

UNION GAS LIMITED

EXHIBIT LIST

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PREFILED EVIDENCE OF

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ROBIN STEVENSON, TEAM LEADER, PRODUCT AND SERVICES COSTING

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, unaccounted-for-gas ("UFG")

1 and non-utility system integrity costs, represents the cross charge to the non-utility. Accordingly,
2 the allocators associated with regulated storage reflect only regulated activity. A description of
3 the allocation of costs between Union's regulated and unregulated storage operations is provided
4 at Exhibit A2, 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.

20

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.

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

ii) Distribution Maintenance– Meter and Regulator Repairs

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

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

Accordingly, Union proposes to classify and allocate both Union North and Union South 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.

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>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.

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>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.

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>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 Hysterisis	Allocator	0	60	21	3	0	4	1	0	1	0	19	0	5
2	Tecumseh Metering Assets	Rate Base	0	131	44	14	0	0	5	0	2	0	101	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)	(434)	65	1	71	28	4	5	1	188	45	19
5	Distribution Maintenance - Equipment on Customer Premises	O&M	0	(324)	92	35	1	39	15	2	3	0	102	24	10
6	Purchase Production General Plant	Rate Base	0	(169)	(91)	(16)	14	(41)	(28)	0	(11)	0	41	14	2
7	Distribution North Customer Stations	Rate Base	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Revenue Requirement Change¹		0	(279)	(358)	103	15	74	22	7	(1)	2	467	83	51

(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	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	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
			(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
1	System Integrity Hysterisis	Allocator	(146)	0	1	4	0	0	20	5	1	0	0
2	Tecumseh Metering Assets	Rate Base	0	(0)	0	(306)	(1)	(0)	(2)	(1)	(0)	(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	-	-	-	-	-	-	(27)	45	(4)	(14)	12
5	Distribution Maintenance - Equipment on Customer Premises	O&M	-	-	-	-	-	-	(1,493)	286	532	152	523
6	Purchase Production General Plant	Rate Base	0	0	0	0	0	0	166	30	48	14	27
7	Distribution North Customer Stations	Rate Base	0	0	0	0	0	0	0	(2,169)	955	274	940
8	Revenue Requirement Change¹		(138)	1	1	(379)	(1)	0	(1,329)	(1,802)	1,533	427	1,502

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

**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, Tab 1, 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 the Settlement Agreement, Appendix A, Schedule 2. Schedule 3 provides the revenue requirement changes by rate class between the cost allocation studies filed on November 23, 2011 and March 27, 2012. Schedule 4 provides the revenue requirement changes by rate class as per the Settlement Agreement filed June 28, 2012.

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.

1	TCPL Interconnect and Great Lakes Header:	Represents an investment in structures and
2		improvements, compressor equipment and
3		measuring and regulating equipment installed to
4		accept and deliver transportation volumes at
5		Dawn.
6	Vector Interconnect:	Represents an investment in structures and
7		improvements, compressor equipment and
8		measuring and regulating equipment installed to
9		accept transportation volumes at Dawn.
10		
11	Plant E Compressor:	Represents an investment in compressor
12		equipment utilized solely for transmission at
13		Dawn.
14		
15	Tecumseh Sombra Line Extension:	Represents an investment in compressor
16		equipment installed to accept transportation
17		volumes at Dawn.
18		
19		

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

21 storage function. These assets include storage lines, storage wells, outboard storage compression

22 and dehydration assets.

23

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

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

26 gas.

27

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

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

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

31 related. The compression horsepower required to bring the pressure from 4,926 to 6,270 kPa (700

1 to 895 psig) on design day is transmission-related. This pressure alignment results from Union
2 receiving gas from TCPL and Tecumseh at Dawn at 4,926 kPa (700 psig) and operating the
3 Dawn-Parkway transmission system at 6,270 kPa (895 psig). Compression operating and
4 maintenance (“O&M”) costs are functionalized based on fuel requirements.

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

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

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

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

Administrative and general group benefits expenses are functionalized on the basis of direct 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 portion is classified as space-related. Union's design day requirements from storage are met by using a combination of compression and gas in storage. It is the cost of this design day inventory requirement that is classified as demand-related. The design day inventory requirement varies with design day demand from storage.

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

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

Transmission - Dawn Station

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

Transmission - Dawn-Trafalgar Easterly

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

1 Transmission - Dawn-Trafalgar Westerly

2 Compressor fuel costs are classified as commodity-related.

4 Other Transmission

5 Other transmission costs are classified as demand-related.

7 Ojibway / St. Clair Transmission

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

11 Distribution

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

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

1 Demand side management costs are classified as demand-related.

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

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

7 3/ **Allocation** (Exhibit G3, Tab 5)

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

12 **Purchase Production**

13 a) Sales Service Commodity Supply

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

17 b) Other Supply Commodity

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

1 c) Demand

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

8
9 Storage Dehydrator

10 a) Demand

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

13
14 b) Commodity

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

18
19 Storage Excluding Dehydrator

20 a) Deliverability

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

1 Demand from storage on design day is the excess of customers' design day demand over
2 design day deliveries to Union's system. T1,T3 and short-term storage, which is allocated
3 to the excess utility storage space, use contracted deliverability service levels. The class
4 excess divided by the sum of the excesses is the ratio that is used to allocate 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 Union North contract customers
20 based on the relationship of contracted space to Union's total storage system working
21 capacity.
22

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 capacity.

15
16 System integrity storage space costs are allocated to all Union South in-franchise and ex-
17 franchise customers based on how system integrity space is used. Costs are allocated to
18 Union North customers using excess peak over annual average demand (i.e., the
19 difference between what a rate class takes on an average day and what it requires on its
20 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 east
11 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 east
8 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 costs
19 to firm service customer classes. Costs related to local production metering stations are
20 directly assigned to the M13 and M16 rate classes.

1 Ojibway / St. Clair Transmission

2 a) Demand

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

7
8 b) Commodity

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

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

12
13 Distribution

14 a) Demand

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

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

19
20 b) Commodity

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

1 c) Customer

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

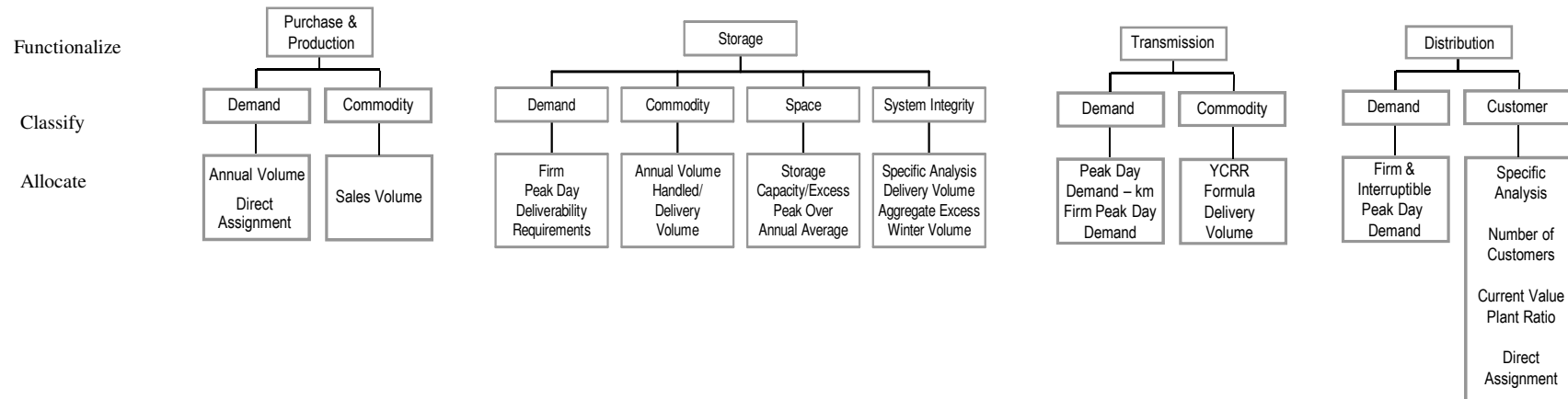
3 These include such measurements as service replacement costs, service calls and average
4 number of customers.

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 Study



UNION GAS LIMITED
FUNCTIONALIZATION FACTOR DESCRIPTIONS

Direct Assignments

<u>Factor</u>	<u>Description</u>
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.
MN-COMP	Directly assigns specific Transmission compressor maintenance expenses to the Dawn-Trafalgar Easterly system.

<u>Factor</u>	<u>Description</u>
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.
STORAGEFUEL	Directly assigns Underground Storage compressor fuel operating expenses as specifically budgeted by location.

<u>Factor</u>	<u>Description</u>
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.
STOROTHERAD	Directly assigns the accumulated depreciation on the Dawn-TCPL measuring and regulating equipment to Dawn Station.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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 Dawn-Trafalgar Easterly and Ojibway / St. Clair transportation systems in proportion to specifically assigned assets.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
STORDEHY	Functionalizes storage costs to the Storage Dehydrator function.
STORDEHYX	Functionalizes storage costs to the Storage Excluding Dehydrator function.

<u>Factor</u>	<u>Description</u>
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.
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.
F24T-BENEFITS	Directly assigns general operating employee benefit costs associated with the F24-T service to the Dawn-Trafalgar Easterly Demand classification.

<u>Factor</u>	<u>Description</u>
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.
S_CROSSBORE-PL	Directly assigns cross bore plant costs in the Southern Operations area to the Distribution Customer Classification.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
NDIR_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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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 from storage with the in-franchise allocation based on delivery volumes.
STORAGEEXCESS	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.

<u>Factor</u>	<u>Description</u>
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.
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.

<u>Factor</u>	<u>Description</u>
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 ⁽²⁾	1,340,050	61,819	1,401,869	/u
2	Transportation	162,055	27,335	189,390	/u
3	Storage	11,488	-	11,488	
4	Other	23,132	-	23,132	
5		<u>1,536,725</u>	<u>89,154</u>	<u>1,625,879</u>	/u
	Operating Expenses:				
6	Cost of gas ⁽²⁾⁽³⁾	634,706	62,133	696,839	/u
7	Operating and maintenance expenses	383,094	27,321	410,415	/u
8	Depreciation	196,095	-	196,095	/u
9	Other financing	1,179	-	1,179	
10	Property taxes	63,272	-	63,272	/u
11		<u>1,278,346</u>	<u>89,454</u>	<u>1,367,800</u>	/u
12	Utility income before income taxes ⁽⁴⁾	<u>258,379</u>	<u>(300)</u>		/u
13	Income taxes ⁽⁵⁾	9,989	25,158	39,389	/u
14	Deferred income tax ⁽⁵⁾	-	(15,169)	(15,169)	
15	Total utility income	<u>248,390</u>			/u
16	Requested return ⁽⁶⁾			<u>289,969</u>	/u
17	Total revenue requirement			<u>1,681,989</u>	/u
18	Deficiency (line 17 - line 5)			<u>56,110</u>	/u
19	less Compressor Fuel Adjustment			<u>300</u>	/u
20	Phase 1 Deficiency (line 18 - line 19)			<u>55,810</u>	/u
<u>Notes:</u>					
(1)	As per Settlement Agreement, Appendix A, Schedule 2, column (c).				/u
(2)	Remove commodity adjustment provided at Settlement Agreement, Appendix A, Schedule 2, column (b), lines 1 and 6.				/u
	Gas Sales revenue - add commodity revenue			61,819	/u
	Cost of gas - add commodity costs			<u>61,819</u>	/u
	Difference			<u>-</u>	/u
(3)	Reclassify customer supplied fuel and compressor fuel.				/u
	Transportation revenue - add customer supplied fuel revenue			27,335	/u
	Operating and maintenance expenses - add compressor fuel			<u>27,021</u>	/u
	Cost of gas - net difference			<u>314</u>	/u
(4)	Includes the compressor fuel adjustment of 300, as per Exhibit H1, Tab 1.				/u
(5)	Add income tax on deficiency as per Settlement Agreement, Appendix A, Schedule 1, column (c), line 6.			<u>14,232</u>	/u
				<u>14,232</u>	/u
(6)	Add requested return as per Settlement Agreement, Appendix A, Schedule 3, column (d), line 12.				/u

UNION GAS LIMITED
Revenue Requirement Change by Rate Class

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
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	UFG Forecast Update	O&M	(8,919)	(1,015)	(337)	(134)	(6)	(181)	(50)	(2)	(21)	(0)	(1,146)	(48)
2	Pension Operating Expense Forecast Update	O&M	16,101	8,040	781	290	32	257	68	5	11	3	674	90
3	Heritage Pool Storage Operating Expense Forecast Update	O&M	(62)	(16)	(11)	(2)	0	(1)	(1)	0	(0)	(0)	(13)	0
4	Property Taxes - Distribution North Mains Grid, Joint & Sole Correction	Allocator	0	0	0	0	0	0	0	0	0	0	0	0
5	Transmission Operating Expense Direct Assignments Correction	Allocator	0	(643)	(217)	(70)	(1)	0	(25)	0	(8)	(0)	(524)	0
6	General Operating and Engineering Functionalization Factor Correction	Allocator	0	(153)	(51)	(16)	(0)	(1)	(6)	0	(2)	(0)	(119)	0
7	Internal Allocator Corrections	Allocator	0	101	107	(37)	(12)	(40)	3	(1)	(1)	(0)	19	(9)
8	Labour Functionalization Factor Correction	Allocator	0	77	26	7	0	2	3	0	1	0	42	(0)
9	DSM Allocation Update	Allocator	0	(3,976)	325	327	57	1,603	393	13	(0)	0	1,744	55
10	Revenue Requirement Change¹		7,120	2,416	624	366	70	1,639	386	17	(20)	2	678	87

(1) A positive value represents an increase to the revenue requirement in the updated cost allocation study filed March 27, 2012.

UNION GAS LIMITED
Revenue Requirement Change by Rate Class

Line No.	Particulars (\$000's)	Cost Type	Wholesale Storage & Transportation Service T3 (m)	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	UFG Forecast Update	O&M	(91)	(241)	(222)	(994)	(3,984)	(33)	(70)	(239)	(76)	(27)	(1)	0
2	Pension Operating Expense Forecast Update	O&M	64	52	11	24	1,523	0	2	3,169	313	307	250	134
3	Heritage Pool Storage Operating Expense Forecast Update	O&M	(3)	(12)	(0)	(0)	2	(0)	(0)	(5)	(3)	(0)	0	0
4	Property Taxes - Distribution North Mains Grid, Joint & Sole Correction	Allocator	0	0	0	0	0	0	0	(1,899)	(187)	968	852	265
5	Transmission Operating Expense Direct Assignments Correction	Allocator	(55)	0	7	(6)	1,452	(0)	1	65	17	5	0	0
6	General Operating and Engineering Functionalization Factor Correction	Allocator	(13)	(7)	0	1	356	(0)	0	7	2	1	0	(0)
7	Internal Allocator Corrections	Allocator	1	0	0	0	0	0	0	(36)	10	(57)	(23)	(26)
8	Labour Functionalization Factor Correction	Allocator	8	11	2	5	328	(0)	0	(385)	(102)	(26)	(0)	0
9	DSM Allocation Update	Allocator	(0)	0	(0)	(0)	(0)	(0)	(0)	(903)	(80)	(80)	521	0
10	Revenue Requirement Change¹		(90)	(197)	(202)	(970)	(322)	(34)	(66)	(223)	(105)	1,090	1,600	374

(1) A positive value represents an increase to the revenue requirement in the updated cost allocation study filed March 27, 2012.

UNION GAS LIMITED
Revenue Requirement Change by Rate Class
Settlement Agreement Update

Line No.	Particulars (\$000's)	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	Net Plant	(12,000)	(6,566)	(1,135)	(302)	(3)	(421)	(75)	(1)	1	0	(385)	(120)	4
2	Working Capital	(15,655)	(7,326)	(2,440)	(327)	(0)	(480)	(133)	(0)	(63)	(1)	(166)	(2)	(26)
3	Rate Base	(27,655)	(13,892)	(3,575)	(630)	(3)	(902)	(208)	(1)	(62)	(0)	(551)	(122)	(22)
4	Return and Taxes	(2,245)	(1,147)	(303)	(52)	(0)	(76)	(17)	(0)	(5)	(0)	(39)	(10)	(1)
5	Property Tax	(750)	(288)	(49)	(14)	(0)	(11)	(4)	(0)	(1)	(0)	(48)	(4)	(5)
6	Depreciation Expense	(372)	(265)	(24)	(5)	1	(9)	(2)	0	0	0	(3)	(2)	1
7	Cost of Gas - UFG	(1,349)	(154)	(51)	(20)	(1)	(27)	(8)	(0)	(3)	(0)	(173)	(7)	(14)
8	Compressor Fuel	(3,105)	(127)	(43)	(18)	(1)	(21)	(7)	(0)	(3)	(0)	(69)	(2)	(13)
9	O&M - Bad Debt	(350)	(225)	(37)	(2)	(0)	(1)	0	0	0	(0)	0	0	0
10	O&M - Company Used Gas	(234)	(74)	(25)	(8)	(0)	0	(3)	0	(1)	(0)	(57)	0	(6)
11	O&M - Other	(9,550)	(6,601)	(95)	(17)	(0)	(7)	(6)	0	(1)	0	(83)	(0)	(10)
12	Revenue Requirement Change⁽¹⁾	(17,955)	(8,880)	(628)	(135)	(2)	(154)	(46)	(0)	(14)	(0)	(472)	(25)	(48)

Notes:

(1) A negative value represents a decrease to the revenue requirement in the updated cost allocation study filed July 13, 2012 from the cost allocation study filed March 27, 2012.

UNION GAS LIMITED
Revenue Requirement Change by Rate Class
Settlement Agreement Update

Line No.	Particulars (\$000's) ⁽¹⁾	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	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
		(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
1	Net Plant	9	1	1	61	(0)	0	(2,890)	(340)	74	62	25
2	Working Capital	(308)	(25)	(114)	(727)	(4)	(8)	(2,612)	(682)	(186)	(21)	(1)
3	Rate Base	(299)	(24)	(113)	(667)	(4)	(8)	(5,502)	(1,023)	(112)	40	24
4	Return and Taxes	(25)	(2)	(10)	(24)	(0)	(1)	(451)	(86)	(6)	7	3
5	Property Tax	(2)	(0)	0	(157)	(0)	(0)	(130)	(16)	(10)	(8)	(3)
6	Depreciation Expense	2	0	0	23	0	0	(111)	(4)	11	8	4
7	Cost of Gas - UFG	(36)	(34)	(150)	(603)	(5)	(11)	(36)	(12)	(4)	(0)	0
8	Compressor Fuel	(133)	(39)	(431)	(1,983)	0	(6)	(146)	(46)	(16)	(1)	0
9	O&M - Bad Debt	0	0	0	0	0	0	(63)	(15)	(1)	0	(4)
10	O&M - Company Used Gas	0	0	0	0	0	0	(26)	(8)	(11)	(14)	(2)
11	O&M - Other	(1)	1	1	(731)	(0)	0	(1,975)	(19)	(3)	(5)	2
12	Revenue Requirement Change⁽¹⁾	(194)	(73)	(590)	(3,476)	(5)	(17)	(2,938)	(205)	(40)	(12)	0

Notes:

(1) A negative value represents a decrease to the revenue requirement in the updated cost allocation study filed July 13, 2012 from the cost allocation study filed March 27, 2012.

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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		3,713,887	(39,918)	2,634	405,754	78,439	833,380	0	226,611	28,540	2,178,447
RETURN ON RATE BASE		289,969	(3,117)	206	31,680	6,124	65,068	0	17,693	2,228	170,086
OPERATING EXPENSES											
TOTAL COST OF GAS		696,839	683,345	0	12,523	0	0	0	0	972	0
LOCAL STORAGE		1,520	0	0	1,520	0	0	0	0	0	0
UNDERGROUND STORAGE		22,897	0	107	10,256	11,154	402	0	0	977	0
TRANSMISSION		30,257	0	0	0	0	24,920	28	4,943	365	0
DISTRIBUTION (Southern Ontario)		39,246	0	0	0	0	0	0	0	0	39,246
DISTRIBUTION (Northern Ontario)		22,097	0	0	0	0	0	0	0	0	22,097
GENERAL OPERATING AND ENGINEERING		39,121	2,932	0	1,717	899	6,480	0	3,012	378	23,703
SALES PROMOTION AND MERCHANDISE		40,519	1,976	0	0	0	0	0	0	0	38,543
DISTRIBUTION CUSTOMER ACCOUNTING		57,276	3,443	0	68	0	124	0	5	2	53,633
ADMINISTRATIVE AND GENERAL		158,663	8,099	32	7,169	3,890	14,082	0	6,220	858	118,313
TOTAL OPERATING EXPENSES		1,108,433	699,794	139	33,252	15,944	46,008	28	14,180	3,553	295,535
DEPRECIATION EXPENSE		196,095	749	218	9,852	5,250	36,325	0	9,703	1,615	132,383
ACCUMULATED DEFERRED TAX DRAWDOWN		(15,169)	(14)	(104)	(1,711)	(928)	(5,533)	0	(1,553)	(197)	(5,130)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		63,272	16	0	1,438	662	15,292	0	6,230	1,060	38,575
INCOME TAX		39,389	(423)	28	4,303	832	8,839	0	2,403	303	23,104
TOTAL TAXES		102,661	(407)	28	5,741	1,494	24,131	0	8,633	1,362	61,679
TOTAL REVENUE REQUIREMENT		1,681,989	697,007	488	78,813	27,884	165,999	28	48,655	8,561	654,554

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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		3,713,887	1,441,003	218,400	54,052	886	45,249	18,441	482	3,590	138
RETURN ON RATE BASE		289,969	112,509	17,052	4,220	69	3,533	1,440	38	280	11
OPERATING EXPENSES											
TOTAL COST OF GAS		696,839	410,943	68,227	3,321	51	2,810	73	2	29	9
LOCAL STORAGE		1,520	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		22,897	3,570	1,207	336	8	263	127	2	45	1
TRANSMISSION		30,257	2,842	959	316	5	21	118	0	41	1
DISTRIBUTION (Southern Ontario)		39,246	33,383	2,742	634	11	847	186	9	4	1
DISTRIBUTION (Northern Ontario)		22,097	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		39,121	16,337	2,074	650	45	534	182	8	35	2
SALES PROMOTION AND MERCHANDISE		40,519	13,178	4,799	2,505	317	3,440	898	59	27	22
DISTRIBUTION CUSTOMER ACCOUNTING		57,276	41,960	1,356	130	18	125	4	1	3	2
ADMINISTRATIVE AND GENERAL		158,663	80,018	7,560	2,818	341	2,809	739	56	109	26
TOTAL OPERATING EXPENSES		1,108,433	602,230	88,925	10,710	796	10,849	2,327	137	293	63
DEPRECIATION EXPENSE		196,095	79,189	9,965	2,674	64	2,271	856	30	128	8
ACCUMULATED DEFERRED TAX DRAWDOWN		(15,169)	(5,968)	(994)	(269)	(4)	(147)	(94)	(2)	(19)	(1)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		63,272	23,919	4,122	1,160	20	974	353	6	51	2
INCOME TAX		39,389	15,284	2,317	573	9	480	196	5	38	1
TOTAL TAXES		102,661	39,203	6,439	1,733	29	1,454	548	11	90	3
TOTAL REVENUE REQUIREMENT		1,681,989	827,162	121,386	19,068	955	17,960	5,078	214	771	84

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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		3,713,887	190,456	14,103	21,976	22,641	5,710	1,395	765,974	520	988
RETURN ON RATE BASE		289,969	14,870	1,101	1,716	1,768	446	109	59,805	41	77
OPERATING EXPENSES											
TOTAL COST OF GAS		696,839	2,031	64	130	357	441	1,324	5,307	44	123
LOCAL STORAGE		1,520	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		22,897	1,555	15	330	1,917	294	1,472	8,764	0	61
TRANSMISSION		30,257	2,093	6	268	0	126	2,511	20,098	98	80
DISTRIBUTION (Southern Ontario)		39,246	1,108	308	15	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		22,097	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		39,121	2,303	181	236	187	43	96	6,221	0	9
SALES PROMOTION AND MERCHANDISE		40,519	4,660	637	57	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		57,276	69	14	1	68	35	70	19	5	2
ADMINISTRATIVE AND GENERAL		158,663	6,913	815	635	650	98	220	14,882	0	21
TOTAL OPERATING EXPENSES		1,108,433	20,730	2,040	1,671	3,178	1,037	5,693	55,291	148	297
DEPRECIATION EXPENSE		196,095	9,299	840	1,006	928	699	39	34,204	22	51
ACCUMULATED DEFERRED TAX DRAWDOWN		(15,169)	(1,230)	(52)	(167)	(179)	(30)	(2)	(5,365)	(3)	(6)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		63,272	4,191	312	383	133	158	5	13,320	1	33
INCOME TAX		39,389	2,020	150	233	240	48	15	8,134	6	10
TOTAL TAXES		102,661	6,211	462	617	373	206	19	21,453	7	43
TOTAL REVENUE REQUIREMENT		1,681,989	49,881	4,392	4,843	6,067	2,358	5,858	165,389	215	462

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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		3,713,887	658,084	92,867	75,156	56,970	24,803
RETURN ON RATE BASE		289,969	51,381	7,251	5,868	4,448	1,937
OPERATING EXPENSES							
TOTAL COST OF GAS		696,839	144,345	40,554	8,581	40	8,031
LOCAL STORAGE		1,520	1,135	300	79	6	0
UNDERGROUND STORAGE		22,897	2,098	622	201	9	0
TRANSMISSION		30,257	493	138	40	2	0
DISTRIBUTION (Southern Ontario)		39,246	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		22,097	16,112	1,645	1,863	1,823	653
GENERAL OPERATING AND ENGINEERING		39,121	7,229	853	919	608	369
SALES PROMOTION AND MERCHANDISE		40,519	4,748	1,286	1,395	2,053	438
DISTRIBUTION CUSTOMER ACCOUNTING		57,276	12,746	440	72	19	117
ADMINISTRATIVE AND GENERAL		158,663	31,115	2,813	2,637	2,173	1,217
TOTAL OPERATING EXPENSES		1,108,433	220,021	48,652	15,786	6,733	10,826
DEPRECIATION EXPENSE		196,095	38,942	5,296	4,384	3,693	1,507
ACCUMULATED DEFERRED TAX DRAWDOWN		(15,169)	(475)	(126)	(33)	(2)	0
TAXES							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		63,272	10,062	1,624	1,162	969	312
INCOME TAX		39,389	6,980	985	797	604	263
TOTAL TAXES		102,661	17,042	2,610	1,959	1,574	575
TOTAL REVENUE REQUIREMENT		1,681,989	326,911	63,682	27,964	16,445	14,845

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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		2,204	1,415	234	11	0	9	0	0	0	0
RETURN ON RATE BASE		172	110	18	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		1,888	1,216	201	9	0	8	0	0	0	0
ADMINISTRATIVE AND GENERAL		3,017	1,943	321	15	0	12	0	0	0	0
TOTAL OPERATING EXPENSES		601,505	413,377	68,352	3,137	42	2,588	0	0	0	9
DEPRECIATION EXPENSE		289	186	31	1	0	1	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(5)	(4)	(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		6	4	1	0	0	0	0	0	0	0
INCOME TAX		23	15	2	0	0	0	0	0	0	0
TOTAL TAXES		30	19	3	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		601,991	413,689	68,403	3,139	42	2,590	0	0	0	9

(\$000's)

TOTAL REVENUE REQUIREMENT

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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		2,204	402	98	9	0	28
RETURN ON RATE BASE		172	31	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		1,888	340	83	7	0	23
ADMINISTRATIVE AND GENERAL		3,017	544	132	12	0	38
TOTAL OPERATING EXPENSES		601,505	85,485	20,756	1,858	0	5,900
DEPRECIATION EXPENSE		289	52	13	1	0	4
ACCUMULATED DEFERRED TAX DRAWDOWN		(5)	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		6	1	0	0	0	0
INCOME TAX		23	4	1	0	0	0
TOTAL TAXES		30	5	1	0	0	0
TOTAL REVENUE REQUIREMENT		601,991	85,574	20,778	1,860	0	5,906

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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		(42,250)	(32,137)	(112)	247	70	258	6	5	8	2
RETURN ON RATE BASE		(3,299)	(2,509)	(9)	19	5	20	0	0	1	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		16,027	932	310	123	6	166	46	2	20	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		5,081	1,321	398	540	153	566	15	10	17	4
TOTAL OPERATING EXPENSES		26,131	3,739	1,365	1,095	279	1,188	74	20	51	7
DEPRECIATION EXPENSE		460	128	48	44	12	47	1	1	1	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(8)	(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		(448)	(341)	(1)	3	1	3	0	0	0	0
TOTAL TAXES		(438)	(338)	(0)	4	1	4	0	0	0	0
TOTAL REVENUE REQUIREMENT		22,846	1,015	1,403	1,161	298	1,257	76	21	53	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		(42,250)	172	55	8	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		16,027	1,447	64	88	0	296	1,324	5,307	44	93
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		5,081	325	118	13	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		26,131	2,095	279	116	0	296	1,324	5,307	44	93
DEPRECIATION EXPENSE		460	30	10	1	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(8)	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		(448)	2	1	0	0	0	0	0	0	0
TOTAL TAXES		(438)	2	1	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		22,846	2,140	294	118	0	296	1,324	5,307	44	93

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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		(42,250)	(11,103)	(65)	189	58	90
RETURN ON RATE BASE		(3,299)	(867)	(5)	15	5	7
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		16,027	3,995	1,202	313	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		5,081	767	73	428	131	203
TOTAL OPERATING EXPENSES		26,131	5,477	1,393	1,058	229	600
DEPRECIATION EXPENSE		460	68	9	34	10	16
ACCUMULATED DEFERRED TAX DRAWDOWN		(8)	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		(448)	(118)	(1)	2	1	1
TOTAL TAXES		(438)	(116)	(0)	3	1	1
TOTAL REVENUE REQUIREMENT		22,846	4,562	1,396	1,109	245	625

(\$000's)

TAXES

(\$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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		2,586	921	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		334	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		2,586	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		334	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		2,586	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		334	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		48	18	6	2	0	3	1	0	0	0
RETURN ON RATE BASE		4	1	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	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		32	12	4	2	0	2	1	0	0	0
TOTAL OPERATING EXPENSES		139	51	17	7	0	9	3	0	1	0
DEPRECIATION EXPENSE		10	4	1	1	0	1	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		1	0	0	0	0	0	0	0	0	0
TOTAL TAXES		1	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		154	57	19	8	0	10	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		48	3	0	1	6	0	0	0	0	0
RETURN ON RATE BASE		4	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		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		32	2	0	1	4	0	0	0	0	0
TOTAL OPERATING EXPENSES		139	8	0	3	17	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
<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		1	0	0	0	0	0	0	0	0	0
TOTAL TAXES		1	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		154	8	0	4	19	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 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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		48	6	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		32	4	1	0	0	0
TOTAL OPERATING EXPENSES		139	16	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		1	0	0	0	0	0
TOTAL TAXES		1	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		154	18	6	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		121,251	43,178	14,671	3,785	14	0	1,313	0	226	25
RETURN ON RATE BASE		9,467	3,371	1,145	296	1	0	103	0	18	2
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		3,162	1,126	383	99	0	0	34	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		971	346	117	30	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		3,049	1,086	369	95	0	0	33	0	6	1
TOTAL OPERATING EXPENSES		17,670	2,557	869	224	1	0	78	0	13	2
DEPRECIATION EXPENSE		6,235	2,220	754	195	1	0	68	0	12	1
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,243)	(443)	(150)	(39)	(0)	0	(13)	0	(2)	(0)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		1,038	370	126	32	0	0	11	0	2	0
INCOME TAX		1,286	458	156	40	0	0	14	0	2	0
TOTAL TAXES		2,324	827	281	73	0	0	25	0	4	0
TOTAL REVENUE REQUIREMENT		34,452	8,534	2,900	748	3	0	259	0	45	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		121,251	21,708	0	4,222	10,262	0	0	0	0	0
RETURN ON RATE BASE		9,467	1,695	0	330	801	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		3,162	566	0	110	268	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		971	174	0	34	82	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		3,049	546	0	106	258	0	0	0	0	0
TOTAL OPERATING EXPENSES		17,670	1,286	0	250	676	0	0	0	0	0
DEPRECIATION EXPENSE		6,235	1,116	0	217	528	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,243)	(223)	0	(43)	(105)	0	0	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		1,038	186	0	36	88	0	0	0	0	0
INCOME TAX		1,286	230	0	45	109	0	0	0	0	0
TOTAL TAXES		2,324	416	0	81	197	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		34,452	4,290	0	834	2,096	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 <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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		121,251	16,312	4,318	1,137	79	0
RETURN ON RATE BASE		9,467	1,274	337	89	6	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		10,420	7,781	2,060	542	38	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		3,162	425	113	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		971	131	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		3,049	410	109	29	2	0
TOTAL OPERATING EXPENSES		17,670	8,747	2,315	609	42	0
DEPRECIATION EXPENSE		6,235	839	222	58	4	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,243)	(167)	(44)	(12)	(1)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		1,038	140	37	10	1	0
INCOME TAX		1,286	173	46	12	1	0
TOTAL TAXES		2,324	313	83	22	2	0
TOTAL REVENUE REQUIREMENT		34,452	11,005	2,913	767	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		236	80	27	11	0	14	4	0	2	0
RETURN ON RATE BASE		18	6	2	1	0	1	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		1,858	420	140	56	3	75	21	1	9	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		4,544	861	286	114	5	154	43	1	18	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		466	158	52	21	1	28	8	0	3	0
TOTAL OPERATING EXPENSES		6,868	1,439	479	190	9	257	71	2	30	0
DEPRECIATION EXPENSE		47	16	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		4	1	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		6,937	1,462	486	193	9	261	72	2	31	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		236	15	0	6	34	0	0	0	0	0
RETURN ON RATE BASE		18	1	0	0	3	0	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		1,858	79	0	33	322	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		4,544	162	0	68	1,280	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		466	30	0	12	66	0	0	0	0	0
TOTAL OPERATING EXPENSES		6,868	271	0	114	1,668	0	0	0	0	0
DEPRECIATION EXPENSE		47	3	0	1	7	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		4	0	0	0	1	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		6,937	276	0	116	1,678	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		236	30	10	3	0	0
RETURN ON RATE BASE		18	2	1	0	0	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		1,858	487	155	55	2	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		4,544	1,081	345	123	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		466	60	19	7	0	0
TOTAL OPERATING EXPENSES		6,868	1,627	519	185	6	0
DEPRECIATION EXPENSE		47	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		4	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		6,937	1,636	522	186	6	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		236,331	111,352	38,050	5,424	3	7,988	2,193	0	1,012	11
RETURN ON RATE BASE		18,452	8,694	2,971	424	0	624	171	0	79	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		2,306	828	283	40	0	59	16	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		675	242	83	12	0	17	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		2,079	747	255	36	0	54	15	0	7	0
TOTAL OPERATING EXPENSES		5,305	1,905	651	93	0	137	38	0	17	0
DEPRECIATION EXPENSE		2,395	860	294	42	0	62	17	0	8	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(421)	(151)	(52)	(7)	(0)	(11)	(3)	0	(1)	(0)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		288	103	35	5	0	7	2	0	1	0
INCOME TAX		2,507	1,181	404	58	0	85	23	0	11	0
TOTAL TAXES		2,794	1,284	439	63	0	92	25	0	12	0
TOTAL REVENUE REQUIREMENT		28,525	12,592	4,303	613	0	903	248	0	114	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		236,331	7,158	0	2,041	8,679	0	0	0	0	0
RETURN ON RATE BASE		18,452	559	0	159	678	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		2,306	273	0	78	331	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		675	80	0	23	97	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		2,079	246	0	70	298	0	0	0	0	0
TOTAL OPERATING EXPENSES		5,305	628	0	179	761	0	0	0	0	0
DEPRECIATION EXPENSE		2,395	283	0	81	344	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(421)	(50)	0	(14)	(60)	0	0	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		288	34	0	10	41	0	0	0	0	0
INCOME TAX		2,507	76	0	22	92	0	0	0	0	0
TOTAL TAXES		2,794	110	0	31	133	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		28,525	1,530	0	436	1,855	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		236,331	39,143	10,362	2,727	190	0
RETURN ON RATE BASE		18,452	3,056	809	213	15	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		2,306	291	77	20	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		675	85	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		2,079	262	69	18	1	0
TOTAL OPERATING EXPENSES		5,305	670	177	47	3	0
DEPRECIATION EXPENSE		2,395	302	80	21	1	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(421)	(53)	(14)	(4)	(0)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		288	36	10	3	0	0
INCOME TAX		2,507	415	110	29	2	0
TOTAL TAXES		2,794	451	120	31	2	0
TOTAL REVENUE REQUIREMENT		28,525	4,426	1,172	308	21	0

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>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>	<u>Interruptible Contract - Firm M5</u>	<u>Interruptible Contract - Interruptible M5</u>	<u>Special Large Volume Contract - Firm M7</u>	<u>Special Large Volume Contract - Interruptible M7</u>	<u>Large Wholesale Service M9</u>	<u>Small Wholesale Service M10</u>
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		47,937	10,485	3,543	354	7	470	140	2	62	1
RETURN ON RATE BASE		3,743	819	277	28	1	37	11	0	5	0
<u>OPERATING EXPENSES</u>											
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		243	78	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		71	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		1,576	72	24	2	0	3	1	0	0	0
TOTAL OPERATING EXPENSES		3,409	173	59	6	0	8	2	0	1	0
DEPRECIATION EXPENSE		1,174	94	32	3	0	4	1	0	1	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(46)	(15)	(5)	(1)	(0)	(1)	(0)	(0)	(0)	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		111	10	3	0	0	0	0	0	0	0
INCOME TAX		508	111	38	4	0	5	1	0	1	0
TOTAL TAXES		620	121	41	4	0	5	2	0	1	0
TOTAL REVENUE REQUIREMENT		8,900	1,193	403	40	1	54	16	0	7	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	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		47,937	2,090	59	308	3,442	283	1,265	8,426	42	89
RETURN ON RATE BASE		3,743	163	5	24	269	22	99	658	3	7
<u>OPERATING EXPENSES</u>											
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		243	16	0	2	26	2	9	63	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		71	5	0	1	8	1	3	18	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		1,576	14	0	2	24	2	9	58	0	1
TOTAL OPERATING EXPENSES		3,409	35	1	5	57	5	21	139	1	1
DEPRECIATION EXPENSE		1,174	19	1	3	31	3	11	76	0	1
ACCUMULATED DEFERRED TAX DRAWDOWN		(46)	(3)	(0)	(0)	(5)	(0)	(2)	(12)	(0)	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		111	2	0	0	3	0	1	8	0	0
INCOME TAX		508	22	1	3	37	3	13	89	0	1
TOTAL TAXES		620	24	1	4	40	3	15	97	0	1
TOTAL REVENUE REQUIREMENT		8,900	238	7	35	392	32	144	959	5	10

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		47,937	12,580	3,341	886	61	0
RETURN ON RATE BASE		3,743	982	261	69	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		243	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		71	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		1,576	1,017	269	71	5	0
TOTAL OPERATING EXPENSES		3,409	2,162	572	151	10	0
DEPRECIATION EXPENSE		1,174	668	177	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		111	61	16	4	0	0
INCOME TAX		508	133	35	9	1	0
TOTAL TAXES		620	194	52	14	1	0
TOTAL REVENUE REQUIREMENT		8,900	4,004	1,061	280	19	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		78,439	6,831	2,298	668	6	0	308	0	110	3
RETURN ON RATE BASE		6,124	533	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		899	80	27	8	0	0	4	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		3,890	344	116	34	0	0	15	0	6	0
TOTAL OPERATING EXPENSES		8,496	751	253	73	1	0	34	0	12	0
DEPRECIATION EXPENSE		5,250	424	142	41	0	0	19	0	7	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(928)	(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		662	59	20	6	0	0	3	0	1	0
INCOME TAX		832	74	25	7	0	0	3	0	1	0
TOTAL TAXES		1,494	132	44	13	0	0	6	0	2	0
TOTAL REVENUE REQUIREMENT		20,436	1,758	591	172	2	0	79	0	28	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		78,439	2,470	0	775	0	1,192	0	60,200	0	0
RETURN ON RATE BASE		6,124	193	0	61	0	93	0	4,700	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		899	29	0	9	0	0	0	701	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		3,890	124	0	39	0	0	0	3,032	0	0
TOTAL OPERATING EXPENSES		8,496	272	0	85	0	0	0	6,621	0	0
DEPRECIATION EXPENSE		5,250	153	0	48	0	460	0	3,733	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(928)	(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		662	21	0	7	0	0	0	516	0	0
INCOME TAX		832	27	0	8	0	0	0	648	0	0
TOTAL TAXES		1,494	48	0	15	0	0	0	1,164	0	0
TOTAL REVENUE REQUIREMENT		20,436	636	0	200	0	553	0	15,495	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		78,439	2,671	707	186	13	0
RETURN ON RATE BASE		6,124	209	55	15	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		899	31	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		3,890	135	36	9	1	0
TOTAL OPERATING EXPENSES		8,496	294	78	20	1	0
DEPRECIATION EXPENSE		5,250	166	44	12	1	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(928)	(32)	(8)	(2)	(0)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		662	23	6	2	0	0
INCOME TAX		832	29	8	2	0	0
TOTAL TAXES		1,494	52	14	4	0	0
TOTAL REVENUE REQUIREMENT		20,436	688	182	48	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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		7,448	188	67	31	1	22	12	0	6	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		7,448	188	67	31	1	22	12	0	6	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		7,448	188	67	31	1	22	12	0	6	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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		7,448	151	6	29	0	170	1,090	5,476	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		7,448	151	6	29	0	170	1,090	5,476	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		7,448	151	6	29	0	170	1,090	5,476	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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		7,448	138	44	16	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		7,448	138	44	16	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		7,448	138	44	16	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		833,380	47,781	16,075	4,669	44	0	2,153	0	770	24
RETURN ON RATE BASE		65,068	3,731	1,255	365	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		9,714	551	185	54	1	0	25	0	9	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		6,480	343	116	34	0	0	15	0	6	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		14,082	804	271	79	1	0	36	0	13	0
TOTAL OPERATING EXPENSES		30,802	1,722	579	168	2	0	78	0	28	1
DEPRECIATION EXPENSE		36,325	2,083	701	204	2	0	94	0	34	1
ACCUMULATED DEFERRED TAX DRAWDOWN		(5,533)	(317)	(107)	(31)	(0)	0	(14)	0	(5)	(0)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		15,292	877	295	86	1	0	40	0	14	0
INCOME TAX		8,839	507	170	50	0	0	23	0	8	0
TOTAL TAXES		24,131	1,384	465	135	1	0	62	0	22	1
TOTAL REVENUE REQUIREMENT		150,793	8,601	2,894	841	8	0	388	0	139	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		833,380	17,275	0	5,423	0	0	0	697,348	0	0
RETURN ON RATE BASE		65,068	1,349	0	423	0	0	0	54,447	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		9,714	199	0	63	0	0	0	8,145	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		6,480	124	0	39	0	0	0	5,502	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		14,082	291	0	91	0	0	0	11,792	0	0
TOTAL OPERATING EXPENSES		30,802	623	0	195	0	35	70	25,794	0	0
DEPRECIATION EXPENSE		36,325	753	0	236	0	0	0	30,396	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(5,533)	(115)	0	(36)	0	0	0	(4,630)	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		15,292	317	0	99	0	0	0	12,796	0	0
INCOME TAX		8,839	183	0	58	0	0	0	7,396	0	0
TOTAL TAXES		24,131	500	0	157	0	0	0	20,192	0	0
TOTAL REVENUE REQUIREMENT		150,793	3,110	0	976	0	35	70	126,199	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		833,380	31,224	8,266	2,176	152	0
RETURN ON RATE BASE		65,068	2,438	645	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		9,714	360	95	25	2	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		6,480	224	59	16	1	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		124	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		14,082	525	139	37	3	0
TOTAL OPERATING EXPENSES		30,802	1,125	298	78	5	0
DEPRECIATION EXPENSE		36,325	1,361	360	95	7	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(5,533)	(207)	(55)	(14)	(1)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		15,292	573	152	40	3	0
INCOME TAX		8,839	331	88	23	2	0
TOTAL TAXES		24,131	904	239	63	4	0
TOTAL REVENUE REQUIREMENT		150,793	5,621	1,488	392	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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		15,206	186	66	31	1	21	12	0	6	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		15,206	186	66	31	1	21	12	0	6	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		15,206	186	66	31	1	21	12	0	6	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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		15,206	150	6	28	0	48	2,511	11,949	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		15,206	150	6	28	0	48	2,511	11,949	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		15,206	150	6	28	0	48	2,511	11,949	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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		15,206	132	42	15	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		15,206	132	42	15	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		15,206	132	42	15	0	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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		28	0	0	0	0	23	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		28	0	0	0	0	23	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		28	0	0	0	0	23	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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		28	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		28	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		28	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		226,611	95,840	32,244	10,391	169	0	3,764	0	1,209	37
RETURN ON RATE BASE		17,693	7,483	2,517	811	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		4,943	2,024	681	219	4	0	80	0	26	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		3,012	1,277	429	138	2	0	50	0	16	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	0	0
ADMINISTRATIVE AND GENERAL		6,220	2,636	887	286	5	0	104	0	33	1
TOTAL OPERATING EXPENSES		14,180	5,937	1,997	644	10	0	233	0	75	2
DEPRECIATION EXPENSE		9,703	4,103	1,380	445	7	0	161	0	52	2
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,553)	(657)	(221)	(71)	(1)	0	(26)	0	(8)	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		6,230	2,640	888	286	5	0	104	0	33	1
INCOME TAX		2,403	1,016	342	110	2	0	40	0	13	0
TOTAL TAXES		8,633	3,656	1,230	396	6	0	144	0	46	1
TOTAL REVENUE REQUIREMENT		48,655	20,522	6,904	2,225	36	0	806	0	259	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		226,611	74,083	0	8,381	0	0	0	0	478	15
RETURN ON RATE BASE		17,693	5,784	0	654	0	0	0	0	37	1
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		4,943	1,565	0	177	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		3,012	987	0	112	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		6,220	2,038	0	231	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		14,180	4,589	0	519	0	0	0	0	103	69
DEPRECIATION EXPENSE		9,703	3,171	0	359	0	0	0	0	22	1
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,553)	(508)	0	(57)	0	0	0	0	(3)	(0)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		6,230	2,041	0	231	0	0	0	0	1	0
INCOME TAX		2,403	786	0	89	0	0	0	0	5	0
TOTAL TAXES		8,633	2,826	0	320	0	0	0	0	6	0
TOTAL REVENUE REQUIREMENT		48,655	15,863	0	1,795	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		226,611	0	0	0	0	0
RETURN ON RATE BASE		17,693	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		4,943	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		3,012	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		6,220	0	0	0	0	0
TOTAL OPERATING EXPENSES		14,180	0	0	0	0	0
DEPRECIATION EXPENSE		9,703	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,553)	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		6,230	0	0	0	0	0
INCOME TAX		2,403	0	0	0	0	0
TOTAL TAXES		8,633	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		48,655	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		28,411	6,214	2,090	924	30	0	129	0	0	0
RETURN ON RATE BASE		2,218	485	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		365	80	27	12	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		285	62	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		647	142	48	21	1	0	3	0	0	0
TOTAL OPERATING EXPENSES		2,430	531	179	79	3	0	11	0	0	0
DEPRECIATION EXPENSE		1,587	347	117	52	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		1,056	231	78	34	1	0	5	0	0	0
INCOME TAX		301	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		7,397	1,617	544	241	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		28,411	13,906	0	0	0	4,235	0	0	0	884
RETURN ON RATE BASE		2,218	1,086	0	0	0	331	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		365	179	0	0	0	54	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		285	139	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		647	317	0	0	0	96	0	0	0	20
TOTAL OPERATING EXPENSES		2,430	1,188	0	0	0	362	0	0	0	78
DEPRECIATION EXPENSE		1,587	777	0	0	0	237	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		1,056	517	0	0	0	157	0	0	0	33
INCOME TAX		301	147	0	0	0	45	0	0	0	9
TOTAL TAXES		1,358	665	0	0	0	202	0	0	0	42
TOTAL REVENUE REQUIREMENT		7,397	3,619	0	0	0	1,102	0	0	0	233

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 <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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		28,411	0	0	0	0	0
RETURN ON RATE BASE		2,218	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		365	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		285	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		647	0	0	0	0	0
TOTAL OPERATING EXPENSES		2,430	0	0	0	0	0
DEPRECIATION EXPENSE		1,587	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		1,056	0	0	0	0	0
INCOME TAX		301	0	0	0	0	0
TOTAL TAXES		1,358	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		7,397	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		130	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		819	63	19	5	1	18	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		93	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		211	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		1,122	63	19	5	1	18	1	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		1,164	63	19	5	1	18	1	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		130	0	0	0	0	0	130	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		819	176	8	0	0	98	373	0	0	56
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		93	0	0	0	0	0	93	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		211	0	0	0	0	0	211	0	0	0
TOTAL OPERATING EXPENSES		1,122	176	8	0	0	98	677	0	0	56
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		1,164	176	8	0	0	98	718	0	0	56

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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		130	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		819	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		93	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		211	0	0	0	0	0
TOTAL OPERATING EXPENSES		1,122	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		1,164	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		747,191	240,532	80,949	22,889	429	31,537	4,948	2	0	0
RETURN ON RATE BASE		58,338	18,780	6,320	1,787	34	2,462	386	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)		9,851	5,736	1,930	545	10	750	117	0	0	0
DISTRIBUTION (Northern Ontario)		8,994	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		7,268	2,322	781	221	4	304	47	0	0	0
SALES PROMOTION AND MERCHANDISE		31,842	10,517	3,920	1,617	88	2,611	883	29	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		24,257	7,743	2,749	969	40	1,479	410	11	0	0
TOTAL OPERATING EXPENSES		82,212	26,318	9,381	3,352	143	5,144	1,457	40	0	0
DEPRECIATION EXPENSE		46,008	13,885	4,671	1,319	24	1,816	283	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,533)	(892)	(300)	(85)	(2)	(117)	(18)	0	0	0
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		19,898	7,069	2,378	671	12	924	144	0	0	0
INCOME TAX		7,925	2,551	859	243	5	334	52	0	0	0
TOTAL TAXES		27,823	9,620	3,237	914	17	1,259	197	0	0	0
TOTAL REVENUE REQUIREMENT		212,849	67,710	23,309	7,287	216	10,564	2,304	40	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		747,191	24,373	7,900	0	0	0	0	0	0	0
RETURN ON RATE BASE		58,338	1,903	617	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		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		9,851	576	189	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		8,994	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		7,268	233	76	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		31,842	4,249	189	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		24,257	1,983	195	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		82,212	7,041	649	0	0	0	0	0	0	0
DEPRECIATION EXPENSE		46,008	1,394	457	0	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,533)	(90)	(29)	0	0	0	0	0	0	0
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		19,898	710	233	0	0	0	0	0	0	0
INCOME TAX		7,925	258	84	0	0	0	0	0	0	0
TOTAL TAXES		27,823	968	316	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		212,849	11,217	2,009	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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		747,191	156,027	50,826	58,101	53,585	15,094
RETURN ON RATE BASE		58,338	12,182	3,968	4,536	4,184	1,178
<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)		9,851	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		8,994	3,985	1,296	1,587	1,744	382
GENERAL OPERATING AND ENGINEERING		7,268	1,566	510	552	507	145
SALES PROMOTION AND MERCHANDISE		31,842	3,755	1,194	981	1,809	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		24,257	4,025	1,299	1,372	1,734	247
TOTAL OPERATING EXPENSES		82,212	13,330	4,299	4,492	5,794	774
DEPRECIATION EXPENSE		46,008	10,726	3,488	3,538	3,492	914
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,533)	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		19,898	4,077	1,334	1,088	960	296
INCOME TAX		7,925	1,655	539	616	568	160
TOTAL TAXES		27,823	5,732	1,873	1,704	1,529	457
TOTAL REVENUE REQUIREMENT		212,849	41,971	13,629	14,270	14,999	3,323

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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		1,431,256	908,495	28,012	4,597	113	4,969	3,455	473	188	35
RETURN ON RATE BASE		111,748	70,932	2,187	359	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)		29,395	27,647	812	89	1	97	69	9	4	1
DISTRIBUTION (Northern Ontario)		13,103	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		16,435	10,456	316	49	1	54	40	5	2	0
SALES PROMOTION AND MERCHANDISE		6,701	2,111	854	597	145	525	9	24	19	20
DISTRIBUTION CUSTOMER ACCOUNTING		53,633	40,065	545	121	18	117	4	1	3	2
ADMINISTRATIVE AND GENERAL		94,056	63,011	2,066	719	140	664	99	34	24	19
TOTAL OPERATING EXPENSES		213,323	143,290	4,593	1,575	305	1,457	222	74	51	42
DEPRECIATION EXPENSE		86,376	54,765	1,762	319	15	339	202	29	14	3
ACCUMULATED DEFERRED TAX DRAWDOWN		(3,597)	(3,322)	(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		18,676	12,553	297	38	1	41	45	6	0	0
INCOME TAX		15,180	9,635	297	49	1	53	37	5	2	0
TOTAL TAXES		33,856	22,189	594	86	2	93	81	11	2	0
TOTAL REVENUE REQUIREMENT		441,706	287,854	9,035	2,322	330	2,259	763	149	81	48

UNION GAS LIMITED
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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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		1,431,256	26,740	6,089	721	0	0	0	0	0	0
RETURN ON RATE BASE		111,748	2,088	475	56	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		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		29,395	532	119	15	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		13,103	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		16,435	313	70	8	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		6,701	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		94,056	997	501	69	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		213,323	2,219	1,091	146	0	0	0	0	0	0
DEPRECIATION EXPENSE		86,376	1,562	373	52	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(3,597)	(98)	(22)	(3)	0	0	0	0	0	0
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		18,676	363	80	0	0	0	0	0	0	0
INCOME TAX		15,180	284	65	8	0	0	0	0	0	0
TOTAL TAXES		33,856	646	144	8	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		441,706	6,416	2,061	260	0	0	0	0	0	0

UNION GAS LIMITED
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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		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
RATE BASE		1,431,256	410,360	14,882	9,707	2,831	9,589
RETURN ON RATE BASE		111,748	32,040	1,162	758	221	749
<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)		29,395	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		13,103	12,127	350	276	79	271
GENERAL OPERATING AND ENGINEERING		16,435	4,729	159	103	29	101
SALES PROMOTION AND MERCHANDISE		6,701	634	81	324	216	394
DISTRIBUTION CUSTOMER ACCOUNTING		53,633	12,250	247	64	19	94
ADMINISTRATIVE AND GENERAL		94,056	23,367	666	654	296	730
TOTAL OPERATING EXPENSES		213,323	53,107	1,503	1,420	639	1,589
DEPRECIATION EXPENSE		86,376	24,725	893	575	174	573
ACCUMULATED DEFERRED TAX DRAWDOWN		(3,597)	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		18,676	5,149	69	15	5	15
INCOME TAX		15,180	4,352	158	103	30	102
TOTAL TAXES		33,856	9,502	227	118	35	117
TOTAL REVENUE REQUIREMENT		441,706	119,373	3,785	2,872	1,069	3,029

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	TRANSLANDRG	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	960,188		0	960,188	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		2,438,181		0	2,438,181		0	0	0

UNION GAS LIMITED
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Functionalization Detail Report
(\$000's)

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. 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	960,188		0	960,188	DIST	0	0	0	0	0	960,188
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		2,438,181		0	2,438,181		0	0	0	0	0	2,438,181

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	Functional Allocation Factor	Storage		
							Purchase Production	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	378,223		0	378,223	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		1,384,425		0	1,384,425		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	28
Structures & Improvements	482	44,553		0	44,553	INDIRECT_I&II	954	27	2,039
Furniture and Equipment	483	112,277		0	112,277	INDIRECT_I&II	2,403	69	5,139
Transportation Equipment	484	42,644		0	42,644	INDIRECT_I&II	913	26	1,952
Construction Equipment	485/6	48,629		0	48,629	INDIRECT_I&II	1,041	30	2,226
Communication Equipment	488	15,506		0	15,506	INDIRECT_I&II	332	10	710
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		5,655	163	12,094
TOTAL GROSS PLANT IN SERVICE		6,361,891		1,475,151	4,886,741		5,655	7,569	363,892
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	378,223		0	378,223	DIST	0	0	0	0	0	378,223
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		1,384,425		0	1,384,425		0	0	0	0	0	1,384,425
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	99	0	32	4	430
Structures & Improvements	482	44,553		0	44,553	INDIRECT_I&II	1,001	7,110	0	2,268	291	30,862
Furniture and Equipment	483	112,277		0	112,277	INDIRECT_I&II	2,523	17,918	0	5,715	735	77,775
Transportation Equipment	484	42,644		0	42,644	INDIRECT_I&II	958	6,806	0	2,171	279	29,540
Construction Equipment	485/6	48,629		0	48,629	INDIRECT_I&II	1,093	7,761	0	2,475	318	33,685
Communication Equipment	488	15,506		0	15,506	INDIRECT_I&II	348	2,475	0	789	101	10,741
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		5,937	42,169	0	13,450	1,729	183,033
TOTAL GROSS PLANT IN SERVICE		6,361,891		1,475,151	4,886,741		158,495	1,381,619	0	367,699	63,646	4,013,316
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	478,100		0	478,100	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		1,072,343		0	1,072,343		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	205,939		0	205,939	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		636,647		0	636,647		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	8	568
Furniture and Equipment	483	69,228		0	69,228	INDIRECT_I&II	1,482	43	3,169
Transportation Equipment	484	14,032		0	14,032	INDIRECT_I&II	300	9	642
Construction Equipment	485/6	18,082		0	18,082	INDIRECT_I&II	387	11	828
Communication Equipment	488	7,917		0	7,917	INDIRECT_I&II	169	5	362
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		2,604	75	5,569
TOTAL ACCUMULATED DEPRECIATION		2,753,302		602,252	2,151,050		2,604	4,495	157,604

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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	TRANSLANDRGTD	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		<u>673,058</u>		<u>541,384</u>	<u>131,674</u>		<u>0</u>	<u>510,410</u>	<u>0</u>	<u>131,674</u>	<u>30,974</u>	<u>0</u>
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	478,100		0	478,100	DIST	0	0	0	0	0	478,100
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		<u>1,072,343</u>		<u>0</u>	<u>1,072,343</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,072,343</u>
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	205,939		0	205,939	DIST	0	0	0	0	0	205,939
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		<u>636,647</u>		<u>0</u>	<u>636,647</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>636,647</u>
G. INTANGIBLE PLANT	401/402	<u>6,192</u>		<u>0</u>	<u>6,192</u>	DIST	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,192</u>
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	279	1,981	0	632	81	8,598
Furniture and Equipment	483	69,228		0	69,228	INDIRECT_I&II	1,556	11,048	0	3,524	453	47,954
Transportation Equipment	484	14,032		0	14,032	INDIRECT_I&II	315	2,239	0	714	92	9,720
Construction Equipment	485/6	18,082		0	18,082	INDIRECT_I&II	406	2,886	0	920	118	12,526
Communication Equipment	488	7,917		0	7,917	INDIRECT_I&II	178	1,263	0	403	52	5,484
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>121,670</u>		<u>0</u>	<u>121,670</u>		<u>2,734</u>	<u>19,417</u>	<u>0</u>	<u>6,193</u>	<u>796</u>	<u>84,281</u>
TOTAL ACCUMULATED DEPRECIATION		<u>2,753,302</u>		<u>602,252</u>	<u>2,151,050</u>		<u>76,999</u>	<u>539,168</u>	<u>0</u>	<u>137,867</u>	<u>35,101</u>	<u>1,799,463</u>

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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	7	820
Gas Purchase Working Capital		1,188		0	1,188	PROD	1,188	0	0
Gas in Storage		131,884		0	131,884	STORDEHYX	0	0	131,884
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	1,421
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	238
Customer Deposits		(48,995)		0	(48,995)	DIST	0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>174,983</u>		<u>0</u>	<u>174,983</u>		<u>(42,907)</u>	<u>37</u>	<u>207,326</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(69,686)</u>	DEFTAXDIRECT	<u>(20,865)</u>	<u>(48,821)</u>	DEFERTAXBASE	<u>(62)</u>	<u>(477)</u>	<u>(7,860)</u>
TOTAL RATE BASE		<u>3,713,887</u>		<u>852,033</u>	<u>2,861,853</u>		<u>(39,918)</u>	<u>2,634</u>	<u>405,754</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		289,969		0	289,969		(3,117)	206	31,680
Income Taxes		39,389		0	39,389	RATEBASE	(423)	28	4,303
Capital Taxes		0		0	0		0	0	0
Property Tax		63,272		0	63,272	PROPTAX	16	0	1,438
Subtotal		<u>392,630</u>		<u>0</u>	<u>392,630</u>		<u>(3,524)</u>	<u>234</u>	<u>37,421</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(15,169)</u>		<u>0</u>	<u>(15,169)</u>	DTDRAWDOWN	<u>(14)</u>	<u>(104)</u>	<u>(1,711)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		734					0	0	734
Underground Storage Plant		12,977					0	197	7,515
Transmission Plant		39,240					0	0	0
Distribution Plant (Southern Ontario)		67,159					0	0	0
Distribution Plant (Northern Ontario)		40,783					0	0	0
Intangible Plant		185					0	0	0
General Plant		35,017					749	22	1,603
Subtotal		<u>196,095</u>					<u>749</u>	<u>218</u>	<u>9,852</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		11,883		0	11,883	UFGFUNCT	10,497	0	1,386
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		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>696,839</u>		<u>972</u>	<u>695,868</u>		<u>683,345</u>	<u>0</u>	<u>12,523</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	416	1,508	0	694	95	14,473
Gas Purchase Working Capital		1,188		0	1,188	PROD	0	0	0	0	0	0
Gas in Storage		131,884		0	131,884	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	676	7,079	0	1,922	238	18,255
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	1,184	0	322	40	3,054
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		<u>174,983</u>		<u>0</u>	<u>174,983</u>		<u>1,205</u>	<u>16,347</u>	<u>0</u>	<u>3,915</u>	<u>899</u>	<u>(11,839)</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(69,686)</u>	DEFTAXDIRECT	<u>(20,865)</u>	<u>(48,821)</u>	DEFERTAXBASE	<u>(4,263)</u>	<u>(25,418)</u>	<u>0</u>	<u>(7,136)</u>	<u>(904)</u>	<u>(23,566)</u>
TOTAL RATE BASE		<u>3,713,887</u>		<u>852,033</u>	<u>2,861,853</u>		<u>78,439</u>	<u>833,380</u>	<u>0</u>	<u>226,611</u>	<u>28,540</u>	<u>2,178,447</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		289,969		0	289,969		6,124	65,068	0	17,693	2,228	170,086
Income Taxes		39,389		0	39,389	RATEBASE	832	8,839	0	2,403	303	23,104
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		63,272		0	63,272	PROPTAX	662	15,292	0	6,230	1,060	38,575
Subtotal		<u>392,630</u>		<u>0</u>	<u>392,630</u>		<u>7,618</u>	<u>89,198</u>	<u>0</u>	<u>26,326</u>	<u>3,591</u>	<u>231,765</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(15,169)</u>		<u>0</u>	<u>(15,169)</u>	DTDRAWDOWN	<u>(928)</u>	<u>(5,533)</u>	<u>0</u>	<u>(1,553)</u>	<u>(197)</u>	<u>(5,130)</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		12,977					4,463	597	0	0	206	0
Transmission Plant		39,240					0	30,140	0	7,920	1,180	0
Distribution Plant (Southern Ontario)		67,159					0	0	0	0	0	67,159
Distribution Plant (Northern Ontario)		40,783					0	0	0	0	0	40,783
Intangible Plant		185					0	0	0	0	0	185
General Plant		35,017					787	5,588	0	1,782	229	24,256
Subtotal		<u>196,095</u>					<u>5,250</u>	<u>36,325</u>	<u>0</u>	<u>9,703</u>	<u>1,615</u>	<u>132,383</u>
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		11,883		0	11,883	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		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		<u>696,839</u>		<u>972</u>	<u>695,868</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>972</u>	<u>0</u>

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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
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		12,087	STORAGEFUEL	12,087	0		0	0	3,992
Measuring & Regulating	657	187		0	187	M&RRECL-O&M	0	0	45
Dehydration	658	91		0	91	STORDEHY	0	91	0
Rents	652	2,011		0	2,011	STORDEHYX	0	0	2,011
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		22,897		12,087	10,810		0	107	10,256
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	521	OP-LINES	434	87	OTHERTRANS	0	0	0
Compressor	666	1,950	OP-COMP	1,950	0		0	0	0
Compressor Fuel		15,234	TRANSMISSIONFUEL	15,234	0		0	0	0
Measuring & Regulating Stations	667	4,725	OP-M&R	72	4,652	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	382	200	OTHERTRANS	0	0	0
Compressor	866	6,654	MN-COMP	6,654	0		0	0	0
Measuring & Regulating Stations	867	591	MN-M&R	587	4	OTHERTRANS	0	0	0
Other	869	0		0	0		0	0	0
Subtotal		30,257		25,313	4,943		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		12,087	STORAGEFUEL	12,087	0		7,448	0	0	0	647	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	2,011		0	2,011	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		22,897		12,087	10,810		11,154	402	0	0	977	0
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	521	OP-LINES	434	87	OTHERTRANS	0	231	0	87	203	0
Compressor	666	1,950	OP-COMP	1,950	0		0	1,950	0	0	0	0
Compressor Fuel		15,234	TRANSMISSIONFUEL	15,234	0		0	15,206	28	0	0	0
Measuring & Regulating Stations	667	4,725	OP-M&R	72	4,652	OTHERTRANS	0	41	0	4,652	31	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	382	200	OTHERTRANS	0	339	0	200	43	0
Compressor	866	6,654	MN-COMP	6,654	0		0	6,654	0	0	0	0
Measuring & Regulating Stations	867	591	MN-M&R	587	4	OTHERTRANS	0	499	0	4	88	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		30,257		25,313	4,943		0	24,920	28	4,943	365	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

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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	4,730		0	4,730	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		22,097		0	22,097		0	0	0
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	37,145	GS/AOP/F24T	3,200	33,945	GENOPACT	2,927	0	1,500
Other	688	513		0	513	GENOPACT	6	0	22
Scada	684	1,463		0	1,463	SCADAO&M	0	0	194
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		39,121		3,200	35,920		2,932	0	1,717
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		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	DIST	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	354		0	354	DIST	0	0	0
Subtotal		40,519		2,046	38,473		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	4,730		0	4,730	DIST	0	0	0	0	0	4,730
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		22,097		0	22,097		0	0	0	0	0	22,097
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	37,145	GS/AOP/F24T	3,200	33,945	GENOPACT	886	6,197	0	2,855	290	22,490
Other	688	513		0	513	GENOPACT	13	86	0	43	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		39,121		3,200	35,920		899	6,480	0	3,012	378	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		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	DIST	0	0	0	0	0	31,842
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	354		0	354	DIST	0	0	0	0	0	354
Subtotal		40,519		2,046	38,473		0	0	0	0	0	38,543

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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
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	6,250		0	6,250	BDEBTFUNCT	3,443	0	0
Other	719	0		0	0		0	0	0
Subtotal		57,276		560	56,716		3,443	0	68
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	90,295	GSADM	819	89,475	O&MEXP	3,991	8	4,305
Special Services	722	913		0	913	O&MEXP	32	0	44
Insurance	723	9,215		0	9,215	O&MEXP	327	1	443
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	56,185	GS/F24T-BENEFITS	1,757	54,428	LABOUR	3,676	23	2,277
Other Admin & General Expenses	728	2,055		0	2,055	O&MEXP	73	0	99
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		158,663		2,576	156,086		8,099	32	7,169
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		411,594		45,784	365,810		16,450	139	20,729
TOTAL COST OF GAS		696,839		972	695,868		683,345	0	12,523
TOTAL OPERATING EXPENSES		1,108,433		46,756	1,061,678		699,794	139	33,252
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

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

							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. 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	6,250		0	6,250	BDEBTUNCT	0	0	0	0	0	2,807
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		57,276		560	56,716		0	124	0	5	2	53,633
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	90,295	GSADM	819	89,475	O&MEXP	2,211	7,965	0	3,661	482	67,670
Special Services	722	913		0	913	O&MEXP	23	81	0	37	5	690
Insurance	723	9,215		0	9,215	O&MEXP	228	820	0	377	50	6,970
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	56,185	GS/F24T-BENEFITS	1,757	54,428	LABOUR	1,378	5,032	0	2,061	311	41,428
Other Admin & General Expenses	728	2,055		0	2,055	O&MEXP	51	183	0	84	11	1,554
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		158,663		2,576	156,086		3,890	14,082	0	6,220	858	118,313
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		411,594		45,784	365,810		15,944	46,008	28	14,180	2,581	295,535
TOTAL COST OF GAS		696,839		972	695,868		0	0	0	0	972	0
TOTAL OPERATING EXPENSES		1,108,433		46,756	1,061,678		15,944	46,008	28	14,180	3,553	295,535
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%	0
Land Rights	411	0	0.00%	0	0.00%	0
Wells and Lines	406/7/8/415	0	0.00%	0	0.00%	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0	0.00%	0	0.00%	0
Other	419	0	0.00%	0	0.00%	0
Subtotal		<u>0</u>		<u>0</u>		<u>0</u>
B. LOCAL STORAGE						
Gas Holders Storage and Equipment	443	19,220	3.28%	631	0.30%	58
Land	440	7	0.00%	0	28.13%	2
Structures & Improvements	442	3,541	2.91%	103	0.47%	17
Other	444	0	0.00%	0	0.00%	0
Subtotal		<u>22,768</u>		<u>734</u>		<u>77</u>
C. UNDERGROUND STORAGE						
Land	450	3,814	0.00%	0	0.95%	36
Land Rights	451	32,062	2.10%	673	0.00%	0
Structures & Improvements	452	48,843	2.49%	1,218	0.44%	214
Wells and Lines	453/4/5	91,465	2.49%	2,276	0.67%	617
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	0.48%	1,157
Other	459	9,708	6.77%	657	0.00%	0
Subtotal		<u>516,990</u>		<u>12,977</u>		<u>2,024</u>
D. TRANSMISSION						
Land	460	25,014	0.00%	0	1.40%	350
Land Rights	461	37,894	1.76%	666	0.00%	0
Mains	465	1,085,689	2.00%	21,728	1.85%	20,046
Compressor Equipment	466	360,329	3.17%	11,414	0.50%	1,804
Measuring and Regulating	467	164,771	2.63%	4,329	0.00%	0
Structures & Improvements	462	53,924	2.05%	1,103	0.30%	163
Other	469	0	0.00%	0	0.00%	0
Subtotal		<u>1,727,621</u>		<u>39,240</u>		<u>22,363</u>
E. DISTRIBUTION (Southern Ontario)						
Land	470	7,779	0.00%	0	18.44%	1,434
Land Rights	471	7,538	1.66%	125	0.00%	-
Mains	475.1	960,188	2.56%	24,538	1.74%	16,716
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	0.36%	478
Services	473	917,642	2.57%	23,558	0.72%	6,590
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>2,438,181</u>		<u>67,159</u>		<u>25,219</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	16.18%	662
Land Rights	471	9,429	1.71%	161	0.00%	0
Mains- Grid	475.1	378,223	2.84%	10,737	1.61%	6,100
Mains- Joint	475.2	164,912	2.84%	4,690	1.61%	2,649
Mains- Sole	475.3	45,027	2.84%	1,281	1.61%	723
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%	221
Services	473	480,693	2.75%	13,199	0.52%	2,477
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>1,384,425</u>		<u>40,783</u>		<u>12,831</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	12.20%	76
Structures & Improvements	482	44,553	1.95%	870	1.53%	682
Furniture and Equipment	483	112,277	23.67%	26,576	0.00%	0
Transportation Equipment	484	42,644	7.68%	3,274	0.00%	0
Construction Equipment	485/6	48,629	6.73%	3,272	0.00%	0
Communication Equipment	488	15,506	6.61%	1,025	0.00%	0
Rental Equip. on Customer Premise	487	0	0.00%	0	0.00%	0
Capital Leases		0	0.00%	0	0.00%	0
Other	489	0	0.00%	0	0.00%	0
Subtotal		<u>264,229</u>		<u>35,017</u>		<u>758</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>6,361,891</u></u>		<u><u>196,095</u></u>		<u><u>63,272</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Labour Subschedules
(\$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		11,883	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>696,839</u>		<u>0</u>
B. LOCAL STORAGE				
i. Operating				
Supervision	640	1,231	73.07%	899
Gas Holders	644	0	0.00%	0
Other	649	34	15.52%	5
ii. Maintenance				
Supervision	840	0	0.00%	0
Gas Holders	844	0	0.00%	0
Other	849	255	15.52%	40
Subtotal		<u>1,520</u>		<u>944</u>
C. UNDERGROUND STORAGE				
i. Operating				
Supervision	650	0	0.00%	0
Wells	653	218	53.44%	116
Lines	655	21	53.44%	11
Compressor	656	2,366	53.44%	1,264
Compressor Fuel		12,087	0.00%	0
Measuring & Regulating	657	187	53.44%	100
Dehydration	658	91	53.44%	49
Rents	652	2,011	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	53.44%	954
Lines	855	124	53.44%	66
Compressor	856	2,698	53.44%	1,442
Measuring & Regulating	857	353	53.44%	188
Dehydration	858	16	53.44%	8
Other	859	132	53.44%	70
Subtotal		<u>22,897</u>		<u>4,270</u>

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

Account <u>Description</u>	Account <u>Code</u>	Account <u>Dollars</u>	Labour <u>Percent</u>	Labour <u>Costs</u>
D. TRANSMISSION				
i. Operating				
Supervision	660	0	0.00%	0
Lines	665	521	55.94%	291
Compressor	666	1,950	53.44%	1,042
Compressor Fuel		15,234	0.00%	0
Measuring & Regulating Stations	667	4,725	36.57%	1,728
Other	669	0	0.00%	0
ii. Maintenance				
Supervision	860	0	0.00%	0
Lines	865	582	56.87%	331
Compressor	866	6,654	53.44%	3,555
Measuring & Regulating Stations	867	591	53.31%	315
Other	869	0	0.00%	0
Subtotal		<u>30,257</u>		<u>7,263</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	35.88%	226
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>19,970</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	4,730	40.43%	1,912
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>22,097</u>		<u>10,678</u>
G. GENERAL OPERATING AND ENGINEERING				
System Operation & Engineering	685	37,145	53.79%	19,979
Other	688	513	88.25%	452
Scada	684	1,463	41.03%	600
General Operations Transferred	689	0	0.00%	0
Subtotal		<u>39,121</u>		<u>21,032</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>354</u>	0.00%	<u>0</u>
Subtotal		<u>40,519</u>		<u>12,794</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	6,250	0.00%	0
Other	719	0	0.00%	0
Subtotal		<u>57,276</u>		<u>18,896</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE				
Administrative	721	90,295	54.90%	49,573
Special Services	722	913	77.85%	711
Insurance	723	9,215	6.00%	553
Injuries & Damages	724	0	0.00%	0
Employee Benefits	725	56,185	0.54%	305
Other Admin & General Expenses	728	2,055	81.26%	1,670
Administrative and General Transferred	729	0	0.00%	0
Subtotal		<u>158,663</u>		<u>52,811</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		411,594		148,659

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	1.12 1.12%	0.00 0.00%	4.38 4.38%	2.59 2.59%	16.76 16.76%	0.00 0.00%	8.38 8.38%	0.85 0.85%	65.92 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 0.00%	0 0.00%	24 23.93%	0 0.00%	75 74.51%	0 0.00%	0 0.00%	2 1.56%	0 0.00%

UNION GAS LIMITED
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Functional Allocator	Total	Purchase Production	Storage		Transmission					Distribution
			Dehydrator	Storage excl. Dehydrator	Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair	
COMPRECL-O&M	EXT	0	0	20	73	0	0	0	6	0
COMPRECL-O&M%	100	0.00%	0.00%	20.46%	73.19%	0.00%	0.00%	0.00%	6.36%	0.00%
M&RRECL-PT	EXT	0	0	24	0	75	0	0	2	0
M&RRECL-PT%	100	0.00%	0.00%	23.93%	0.00%	74.51%	0.00%	0.00%	1.56%	0.00%
COMPRECL-PT	EXT	0	0	54.77	41.98	0	0	0	3.25	0
COMPRECL-PT%	100	0.00%	0.00%	54.77%	41.98%	0.00%	0.00%	0.00%	3.25%	0.00%
OP-LINES	EXT	0	0	0	0	231	0	0	203	0
OP-LINES%	434	0.00%	0.00%	0.00%	0.00%	53.25%	0.00%	0.00%	46.75%	0.00%
OP-COMP	EXT	0	0	0	0	1,950	0	0	0	0
OP-COMP%	1,950	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
OP-M&R	EXT	0	0	0	0	41	0	0	31	0
OP-M&R%	72	0.00%	0.00%	0.00%	0.00%	56.91%	0.00%	0.00%	43.09%	0.00%
MN-LINES	EXT	0	0	0	0	339	0	0	43	0
MN-LINES%	382	0.00%	0.00%	0.00%	0.00%	88.82%	0.00%	0.00%	11.18%	0.00%
MN-COMP	EXT	0	0	0	0	6,654	0	0	0	0
MN-COMP%	6,654	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
MN-M&R	EXT	0	0	0	0	499	0	0	88	0
MN-M&R%	587	0.00%	0.00%	0.00%	0.00%	84.94%	0.00%	0.00%	15.06%	0.00%
LINEPACK	EXT	0	0	0	0	22,827	0	3,391	1,826	4,772
LINEPACK%	32,816	0.00%	0.00%	0.00%	0.00%	69.56%	0.00%	10.33%	5.57%	14.54%
DEFERTAXBASE	EXT	703	148	14,056	5,767	203,497	0	55,789	6,121	266,959
DEFERTAXBASE%	553,041	0.13%	0.03%	2.54%	1.04%	36.80%	0.00%	10.09%	1.11%	48.27%
DEFTAXDIRECT	EXT	0	(464)	(6,619)	(3,753)	(7,454)	0	(2,212)	(363)	0
DEFTAXDIRECT%	-20,865	0.00%	2.22%	31.72%	17.99%	35.72%	0.00%	10.60%	1.74%	0.00%
STORS&IAD	EXT	0	0	1,577	6,928	392	0	0	0	0
STORS&IAD%	8,897	0.00%	0.00%	17.72%	77.86%	4.41%	0.00%	0.00%	0.00%	0.00%
STORM&RAD	EXT	0	0	13,144	10,724	2,777	0	0	0	0
STORM&RAD%	26,645	0.00%	0.00%	49.33%	40.25%	10.42%	0.00%	0.00%	0.00%	0.00%
STORCOMPAD	EXT	0	0	9,484	13,966	767	0	0	0	0
STORCOMPAD%	24,217	0.00%	0.00%	39.16%	57.67%	3.17%	0.00%	0.00%	0.00%	0.00%
TRANSLANDRGTD	EXT	0	0	0	0	7,336	0	0	577	0
TRANSLANDRGTD%	7,913	0.00%	0.00%	0.00%	0.00%	92.70%	0.00%	0.00%	7.30%	0.00%
TRANSMAINSAD	EXT	0	0	0	0	348,788	0	0	21,732	0
TRANSMAINSAD%	370,520	0.00%	0.00%	0.00%	0.00%	94.13%	0.00%	0.00%	5.87%	0.00%
TRANSCOMPEQAD	EXT	0	0	0	0	120,191	0	0	3,145	0
TRANSCOMPEQAD%	123,336	0.00%	0.00%	0.00%	0.00%	97.45%	0.00%	0.00%	2.55%	0.00%
TRANSM&RAD	EXT	0	0	0	0	11,467	0	0	5,037	0
TRANSM&RAD%	16,503	0.00%	0.00%	0.00%	0.00%	69.48%	0.00%	0.00%	30.52%	0.00%
TRANSS&IAD	EXT	0	0	0	0	22,629	0	0	483	0
TRANSS&IAD%	23,112	0.00%	0.00%	0.00%	0.00%	97.91%	0.00%	0.00%	2.09%	0.00%

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Functional Allocator		Total	Purchase Production	Storage		Transmission						Distribution
				Dehydrator	Storage excl. Dehydrator	Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair		
TRANSMISSIONFUEL	EXT		0	0	0	0	15,206	28	0	0	0	
TRANSMISSIONFUEL%		15,234	0.00%	0.00%	0.00%	0.00%	99.82%	0.18%	0.00%	0.00%	0.00%	
STORAGEFUEL	EXT		0	0	3,992	7,448	0	0	0	647	0	
STORAGEFUEL%		12,087	0.00%	0.00%	33.03%	61.62%	0.00%	0.00%	0.00%	5.35%	0.00%	
UFGFUNCT	EXT		10,497	0	1,386	0	0	0	0	0	0	
UFGFUNCT%		11,883	88.33%	0.00%	11.67%	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		3,443	0	0	0	0	0	0	0	2,807	
BDEBTFUNCT%		6,250	55.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	44.91%	
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	508	0	9	1	113	
GS/AOP/F24T%		3,200	79.60%	0.01%	0.45%	0.21%	15.89%	0.00%	0.28%	0.04%	3.52%	
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	57	0	0	0	0	
GS/F24T-BENEFITS%		1,757	96.75%	0.00%	0.00%	0.00%	3.25%	0.00%	0.00%	0.00%	0.00%	
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		5,396	62	6,220	3,763	13,587	0	5,628	849	113,153	
LABOUR%		148,659	3.63%	0.04%	4.18%	2.53%	9.14%	0.00%	3.79%	0.57%	76.12%	
DTDRAWDOWN	INT		14	104	1,711	928	5,533	0	1,553	197	5,130	
DTDRAWDOWN%		15,169	0.09%	0.68%	11.28%	6.12%	36.47%	0.00%	10.24%	1.30%	33.82%	
O&MEXP	INT		8,584	23	11,651	5,984	21,555	0	9,907	1,303	183,126	
O&MEXP%		242,133	3.54%	0.01%	4.81%	2.47%	8.90%	0.00%	4.09%	0.54%	75.63%	
PROPTAX	INT		16	0	1,438	662	15,292	0	6,230	1,060	38,575	
PROPTAX%		63,272	0.03%	0.00%	2.27%	1.05%	24.17%	0.00%	9.85%	1.67%	60.97%	
RATEBASE	INT		(39,918)	2,634	405,754	78,439	833,380	0	226,611	28,540	2,178,447	
RATEBASE%		3,713,887	(1.07%)	0.07%	10.93%	2.11%	22.44%	0.00%	6.10%	0.77%	58.66%	
INDIRECT_I	INT		0	2,986	164,559	78,293	819,700	0	222,576	27,612	2,113,617	
INDIRECT_I%		3,429,342	0.00%	0.09%	4.80%	2.28%	23.90%	0.00%	6.49%	0.81%	61.63%	
INDIRECT_II	INT		16,450	139	16,737	8,496	30,802	0	14,180	1,934	295,535	
INDIRECT_II%		384,273	4.28%	0.04%	4.36%	2.21%	8.02%	0.00%	3.69%	0.50%	76.91%	
INDIRECT_I&II	INT		0.021	0.001	0.046	0.022	0.160	0.000	0.051	0.007	0.693	
INDIRECT_I&II%		1	2.14%	0.06%	4.58%	2.25%	15.96%	0.00%	5.09%	0.65%	69.27%	

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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. 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	954		0	954	INDIR_I&II_PROD	368	586	0
Furniture and Equipment	483	2,403		0	2,403	INDIR_I&II_PROD	927	1,476	0
Transportation Equipment	484	913		0	913	INDIR_I&II_PROD	352	561	0
Construction Equipment	485/6	1,041		0	1,041	INDIR_I&II_PROD	402	639	0
Communication Equipment	488	332		0	332	INDIR_I&II_PROD	128	204	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		5,655		0	5,655		2,182	3,474	0
TOTAL GROSS PLANT IN SERVICE		5,655		0	5,655		2,182	3,474	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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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
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	102	163	0
Furniture and Equipment	483	1,482		0	1,482	INDIR_I&II_PROD	572	910	0
Transportation Equipment	484	300		0	300	INDIR_I&II_PROD	116	184	0
Construction Equipment	485/6	387		0	387	INDIR_I&II_PROD	149	238	0
Communication Equipment	488	169		0	169	INDIR_I&II_PROD	65	104	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		2,604		0	2,604		1,005	1,600	0
TOTAL ACCUMULATED DEPRECIATION		2,604		0	2,604		1,005	1,600	

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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>(44,086)</u>	<u>127</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(62)</u>		<u>0</u>	<u>(62)</u>	DTBASEPROD	<u>(24)</u>	<u>(38)</u>	<u>0</u>
TOTAL RATE BASE		<u>(39,918)</u>		<u>0</u>	<u>(39,918)</u>		<u>2,204</u>	<u>(42,250)</u>	<u>127</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		(3,117)		0	(3,117)		172	(3,299)	10
Income Taxes		(423)		0	(423)	PRODBASE	23	(448)	1
Capital Taxes		0		0	0		0	0	0
Property Tax		16		0	16	PRODPROTAX	6	10	0
Subtotal		<u>(3,524)</u>		<u>0</u>	<u>(3,524)</u>		<u>202</u>	<u>(3,737)</u>	<u>11</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(14)</u>		<u>0</u>	<u>(14)</u>	DTDRWDN-PROD	<u>(5)</u>	<u>(8)</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		749					289	460	0
Subtotal		<u>749</u>					<u>289</u>	<u>460</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		10,497		0	10,497	SECOND	0	10,497	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>683,345</u>		<u>0</u>	<u>683,345</u>		<u>595,159</u>	<u>16,027</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	3,443		0	3,443	BDEBTCLASS	1,888	1,555	0
Other	719	0		0	0		0	0	0
Subtotal		3,443		0	3,443		1,888	1,555	0
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	3,991	A&GDPADMIN	819	3,172	PRODO&M	1,612	2,379	0
Special Services	722	32		0	32	PRODO&M	10	22	0
Insurance	723	327		0	327	PRODO&M	103	224	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	3,676	GSBENEFITS	1,700	1,976	PRODLABOR	1,269	2,407	0
Other Admin & General Expenses	728	73		0	73	PRODO&M	23	50	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		8,099		2,519	5,579		3,017	5,081	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		16,450		7,042	9,407		6,346	10,104	0
TOTAL COST OF GAS		683,345		0	683,345		595,159	16,027	72,158
TOTAL OPERATING EXPENSES		699,794		7,042	692,752		601,505	26,131	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	Account	Storage	Direct	Total	Balance	Classification		
Description	Code	Dehydrator	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	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	Account	Storage	Direct	Total	Balance	Classification		
Description	Code	Dehydrator	Assignment	Direct	to be	Allocation	Demand	Commodity
		Dollars	Factor	Assignment	Allocated	Factor		
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	14	14
Furniture and Equipment	483	69		0	69	INDIR_I&II_STORDEHY	35	35
Transportation Equipment	484	26		0	26	INDIR_I&II_STORDEHY	13	13
Construction Equipment	485/6	30		0	30	INDIR_I&II_STORDEHY	15	15
Communication Equipment	488	10		0	10	FIRST	10	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		163		0	163		86	77
TOTAL GROSS PLANT IN SERVICE		7,569		0	7,569		7,493	77
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		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 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	8		0	8	INDIR_I&II_STORDEHY	4	4
Furniture and Equipment	483	43		0	43	INDIR_I&II_STORDEHY	21	21
Transportation Equipment	484	9		0	9	INDIR_I&II_STORDEHY	4	4
Construction Equipment	485/6	11		0	11	INDIR_I&II_STORDEHY	6	6
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		75		0	75		40	35
TOTAL ACCUMULATED DEPRECIATION		4,495		0	4,495		4,460	35

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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		7		0	7	INDIR_II_STORDEHY	0	7
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>37</u>		<u>0</u>	<u>37</u>		<u>30</u>	<u>7</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>2,634</u>		<u>(464)</u>	<u>3,098</u>		<u>2,586</u>	<u>48</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.81%					7.81%	7.81%
Return on Rate Base		206		0	206		202	4
Income Taxes		28		0	28	STORDEHYBASE	27	1
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>230</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		22					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 Description	Account Code	Storage Dehydrator Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	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	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		107		0	107		0	107
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	Storage	Direct	Total	Balance	Classification	Storage Dehydrator	
		Dehydrator 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	Storage	Direct	Total	Balance	Classification Allocation Factor	Storage Dehydrator	
		Dehydrator 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	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 Dehydrator Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Dehydrator	
							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	8		0	8	STORDEHYO&M	0	8
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	23		0	23	STORDEHYLABOR	0	23
Other Admin & General Expenses	728	0		0	0	STORDEHYO&M	0	0
Administrative and General Transferred	729	0		0	0		0	0
Subtotal		32		0	32		0	32
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		139		0	139		0	139
TOTAL COST OF GAS		0		0	0		0	0
TOTAL OPERATING EXPENSES		139		0	139		0	139
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	28		0	28	INDIR_I&II_STORX	17	1	7	4
Structures & Improvements	482	2,039		0	2,039	INDIR_I&II_STORX	1,194	62	485	298
Furniture and Equipment	483	5,139		0	5,139	INDIR_I&II_STORX	3,010	156	1,222	750
Transportation Equipment	484	1,952		0	1,952	INDIR_I&II_STORX	1,143	59	464	285
Construction Equipment	485/6	2,226		0	2,226	INDIR_I&II_STORX	1,304	68	529	325
Communication Equipment	488	710		0	710	FIRST&THIRD&FOURTH	355	0	321	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		12,094		0	12,094		7,023	346	3,029	1,696
TOTAL GROSS PLANT IN SERVICE		363,892		0	363,892		239,086	346	90,758	33,702
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	568		0	568	INDIR_I&II_STORX	333	17	135	83
Furniture and Equipment	483	3,169		0	3,169	INDIR_I&II_STORX	1,856	96	754	463
Transportation Equipment	484	642		0	642	INDIR_I&II_STORX	376	20	153	94
Construction Equipment	485/6	828		0	828	INDIR_I&II_STORX	485	25	197	121
Communication Equipment	488	362		0	362	FIRST&THIRD&FOURTH	181	0	164	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		5,569		0	5,569		3,231	158	1,402	777
TOTAL ACCUMULATED DEPRECIATION		157,604		0	157,604		113,705	158	28,852	14,889

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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		820		0	820	INDIR_II_STORX	355	50	248	167
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		131,884		0	131,884	GASINSTOR	0	0	102,862	29,022
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		1,421		0	1,421	INDIR_I_STORX	1,049	0	246	125
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		238		0	238	INDIR_I_STORX	176	0	41	21
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>207,326</u>		<u>0</u>	<u>207,326</u>		<u>1,580</u>	<u>50</u>	<u>176,361</u>	<u>29,335</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(7,860)</u>	DTDIRECTSTORX	<u>(6,619)</u>	<u>(1,241)</u>	DTBASESTORX	<u>(5,710)</u>	<u>(2)</u>	<u>(1,936)</u>	<u>(212)</u>
TOTAL RATE BASE		<u>405,754</u>		<u>(6,619)</u>	<u>412,373</u>		<u>121,251</u>	<u>236</u>	<u>236,331</u>	<u>47,937</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
Return on Rate Base		31,680		0	31,680		9,467	18	18,452	3,743
Income Taxes		4,303		0	4,303	STORDEHYXBASE	1,286	2	2,507	508
Capital Taxes		0		0	0		0	0	0	0
Property Tax		1,438		0	1,438	STORDEHYXPROTAX	1,038	1	288	111
Subtotal		<u>37,421</u>		<u>0</u>	<u>37,421</u>		<u>11,791</u>	<u>22</u>	<u>21,246</u>	<u>4,363</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(1,711)</u>		<u>0</u>	<u>(1,711)</u>	DTDRWDN-STORX	<u>(1,243)</u>	<u>(0)</u>	<u>(421)</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		1,603					935	47	391	229
Subtotal		<u>9,852</u>					<u>6,235</u>	<u>47</u>	<u>2,395</u>	<u>1,174</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		1,386		0	1,386	SECOND	0	1,386	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
Diversion		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>12,523</u>		<u>10,892</u>	<u>1,631</u>		<u>10,420</u>	<u>1,858</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	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		3,992		0	3,992	SECOND	0	3,992	0	0
Measuring & Regulating	657	45		0	45	FIRST	45	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	2,011		0	2,011	FIRST&THIRD&FOURTH	1,006	0	910	96
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		10,256		0	10,256		3,162	4,544	2,306	243
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 Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Excluding Dehydrator			
		Dollars					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	Total Direct	Balance to be	Classification	Storage Excluding Dehydrator			
		Dollars	Factor	Assignment	Allocated	Allocation Factor	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
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	1,500		0	1,500	STORDEHYXGO&E	861	0	579	61
Other	688	22		0	22	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		1,717		0	1,717		971	0	675	71
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		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	FIRST	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	4,305		0	4,305	STORDEHYXO&M	1,862	265	1,294	885
Special Services	722	44		0	44	STORDEHYXO&M	19	3	13	9
Insurance	723	443		0	443	STORDEHYXO&M	192	27	133	91
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	2,277		0	2,277	STORDEHYXLABOR	934	165	609	570
Other Admin & General Expenses	728	99		0	99	STORDEHYXO&M	43	6	30	20
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		7,169		0	7,169		3,049	466	2,079	1,576
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		20,729		0	20,729		7,250	5,010	5,060	3,409
TOTAL COST OF GAS		12,523		10,892	1,631		10,420	1,858	245	0
TOTAL OPERATING EXPENSES		33,252		10,892	22,360		17,670	6,868	5,305	3,409
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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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. 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	
Account Description	Account Code	Dawn Station 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	14		0	14	FIRST	14	0
Structures & Improvements	482	1,001		0	1,001	FIRST	1,001	0
Furniture and Equipment	483	2,523		0	2,523	FIRST	2,523	0
Transportation Equipment	484	958		0	958	FIRST	958	0
Construction Equipment	485/6	1,093		0	1,093	FIRST	1,093	0
Communication Equipment	488	348		0	348	FIRST	348	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		5,937		0	5,937		5,937	0
TOTAL GROSS PLANT IN SERVICE		158,495		0	158,495		158,495	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		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 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	279		0	279	FIRST	279	0
Furniture and Equipment	483	1,556		0	1,556	FIRST	1,556	0
Transportation Equipment	484	315		0	315	FIRST	315	0
Construction Equipment	485/6	406		0	406	FIRST	406	0
Communication Equipment	488	178		0	178	FIRST	178	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		2,734		0	2,734		2,734	0
TOTAL ACCUMULATED DEPRECIATION		76,999		0	76,999		76,999	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
III. WORKING CAPITAL								
O&M Working Capital		416		0	416	INDIR_II_DAWN	416	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		676		0	676	INDIR_I_DAWN	676	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>1,205</u>		<u>0</u>	<u>1,205</u>		<u>1,205</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(4,263)</u>	DTDIRECTDAWN	<u>(3,753)</u>	<u>(509)</u>	DTBASEDAWN	<u>(4,263)</u>	<u>0</u>
TOTAL RATE BASE		<u>78,439</u>		<u>(3,753)</u>	<u>82,192</u>		<u>78,439</u>	<u>0</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.81%					7.81%	7.81%
Return on Rate Base		6,124		0	6,124		6,124	0
Income Taxes		832		0	832	DAWNBASE	832	0
Capital Taxes		0		0	0		0	0
Property Tax		662		0	662	DAWNPROTAX	662	0
Subtotal		<u>7,618</u>		<u>0</u>	<u>7,618</u>		<u>7,618</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(928)</u>		<u>0</u>	<u>(928)</u>	DTDRWDN-DAWN	<u>(928)</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		787					787	0
Subtotal		<u>5,250</u>					<u>5,250</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 Description	Account Code	Dawn Station Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	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	1,732		0	1,732	FIRST	1,732	0
Compressor Fuel		7,448		0	7,448	SECOND	0	7,448
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		11,154		0	11,154		3,707	7,448
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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							Dawn Station	
Account Description	Account Code	Dawn Station Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification 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 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	886		0	886	DAWNO&M	886	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		899		0	899		899	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	2,211		0	2,211	DAWNO&M	2,211	0
Special Services	722	23		0	23	DAWNO&M	23	0
Insurance	723	228		0	228	DAWNO&M	228	0
Injuries & Damages	724	0		0	0		0	0
Employee Benefits	725	1,378		0	1,378	DAWNLABOR	1,378	0
Other Admin & General Expenses	728	51		0	51	DAWNO&M	51	0
Administrative and General Transferred	729	0		0	0		0	0
Subtotal		3,890		0	3,890		3,890	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		15,944		0	15,944		8,496	7,448
TOTAL COST OF GAS		0		0	0		0	0
TOTAL OPERATING EXPENSES		15,944		0	15,944		8,496	7,448
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	Total	Balance	Classification Allocation Factor	Dawn-Trafalgar Easterly	
		Trafalgar Easterly Dollars	Assignment Factor	Direct Assignment	to be Allocated		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 Allocation Factor	Dawn-Trafalgar Easterly	
		Trafalgar Easterly Dollars	Assignment Factor	Direct Assignment	to be Allocated		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	99		0	99	INDIR_I_DAWNEAST	99	0
Structures & Improvements	482	7,110		0	7,110	INDIR_I_DAWNEAST	7,110	0
Furniture and Equipment	483	17,918		0	17,918	INDIR_I_DAWNEAST	17,918	0
Transportation Equipment	484	6,806		0	6,806	INDIR_I_DAWNEAST	6,806	0
Construction Equipment	485/6	7,761		0	7,761	INDIR_I_DAWNEAST	7,761	0
Communication Equipment	488	2,475		0	2,475	FIRST	2,475	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		42,169		0	42,169		42,169	0
TOTAL GROSS PLANT IN SERVICE		1,381,619		0	1,381,619		1,381,619	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	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	1,981		0	1,981	INDIR_I_DAWNEAST	1,981	0
Furniture and Equipment	483	11,048		0	11,048	INDIR_I_DAWNEAST	11,048	0
Transportation Equipment	484	2,239		0	2,239	INDIR_I_DAWNEAST	2,239	0
Construction Equipment	485/6	2,886		0	2,886	INDIR_I_DAWNEAST	2,886	0
Communication Equipment	488	1,263		0	1,263	FIRST	1,263	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		19,417		0	19,417		19,417	0
TOTAL ACCUMULATED DEPRECIATION		539,168		0	539,168		539,168	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		1,508		0	1,508	INDIR_II_DAWNEAST	1,508	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		7,079		0	7,079	INDIR_I_DAWNEAST	7,079	0
ABC Receivable/Payables		0		0	0		0	0
Prepaid and Deferred Expense		1,184		0	1,184	INDIR_I_DAWNEAST	1,184	0
Customer Deposits		0		0	0		0	0
Other		0		0	0		0	0
Subtotal		<u>16,347</u>		<u>0</u>	<u>16,347</u>		<u>16,347</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(25,418)</u>	DTDIRECTDAWNEAST	<u>(7,454)</u>	<u>(17,964)</u>	DTBASEDAWNEAST	<u>(25,418)</u>	<u>0</u>
TOTAL RATE BASE		<u>833,380</u>		<u>(7,454)</u>	<u>840,834</u>		<u>833,380</u>	<u>0</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.81%					7.81%	7.81%
Return on Rate Base		65,068		0	65,068		65,068	0
Income Taxes		8,839		0	8,839	DAWNEASTBASE	8,839	0
Capital Taxes		0		0	0		0	0
Property Tax		15,292		0	15,292	DAWNEASTPROTAX	15,292	0
Subtotal		<u>89,198</u>		<u>0</u>	<u>89,198</u>		<u>89,198</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(5,533)</u>		<u>0</u>	<u>(5,533)</u>	DTDRWDN-DAWNEAST	<u>(5,533)</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		5,588					5,588	0
Subtotal		<u>36,325</u>					<u>36,325</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	231		0	231	FIRST	231	0
Compressor	666	1,950		0	1,950	FIRST	1,950	0
Compressor Fuel		15,206		0	15,206	THIRD	0	15,206
Measuring & Regulating Stations	667	41		0	41	FIRST	41	0
Other	669	0		0	0		0	0
ii. Maintenance								
Supervision	860	0		0	0		0	0
Lines	865	339		0	339	FIRST	339	0
Compressor	866	6,654		0	6,654	FIRST	6,654	0
Measuring & Regulating Stations	867	499		0	499	FIRST	499	0
Other	869	0		0	0		0	0
Subtotal		24,920		0	24,920		9,714	15,206

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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 Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn-Trafalgar Easterly	
		Trafalgar Easterly Dollars					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	6,197	F24TGENOPS	490	5,707	DAWNEASTGO&E	6,197	0
Other	688	86		0	86	DAWNEASTGO&E	86	0
Scada	684	197		0	197	FIRST	197	0
General Operations Transferred	689	0		0	0		0	0
Subtotal		6,480		490	5,990		6,480	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	7,965		0	7,965	DAWNEASTO&M	7,965	0
Special Services	722	81		0	81	DAWNEASTO&M	81	0
Insurance	723	820		0	820	DAWNEASTO&M	820	0
Injuries & Damages	724	0		0	0		0	0
Employee Benefits	725	5,032	F24TBENEFITS	57	4,975	DAWNEASTLABOR	5,032	0
Other Admin & General Expenses	728	183		0	183	DAWNEASTO&M	183	0
Administrative and General Transferred	729	0		0	0		0	0
Subtotal		14,082		57	14,025		14,082	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		46,008		547	45,461		30,802	15,206
TOTAL COST OF GAS		0		0	0		0	0
TOTAL OPERATING EXPENSES		46,008		547	45,461		30,802	15,206
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 <u>Assignment</u>	Balance to be <u>Allocated</u>	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		7.81%				7.81%	
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 <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>
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		28		0	28	FIRST	28
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>28</u>		<u>0</u>	<u>28</u>		<u>28</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 <u>Assignment</u>	Balance to be <u>Allocated</u>	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 <u>Allocation</u>	Balance to be Allocated <u>Factor</u>	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		28		0	28		28
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
TOTAL OPERATING EXPENSES		<u>28</u>		<u>0</u>	<u>28</u>		<u>28</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 Description	Account Code	Other Transmission Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Other Transmission Demand
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	32		0	32	FIRST	32
Structures & Improvements	482	2,268		0	2,268	FIRST	2,268
Furniture and Equipment	483	5,715		0	5,715	FIRST	5,715
Transportation Equipment	484	2,171		0	2,171	FIRST	2,171
Construction Equipment	485/6	2,475		0	2,475	FIRST	2,475
Communication Equipment	488	789		0	789	FIRST	789
Rental Equip. on Customer Premise	487	0		0	0		0
Capital Leases		0		0	0		0
Other	489	0		0	0		0
Subtotal		<u>13,450</u>		<u>0</u>	<u>13,450</u>		<u>13,450</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>367,699</u></u>		<u><u>0</u></u>	<u><u>367,699</u></u>		<u><u>367,699</u></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	632		0	632	FIRST	632
Furniture and Equipment	483	3,524		0	3,524	FIRST	3,524
Transportation Equipment	484	714		0	714	FIRST	714
Construction Equipment	485/6	920		0	920	FIRST	920
Communication Equipment	488	403		0	403	FIRST	403
Rental Equip. on Customer Premise	487	0		0	0		0
Capital Leases		0		0	0		0
Other	489	0		0	0		0
Subtotal		<u>6,193</u>		<u>0</u>	<u>6,193</u>		<u>6,193</u>
TOTAL ACCUMULATED DEPRECIATION		<u>137,867</u>		<u>0</u>	<u>137,867</u>		<u>137,867</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		694		0	694	FIRST	694
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		1,922		0	1,922	FIRST	1,922
ABC Receivable/Payables		0		0	0		0
Prepaid and Deferred Expense		322		0	322	FIRST	322
Customer Deposits		0		0	0		0
Other		0		0	0		0
Subtotal		<u>3,915</u>		<u>0</u>	<u>3,915</u>		<u>3,915</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(7,136)</u>		<u>0</u>	<u>(7,136)</u>	FIRST	<u>(7,136)</u>
TOTAL RATE BASE		<u>226,611</u>		<u>0</u>	<u>226,611</u>		<u>226,611</u>
V. RETURN AND TAXES							
Percent Return on Rate Base		7.81%					7.81%
Return on Rate Base		17,693		0	17,693		17,693
Income Taxes		2,403		0	2,403	FIRST	2,403
Capital Taxes		0		0	0		0
Property Tax		6,230		0	6,230	FIRST	6,230
Subtotal		<u>26,326</u>		<u>0</u>	<u>26,326</u>		<u>26,326</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(1,553)</u>		<u>0</u>	<u>(1,553)</u>	FIRST	<u>(1,553)</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		1,782					1,782
Subtotal		<u>9,703</u>					<u>9,703</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 <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>
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	87		0	87	FIRST	87
Compressor	666	0		0	0		0
Compressor Fuel		0		0	0		0
Measuring & Regulating Stations	667	4,652		0	4,652	FIRST	4,652
Other	669	0		0	0		0
ii. Maintenance							
Supervision	860	0		0	0		0
Lines	865	200		0	200	FIRST	200
Compressor	866	0		0	0		0
Measuring & Regulating Stations	867	4		0	4	FIRST	4
Other	869	0		0	0		0
Subtotal		<u>4,943</u>		<u>0</u>	<u>4,943</u>		<u>4,943</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	2,855		0	2,855	FIRST	2,855
Other	688	43		0	43	FIRST	43
Scada	684	114		0	114	FIRST	114
General Operations Transferred	689	0		0	0		0
Subtotal		<u>3,012</u>		<u>0</u>	<u>3,012</u>		<u>3,012</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 Description	Account Code	Other Transmission Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Other Transmission Demand
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	3,661		0	3,661	FIRST	3,661
Special Services	722	37		0	37	FIRST	37
Insurance	723	377		0	377	FIRST	377
Injuries & Damages	724	0		0	0		0
Employee Benefits	725	2,061		0	2,061	FIRST	2,061
Other Admin & General Expenses	728	84		0	84	FIRST	84
Administrative and General Transferred	729	0		0	0		0
Subtotal		<u>6,220</u>		<u>0</u>	<u>6,220</u>		<u>6,220</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		14,180		0	14,180		14,180
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
TOTAL OPERATING EXPENSES		<u>14,180</u>		<u>0</u>	<u>14,180</u>		<u>14,180</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 Description	Account Code	Ojibway/ St. Clair 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
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	4	0
Structures & Improvements	482	291		0	291	INDIR_I&II_STCLAIR	256	36
Furniture and Equipment	483	735		0	735	INDIR_I&II_STCLAIR	644	90
Transportation Equipment	484	279		0	279	INDIR_I&II_STCLAIR	245	34
Construction Equipment	485/6	318		0	318	INDIR_I&II_STCLAIR	279	39
Communication Equipment	488	101		0	101	FIRST	101	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		1,729		0	1,729		1,529	200
TOTAL GROSS PLANT IN SERVICE		63,646		0	63,646		63,446	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	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	81		0	81	INDIR_I&II_STCLAIR	71	10
Furniture and Equipment	483	453		0	453	INDIR_I&II_STCLAIR	397	56
Transportation Equipment	484	92		0	92	INDIR_I&II_STCLAIR	81	11
Construction Equipment	485/6	118		0	118	INDIR_I&II_STCLAIR	104	15
Communication Equipment	488	52		0	52	FIRST	52	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>796</u>		<u>0</u>	<u>796</u>		<u>705</u>	<u>91</u>
TOTAL ACCUMULATED DEPRECIATION		<u>35,101</u>		<u>0</u>	<u>35,101</u>		<u>35,010</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		95		0	95	INDIR_II_STCLAIR	71	23
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>899</u>		<u>0</u>	<u>899</u>		<u>876</u>	<u>23</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(904)</u>	DTDIRECTSTCLAIR	<u>(363)</u>	<u>(540)</u>	DTBASESTCLAIR	<u>(901)</u>	<u>(2)</u>
TOTAL RATE BASE		<u>28,540</u>		<u>(363)</u>	<u>28,904</u>		<u>28,411</u>	<u>130</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.81%					7.81%	7.81%
Return on Rate Base		2,228		0	2,228		2,218	10
Income Taxes		303		0	303	STCLAIRBASE	301	1
Capital Taxes		0		0	0		0	0
Property Tax		1,060		0	1,060	STCLAIRPROTAX	1,056	3
Subtotal		<u>3,591</u>		<u>0</u>	<u>3,591</u>		<u>3,576</u>	<u>15</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(197)</u>		<u>0</u>	<u>(197)</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		229					202	27
Subtotal		<u>1,615</u>					<u>1,587</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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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
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		647		0	647	SECOND	0	647
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		977		0	977		159	819
D. TRANSMISSION								
i. Operating								
Supervision	660	0		0	0		0	0
Lines	665	203		0	203	FIRST	203	0
Compressor	666	0		0	0		0	0
Compressor Fuel		0		0	0		0	0
Measuring & Regulating Stations	667	31		0	31	FIRST	31	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		365		0	365		365	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
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	Account	Ojibway/ St. Clair	Direct	Total	Balance	Classification	
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Assignment</u>	<u>Factor</u>	<u>to be</u>	<u>Allocation</u>	
					<u>Allocated</u>	<u>Factor</u>	<u>Demand</u> <u>Commodity</u>
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	290		0	290	STCLAIRO&M	219 71
Other	688	4		0	4	STCLAIRO&M	3 1
Scada	684	83		0	83	STCLAIRO&M	63 20
General Operations Transferred	689	0		0	0		0 0
Subtotal		378		0	378		285 93
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	482		0	482	STCLAIRO&M	363	118	
Special Services	722	5		0	5	STCLAIRO&M	4	1	
Insurance	723	50		0	50	STCLAIRO&M	37	12	
Injuries & Damages	724	0		0	0		0	0	
Employee Benefits	725	311		0	311	STCLAIRLABOR	235	76	
Other Admin & General Expenses	728	11		0	11	STCLAIRO&M	8	3	
Administrative and General Transferred	729	0		0	0		0	0	
Subtotal		858		0	858		647	211	
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		2,581		0	2,581		1,459	1,122	
TOTAL COST OF GAS		972		0	972		972	0	
TOTAL OPERATING EXPENSES		3,553		0	3,553		2,430	1,122	
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	5,140	2,639
Land Rights	471	7,538		0	7,538	S_DISTMM&RCOM	4,981	2,557
Mains	475.1	960,188	S_CROSSBORE-PL	2,042	958,146	S_MINPLANT	619,714	340,474
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	86,900	44,614
Services	473	917,642		0	917,642	SECOND	0	917,642
Meters	478	225,002		0	225,002	SECOND	0	225,002
Regulators	474.1	74,531		0	74,531	SECOND	0	74,531
Customer Stations	474.2	70,522		0	70,522	SECOND	0	70,522
Other	479	0		0	0		0	0
Subtotal		2,438,181		2,042	2,436,139		760,199	1,677,982

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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	N_CROSSBORE-PL	0	4,090	N_DISTMM&RCOM	3,194	896
Land Rights	471	9,429		0	9,429	N_DISTMM&RCOM	7,364	2,065
Mains- Grid	475.1	378,223		760	377,463	N_MINPLANT	224,525	153,699
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	49,749	13,949
Services	473	480,693		0	480,693	SECOND	0	480,693
Meters	478	65,139	CUSTREG	0	65,139	SECOND	0	65,139
Regulators	474.1	29,560		13,067	16,493	FIRST	16,493	13,067
Customer Stations	474.2	29,965		0	29,965	SECOND	0	29,965
Other	479	0		0	0		0	0
Subtotal		1,384,425		13,827	1,370,598		624,952	759,473
G. INTANGIBLE PLANT	401/402	7,677		0	7,677	N_DIST	3,466	4,211
H. GENERAL PLANT								
Land	480	430		0	430	INDIR_I&II_DIST	134	296
Structures & Improvements	482	30,862		0	30,862	INDIR_I&II_DIST	9,600	21,262
Furniture and Equipment	483	77,775		0	77,775	INDIR_I&II_DIST	24,192	53,583
Transportation Equipment	484	29,540		0	29,540	INDIR_I&II_DIST	9,188	20,351
Construction Equipment	485/6	33,685		0	33,685	INDIR_I&II_DIST	10,478	23,207
Communication Equipment	488	10,741		0	10,741	INDIR_I&II_DIST	3,341	7,400
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		183,033		0	183,033		56,933	126,100
TOTAL GROSS PLANT IN SERVICE		4,013,316		15,869	3,997,447		1,445,549	2,567,767
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	478,100	S_CROSSBORE-PLAD	55	478,045	S_MINPLANT	309,192	168,908
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	25,828	13,260
Services	473	400,003		0	400,003	SECOND	0	400,003
Meters	478	70,459		0	70,459	SECOND	0	70,459
Regulators	474.1	40,772		0	40,772	SECOND	0	40,772
Customer Stations	474.2	27,688		0	27,688	SECOND	0	27,688
Other	479	0		0	0		0	0
Subtotal		1,072,343		55	1,072,288		350,768	721,574
F. DISTRIBUTION (Northern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	3,076		0	3,076	N_DISTMM&RCOM	2,402	674
Mains - Grid	475.1	205,939	N_CROSSBORE-PLAD	22	205,917	N_MINPLANT	122,485	83,455
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	13,625	3,820
Services	473	203,174		0	203,174	SECOND	0	203,174
Meters	478	18,293		0	18,293	SECOND	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	SECOND	0	12,028
Other	479	0		0	0		0	0
Subtotal		636,647		22	636,625		307,462	329,185
G. INTANGIBLE PLANT	401/402	6,192		0	6,192	N_DIST	2,795	3,397
H. GENERAL PLANT								
Land	480	0		0	0		0	0
Structures & Improvements	482	8,598		0	8,598	INDIR_I&II_DIST	2,674	5,923
Furniture and Equipment	483	47,954		0	47,954	INDIR_I&II_DIST	14,916	33,038
Transportation Equipment	484	9,720		0	9,720	INDIR_I&II_DIST	3,023	6,697
Construction Equipment	485/6	12,526		0	12,526	INDIR_I&II_DIST	3,896	8,630
Communication Equipment	488	5,484		0	5,484	INDIR_I&II_DIST	1,706	3,778
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		84,281		0	84,281		26,216	58,066
TOTAL ACCUMULATED DEPRECIATION		1,799,463		77	1,799,386		687,242	1,112,222

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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		14,473		0	14,473	INDIR_II_DIST	4,026	10,447
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		18,255		0	18,255	INDIR_I_DIST	6,278	11,976
ABC Receivable/Payables		0		0	0		0	0
Prepaid and Deferred Expense		3,054		0	3,054	INDIR_I_DIST	1,050	2,004
Customer Deposits		(48,995)		0	(48,995)	DISTBASE	(16,805)	(32,190)
Other		0		0	0		0	0
Subtotal		<u>(11,839)</u>		<u>0</u>	<u>(11,839)</u>		<u>(4,076)</u>	<u>(7,763)</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(23,566)</u>		<u>0</u>	<u>(23,566)</u>	DTBASEDIST	<u>(7,041)</u>	<u>(16,526)</u>
TOTAL RATE BASE		<u>2,178,447</u>		<u>15,792</u>	<u>2,162,655</u>		<u>747,191</u>	<u>1,431,256</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.81%					7.81%	7.81%
Return on Rate Base		170,086		0	170,086		58,338	111,748
Income Taxes		23,104		0	23,104	DISTBASE	7,925	15,180
Capital Taxes		0		0	0		0	0
Property Tax		38,575		0	38,575	DISTPROTAX	19,898	18,676
Subtotal		<u>231,765</u>		<u>0</u>	<u>231,765</u>		<u>86,161</u>	<u>145,604</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(5,130)</u>		<u>0</u>	<u>(5,130)</u>	DTDRWDN-DIST	<u>(1,533)</u>	<u>(3,597)</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)		67,159					19,662	47,497
Distribution Plant (Northern Ontario)		40,783					18,717	22,065
Intangible Plant		185					84	101
General Plant		24,256					7,545	16,711
Subtotal		<u>132,383</u>					<u>46,008</u>	<u>86,376</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	SECOND	0	4,245
Meter Turn-ons & Turn-offs		2,117		0	2,117	SECOND	0	2,117
Service on Customer Premise	674	4,306		0	4,306	SECOND	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	4,413	10,390
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	SECOND	0	1,729
Mains	875.1	7,816		0	7,816	S_DISTMAINS&SER	2,579	5,237
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	SECOND	0	372
Other- Plant Service	879.1	0		0	0		0	0
Other- Customer Service	879.2	13		0	13	SECOND	0	13
Other- Meter Shop	879.3	987		0	987	SECOND	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		9,851	29,395

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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	SECOND	0	2,228
Meter Turn-ons & Turn-offs		705		0	705	SECOND	0	705
Service on Customer Premise	674	2,063		0	2,063	SECOND	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	2,461	4,026
Compressor	676	0		0	0		0	0
Leakage Survey		0		0	0		0	0
Measuring and Regulating	677	4,730		0	4,730	FIRST	4,730	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	SECOND	0	765
Mains	875.1	3,871		0	3,871	N_DISTMAINS&SER	1,573	2,297
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	SECOND	0	22
Other- Meter Shop	879.3	952		0	952	SECOND	0	952
Other- General Maintenance	879.4	0		0	0		0	0
Distribution Maintenance Transferred		0		0	0		0	0
Subtotal		22,097		432	21,665		8,994	13,103
G. GENERAL OPERATING AND ENGINEERING								
System Operation & Engineering	685	22,490		0	22,490	DISTGO&E	6,896	15,594
Other	688	338		0	338	DISTGO&E	104	234
Scada	684	876		0	876	DISTGO&E	269	607
General Operations Transferred	689	0		0	0		0	0
Subtotal		23,703		0	23,703		7,268	16,435
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	354		0	354	SECOND	0	354
Subtotal		38,543		71	38,473		31,842	6,701

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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	SECOND	0	2,200
Customer Contracts & Orders	711	9,407		0	9,407	SECOND	0	9,407
Meter Reading	712	8,853		0	8,853	SECOND	0	8,853
Bill Delivery	713.1	0		0	0		0	0
Customer Billing & Accounting	713.2	28,715		0	28,715	SECOND	0	28,715
Credit & Collection	714	1,652		0	1,652	SECOND	0	1,652
Uncollectible Accounts	718	2,807		0	2,807	SECOND	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	67,670		0	67,670	DISTO&M	13,039	54,631
Special Services	722	690		0	690	DISTO&M	133	557
Insurance	723	6,970		0	6,970	DISTO&M	1,343	5,627
Injuries & Damages	724	0		0	0		0	0
Employee Benefits	725	41,428		0	41,428	DISTLABOR	9,442	31,986
Other Admin & General Expenses	728	1,554		0	1,554	DISTO&M	299	1,255
Administrative and General Transferred	729	0		0	0		0	0
Subtotal		118,313		0	118,313		24,257	94,056
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		295,535		1,934	293,601		82,212	213,323
TOTAL COST OF GAS		0		0	0		0	0
TOTAL OPERATING EXPENSES		295,535		1,934	293,601		82,212	213,323
IX. OTHER REVENUE								
Delayed Payment Charges		6,467		0	6,467	SECOND	0	6,467
NSF Cheque Revenue		250		0	250	SECOND	0	250
Revenue from Service Work		7,000		0	7,000	SECOND	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	SECOND	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	1.000 50.00%	0.000 0.00%	0.905 45.24%	0.095 4.76%
S_MINPLANT S_MINPLANT%	EXT	1	0.65 64.68%	0.35 35.32%	0 0.00%	0 0.00%
N_MINPLANT N_MINPLANT%	EXT	1	0.59 59.48%	0.41 40.52%	0.00 0.00%	0.00 0.00%
DISTGO&E DISTGO&E%	EXT	100	30.66 30.66%	69.34 69.34%	0 0.00%	0 0.00%
CUSTREG CUSTREG%	EXT	13,067	0 0.00%	13,067 100.00%	0 0.00%	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	3,443	1,888 54.85%	1,555 45.15%	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%	71 100.00%	0 0.00%	0 0.00%
DTDIRECTSTORDEHY DTDIRECTSTORDEHY%	EXT	(464)	(464) 100.00%	0 0.00%	0 0.00%	0 0.00%
DTDIRECTSTORX DTDIRECTSTORX%	EXT	(6,619)	(4,619) 69.78%	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%

UNION GAS LIMITED
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Classification Allocator		<u>Total</u>	<u>First</u>	<u>Second</u>	<u>Third</u>	<u>Fourth</u>
DTDIRECTDAWNEAST	EXT		(7,454)	0	0	0
DTDIRECTDAWNEAST%		(7,454)	100.00%	0.00%	0.00%	0.00%
DTDIRECTSTCLAIR	EXT		(363)	0	0	0
DTDIRECTSTCLAIR%		(363)	100.00%	0.00%	0.00%	0.00%
DIRDTBSESTORDEHY	EXT		1,480	0	0	0
DIRDTBSESTORDEHY%		1,480	100.00%	0.00%	0.00%	0.00%
DIRDTBSESTORX	EXT		20,866	0	18,228.56	1,919.54
DIRDTBSESTORX%		41,014	50.88%	0.00%	44.44%	4.68%
DIRDTBSEDWNSTN	EXT		18,184	0	0	0
DIRDTBSEDWNSTN%		18,184	100.00%	0.00%	0.00%	0.00%
DIRDTBSED-TE	EXT		1,217	0	0	0
DIRDTBSED-TE%		1,217	100.00%	0.00%	0.00%	0.00%
DIRDTBSESTCL	EXT		1,094	0	0	0
DIRDTBSESTCL%		1,094	100.00%	0.00%	0.00%	0.00%
GASINSTOR	EXT		0	0	102,862	29,022
GASINSTOR%		131,884	0.00%	0.00%	77.99%	22.01%
MRKTGS	EXT		176	1,799	0	0
MRKTGS%		1,976	8.91%	91.09%	0.00%	0.00%
THIRD&FOURTH	INT		0	0	0.905	0.095
THIRD&FOURTH%		1	0.00%	0.00%	90.47%	9.53%
PRODLABOR	INT		1,736	3,660	0	0
PRODLABOR%		5,396	32.17%	67.83%	0.00%	0.00%
STORDEHYLABOR	INT		0	62	0	0
STORDEHYLABOR%		62	0.00%	100.00%	0.00%	0.00%
STORDEHYXLABOR	INT		2,550	450	1,662	1,558
STORDEHYXLABOR%		6,220	41.00%	7.24%	26.72%	25.04%
DAWNLABOR	INT		3,763	0	0	0
DAWNLABOR%		3,763	100.00%	0.00%	0.00%	0.00%
DAWNEASTLABOR	INT		13,587	0	0	0
DAWNEASTLABOR%		13,587	100.00%	0.00%	0.00%	0.00%
STCLAIRLABOR	INT		641	209	0	0
STCLAIRLABOR%		849	75.44%	24.56%	0.00%	0.00%
DISTLABOR	INT		25,788	87,365	0	0
DISTLABOR%		113,153	22.79%	77.21%	0.00%	0.00%

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Classification Allocator	Total	First	Second	Third	Fourth
PRODBASE	INT	2,204	(42,250)	127	0
PRODBASE%	(39,918)	(5.52%)	105.84%	(0.32%)	0.00%
STORDEHYBASE	INT	2,586	48	0	0
STORDEHYBASE%	2,634	98.17%	1.83%	0.00%	0.00%
STORDEHYXBASE	INT	121,251	236	236,331	47,937
STORDEHYXBASE%	405,754	29.88%	0.06%	58.24%	11.81%
DAWNBASE	INT	78,439	0	0	0
DAWNBASE%	78,439	100.00%	0.00%	0.00%	0.00%
DAWNEASTBASE	INT	833,380	0	0	0
DAWNEASTBASE%	833,380	100.00%	0.00%	0.00%	0.00%
STCLAIRBASE	INT	28,411	130	0	0
STCLAIRBASE%	28,540	99.55%	0.45%	0.00%	0.00%
DISTBASE	INT	747,191	1,431,256	0	0
DISTBASE%	2,178,447	34.30%	65.70%	0.00%	0.00%
PRODO&M	INT	2,709	5,874	0	0
PRODO&M%	8,584	31.56%	68.44%	0.00%	0.00%
STORDEHYO&M	INT	0	23	0	0
STORDEHYO&M%	23	0.00%	100.00%	0.00%	0.00%
STORDEHYXO&M	INT	5,038	717	3,502	2,395
STORDEHYXO&M%	11,651	43.24%	6.15%	30.06%	20.55%
DAWNO&M	INT	5,984	0	0	0
DAWNO&M%	5,984	100.00%	0.00%	0.00%	0.00%
DAWNEASTO&M	INT	21,555	0	0	0
DAWNEASTO&M%	21,555	100.00%	0.00%	0.00%	0.00%
STCLAIRO&M	INT	983	320	0	0
STCLAIRO&M%	1,303	75.43%	24.57%	0.00%	0.00%
DISTO&M	INT	35,287	147,839	0	0
DISTO&M%	183,126	19.27%	80.73%	0.00%	0.00%
PRODPROTAX	INT	6	10	0	0
PRODPROTAX%	16	38.58%	61.42%	0.00%	0.00%
STORDEHYPROTAX	INT	0.23	0.23	0	0
STORDEHYPROTAX%	0.47	50.00%	50.00%	0.00%	0.00%
STORDEHYXPROTAX	INT	1,038	1	288	111
STORDEHYXPROTAX%	1,438	72.18%	0.07%	20.00%	7.75%
DAWNPROTAX	INT	662	0	0	0
DAWNPROTAX%	662	100.00%	0.00%	0.00%	0.00%
DAWNEASTPROTAX	INT	15,292	0	0	0
DAWNEASTPROTAX%	15,292	100.00%	0.00%	0.00%	0.00%

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Classification Allocator	Total	First	Second	Third	Fourth
STCLAIRPROTAX	INT	1,056	3	0	0
STCLAIRPROTAX%	1,060	99.69%	0.31%	0.00%	0.00%
DISTPROTAX	INT	19,898	18,676	0	0
DISTPROTAX%	38,575	51.58%	48.42%	0.00%	0.00%
INDIR_I_STORX	INT	121,762	0	28,587	14,557
INDIR_I_STORX%	164,906	73.84%	0.00%	17.34%	8.83%
INDIR_II_STORX	INT	7,250	1,018	5,060	3,409
INDIR_II_STORX%	16,737	43.32%	6.08%	30.23%	20.37%
INDIR_I&II_STORX	INT	0.5858	0.0304	0.2378	0.1460
INDIR_I&II_STORX%	1	58.58%	3.04%	23.78%	14.60%
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	139	0	0
INDIR_II_STORDEHY%	139	0.00%	100.00%	0.00%	0.00%
INDIR_I&II_STORDEHY	INT	0.50	0.50	0	0
INDIR_I&II_STORDEHY%	1	50.00%	50.00%	0.00%	0.00%
INDIR_I_DAWN	INT	78,463	0	0	0
INDIR_I_DAWN%	78,463	100.00%	0.00%	0.00%	0.00%
INDIR_II_DAWN	INT	8,496	0	0	0
INDIR_II_DAWN%	8,496	100.00%	0.00%	0.00%	0.00%
INDIR_I_DAWNEAST	INT	820,911	0	0	0
INDIR_I_DAWNEAST%	820,911	100.00%	0.00%	0.00%	0.00%
INDIR_II_DAWNEAST	INT	30,802	0	0	0
INDIR_II_DAWNEAST%	30,802	100.00%	0.00%	0.00%	0.00%
INDIR_I_STCLAIR	INT	27,662	0	0	0
INDIR_I_STCLAIR%	27,662	100.00%	0.00%	0.00%	0.00%
INDIR_II_STCLAIR	INT	1,459	475	0	0
INDIR_II_STCLAIR%	1,934	75.43%	24.57%	0.00%	0.00%
INDIR_I&II_STCLAIR	INT	0.88	0.12	0	0
INDIR_I&II_STCLAIR%	1	87.72%	12.28%	0.00%	0.00%
INDIR_I_DIST	INT	726,921	1,386,696	0	0
INDIR_I_DIST%	2,113,617	34.39%	65.61%	0.00%	0.00%
INDIR_II_DIST	INT	82,212	213,323	0	0
INDIR_II_DIST%	295,535	27.82%	72.18%	0.00%	0.00%
INDIR_I&II_DIST	INT	0.31	0.69	0	0
INDIR_I&II_DIST%	1	31.11%	68.89%	0.00%	0.00%
SALESSUPER	INT	0	1	0	0
SALESSUPER%	1	0.00%	100.00%	0.00%	0.00%

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Classification Allocator	Total	First	Second	Third	Fourth
STORDEHYXGO&E	INT	2,058	0	1,383	146
STORDEHYXGO&E%	3,586	57.37%	0.00%	38.57%	4.1%
DAWNEASTGO&E	INT	2,222	0	0	0
DAWNEASTGO&E%	2,222	100.00%	0.00%	0.00%	0.00%
N_DISTMM&RCOM	INT	548,153	153,699	0	0
N_DISTMM&RCOM%	701,851	78.10%	21.90%	0.00%	0.00%
ADREGULATORS	INT	0.56	0.44	0	0
ADREGULATORS%	1	55.79%	44.21%	0.00%	0.00%
N_DISTMAINS&SER	INT	434,463	634,392	0	0
N_DISTMAINS&SER%	1,068,856	40.65%	59.35%	0.00%	0.00%
S_DISTMAINS&SER	INT	619,714	1,258,116	0	0
S_DISTMAINS&SER%	1,877,831	33.00%	67.00%	0.00%	0.00%
N_DIST	INT	624,952	759,473	0	0
N_DIST%	1,384,425	45.14%	54.86%	0.00%	0.00%
PRODCOG	INT	595,159	5,531	72,158	0
PRODCOG%	672,848	88.45%	0.82%	10.72%	0.00%
DTBASEPROD	INT	1,172	1,866	0	0
DTBASEPROD%	3,038	38.58%	61.42%	0.00%	0.00%
DTBASESTORDEHY	INT	1,552	41	0	0
DTBASESTORDEHY%	1,593	97.40%	2.60%	0.00%	0.00%
DTBASESTORX	INT	102,042	187	11,821	1,981
DTBASESTORX%	116,031	87.94%	0.16%	10.19%	1.71%
DTBASEDAWN	INT	62,038	0	0	0
DTBASEDAWN%	62,038	100.00%	0.00%	0.00%	0.00%
DTBASEDAWNEAST	INT	821,165	0	0	0
DTBASEDAWNEAST%	821,165	100.00%	0.00%	0.00%	0.00%
DTBASESTCLAIR	INT	26,642	108	0	0
DTBASESTCLAIR%	26,750	99.60%	0.40%	0.00%	0.00%
DTBASEDIST	INT	435,543	1,022,322	0	0
DTBASEDIST%	1,457,865	29.88%	70.12%	0.00%	0.00%
DTDRWDN-PROD	INT	5	8	0	0
DTDRWDN-PROD%	14	38.58%	61.42%	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	1,243	0	421	46
DTDRWDN-STORX%	1,711	72.65%	0.03%	24.63%	2.69%
DTDRWDN-DAWN	INT	928	0	0	0
DTDRWDN-DAWN%	928	100.00%	0.00%	0.00%	0.00%

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Classification Factors
(\$000's)

Classification Allocator		<u>Total</u>	<u>First</u>	<u>Second</u>	<u>Third</u>	<u>Fourth</u>
DTDRWDN-DAWNEAST	INT		5,533	0	0	0
DTDRWDN-DAWNEAST%		5,533	100.00%	0.00%	0.00%	0.00%
DTDRWDN-OTHRTRAN	INT		1,553	0	0	0
DTDRWDN-OTHRTRAN%		1,553	100.00%	0.00%	0.00%	0.00%
DTDRWDN-STCLAIR	INT		196	0	0	0
DTDRWDN-STCLAIR%		197	99.76%	0.24%	0.00%	0.00%
DTDRWDN-DIST	INT		1,533	3,597	0	0
DTDRWDN-DIST%		5,130	29.88%	70.12%	0.00%	0.00%
S_DISTMM&RCOM	INT		663,178	340,474	0	0
S_DISTMM&RCOM%		1,003,652	66.08%	33.92%	0.00%	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		6,346	10,104	0	0
INDIR_II_PROD%		16,450	38.58%	61.42%	0.00%	0.00%
INDIR_I&II_PROD	INT		3,173	5,052	0	0
INDIR_I&II_PROD%		8,225	38.58%	61.42%	0.00%	0.00%
N_DISTM&R	INT		16,493	78,206	0	0
N_DISTM&R%		94,699	17.42%	82.58%	0.00%	0.00%
S_CROSSBORE-PL	EXT		0	2,042	0	0
S_CROSSBORE-PL%		2,042	0.00%	100.00%	0.00%	0.00%
S_CROSSBORE-PLAD	EXT		0	55	0	0
S_CROSSBORE-PLAD%		55	0.00%	100.00%	0.00%	0.00%
N_CROSSBORE-PL	EXT		0	760	0	0
N_CROSSBORE-PL%		760	0.00%	100.00%	0.00%	0.00%
N_CROSSBORE-PLAD	EXT		0	22	0	0
N_CROSSBORE-PLAD%		22	0.00%	100.00%	0.00%	0.00%
S_CROSSBORE-OM	EXT		0	1,431	0	0
S_CROSSBORE-OM%		1,431	0.00%	100.00%	0.00%	0.00%
N_CROSSBORE-OM	EXT		0	432	0	0
N_CROSSBORE-OM%		432	0.00%	100.00%	0.00%	0.00%
F24TGENOPS	EXT		490	0	0	0
F24TGENOPS%		490	100.00%	0.00%	0.00%	0.00%
F24TBENEFITS	EXT		57	0	0	0
F24TBENEFITS%		57	100.00%	0.00%	0.00%	0.00%

UNION GAS LIMITED
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Total Allocation Detail Report
(\$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	960,188	679,367	128,862	35,188	645	48,175	8,488	144	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	92,337	18,001	4,926	90	6,746	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		2,438,181	1,993,330	195,794	49,343	869	65,849	15,011	801	286	44

UNION GAS LIMITED
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Total Allocation Detail Report
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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	960,188	45,444	13,875	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	6,288	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		2,438,181	90,841	24,897	1,115	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
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	960,188	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		2,438,181	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	378,223	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		1,384,425	0	0	0	0	0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	7,677	3,790	455	118	2	159	33	1	1	0
H. GENERAL PLANT											
Land	480	621	273	32	9	1	8	3	0	0	0
Structures & Improvements	482	44,553	19,556	2,304	673	40	589	181	8	30	4
Furniture and Equipment	483	112,277	49,283	5,806	1,695	100	1,485	456	21	77	9
Transportation Equipment	484	42,644	18,718	2,205	644	38	564	173	8	29	3
Construction Equipment	485/6	48,629	21,345	2,515	734	43	643	197	9	33	4
Communication Equipment	488	15,506	7,631	693	196	8	170	50	0	9	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	116,806	13,556	3,950	230	3,458	1,060	47	179	20
TOTAL GROSS PLANT IN SERVICE											
		6,361,891	2,487,116	335,814	89,581	1,543	71,861	29,579	850	4,557	220
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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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	378,223	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		1,384,425	0	0	0	0	0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	7,677	191	54	2	0	0	0	0	0	0
H. GENERAL PLANT											
Land	480	621	28	3	3	3	1	1	94	0	0
Structures & Improvements	482	44,553	1,989	213	216	194	39	40	6,757	5	8
Furniture and Equipment	483	112,277	5,014	537	544	488	98	101	17,029	13	21
Transportation Equipment	484	42,644	1,904	204	207	185	37	38	6,468	5	8
Construction Equipment	485/6	48,629	2,171	233	236	211	43	44	7,375	6	9
Communication Equipment	488	15,506	595	40	73	78	15	0	2,345	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	11,701	1,229	1,278	1,158	233	223	40,069	31	50
TOTAL GROSS PLANT IN SERVICE											
		6,361,891	335,247	26,197	37,103	34,989	11,844	583	1,280,377	842	2,029
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	1,463	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	2,422	506	535	486	140
Land Rights	471	9,429	5,583	1,167	1,234	1,121	323
Mains- Grid	475.1	378,223	321,623	56,600	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	37,720	7,881	8,340	7,576	2,181
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		1,384,425	999,754	120,808	120,396	100,938	42,530
G. INTANGIBLE PLANT							
	401/402	7,677	1,945	287	291	250	97
H. GENERAL PLANT							
Land	480	621	119	15	13	10	5
Structures & Improvements	482	44,553	8,573	1,067	963	738	365
Furniture and Equipment	483	112,277	21,604	2,689	2,428	1,860	921
Transportation Equipment	484	42,644	8,205	1,021	922	706	350
Construction Equipment	485/6	48,629	9,357	1,165	1,052	806	399
Communication Equipment	488	15,506	2,687	311	284	239	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	50,545	6,268	5,663	4,359	2,115
TOTAL GROSS PLANT IN SERVICE		6,361,891	1,168,211	158,065	134,433	106,110	44,741
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	478,100	337,997	64,286	17,556	322	24,036	4,235	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	27,444	5,350	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		1,072,343	872,053	88,342	22,390	396	29,970	6,721	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	205,939	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		636,647	0	0	0	0	0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	6,192	3,057	367	95	2	128	27	1	0	0
H. GENERAL PLANT											
Land	480	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	482	12,412	5,448	642	187	11	164	50	2	8	1
Furniture and Equipment	483	69,228	30,387	3,580	1,045	62	915	281	13	47	6
Transportation Equipment	484	14,032	6,159	726	212	12	186	57	3	10	1
Construction Equipment	485/6	18,082	7,937	935	273	16	239	73	3	12	1
Communication Equipment	488	7,917	3,896	354	100	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	53,827	6,237	1,817	105	1,591	487	22	82	9
TOTAL ACCUMULATED DEPRECIATION											
		2,753,302	1,080,080	145,985	39,096	684	32,438	12,661	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	478,100	22,673	6,923	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		1,072,343	40,441	11,147	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	205,939	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		636,647	0	0	0	0	0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	6,192	154	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	554	59	60	54	11	11	1,882	1	2
Furniture and Equipment	483	69,228	3,091	331	335	301	61	62	10,500	8	13
Transportation Equipment	484	14,032	627	67	68	61	12	13	2,128	2	3
Construction Equipment	485/6	18,082	807	86	88	79	16	16	2,742	2	3
Communication Equipment	488	7,917	304	20	37	40	8	0	1,197	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	5,383	564	588	534	107	102	18,450	14	23
TOTAL ACCUMULATED DEPRECIATION		2,753,302	142,913	11,760	14,946	14,502	6,355	215	511,124	349	1,110

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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	478,100	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		1,072,343	0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)							
Land	470	0	0	0	0	0	0
Land Rights	471	3,076	1,821	381	403	366	105
Mains - Grid	475.1	205,939	175,065	30,875	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	10,331	2,159	2,284	2,075	597
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		636,647	456,678	58,041	55,685	47,289	18,955
G. INTANGIBLE PLANT							
	401/402	6,192	1,569	231	235	201	78
H. GENERAL PLANT							
Land	480	0	0	0	0	0	0
Structures & Improvements	482	12,412	2,388	297	268	206	102
Furniture and Equipment	483	69,228	13,320	1,658	1,497	1,147	568
Transportation Equipment	484	14,032	2,700	336	303	232	115
Construction Equipment	485/6	18,082	3,479	433	391	300	148
Communication Equipment	488	7,917	1,372	159	145	122	39
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	23,260	2,883	2,605	2,006	971
TOTAL ACCUMULATED DEPRECIATION		2,753,302	530,903	74,233	61,967	49,737	20,004

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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	9,222	1,019	376	42	409	110	7	12	3
Gas Purchase Working Capital		1,188	677	112	5	0	4	0	0	0	0
Gas in Storage		131,884	60,805	20,746	2,837	7	4,137	1,144	1	526	5
Linepack		9,452	1,362	458	142	2	60	45	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	13,101	2,078	564	9	526	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	2,192	348	94	2	88	29	1	4	0
Customer Deposits		(48,995)	(30,290)	(3,923)	(1,029)	(18)	(1,388)	(279)	(11)	(4)	(1)
Other		0	0	0	0	0	0	0	0	0	0
Subtotal		174,983	61,385	33,140	4,802	45	6,503	1,953	2	909	13
IV. ACCUMULATED DEFERRED TAXES											
		(69,686)	(27,418)	(4,569)	(1,234)	(18)	(676)	(430)	(8)	(89)	(4)
TOTAL RATE BASE											
		3,713,887	1,441,003	218,400	54,052	886	45,249	18,441	482	3,590	138
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		289,969	112,509	17,052	4,220	69	3,533	1,440	38	280	11
Income Taxes		39,389	15,284	2,317	573	9	480	196	5	38	1
Capital Taxes		0	0	0	0	0	0	0	0	0	0
Property Tax		63,272	23,919	4,122	1,160	20	974	353	6	51	2
Subtotal		392,630	151,712	23,491	5,953	99	4,987	1,988	48	370	14
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(15,169)	(5,968)	(994)	(269)	(4)	(147)	(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)		67,159	55,159	5,275	1,321	23	1,752	406	24	11	2
Distribution Plant (Northern Ontario)		40,783	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	15,425	1,804	526	31	461	141	6	24	3
Subtotal		196,095	79,189	9,965	2,674	64	2,271	856	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		11,883	1,352	450	179	8	241	67	2	29	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		696,839	410,943	68,227	3,321	51	2,810	73	2	29	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	917	100	72	76	11	24	1,593	1	2
Gas Purchase Working Capital		1,188	0	0	0	0	0	0	0	0	0
Gas in Storage		131,884	1,669	47	246	2,749	226	1,010	6,729	34	71
Linepack		9,452	759	15	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	1,733	171	176	131	36	2	6,462	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	1,081	1	1
Customer Deposits		(48,995)	(1,595)	(459)	(16)	0	0	0	0	0	0
Other		0	0	0	0	0	0	0	0	0	0
Subtotal		174,983	3,772	(96)	586	2,978	357	1,037	21,367	42	99
IV. ACCUMULATED DEFERRED TAXES											
		(69,686)	(5,650)	(237)	(767)	(824)	(136)	(10)	(24,646)	(15)	(29)
TOTAL RATE BASE											
		3,713,887	190,456	14,103	21,976	22,641	5,710	1,395	765,974	520	988
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		289,969	14,870	1,101	1,716	1,768	446	109	59,805	41	77
Income Taxes		39,389	2,020	150	233	240	48	15	8,134	6	10
Capital Taxes		0	0	0	0	0	0	0	0	0	0
Property Tax		63,272	4,191	312	383	133	158	5	13,320	1	33
Subtotal		392,630	21,082	1,563	2,332	2,140	651	128	81,258	47	121
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(15,169)	(1,230)	(52)	(167)	(179)	(30)	(2)	(5,365)	(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)		67,159	2,470	673	42	0	0	0	0	0	0
Distribution Plant (Northern Ontario)		40,783	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	1,557	165	169	153	31	30	5,311	4	7
Subtotal		196,095	9,299	840	1,006	928	699	39	34,204	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		11,883	1,526	64	122	322	296	1,324	5,307	44	93
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		696,839	2,031	64	130	357	441	1,324	5,307	44	123

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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	3,625	371	356	330	138
Gas Purchase Working Capital		1,188	280	77	15	0	17
Gas in Storage		131,884	21,563	5,717	1,510	104	0
Linepack		9,452	483	134	131	141	31
Balancing Gas		72,963	13,074	3,461	911	63	0
Inventory of Stores and Spare Equipment		29,618	3,933	264	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)	(9,158)	(334)	(216)	(62)	(212)
Other		0	0	0	0	0	0
Subtotal		174,983	22,959	9,613	2,843	607	67
IV. ACCUMULATED DEFERRED TAXES							
		(69,686)	(2,184)	(578)	(152)	(11)	0
TOTAL RATE BASE							
		3,713,887	658,084	92,867	75,156	56,970	24,803
V. RETURN AND TAXES							
Percent Return on Rate Base		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		289,969	51,381	7,251	5,868	4,448	1,937
Income Taxes		39,389	6,980	985	797	604	263
Capital Taxes		0	0	0	0	0	0
Property Tax		63,272	10,062	1,624	1,162	969	312
Subtotal		392,630	68,423	9,860	7,827	6,022	2,512
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)		67,159	0	0	0	0	0
Distribution Plant (Northern Ontario)		40,783	29,340	3,703	3,425	3,094	1,221
Intangible Plant		185	47	7	7	6	2
General Plant		35,017	6,718	835	754	579	284
Subtotal		196,095	38,942	5,296	4,384	3,693	1,507
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		11,883	318	101	36	1	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		696,839	144,345	40,554	8,581	40	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		12,087	926	310	125	5	160	47	1	21	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	2,011	716	244	48	0	25	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		22,897	3,570	1,207	336	8	263	127	2	45	1
D. TRANSMISSION											
i. Operating											
Supervision	660	0	0	0	0	0	0	0	0	0	0
Lines	665	521	94	32	12	0	0	3	0	1	0
Compressor	666	1,950	112	38	11	0	0	5	0	2	0
Compressor Fuel		15,234	186	66	31	1	21	12	0	6	0
Measuring & Regulating Stations	667	4,725	1,910	643	207	3	0	75	0	24	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	114	38	12	0	0	4	0	1	0
Compressor	866	6,654	376	126	37	0	0	17	0	6	0
Measuring & Regulating Stations	867	591	50	17	6	0	0	2	0	0	0
Other	869	0	0	0	0	0	0	0	0	0	0
Subtotal		30,257	2,842	959	316	5	21	118	0	41	1

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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
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		12,087	455	14	82	1,201	268	1,291	5,476	0	56
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	2,011	294	0	67	226	1	4	25	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		22,897	1,555	15	330	1,917	294	1,472	8,764	0	61
D. TRANSMISSION											
i. Operating											
Supervision	660	0	0	0	0	0	0	0	0	0	0
Lines	665	521	133	0	5	0	30	0	193	0	6
Compressor	666	1,950	40	0	13	0	0	0	1,632	0	0
Compressor Fuel		15,234	150	6	28	0	71	2,511	11,953	0	0
Measuring & Regulating Stations	667	4,725	1,486	0	166	0	5	0	34	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	94	0	10	0	6	0	284	0	1
Compressor	866	6,654	136	0	43	0	0	0	5,584	0	0
Measuring & Regulating Stations	867	591	55	0	3	0	13	0	417	0	3
Other	869	0	0	0	0	0	0	0	0	0	0
Subtotal		30,257	2,093	6	268	0	126	2,511	20,098	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		1,520	1,135	300	79	6	0
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		12,087	1,148	366	131	4	0
Measuring & Regulating	657	187	11	3	1	0	0
Dehydration	658	91	11	3	1	0	0
Rents	652	2,011	253	67	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		22,897	2,098	622	201	9	0
D. TRANSMISSION							
i. Operating							
Supervision	660	0	0	0	0	0	0
Lines	665	521	9	2	1	0	0
Compressor	666	1,950	73	19	5	0	0
Compressor Fuel		15,234	132	42	15	0	0
Measuring & Regulating Stations	667	4,725	2	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	13	3	1	0	0
Compressor	866	6,654	246	65	17	1	0
Measuring & Regulating Stations	867	591	19	5	1	0	0
Other	869	0	0	0	0	0	0
Subtotal		30,257	493	138	40	2	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
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	12,370	1,071	268	5	362	82	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	6,400	621	157	3	212	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	33,383	2,742	634	11	847	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	502	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	293	80	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	1,108	308	15	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
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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(\$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
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	4,730	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		22,097	0	0	0	0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	37,145	15,506	1,958	620	45	512	172	8	33	2
Other	688	513	217	27	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		39,121	16,337	2,074	650	45	534	182	8	35	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	10,517	3,920	1,617	88	2,611	883	29	0	0
Merchandise Sales Net Income		0	0	0	0	0	0	0	0	0	0
Other	709	354	73	50	42	10	36	1	2	0	1
Subtotal		40,519	13,178	4,799	2,505	317	3,440	898	59	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	4,730	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		22,097	0	0	0	0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	37,145	2,150	173	221	162	33	74	5,972	0	7
Other	688	513	32	2	3	2	0	1	82	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		39,121	2,303	181	236	187	43	96	6,221	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	4,249	189	0	0	0	0	0	0	0
Merchandise Sales Net Income		0	0	0	0	0	0	0	0	0	0
Other	709	354	22	29	0	0	0	0	0	0	0
Subtotal		40,519	4,660	637	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	5,305	453	339	298	93
Compressor	676	0	0	0	0	0	0
Leakage Survey		0	0	0	0	0	0
Measuring and Regulating	677	4,730	1,763	567	983	1,197	219
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	3,117	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		22,097	16,112	1,645	1,863	1,823	653
G. GENERAL OPERATING AND ENGINEERING							
System Operation & Engineering	685	37,145	6,868	809	883	580	356
Other	688	513	96	11	10	8	4
Scada	684	1,463	264	33	26	20	9
General Operations Transferred	689	0	0	0	0	0	0
Subtotal		39,121	7,229	853	919	608	369
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	3,755	1,194	981	1,809	0
Merchandise Sales Net Income		0	0	0	0	0	0
Other	709	354	22	1	23	16	28
Subtotal		40,519	4,748	1,286	1,395	2,053	438

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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	6,250	3,447	1,058	66	15	63	1	1	1	1
Other	719	0	0	0	0	0	0	0	0	0	0
Subtotal		57,276	41,960	1,356	130	18	125	4	1	3	2
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	90,295	46,199	4,304	1,490	164	1,473	425	29	60	13
Special Services	722	913	467	43	15	2	15	4	0	1	0
Insurance	723	9,215	4,716	437	150	16	148	44	3	6	1
Injuries & Damages	724	0	0	0	0	0	0	0	0	0	0
Employee Benefits	725	56,185	27,584	2,679	1,129	156	1,139	257	23	41	11
Other Admin & General Expenses	728	2,055	1,052	97	33	4	33	10	1	1	0
Administrative and General Transferred	729	0	0	0	0	0	0	0	0	0	0
Subtotal		158,663	80,018	7,560	2,818	341	2,809	739	56	109	26
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		411,594	191,287	20,698	7,389	745	8,038	2,254	135	263	54
TOTAL COST OF GAS		696,839	410,943	68,227	3,321	51	2,810	73	2	29	9
TOTAL OPERATING EXPENSES		1,108,433	602,230	88,925	10,710	796	10,849	2,327	137	293	63
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

(\$000's)

Delayed Payment Charges
NSF Cheque Revenue
Revenue from Service Work
Rental Equipment on Customers' Premises
Merchandise Margin
Heating Protection Plan
Warranty Revenue
Property & Plant Revenue
NGV Revenue
Line locates
Direct Purchase Administration Fee
Other Operating Revenue
ABC Revenue
Subtotal

UNION GAS LIMITED
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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	6,250	1,129	329	42	10	57
Other	719	0	0	0	0	0	0
Subtotal		57,276	12,746	440	72	19	117
J. ADMINISTRATIVE AND GENERAL EXPENSE							
Administrative	721	90,295	17,719	1,548	1,343	1,134	620
Special Services	722	913	179	16	13	11	6
Insurance	723	9,215	1,812	157	133	115	61
Injuries & Damages	724	0	0	0	0	0	0
Employee Benefits	725	56,185	11,002	1,058	1,118	886	517
Other Admin & General Expenses	728	2,055	404	35	30	26	14
Administrative and General Transferred	729	0	0	0	0	0	0
Subtotal		158,663	31,115	2,813	2,637	2,173	1,217
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		411,594	75,676	8,098	7,205	6,692	2,794
TOTAL COST OF GAS		696,839	144,345	40,554	8,581	40	8,031
TOTAL OPERATING EXPENSES		1,108,433	220,021	48,652	15,786	6,733	10,826
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
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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
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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
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
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
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	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	368		0	368	SUPPLYVOL	237	39	2
Furniture and Equipment	483	927		0	927	SUPPLYVOL	597	99	5
Transportation Equipment	484	352		0	352	SUPPLYVOL	227	37	2
Construction Equipment	485/6	402		0	402	SUPPLYVOL	259	43	2
Communication Equipment	488	128		0	128	SUPPLYVOL	82	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>2,182</u>		<u>0</u>	<u>2,182</u>		<u>1,405</u>	<u>232</u>	<u>11</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>2,182</u></u>		<u><u>0</u></u>	<u><u>2,182</u></u>		<u><u>1,405</u></u>	<u><u>232</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	368		0	368	SUPPLYVOL	0	1	0	0
Furniture and Equipment	483	927		0	927	SUPPLYVOL	0	4	0	0
Transportation Equipment	484	352		0	352	SUPPLYVOL	0	1	0	0
Construction Equipment	485/6	402		0	402	SUPPLYVOL	0	2	0	0
Communication Equipment	488	128		0	128	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>2,182</u>		<u>0</u>	<u>2,182</u>		<u>0</u>	<u>9</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>2,182</u></u>		<u><u>0</u></u>	<u><u>2,182</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
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
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	0	0	0	0	0
Structures & Improvements	482	368		0	368	SUPPLYVOL	0	0	0	0	0
Furniture and Equipment	483	927		0	927	SUPPLYVOL	0	0	0	0	0
Transportation Equipment	484	352		0	352	SUPPLYVOL	0	0	0	0	0
Construction Equipment	485/6	402		0	402	SUPPLYVOL	0	0	0	0	0
Communication Equipment	488	128		0	128	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		2,182		0	2,182		0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE											
		2,182		0	2,182		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 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
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	368		0	368	SUPPLYVOL	0	0	0	0	0	0
Furniture and Equipment	483	927		0	927	SUPPLYVOL	0	0	0	0	0	0
Transportation Equipment	484	352		0	352	SUPPLYVOL	0	0	0	0	0	0
Construction Equipment	485/6	402		0	402	SUPPLYVOL	0	0	0	0	0	0
Communication Equipment	488	128		0	128	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		2,182		0	2,182		0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		2,182		0	2,182		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	368		0	368	SUPPLYVOL	66	16	1	0	5
Furniture and Equipment	483	927		0	927	SUPPLYVOL	167	41	4	0	12
Transportation Equipment	484	352		0	352	SUPPLYVOL	63	15	1	0	4
Construction Equipment	485/6	402		0	402	SUPPLYVOL	72	18	2	0	5
Communication Equipment	488	128		0	128	SUPPLYVOL	23	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		2,182		0	2,182		393	96	9	0	27
TOTAL GROSS PLANT IN SERVICE											
		2,182		0	2,182		393	96	9	0	27
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 System
(\$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		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	102		0	102	SUPPLYVOL	66	11	1
Furniture and Equipment	483	572		0	572	SUPPLYVOL	368	61	3
Transportation Equipment	484	116		0	116	SUPPLYVOL	75	12	1
Construction Equipment	485/6	149		0	149	SUPPLYVOL	96	16	1
Communication Equipment	488	65		0	65	SUPPLYVOL	42	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		1,005		0	1,005		647	107	5
TOTAL ACCUMULATED DEPRECIATION		1,005		0	1,005		647	107	5

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	102		0	102	SUPPLYVOL	0	0	0	0
Furniture and Equipment	483	572		0	572	SUPPLYVOL	0	2	0	0
Transportation Equipment	484	116		0	116	SUPPLYVOL	0	0	0	0
Construction Equipment	485/6	149		0	149	SUPPLYVOL	0	1	0	0
Communication Equipment	488	65		0	65	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		1,005		0	1,005		0	4	0	0
TOTAL ACCUMULATED DEPRECIATION										
		1,005		0	1,005		0	4	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	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	102		0	102	SUPPLYVOL	0	0	0	0	0
Furniture and Equipment	483	572		0	572	SUPPLYVOL	0	0	0	0	0
Transportation Equipment	484	116		0	116	SUPPLYVOL	0	0	0	0	0
Construction Equipment	485/6	149		0	149	SUPPLYVOL	0	0	0	0	0
Communication Equipment	488	65		0	65	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		1,005		0	1,005		0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION											
		1,005		0	1,005		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		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	102		0	102	SUPPLYVOL	0	0	0	0	0	0
Furniture and Equipment	483	572		0	572	SUPPLYVOL	0	0	0	0	0	0
Transportation Equipment	484	116		0	116	SUPPLYVOL	0	0	0	0	0	0
Construction Equipment	485/6	149		0	149	SUPPLYVOL	0	0	0	0	0	0
Communication Equipment	488	65		0	65	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		1,005		0	1,005		0	0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION												
		1,005		0	1,005		0	0	0	0	0	0

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
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	102		0	102	SUPPLYVOL	18	4	0	0	1
Furniture and Equipment	483	572		0	572	SUPPLYVOL	103	25	2	0	7
Transportation Equipment	484	116		0	116	SUPPLYVOL	21	5	0	0	1
Construction Equipment	485/6	149		0	149	SUPPLYVOL	27	7	1	0	2
Communication Equipment	488	65		0	65	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		1,005		0	1,005		181	44	4	0	13
TOTAL ACCUMULATED DEPRECIATION											
		1,005		0	1,005		181	44	4	0	13

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		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>(24)</u>		<u>0</u>	<u>(24)</u>	S_SUPPLYVOL	<u>(20)</u>	<u>(3)</u>	<u>(0)</u>
TOTAL RATE BASE		<u>2,204</u>		<u>0</u>	<u>2,204</u>		<u>1,415</u>	<u>234</u>	<u>11</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		172		0	172		110	18	1
Income Taxes		23		0	23	PRODBASE-1	15	2	0
Capital Taxes		0		0	0		0	0	0
Property Tax		6		0	6	PRODBASE-1	4	1	0
Subtotal		<u>202</u>		<u>0</u>	<u>202</u>		<u>129</u>	<u>21</u>	<u>1</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(5)</u>		<u>0</u>	<u>(5)</u>	S_SUPPLYVOL	<u>(4)</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		289					186	31	1
Subtotal		<u>289</u>					<u>186</u>	<u>31</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
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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		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										
		(24)		0	(24)	S_SUPPLYVOL	(0)	(0)	0	0
TOTAL RATE BASE										
		2,204		0	2,204		0	9	0	0
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
Return on Rate Base		172		0	172		0	1	0	0
Income Taxes		23		0	23	PRODBASE-1	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		6		0	6	PRODBASE-1	0	0	0	0
Subtotal		202		0	202		0	1	0	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		(5)		0	(5)	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		289					0	1	0	0
Subtotal		289					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											
		(24)		0	(24)	S_SUPPLYVOL	0	(0)	0	0	0
TOTAL RATE BASE											
		2,204		0	2,204		0	0	0	0	0
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		172		0	172		0	0	0	0	0
Income Taxes		23		0	23	PRODBASE-1	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		6		0	6	PRODBASE-1	0	0	0	0	0
Subtotal		202		0	202		0	0	0	0	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(5)		0	(5)	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		289					0	0	0	0	0
Subtotal		289					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

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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		<u>1,051</u>		<u>0</u>	<u>1,051</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(24)</u>		<u>0</u>	<u>(24)</u>	S_SUPPLYVOL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>2,204</u>		<u>0</u>	<u>2,204</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		172		0	172		0	0	0	0	0	0
Income Taxes		23		0	23	PRODBASE-1	0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		6		0	6	PRODBASE-1	0	0	0	0	0	0
Subtotal		<u>202</u>		<u>0</u>	<u>202</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>(5)</u>		<u>0</u>	<u>(5)</u>	S_SUPPLYVOL	<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		289					0	0	0	0	0	0
Subtotal		<u>289</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		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		<u>595,159</u>		<u>0</u>	<u>595,159</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
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											
		(24)		0	(24)	S_SUPPLYVOL	0	0	0	0	0
TOTAL RATE BASE											
		2,204		0	2,204		402	98	9	0	28
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		172		0	172		31	8	1	0	2
Income Taxes		23		0	23	PRODBASE-1	4	1	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		6		0	6	PRODBASE-1	1	0	0	0	0
Subtotal		202		0	202		37	9	1	0	3
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(5)		0	(5)	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		289					52	13	1	0	4
Subtotal		289					52	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
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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	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
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
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 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
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 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
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 System
(\$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		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
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)										
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

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
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		<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	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		<u>1,264</u>		<u>0</u>	<u>1,264</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	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		<u>176</u>		<u>0</u>	<u>176</u>		<u>0</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	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

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)											
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

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	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	1,888		0	1,888	SUPPLYVOL	1,216	201	9
Other	719	0		0	0		0	0	0
Subtotal		<u>1,888</u>		<u>0</u>	<u>1,888</u>		<u>1,216</u>	<u>201</u>	<u>9</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	1,612		0	1,612	PRODO&MEXP-1	1,038	172	8
Special Services	722	10		0	10	PRODO&MEXP-1	7	1	0
Insurance	723	103		0	103	PRODO&MEXP-1	66	11	1
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	1,269		0	1,269	PRODLABOR-1	817	135	6
Other Admin & General Expenses	728	23		0	23	PRODO&MEXP-1	15	2	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>3,017</u>		<u>0</u>	<u>3,017</u>		<u>1,943</u>	<u>321</u>	<u>15</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		6,346		0	6,346		4,087	676	31
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>601,505</u>		<u>0</u>	<u>601,505</u>		<u>413,377</u>	<u>68,352</u>	<u>3,137</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 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. 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	1,888		0	1,888	SUPPLYVOL	0	8	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>1,888</u>		<u>0</u>	<u>1,888</u>		<u>0</u>	<u>8</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	1,612		0	1,612	PRODO&MEXP-1	0	7	0	0
Special Services	722	10		0	10	PRODO&MEXP-1	0	0	0	0
Insurance	723	103		0	103	PRODO&MEXP-1	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	1,269		0	1,269	PRODLABOR-1	0	5	0	0
Other Admin & General Expenses	728	23		0	23	PRODO&MEXP-1	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>3,017</u>		<u>0</u>	<u>3,017</u>		<u>0</u>	<u>12</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		6,346		0	6,346		0	26	0	0
TOTAL COST OF GAS		<u>595,159</u>		<u>0</u>	<u>595,159</u>		<u>42</u>	<u>2,563</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>601,505</u>		<u>0</u>	<u>601,505</u>		<u>42</u>	<u>2,588</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
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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	1,888		0	1,888	SUPPLYVOL	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>1,888</u>		<u>0</u>	<u>1,888</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	1,612		0	1,612	PRODO&MEXP-1	0	0	0	0	0
Special Services	722	10		0	10	PRODO&MEXP-1	0	0	0	0	0
Insurance	723	103		0	103	PRODO&MEXP-1	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	1,269		0	1,269	PRODLABOR-1	0	0	0	0	0
Other Admin & General Expenses	728	23		0	23	PRODO&MEXP-1	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>3,017</u>		<u>0</u>	<u>3,017</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		6,346		0	6,346		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>601,505</u>		0	<u>601,505</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>

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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	1,888		0	1,888	SUPPLYVOL	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,888</u>		<u>0</u>	<u>1,888</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	1,612		0	1,612	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	103		0	103	PRODO&MEXP-1	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	1,269		0	1,269	PRODLABOR-1	0	0	0	0	0	0
Other Admin & General Expenses	728	23		0	23	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>3,017</u>		<u>0</u>	<u>3,017</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		6,346		0	6,346		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>601,505</u>		0	<u>601,505</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>

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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	1,888		0	1,888	SUPPLYVOL	340	83	7	0	23
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>1,888</u>		<u>0</u>	<u>1,888</u>		<u>340</u>	<u>83</u>	<u>7</u>	<u>0</u>	<u>23</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	1,612		0	1,612	PRODO&MEXP-1	291	71	6	0	20
Special Services	722	10		0	10	PRODO&MEXP-1	2	0	0	0	0
Insurance	723	103		0	103	PRODO&MEXP-1	19	5	0	0	1
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	1,269		0	1,269	PRODLABOR-1	229	56	5	0	16
Other Admin & General Expenses	728	23		0	23	PRODO&MEXP-1	4	1	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>3,017</u>		<u>0</u>	<u>3,017</u>		<u>544</u>	<u>132</u>	<u>12</u>	<u>0</u>	<u>38</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		6,346		0	6,346		1,144	278	25	0	79
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>601,505</u>		<u>0</u>	<u>601,505</u>		<u>85,485</u>	<u>20,756</u>	<u>1,858</u>	<u>0</u>	<u>5,900</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)

<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 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		<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	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	8		0	8	INDIR_I&II_PROD	2	1	1
Structures & Improvements	482	586		0	586	INDIR_I&II_PROD	163	61	56
Furniture and Equipment	483	1,476		0	1,476	INDIR_I&II_PROD	410	154	142
Transportation Equipment	484	561		0	561	INDIR_I&II_PROD	156	59	54
Construction Equipment	485/6	639		0	639	INDIR_I&II_PROD	178	67	61
Communication Equipment	488	204		0	204	INDIR_I&II_PROD	57	21	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		3,474		0	3,474		965	363	334
TOTAL GROSS PLANT IN SERVICE		3,474		0	3,474		965	363	334
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

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		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	8		0	8	INDIR_I&II_PROD	0	1	0	0
Structures & Improvements	482	586		0	586	INDIR_I&II_PROD	16	59	2	1
Furniture and Equipment	483	1,476		0	1,476	INDIR_I&II_PROD	40	149	4	3
Transportation Equipment	484	561		0	561	INDIR_I&II_PROD	15	57	2	1
Construction Equipment	485/6	639		0	639	INDIR_I&II_PROD	17	65	2	1
Communication Equipment	488	204		0	204	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		3,474		0	3,474		94	351	10	6
TOTAL GROSS PLANT IN SERVICE										
		3,474		0	3,474		94	351	10	6
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 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	586		0	586	INDIR_I&II_PROD	2	0	38	12	2
Furniture and Equipment	483	1,476		0	1,476	INDIR_I&II_PROD	5	1	95	31	4
Transportation Equipment	484	561		0	561	INDIR_I&II_PROD	2	0	36	12	2
Construction Equipment	485/6	639		0	639	INDIR_I&II_PROD	2	0	41	14	2
Communication Equipment	488	204		0	204	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		3,474		0	3,474		11	2	223	74	10
TOTAL GROSS PLANT IN SERVICE											
		3,474		0	3,474		11	2	223	74	10
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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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		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	8		0	8	INDIR_I&II_PROD	0	0	0	0	0	0
Structures & Improvements	482	586		0	586	INDIR_I&II_PROD	0	0	0	0	0	0
Furniture and Equipment	483	1,476		0	1,476	INDIR_I&II_PROD	0	0	0	0	0	0
Transportation Equipment	484	561		0	561	INDIR_I&II_PROD	0	0	0	0	0	0
Construction Equipment	485/6	639		0	639	INDIR_I&II_PROD	0	0	0	0	0	0
Communication Equipment	488	204		0	204	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		3,474		0	3,474		0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		3,474		0	3,474		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 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	586		0	586	INDIR_I&II_PROD	86	11	43	13	20
Furniture and Equipment	483	1,476		0	1,476	INDIR_I&II_PROD	217	28	109	33	51
Transportation Equipment	484	561		0	561	INDIR_I&II_PROD	82	11	41	13	20
Construction Equipment	485/6	639		0	639	INDIR_I&II_PROD	94	12	47	14	22
Communication Equipment	488	204		0	204	INDIR_I&II_PROD	30	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		3,474		0	3,474		510	66	256	79	121
TOTAL GROSS PLANT IN SERVICE											
		3,474		0	3,474		510	66	256	79	121
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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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	163		0	163	INDIR_I&II_PROD	45	17	16
Furniture and Equipment	483	910		0	910	INDIR_I&II_PROD	253	95	88
Transportation Equipment	484	184		0	184	INDIR_I&II_PROD	51	19	18
Construction Equipment	485/6	238		0	238	INDIR_I&II_PROD	66	25	23
Communication Equipment	488	104		0	104	INDIR_I&II_PROD	29	11	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>1,600</u>		<u>0</u>	<u>1,600</u>		<u>444</u>	<u>167</u>	<u>154</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>1,600</u></u>		<u><u>0</u></u>	<u><u>1,600</u></u>		<u><u>444</u></u>	<u><u>167</u></u>	<u><u>154</u></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
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	163		0	163	INDIR_I&II_PROD	4	16	0	0
Furniture and Equipment	483	910		0	910	INDIR_I&II_PROD	25	92	3	2
Transportation Equipment	484	184		0	184	INDIR_I&II_PROD	5	19	1	0
Construction Equipment	485/6	238		0	238	INDIR_I&II_PROD	6	24	1	0
Communication Equipment	488	104		0	104	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>1,600</u>		<u>0</u>	<u>1,600</u>		<u>43</u>	<u>162</u>	<u>4</u>	<u>3</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,600</u>		<u>0</u>	<u>1,600</u>		<u>43</u>	<u>162</u>	<u>4</u>	<u>3</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	163		0	163	INDIR_I&II_PROD	1	0	10	3	0
Furniture and Equipment	483	910		0	910	INDIR_I&II_PROD	3	1	58	19	3
Transportation Equipment	484	184		0	184	INDIR_I&II_PROD	1	0	12	4	1
Construction Equipment	485/6	238		0	238	INDIR_I&II_PROD	1	0	15	5	1
Communication Equipment	488	104		0	104	INDIR_I&II_PROD	0	0	7	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		1,600		0	1,600		5	1	103	34	4
TOTAL ACCUMULATED DEPRECIATION		1,600		0	1,600		5	1	103	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		<u>0</u>		<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	163		0	163	INDIR_I&II_PROD	0	0	0	0	0	0
Furniture and Equipment	483	910		0	910	INDIR_I&II_PROD	0	0	0	0	0	0
Transportation Equipment	484	184		0	184	INDIR_I&II_PROD	0	0	0	0	0	0
Construction Equipment	485/6	238		0	238	INDIR_I&II_PROD	0	0	0	0	0	0
Communication Equipment	488	104		0	104	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>1,600</u>		<u>0</u>	<u>1,600</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>1,600</u>		<u>0</u>	<u>1,600</u>		<u>0</u>	<u>0</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
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	163		0	163	INDIR_I&II_PROD	24	3	12	4	6
Furniture and Equipment	483	910		0	910	INDIR_I&II_PROD	134	17	67	21	32
Transportation Equipment	484	184		0	184	INDIR_I&II_PROD	27	3	14	4	6
Construction Equipment	485/6	238		0	238	INDIR_I&II_PROD	35	4	18	5	8
Communication Equipment	488	104		0	104	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		1,600		0	1,600		235	30	118	36	56
TOTAL ACCUMULATED DEPRECIATION											
		1,600		0	1,600		235	30	118	36	56

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	238	106	69
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>(44,086)</u>		<u>0</u>	<u>(44,086)</u>		<u>(32,636)</u>	<u>(300)</u>	<u>69</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(38)</u>		<u>0</u>	<u>(38)</u>	S_INFRXT	<u>(22)</u>	<u>(7)</u>	<u>(3)</u>
TOTAL RATE BASE		<u>(42,250)</u>		<u>0</u>	<u>(42,250)</u>		<u>(32,137)</u>	<u>(112)</u>	<u>247</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		(3,299)		0	(3,299)		(2,509)	(9)	19
Income Taxes		(448)		0	(448)	PRODBASE-2	(341)	(1)	3
Capital Taxes		0		0	0		0	0	0
Property Tax		10		0	10	PRODPROTAX-2	3	1	1
Subtotal		<u>(3,737)</u>		<u>0</u>	<u>(3,737)</u>		<u>(2,847)</u>	<u>(9)</u>	<u>23</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(8)</u>		<u>0</u>	<u>(8)</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		460					128	48	44
Subtotal		<u>460</u>					<u>128</u>	<u>48</u>	<u>44</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	10,497		UFGALLO	7,293	3,204	S_INFRFUELVOL	932	310	123
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>16,027</u>		<u>7,293</u>	<u>8,734</u>		<u>932</u>	<u>310</u>	<u>123</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	19	73	2	1
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		<u>(44,086)</u>		<u>0</u>	<u>(44,086)</u>		<u>19</u>	<u>73</u>	<u>2</u>	<u>1</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(38)</u>		<u>0</u>	<u>(38)</u>	S_INFRXT	<u>(0)</u>	<u>(4)</u>	<u>(1)</u>	<u>(0)</u>
TOTAL RATE BASE										
		<u>(42,250)</u>		<u>0</u>	<u>(42,250)</u>		<u>70</u>	<u>258</u>	<u>6</u>	<u>5</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
Return on Rate Base	(3,299)			0	(3,299)		5	20	0	0
Income Taxes	(448)			0	(448)	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	<u>(3,737)</u>			<u>0</u>	<u>(3,737)</u>		<u>6</u>	<u>24</u>	<u>1</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(8)</u>		<u>0</u>	<u>(8)</u>	S_INFRXT	<u>(0)</u>	<u>(1)</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		460					12	47	1	1
Subtotal		<u>460</u>					<u>12</u>	<u>47</u>	<u>1</u>	<u>1</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	10,497		UFGALLO	7,293	3,204	S_INFRFUELVOL	6	166	46	2
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	<u>16,027</u>			<u>7,293</u>	<u>8,734</u>		<u>6</u>	<u>166</u>	<u>46</u>	<u>2</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
III. WORKING CAPITAL											
O&M Working Capital		806		0	806	PRODO&MEXP-2	2	0	52	15	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		(44,086)		0	(44,086)		2	0	52	15	2
IV. ACCUMULATED DEFERRED TAXES											
		(38)		0	(38)	S_INFRXT	(0)	(0)	0	0	0
TOTAL RATE BASE											
		(42,250)		0	(42,250)		8	2	172	55	8
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base	(3,299)			0	(3,299)		1	0	13	4	1
Income Taxes	(448)			0	(448)	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	(3,737)			0	(3,737)		1	0	16	5	1
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(8)		0	(8)	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		460					1	0	30	10	1
Subtotal		460					1	0	30	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	10,497		UFGALLO	7,293	3,204	S_INFRFUELVOL	20	0	1,447	64	88
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		16,027		7,293	8,734		20	0	1,447	64	88

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>(44,086)</u>		<u>0</u>	<u>(44,086)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(38)</u>		<u>0</u>	<u>(38)</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>(42,250)</u>		<u>0</u>	<u>(42,250)</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		(3,299)		0	(3,299)		0	0	0	0	0	0
Income Taxes		(448)		0	(448)	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>(3,737)</u>		<u>0</u>	<u>(3,737)</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>(8)</u>		<u>0</u>	<u>(8)</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		460					0	0	0	0	0	0
Subtotal		<u>460</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		10,497	UFGALLO	7,293	3,204	S_INFRFUELVOL	0	296	1,324	5,307	44	93
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>16,027</u>		<u>7,293</u>	<u>8,734</u>		<u>0</u>	<u>296</u>	<u>1,324</u>	<u>5,307</u>	<u>44</u>	<u>93</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	115	19	51	16	24
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		<u>(44,086)</u>		<u>0</u>	<u>(44,086)</u>		<u>(11,378)</u>	<u>(100)</u>	<u>51</u>	<u>16</u>	<u>24</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(38)</u>		<u>0</u>	<u>(38)</u>	S_INFRXT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>(42,250)</u>		<u>0</u>	<u>(42,250)</u>		<u>(11,103)</u>	<u>(65)</u>	<u>189</u>	<u>58</u>	<u>90</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base	(3,299)			0	(3,299)		(867)	(5)	15	5	7
Income Taxes	(448)			0	(448)	PRODBASE-2	(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		<u>(3,737)</u>		<u>0</u>	<u>(3,737)</u>		<u>(983)</u>	<u>(6)</u>	<u>18</u>	<u>5</u>	<u>8</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(8)</u>		<u>0</u>	<u>(8)</u>	S_INFRXT	<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		460					68	9	34	10	16
Subtotal		<u>460</u>					<u>68</u>	<u>9</u>	<u>34</u>	<u>10</u>	<u>16</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	10,497		UFGALLO	7,293	3,204	S_INFRFUELVOL	159	51	18	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		<u>16,027</u>		<u>7,293</u>	<u>8,734</u>		<u>3,995</u>	<u>1,202</u>	<u>313</u>	<u>1</u>	<u>248</u>

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>

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>
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		0		0	0		0	0	0	0	0

UNION GAS LIMITED
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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
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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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		0		0	0		0	0	0
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		1,668		1,283	385		372	41	142
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		1,799		1,799	0		436	6	290

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
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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
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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)												
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
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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	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	2,379	GSADMINDIRECT	208	2,171	PRODO&MEXP-2	660	285	216
Special Services	722	22		0	22	PRODO&MEXP-2	7	3	2
Insurance	723	224		0	224	PRODO&MEXP-2	66	29	19
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	2,407	GSBENEFITSDP	1,067	1,340	PRODLABOR-2	574	74	299
Other Admin & General Expenses	728	50		0	50	PRODO&MEXP-2	15	7	4
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>5,081</u>		<u>1,275</u>	<u>3,806</u>		<u>1,321</u>	<u>398</u>	<u>540</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		10,104		4,358	5,746		2,808	1,055	972
TOTAL COST OF GAS		<u>16,027</u>		<u>7,293</u>	<u>8,734</u>		<u>932</u>	<u>310</u>	<u>123</u>
TOTAL OPERATING EXPENSES		<u>26,131</u>		<u>11,651</u>	<u>14,480</u>		<u>3,739</u>	<u>1,365</u>	<u>1,095</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
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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	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	2,379	GSADMINDIRECT	208	2,171	PRODO&MEXP-2	61	227	6	4
Special Services	722	22		0	22	PRODO&MEXP-2	1	2	0	0
Insurance	723	224		0	224	PRODO&MEXP-2	5	20	1	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	2,407	GSBENEFITSDP	1,067	1,340	PRODLABOR-2	85	313	7	6
Other Admin & General Expenses	728	50		0	50	PRODO&MEXP-2	1	5	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>5,081</u>		<u>1,275</u>	<u>3,806</u>		<u>153</u>	<u>566</u>	<u>15</u>	<u>10</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		10,104		4,358	5,746		273	1,021	28	19
TOTAL COST OF GAS		<u>16,027</u>		<u>7,293</u>	<u>8,734</u>		<u>6</u>	<u>166</u>	<u>46</u>	<u>2</u>
TOTAL OPERATING EXPENSES		<u>26,131</u>		<u>11,651</u>	<u>14,480</u>		<u>279</u>	<u>1,188</u>	<u>74</u>	<u>20</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	2,379	GSADMINDIRECT	208	2,171	PRODO&MEXP-2	7	2	150	48	7
Special Services	722	22		0	22	PRODO&MEXP-2	0	0	1	0	0
Insurance	723	224		0	224	PRODO&MEXP-2	1	0	14	4	1
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	2,407	GSBENEFITSDP	1,067	1,340	PRODLABOR-2	9	2	156	65	6
Other Admin & General Expenses	728	50		0	50	PRODO&MEXP-2	0	0	3	1	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>5,081</u>		<u>1,275</u>	<u>3,806</u>		<u>17</u>	<u>4</u>	<u>325</u>	<u>118</u>	<u>13</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		10,104		4,358	5,746		32	7	648	215	28
TOTAL COST OF GAS		<u>16,027</u>		<u>7,293</u>	<u>8,734</u>		<u>20</u>	<u>0</u>	<u>1,447</u>	<u>64</u>	<u>88</u>
TOTAL OPERATING EXPENSES		<u>26,131</u>		<u>11,651</u>	<u>14,480</u>		<u>51</u>	<u>7</u>	<u>2,095</u>	<u>279</u>	<u>116</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	2,379	GSADMINIRECT	208	2,171	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	224		0	224	PRODO&MEXP-2	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	2,407	GSBENEFITSDP	1,067	1,340	PRODLABOR-2	0	0	0	0	0	0
Other Admin & General Expenses	728	50		0	50	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>5,081</u>		<u>1,275</u>	<u>3,806</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		10,104		4,358	5,746		0	0	0	0	0	0
TOTAL COST OF GAS		<u>16,027</u>		<u>7,293</u>	<u>8,734</u>		<u>0</u>	<u>296</u>	<u>1,324</u>	<u>5,307</u>	<u>44</u>	<u>93</u>
TOTAL OPERATING EXPENSES		<u>26,131</u>		<u>11,651</u>	<u>14,480</u>		<u>0</u>	<u>296</u>	<u>1,324</u>	<u>5,307</u>	<u>44</u>	<u>93</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	2,379	GSADMINDIRECT	208	2,171	PRODO&MEXP-2	327	51	185	57	88
Special Services	722	22		0	22	PRODO&MEXP-2	3	1	1	0	1
Insurance	723	224		0	224	PRODO&MEXP-2	32	5	14	4	7
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	2,407	GSBENEFITSDP	1,067	1,340	PRODLABOR-2	397	15	225	69	106
Other Admin & General Expenses	728	50		0	50	PRODO&MEXP-2	7	1	3	1	1
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>5,081</u>		<u>1,275</u>	<u>3,806</u>		<u>767</u>	<u>73</u>	<u>428</u>	<u>131</u>	<u>203</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		10,104		4,358	5,746		1,483	191	745	228	352
TOTAL COST OF GAS		<u>16,027</u>		<u>7,293</u>	<u>8,734</u>		<u>3,995</u>	<u>1,202</u>	<u>313</u>	<u>1</u>	<u>248</u>
TOTAL OPERATING EXPENSES		<u>26,131</u>		<u>11,651</u>	<u>14,480</u>		<u>5,477</u>	<u>1,393</u>	<u>1,058</u>	<u>229</u>	<u>600</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 Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service 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		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	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		0		0	0		0	0	0
TOTAL GROSS PLANT IN SERVICE		0		0	0		0	0	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

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										
		0		0	0		0	0	0	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
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		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
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		7.81%					7.81%	7.81%	7.81%
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		7.81%					7.81%	7.81%	7.81%	7.81%
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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
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 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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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
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
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
(\$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 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
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 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
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 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
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 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
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
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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
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	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
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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>

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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	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	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)											
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 <u>Storage Space</u>	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
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 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		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	7,406		0	7,406	DEHYDEMAND	1	0	80	0
Subtotal		7,406		0	7,406		1	0	80	0
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

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
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	7,406		0	7,406	DEHYDEMAND	14	2	1,326	0	258
Subtotal		7,406		0	7,406		14	2	1,326	0	258
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
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
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
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
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	7,406		0	7,406	DEHYDEMAND	996	264	69	5	0
Subtotal		7,406		0	7,406		996	264	69	5	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

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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		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	DEHYDEMAND	0	0	0
Structures & Improvements	482	14		0	14	DEHYDEMAND	5	2	0
Furniture and Equipment	483	35		0	35	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	10		0	10	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		86		0	86		31	10	3
TOTAL GROSS PLANT IN SERVICE		7,493		0	7,493		2,668	907	234
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	4,420		0	4,420	DEHYDEMAND	1,574	535	138
Subtotal		4,420		0	4,420		1,574	535	138

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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	14		0	14	DEHYDEMAND	0	0	0	0
Furniture and Equipment	483	35		0	35	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	10		0	10	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		86		0	86		0	0	1	0
TOTAL GROSS PLANT IN SERVICE		7,493		0	7,493		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	14		0	14	DEHYDEMAND	0	0	2	0	0
Furniture and Equipment	483	35		0	35	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	10		0	10	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		86		0	86		0	0	15	0	3
TOTAL GROSS PLANT IN SERVICE											
		7,493		0	7,493		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	14		0	14	DEHYDEMAND	1	0	0	0	0	0
Furniture and Equipment	483	35		0	35	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	10		0	10	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		86		0	86		7	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		7,493		0	7,493		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	14		0	14	DEHYDEMAND	2	0	0	0	0
Furniture and Equipment	483	35		0	35	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	10		0	10	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		86		0	86		12	3	1	0	0
TOTAL GROSS PLANT IN SERVICE											
		7,493		0	7,493		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	8	3	1
Transportation Equipment	484	4		0	4	DEHYDEMAND	2	1	0
Construction Equipment	485/6	6		0	6	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>40</u>		<u>0</u>	<u>40</u>		<u>14</u>	<u>5</u>	<u>1</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>4,460</u></u>		<u><u>0</u></u>	<u><u>4,460</u></u>		<u><u>1,588</u></u>	<u><u>540</u></u>	<u><u>139</u></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
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	6		0	6	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>40</u>		<u>0</u>	<u>40</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION										
		<u>4,460</u>		<u>0</u>	<u>4,460</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		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	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	6		0	6	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		40		0	40		0	0	7	0	1
TOTAL ACCUMULATED DEPRECIATION											
		4,460		0	4,460		8	1	799	0	155

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	6		0	6	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		40		0	40		3	0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION												
		4,460		0	4,460		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		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	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	6		0	6	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		40		0	40		5	1	0	0	0
TOTAL ACCUMULATED DEPRECIATION											
		4,460		0	4,460		600	159	42	3	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	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>2,586</u>		<u>0</u>	<u>2,586</u>		<u>921</u>	<u>313</u>	<u>81</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
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>230</u>	<u>0</u>		<u>0</u>	<u>230</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	0
Local Storage Plant	0	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>0</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>	<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	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>2,586</u>		<u>0</u>	<u>2,586</u>		<u>0</u>	<u>0</u>	<u>28</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
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>230</u>	<u>0</u>		<u>0</u>	<u>230</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
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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		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>2,586</u>		<u>0</u>	<u>2,586</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base	202			0	202	DEHYDEMAND	0	0	36	0	7
Income Taxes	27			0	27		0	0	5	0	1
Capital Taxes	0			0	0		0	0	0	0	0
Property Tax	0			0	0		0	0	0	0	0
Subtotal	<u>230</u>			<u>0</u>	<u>230</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
Local Storage Plant	0						0	0	0	0	0
Underground Storage Plant	197						0	0	35	0	7
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						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
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>

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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		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	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	0
Other	0	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>2,586</u>		<u>0</u>	<u>2,586</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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	0
Property Tax	0	0		0	0		0	0	0	0	0	0
Subtotal	<u>230</u>	<u>0</u>		<u>0</u>	<u>230</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	0	0	0
Local Storage Plant	0	0		0	0		0	0	0	0	0	0
Underground Storage Plant	197	0		0	0		17	0	0	0	0	0
Transmission Plant	0	0		0	0		0	0	0	0	0	0
Distribution Plant (Southern Ontario)	0	0		0	0		0	0	0	0	0	0
Distribution Plant (Northern Ontario)	0	0		0	0		0	0	0	0	0	0
Intangible Plant	0	0		0	0		0	0	0	0	0	0
General Plant	11	0		0	0		1	0	0	0	0	0
Subtotal	<u>208</u>	<u>0</u>		<u>0</u>	<u>0</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	0
Load Balancing	0	0		0	0		0	0	0	0	0	0
Other Supplies - UFG	0	0		0	0		0	0	0	0	0	0
FT Transportation Demand	0	0		0	0		0	0	0	0	0	0
FT Transportation Commodity	0	0		0	0		0	0	0	0	0	0
FT Transportation Fuel	0	0		0	0		0	0	0	0	0	0
Other Transportation	0	0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost	0	0		0	0		0	0	0	0	0	0
Winter Peaking Service	0	0		0	0		0	0	0	0	0	0
Diversions	0	0		0	0		0	0	0	0	0	0
3rd Party Storage and STS	0	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>	<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 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>2,586</u>		<u>0</u>	<u>2,586</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
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>230</u>			<u>0</u>	<u>230</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
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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		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>

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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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(\$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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(\$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>

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>
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		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
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

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
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		0		0	0		0	0	0	0	0

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
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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		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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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		0		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	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
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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		<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)

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		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
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
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
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
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
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
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		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
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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	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
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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		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
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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	0		0	0	DEHYCOMMODITY	0	0	0
Structures & Improvements	482	14		0	14	DEHYCOMMODITY	5	2	1
Furniture and Equipment	483	35		0	35	DEHYCOMMODITY	13	4	2
Transportation Equipment	484	13		0	13	DEHYCOMMODITY	5	2	1
Construction Equipment	485/6	15		0	15	DEHYCOMMODITY	6	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>77</u>		<u>0</u>	<u>77</u>		<u>28</u>	<u>9</u>	<u>4</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>77</u></u>		<u><u>0</u></u>	<u><u>77</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>

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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	DEHYCOMMODITY	0	0	0	0
Structures & Improvements	482	14		0	14	DEHYCOMMODITY	0	1	0	0
Furniture and Equipment	483	35		0	35	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		77		0	77		0	5	1	0
TOTAL GROSS PLANT IN SERVICE										
		77		0	77		0	5	1	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

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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	DEHYCOMMODITY	0	0	0	0	0
Structures & Improvements	482	14		0	14	DEHYCOMMODITY	0	0	1	0	0
Furniture and Equipment	483	35		0	35	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		77		0	77		1	0	4	0	2
TOTAL GROSS PLANT IN SERVICE											
		77		0	77		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
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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	DEHYCOMMODITY	0	0	0	0	0	0
Structures & Improvements	482	14		0	14	DEHYCOMMODITY	2	0	0	0	0	0
Furniture and Equipment	483	35		0	35	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		77		0	77		9	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		77		0	77		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
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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	14		0	14	DEHYCOMMODITY	2	1	0	0	0
Furniture and Equipment	483	35		0	35	DEHYCOMMODITY	4	1	0	0	0
Transportation Equipment	484	13		0	13	DEHYCOMMODITY	2	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		77		0	77		9	3	1	0	0
TOTAL GROSS PLANT IN SERVICE											
		77		0	77		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

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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	6		0	6	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>35</u>		<u>0</u>	<u>35</u>		<u>13</u>	<u>4</u>	<u>2</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>35</u></u>		<u><u>0</u></u>	<u><u>35</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	6		0	6	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		35		0	35		0	2	1	0
TOTAL ACCUMULATED DEPRECIATION										
		35		0	35		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	6		0	6	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		35		0	35		0	0	2	0	1
TOTAL ACCUMULATED DEPRECIATION											
		35		0	35		0	0	2	0	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	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	6		0	6	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		35		0	35		4	0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION												
		35		0	35		4	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
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	6		0	6	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		35		0	35		4	1	0	0	0
TOTAL ACCUMULATED DEPRECIATION											
		35		0	35		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		7		0	7	DEHYCOMMODITY	3	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>7</u>		<u>0</u>	<u>7</u>		<u>3</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>48</u>		<u>0</u>	<u>48</u>		<u>18</u>	<u>6</u>	<u>2</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		4		0	4		1	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>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>	DEHYCOMMODITY	<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	1
Subtotal		<u>10</u>					<u>4</u>	<u>1</u>	<u>1</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
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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		7		0	7	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>7</u>		<u>0</u>	<u>7</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>48</u>		<u>0</u>	<u>48</u>		<u>0</u>	<u>3</u>	<u>1</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
Return on Rate Base		4		0	4		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>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>	DEHYCOMMODITY	<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>

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
III. WORKING CAPITAL											
O&M Working Capital		7		0	7	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>7</u>		<u>0</u>	<u>7</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>48</u>		<u>0</u>	<u>48</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		4		0	4		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>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>	DEHYCOMMODITY	<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		7		0	7	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>7</u>		<u>0</u>	<u>7</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>48</u>		<u>0</u>	<u>48</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		4		0	4		0	0	0	0	0	0
Income Taxes		1		0	1		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>	DEHYCOMMODITY	<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		10		1	0		1	0	0	0	0	0
Subtotal		<u>10</u>		<u>1</u>	<u>0</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		7		0	7	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>7</u>		<u>0</u>	<u>7</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>48</u>		<u>0</u>	<u>48</u>		<u>6</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		4		0	4		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>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>	DEHYCOMMODITY	<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
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>
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
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
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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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
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>

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	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>

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>
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		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
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		0		0	0		0	0	0	0	0

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	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
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)

<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	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		<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	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		<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 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	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		<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 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
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
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	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		<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 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	8		0	8	DEHYCOMMODITY	3	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		0	0	0
Employee Benefits	725	23		0	23	DEHYCOMMODITY	8	3	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>32</u>		<u>0</u>	<u>32</u>		<u>12</u>	<u>4</u>	<u>2</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		139		0	139		51	17	7
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>139</u>		<u>0</u>	<u>139</u>		<u>51</u>	<u>17</u>	<u>7</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
(\$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	8		0	8	DEHYCOMMODITY	0	1	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		0	0	0	0
Employee Benefits	725	23		0	23	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>32</u>		<u>0</u>	<u>32</u>		<u>0</u>	<u>2</u>	<u>1</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		139		0	139		0	9	3	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>139</u>		<u>0</u>	<u>139</u>		<u>0</u>	<u>9</u>	<u>3</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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(\$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	8		0	8	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		0	0	0	0	0
Employee Benefits	725	23		0	23	DEHYCOMMODITY	0	0	1	0	1
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>32</u>		<u>0</u>	<u>32</u>		<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>1</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		139		0	139		1	0	8	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>139</u>		<u>0</u>	<u>139</u>		<u>1</u>	<u>0</u>	<u>8</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
(\$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	8		0	8	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		0	0	0	0	0	0
Employee Benefits	725	23		0	23	DEHYCOMMODITY	3	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>32</u>		<u>0</u>	<u>32</u>		<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		139		0	139		17	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>139</u>		<u>0</u>	<u>139</u>		<u>17</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	8		0	8	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		0	0	0	0	0
Employee Benefits	725	23		0	23	DEHYCOMMODITY	3	1	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>32</u>		<u>0</u>	<u>32</u>		<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		139		0	139		16	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>139</u>		<u>0</u>	<u>139</u>		<u>16</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	1,194		0	1,194	NETFROMSTOR	425	145	37
Furniture and Equipment	483	3,010		0	3,010	NETFROMSTOR	1,072	364	94
Transportation Equipment	484	1,143		0	1,143	NETFROMSTOR	407	138	36
Construction Equipment	485/6	1,304		0	1,304	NETFROMSTOR	464	158	41
Communication Equipment	488	355		0	355	NETFROMSTOR	126	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>7,023</u>		<u>0</u>	<u>7,023</u>		<u>2,501</u>	<u>850</u>	<u>219</u>
TOTAL GROSS PLANT IN SERVICE		<u>239,086</u>		<u>0</u>	<u>239,086</u>		<u>85,140</u>	<u>28,929</u>	<u>7,463</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>

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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	1,194		0	1,194	NETFROMSTOR	0	0	13	0
Furniture and Equipment	483	3,010		0	3,010	NETFROMSTOR	0	0	33	0
Transportation Equipment	484	1,143		0	1,143	NETFROMSTOR	0	0	12	0
Construction Equipment	485/6	1,304		0	1,304	NETFROMSTOR	0	0	14	0
Communication Equipment	488	355		0	355	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		7,023		0	7,023		1	0	76	0
TOTAL GROSS PLANT IN SERVICE										
		239,086		0	239,086		27	0	2,589	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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(\$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	17		0	17	NETFROMSTOR	0	0	3	0	1
Structures & Improvements	482	1,194		0	1,194	NETFROMSTOR	2	0	214	0	42
Furniture and Equipment	483	3,010		0	3,010	NETFROMSTOR	6	1	539	0	105
Transportation Equipment	484	1,143		0	1,143	NETFROMSTOR	2	0	205	0	40
Construction Equipment	485/6	1,304		0	1,304	NETFROMSTOR	2	0	233	0	45
Communication Equipment	488	355		0	355	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		7,023		0	7,023		13	1	1,257	0	245
TOTAL GROSS PLANT IN SERVICE											
		239,086		0	239,086		445	50	42,805	0	8,326
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	1,194		0	1,194	NETFROMSTOR	101	0	0	0	0	0
Furniture and Equipment	483	3,010		0	3,010	NETFROMSTOR	255	0	0	0	0	0
Transportation Equipment	484	1,143		0	1,143	NETFROMSTOR	97	0	0	0	0	0
Construction Equipment	485/6	1,304		0	1,304	NETFROMSTOR	110	0	0	0	0	0
Communication Equipment	488	355		0	355	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		7,023		0	7,023		594	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		239,086		0	239,086		20,235	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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(\$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	17		0	17	NETFROMSTOR	2	1	0	0	0
Structures & Improvements	482	1,194		0	1,194	NETFROMSTOR	161	43	11	1	0
Furniture and Equipment	483	3,010		0	3,010	NETFROMSTOR	405	107	28	2	0
Transportation Equipment	484	1,143		0	1,143	NETFROMSTOR	154	41	11	1	0
Construction Equipment	485/6	1,304		0	1,304	NETFROMSTOR	175	46	12	1	0
Communication Equipment	488	355		0	355	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		7,023		0	7,023		945	250	66	5	0
TOTAL GROSS PLANT IN SERVICE											
		239,086		0	239,086		32,165	8,515	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	333		0	333	NETFROMSTOR	118	40	10
Furniture and Equipment	483	1,856		0	1,856	NETFROMSTOR	661	225	58
Transportation Equipment	484	376		0	376	NETFROMSTOR	134	46	12
Construction Equipment	485/6	485		0	485	NETFROMSTOR	173	59	15
Communication Equipment	488	181		0	181	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>3,231</u>		<u>0</u>	<u>3,231</u>		<u>1,151</u>	<u>391</u>	<u>101</u>
TOTAL ACCUMULATED DEPRECIATION		<u>113,705</u>		<u>0</u>	<u>113,705</u>		<u>40,491</u>	<u>13,758</u>	<u>3,549</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
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	333		0	333	NETFROMSTOR	0	0	4	0
Furniture and Equipment	483	1,856		0	1,856	NETFROMSTOR	0	0	20	0
Transportation Equipment	484	376		0	376	NETFROMSTOR	0	0	4	0
Construction Equipment	485/6	485		0	485	NETFROMSTOR	0	0	5	0
Communication Equipment	488	181		0	181	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>3,231</u>		<u>0</u>	<u>3,231</u>		<u>0</u>	<u>0</u>	<u>35</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>113,705</u>		<u>0</u>	<u>113,705</u>		<u>13</u>	<u>0</u>	<u>1,231</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
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	333		0	333	NETFROMSTOR	1	0	60	0	12
Furniture and Equipment	483	1,856		0	1,856	NETFROMSTOR	3	0	332	0	65
Transportation Equipment	484	376		0	376	NETFROMSTOR	1	0	67	0	13
Construction Equipment	485/6	485		0	485	NETFROMSTOR	1	0	87	0	17
Communication Equipment	488	181		0	181	NETFROMSTOR	0	0	32	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		<u>3,231</u>		<u>0</u>	<u>3,231</u>		<u>6</u>	<u>1</u>	<u>578</u>	<u>0</u>	<u>113</u>
TOTAL ACCUMULATED DEPRECIATION		<u>113,705</u>		<u>0</u>	<u>113,705</u>		<u>212</u>	<u>24</u>	<u>20,357</u>	<u>0</u>	<u>3,960</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
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	333		0	333	NETFROMSTOR	28	0	0	0	0	0
Furniture and Equipment	483	1,856		0	1,856	NETFROMSTOR	157	0	0	0	0	0
Transportation Equipment	484	376		0	376	NETFROMSTOR	32	0	0	0	0	0
Construction Equipment	485/6	485		0	485	NETFROMSTOR	41	0	0	0	0	0
Communication Equipment	488	181		0	181	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		3,231		0	3,231		273	0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION												
		113,705		0	113,705		9,623	0	0	0	0	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	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	333		0	333	NETFROMSTOR	45	12	3	0	0
Furniture and Equipment	483	1,856		0	1,856	NETFROMSTOR	250	66	17	1	0
Transportation Equipment	484	376		0	376	NETFROMSTOR	51	13	4	0	0
Construction Equipment	485/6	485		0	485	NETFROMSTOR	65	17	5	0	0
Communication Equipment	488	181		0	181	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		3,231		0	3,231		435	115	30	2	0
TOTAL ACCUMULATED DEPRECIATION											
		113,705		0	113,705		15,297	4,049	1,066	74	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		355		0	355	NETFROMSTOR	126	43	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	1,049			0	1,049	NETFROMSTOR	374	127	33
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense	176			0	176	NETFROMSTOR	63	21	5
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>1,580</u>		<u>0</u>	<u>1,580</u>		<u>563</u>	<u>191</u>	<u>49</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(5,710)</u>		<u>0</u>	<u>(5,710)</u>	NETFROMSTOR	<u>(2,033)</u>	<u>(691)</u>	<u>(178)</u>
TOTAL RATE BASE									
		<u>121,251</u>		<u>0</u>	<u>121,251</u>		<u>43,178</u>	<u>14,671</u>	<u>3,785</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		9,467		0	9,467		3,371	1,145	296
Income Taxes		1,286		0	1,286	STORDEHYXBASE-1	458	156	40
Capital Taxes		0		0	0		0	0	0
Property Tax		1,038		0	1,038	STORDEHYXPROTAX-1	370	126	32
Subtotal		<u>11,791</u>		<u>0</u>	<u>11,791</u>		<u>4,199</u>	<u>1,427</u>	<u>368</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(1,243)</u>		<u>0</u>	<u>(1,243)</u>	NETFROMSTOR	<u>(443)</u>	<u>(150)</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						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		935					333	113	29
Subtotal		<u>6,235</u>					<u>2,220</u>	<u>754</u>	<u>195</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	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		355		0	355	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		1,049		0	1,049	NETFROMSTOR	0	0	11	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		176		0	176	NETFROMSTOR	0	0	2	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>1,580</u>		<u>0</u>	<u>1,580</u>		<u>0</u>	<u>0</u>	<u>17</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(5,710)</u>		<u>0</u>	<u>(5,710)</u>	NETFROMSTOR	<u>(1)</u>	<u>0</u>	<u>(62)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>121,251</u>		<u>0</u>	<u>121,251</u>		<u>14</u>	<u>0</u>	<u>1,313</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
Return on Rate Base		9,467		0	9,467		1	0	103	0
Income Taxes		1,286		0	1,286	STORDEHYXBASE-1	0	0	14	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		1,038		0	1,038	STORDEHYXPROTAX-1	0	0	11	0
Subtotal		<u>11,791</u>		<u>0</u>	<u>11,791</u>		<u>1</u>	<u>0</u>	<u>128</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(1,243)</u>		<u>0</u>	<u>(1,243)</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		935					0	0	10	0
Subtotal		<u>6,235</u>					<u>1</u>	<u>0</u>	<u>68</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>

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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		355		0	355	NETFROMSTOR	1	0	64	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	1,049	0		0	1,049	NETFROMSTOR	2	0	188	0	37
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		176		0	176	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>1,580</u>		<u>0</u>	<u>1,580</u>		<u>3</u>	<u>0</u>	<u>283</u>	<u>0</u>	<u>55</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(5,710)</u>		<u>0</u>	<u>(5,710)</u>	NETFROMSTOR	<u>(11)</u>	<u>(1)</u>	<u>(1,022)</u>	<u>0</u>	<u>(199)</u>
TOTAL RATE BASE											
		<u>121,251</u>		<u>0</u>	<u>121,251</u>		<u>226</u>	<u>25</u>	<u>21,708</u>	<u>0</u>	<u>4,222</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		9,467		0	9,467		18	2	1,695	0	330
Income Taxes		1,286		0	1,286	STORDEHYXBASE-1	2	0	230	0	45
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		1,038		0	1,038	STORDEHYXPROTAX-1	2	0	186	0	36
Subtotal		<u>11,791</u>		<u>0</u>	<u>11,791</u>		<u>22</u>	<u>2</u>	<u>2,111</u>	<u>0</u>	<u>411</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(1,243)</u>		<u>0</u>	<u>(1,243)</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		10	1	949	0	185
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		935		2	0		2	0	167	0	33
Subtotal		<u>6,235</u>		<u>12</u>	<u>1</u>		<u>12</u>	<u>1</u>	<u>1,116</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		355		0	355	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		1,049		0	1,049	NETFROMSTOR	89	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		176		0	176	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>1,580</u>		<u>0</u>	<u>1,580</u>		<u>134</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(5,710)</u>		<u>0</u>	<u>(5,710)</u>	NETFROMSTOR	<u>(483)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>121,251</u>		<u>0</u>	<u>121,251</u>		<u>10,262</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		9,467		0	9,467		801	0	0	0	0	0
Income Taxes		1,286		0	1,286	STORDEHYXBASE-1	109	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		1,038		0	1,038	STORDEHYXPROTAX-1	88	0	0	0	0	0
Subtotal		<u>11,791</u>		<u>0</u>	<u>11,791</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>(1,243)</u>		<u>0</u>	<u>(1,243)</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					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		935					79	0	0	0	0	0
Subtotal		<u>6,235</u>					<u>528</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	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>

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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		355		0	355	NETFROMSTOR	48	13	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	1,049			0	1,049	NETFROMSTOR	141	37	10	1	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense	176			0	176	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>1,580</u>		<u>0</u>	<u>1,580</u>		<u>213</u>	<u>56</u>	<u>15</u>	<u>1</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(5,710)</u>		<u>0</u>	<u>(5,710)</u>	NETFROMSTOR	<u>(768)</u>	<u>(203)</u>	<u>(54)</u>	<u>(4)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>121,251</u>		<u>0</u>	<u>121,251</u>		<u>16,312</u>	<u>4,318</u>	<u>1,137</u>	<u>79</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		9,467		0	9,467		1,274	337	89	6	0
Income Taxes		1,286		0	1,286	STORDEHYXBASE-1	173	46	12	1	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		1,038		0	1,038	STORDEHYXPROTAX-1	140	37	10	1	0
Subtotal		<u>11,791</u>		<u>0</u>	<u>11,791</u>		<u>1,586</u>	<u>420</u>	<u>111</u>	<u>8</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(1,243)</u>		<u>0</u>	<u>(1,243)</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		935					126	33	9	1	0
Subtotal		<u>6,235</u>					<u>839</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>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Delivery
(\$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	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	1,006		0	1,006	NETFROMSTOR	358	122	31
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>3,162</u>		<u>0</u>	<u>3,162</u>		<u>1,126</u>	<u>383</u>	<u>99</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 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
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	1,006		0	1,006	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>3,162</u>		<u>0</u>	<u>3,162</u>		<u>0</u>	<u>0</u>	<u>34</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	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	1,006		0	1,006	NETFROMSTOR	2	0	180	0	35
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>3,162</u>		<u>0</u>	<u>3,162</u>		<u>6</u>	<u>1</u>	<u>566</u>	<u>0</u>	<u>110</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	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	1,006		0	1,006	NETFROMSTOR	85	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>3,162</u>		<u>0</u>	<u>3,162</u>		<u>268</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	1,006		0	1,006	NETFROMSTOR	135	36	9	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>3,162</u>		<u>0</u>	<u>3,162</u>		<u>425</u>	<u>113</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>

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>

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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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	861		0	861	NETFROMSTOR	307	104	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		971		0	971		346	117	30
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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(\$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	861		0	861	NETFROMSTOR	0	0	9	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		971		0	971		0	0	11	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	861		0	861	NETFROMSTOR	2	0	154	0	30
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>971</u>		<u>0</u>	<u>971</u>		<u>2</u>	<u>0</u>	<u>174</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>

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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	861		0	861	NETFROMSTOR	73	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>971</u>		<u>0</u>	<u>971</u>		<u>82</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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(\$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	861		0	861	NETFROMSTOR	116	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>971</u>		<u>0</u>	<u>971</u>		<u>131</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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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	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	1,862		0	1,862	NETFROMSTOR	663	225	58
Special Services	722	19		0	19	NETFROMSTOR	7	2	1
Insurance	723	192		0	192	NETFROMSTOR	68	23	6
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	934		0	934	NETFROMSTOR	332	113	29
Other Admin & General Expenses	728	43		0	43	NETFROMSTOR	15	5	1
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>3,049</u>		<u>0</u>	<u>3,049</u>		<u>1,086</u>	<u>369</u>	<u>95</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,250		0	7,250		2,557	869	224
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>17,670</u>		<u>0</u>	<u>17,670</u>		<u>2,557</u>	<u>869</u>	<u>224</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	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	1,862		0	1,862	NETFROMSTOR	0	0	20	0
Special Services	722	19		0	19	NETFROMSTOR	0	0	0	0
Insurance	723	192		0	192	NETFROMSTOR	0	0	2	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	934		0	934	NETFROMSTOR	0	0	10	0
Other Admin & General Expenses	728	43		0	43	NETFROMSTOR	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>3,049</u>		<u>0</u>	<u>3,049</u>		<u>0</u>	<u>0</u>	<u>33</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,250		0	7,250		1	0	78	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>17,670</u>		<u>0</u>	<u>17,670</u>		<u>1</u>	<u>0</u>	<u>78</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	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	1,862		0	1,862	NETFROMSTOR	3	0	333	0	65
Special Services	722	19		0	19	NETFROMSTOR	0	0	3	0	1
Insurance	723	192		0	192	NETFROMSTOR	0	0	34	0	7
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	934		0	934	NETFROMSTOR	2	0	167	0	33
Other Admin & General Expenses	728	43		0	43	NETFROMSTOR	0	0	8	0	1
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>3,049</u>		<u>0</u>	<u>3,049</u>		<u>6</u>	<u>1</u>	<u>546</u>	<u>0</u>	<u>106</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,250		0	7,250		13	2	1,286	0	250
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>17,670</u>		<u>0</u>	<u>17,670</u>		<u>13</u>	<u>2</u>	<u>1,286</u>	<u>0</u>	<u>250</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	1,862		0	1,862	NETFROMSTOR	158	0	0	0	0	0
Special Services	722	19		0	19	NETFROMSTOR	2	0	0	0	0	0
Insurance	723	192		0	192	NETFROMSTOR	16	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	934		0	934	NETFROMSTOR	79	0	0	0	0	0
Other Admin & General Expenses	728	43		0	43	NETFROMSTOR	4	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>3,049</u>		<u>0</u>	<u>3,049</u>		<u>258</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,250		0	7,250		676	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>17,670</u>		<u>0</u>	<u>17,670</u>		<u>676</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	1,862		0	1,862	NETFROMSTOR	250	66	17	1	0
Special Services	722	19		0	19	NETFROMSTOR	3	1	0	0	0
Insurance	723	192		0	192	NETFROMSTOR	26	7	2	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	934		0	934	NETFROMSTOR	126	33	9	1	0
Other Admin & General Expenses	728	43		0	43	NETFROMSTOR	6	2	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>3,049</u>		<u>0</u>	<u>3,049</u>		<u>410</u>	<u>109</u>	<u>29</u>	<u>2</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,250		0	7,250		966	256	67	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>17,670</u>		<u>0</u>	<u>17,670</u>		<u>8,747</u>	<u>2,315</u>	<u>609</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
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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	0		0	0		0	0	0	0	0
Subtotal		<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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(\$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	1		0	1	STORAGECOM	0	0	0
Structures & Improvements	482	62		0	62	STORAGECOM	21	7	3
Furniture and Equipment	483	156		0	156	STORAGECOM	53	18	7
Transportation Equipment	484	59		0	59	STORAGECOM	20	7	3
Construction Equipment	485/6	68		0	68	STORAGECOM	23	8	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		346		0	346		117	39	16
TOTAL GROSS PLANT IN SERVICE									
		346		0	346		117	39	16
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

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		<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	1		0	1	STORAGECOM	0	0	0	0
Structures & Improvements	482	62		0	62	STORAGECOM	0	4	1	0
Furniture and Equipment	483	156		0	156	STORAGECOM	0	9	3	0
Transportation Equipment	484	59		0	59	STORAGECOM	0	4	1	0
Construction Equipment	485/6	68		0	68	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		<u>346</u>		<u>0</u>	<u>346</u>		<u>1</u>	<u>21</u>	<u>6</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>346</u></u>		<u><u>0</u></u>	<u><u>346</u></u>		<u><u>1</u></u>	<u><u>21</u></u>	<u><u>6</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>

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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	62		0	62	STORAGECOM	0	0	4	0	2
Furniture and Equipment	483	156		0	156	STORAGECOM	1	0	10	0	4
Transportation Equipment	484	59		0	59	STORAGECOM	0	0	4	0	2
Construction Equipment	485/6	68		0	68	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		346		0	346		2	0	22	0	9
TOTAL GROSS PLANT IN SERVICE											
		346		0	346		2	0	22	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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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	62		0	62	STORAGECOM	9	0	0	0	0	0
Furniture and Equipment	483	156		0	156	STORAGECOM	22	0	0	0	0	0
Transportation Equipment	484	59		0	59	STORAGECOM	8	0	0	0	0	0
Construction Equipment	485/6	68		0	68	STORAGECOM	10	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		346		0	346		49	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		346		0	346		49	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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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	62		0	62	STORAGECOM	8	3	1	0	0
Furniture and Equipment	483	156		0	156	STORAGECOM	20	6	2	0	0
Transportation Equipment	484	59		0	59	STORAGECOM	8	2	1	0	0
Construction Equipment	485/6	68		0	68	STORAGECOM	9	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		346		0	346		44	14	5	0	0
TOTAL GROSS PLANT IN SERVICE											
		346		0	346		44	14	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		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	17		0	17	STORAGECOM	6	2	1
Furniture and Equipment	483	96		0	96	STORAGECOM	33	11	4
Transportation Equipment	484	20		0	20	STORAGECOM	7	2	1
Construction Equipment	485/6	25		0	25	STORAGECOM	9	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		158		0	158		54	18	7
TOTAL ACCUMULATED DEPRECIATION		158		0	158		54	18	7

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
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	17		0	17	STORAGECOM	0	1	0	0
Furniture and Equipment	483	96		0	96	STORAGECOM	0	6	2	0
Transportation Equipment	484	20		0	20	STORAGECOM	0	1	0	0
Construction Equipment	485/6	25		0	25	STORAGECOM	0	2	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		158		0	158		0	10	3	0
TOTAL ACCUMULATED DEPRECIATION										
		158		0	158		0	10	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	17		0	17	STORAGECOM	0	0	1	0	0
Furniture and Equipment	483	96		0	96	STORAGECOM	1	0	6	0	3
Transportation Equipment	484	20		0	20	STORAGECOM	0	0	1	0	1
Construction Equipment	485/6	25		0	25	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		158		0	158		1	0	10	0	4
TOTAL ACCUMULATED DEPRECIATION		158		0	158		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		<u>0</u>		<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	17		0	17	STORAGECOM	2	0	0	0	0	0
Furniture and Equipment	483	96		0	96	STORAGECOM	14	0	0	0	0	0
Transportation Equipment	484	20		0	20	STORAGECOM	3	0	0	0	0	0
Construction Equipment	485/6	25		0	25	STORAGECOM	4	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>158</u>		<u>0</u>	<u>158</u>		<u>23</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>158</u>		<u>0</u>	<u>158</u>		<u>23</u>	<u>0</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
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	17		0	17	STORAGECOM	2	1	0	0	0
Furniture and Equipment	483	96		0	96	STORAGECOM	12	4	1	0	0
Transportation Equipment	484	20		0	20	STORAGECOM	3	1	0	0	0
Construction Equipment	485/6	25		0	25	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		158		0	158		20	6	2	0	0
TOTAL ACCUMULATED DEPRECIATION											
		158		0	158		20	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		50		0	50	STORAGECOM	17	6	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>50</u>		<u>0</u>	<u>50</u>		<u>17</u>	<u>6</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>236</u>		<u>0</u>	<u>236</u>		<u>80</u>	<u>27</u>	<u>11</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		18		0	18		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>22</u>		<u>0</u>	<u>22</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		47					16	5	2
Subtotal		<u>47</u>					<u>16</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	1,386		UFG-EXUTST	322	1,064	STORAGECOM-INFRAN	420	140	56
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>1,858</u>			<u>322</u>	<u>1,536</u>		<u>420</u>	<u>140</u>	<u>56</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		50		0	50	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>50</u>		<u>0</u>	<u>50</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>236</u>		<u>0</u>	<u>236</u>		<u>0</u>	<u>14</u>	<u>4</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
Return on Rate Base		18		0	18		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>22</u>		<u>0</u>	<u>22</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		47					0	3	1	0
Subtotal		<u>47</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	1,386		UFG-EXUTST	322	1,064	STORAGECOM-INFRAN	3	75	21	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>1,858</u>			<u>322</u>	<u>1,536</u>		<u>3</u>	<u>75</u>	<u>21</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		50		0	50	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>50</u>		<u>0</u>	<u>50</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>236</u>		<u>0</u>	<u>236</u>		<u>2</u>	<u>0</u>	<u>15</u>	<u>0</u>	<u>6</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		18		0	18		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>22</u>		<u>0</u>	<u>22</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		47					0	0	3	0	1
Subtotal		<u>47</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	1,386		UFG-EXUTST	322	1,064	STORAGECOM-INFRAN	9	0	79	0	33
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>1,858</u>			<u>322</u>	<u>1,536</u>		<u>9</u>	<u>0</u>	<u>79</u>	<u>0</u>	<u>33</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
III. WORKING CAPITAL												
O&M Working Capital		50		0	50	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>50</u>		<u>0</u>	<u>50</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>236</u>		<u>0</u>	<u>236</u>		<u>34</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		18		0	18		3	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>22</u>		<u>0</u>	<u>22</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		47					7	0	0	0	0	0
Subtotal		<u>47</u>					<u>7</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	1,386		UFG-EXUTST	322	1,064	STORAGECOM-INFRAN	322	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>1,858</u>			<u>322</u>	<u>1,536</u>		<u>322</u>	<u>0</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
III. WORKING CAPITAL											
O&M Working Capital		50		0	50	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>50</u>		<u>0</u>	<u>50</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>236</u>		<u>0</u>	<u>236</u>		<u>30</u>	<u>10</u>	<u>3</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		18		0	18		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>22</u>		<u>0</u>	<u>22</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		47					6	2	1	0	0
Subtotal		<u>47</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	1,386		UFG-EXUTST	322	1,064	STORAGECOM-INFRAN	159	51	18	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>1,858</u>			<u>322</u>	<u>1,536</u>		<u>487</u>	<u>155</u>	<u>55</u>	<u>2</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
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		3,992	HAGAR&EXUTSTFUEL	2,286	1,707	STORAGECOM-INFRAN	674	224	89
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>4,544</u>		<u>2,286</u>	<u>2,259</u>		<u>861</u>	<u>286</u>	<u>114</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 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		3,992	HAGAR&EXUTSTFUEL	2,286	1,707	STORAGECOM-INFRAN	4	120	33	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>4,544</u>		<u>2,286</u>	<u>2,259</u>		<u>5</u>	<u>154</u>	<u>43</u>	<u>1</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
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
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		3,992	HAGAR&EXUTSTFUEL	2,286	1,707	STORAGECOM-INFRAN	14	0	127	0	53
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>4,544</u>		<u>2,286</u>	<u>2,259</u>		<u>18</u>	<u>0</u>	<u>162</u>	<u>0</u>	<u>68</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)

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		3,992	HAGAR&EXUTSTFUEL	2,286	1,707	STORAGECOM-INFRAN	1,201	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>4,544</u>		<u>2,286</u>	<u>2,259</u>		<u>1,280</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	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		3,992	HAGAR&EXUTSTFUEL	2,286	1,707	STORAGECOM-INFRAN	1,010	322	115	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>4,544</u>		<u>2,286</u>	<u>2,259</u>		<u>1,081</u>	<u>345</u>	<u>123</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
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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
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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	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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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
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
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 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
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		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
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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	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	265		0	265	STORAGECOM	90	30	12
Special Services	722	3		0	3	STORAGECOM	1	0	0
Insurance	723	27		0	27	STORAGECOM	9	3	1
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	165		0	165	STORAGECOM	56	19	7
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>466</u>		<u>0</u>	<u>466</u>		<u>158</u>	<u>52</u>	<u>21</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,010		2,286	2,724		1,019	339	135
TOTAL COST OF GAS		<u>1,858</u>		<u>322</u>	<u>1,536</u>		<u>420</u>	<u>140</u>	<u>56</u>
TOTAL OPERATING EXPENSES		<u>6,868</u>		<u>2,608</u>	<u>4,260</u>		<u>1,439</u>	<u>479</u>	<u>190</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 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	265		0	265	STORAGECOM	1	16	4	0
Special Services	722	3		0	3	STORAGECOM	0	0	0	0
Insurance	723	27		0	27	STORAGECOM	0	2	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	165		0	165	STORAGECOM	0	10	3	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>466</u>		<u>0</u>	<u>466</u>		<u>1</u>	<u>28</u>	<u>8</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,010		2,286	2,724		6	182	50	2
TOTAL COST OF GAS		<u>1,858</u>		<u>322</u>	<u>1,536</u>		<u>3</u>	<u>75</u>	<u>21</u>	<u>1</u>
TOTAL OPERATING EXPENSES		<u>6,868</u>		<u>2,608</u>	<u>4,260</u>		<u>9</u>	<u>257</u>	<u>71</u>	<u>2</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	265		0	265	STORAGECOM	2	0	17	0	7
Special Services	722	3		0	3	STORAGECOM	0	0	0	0	0
Insurance	723	27		0	27	STORAGECOM	0	0	2	0	1
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	165		0	165	STORAGECOM	1	0	11	0	4
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>466</u>		<u>0</u>	<u>466</u>		<u>3</u>	<u>0</u>	<u>30</u>	<u>0</u>	<u>12</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,010		2,286	2,724		22	0	192	0	81
TOTAL COST OF GAS		<u>1,858</u>		<u>322</u>	<u>1,536</u>		<u>9</u>	<u>0</u>	<u>79</u>	<u>0</u>	<u>33</u>
TOTAL OPERATING EXPENSES		<u>6,868</u>		<u>2,608</u>	<u>4,260</u>		<u>30</u>	<u>0</u>	<u>271</u>	<u>0</u>	<u>114</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	265		0	265	STORAGECOM	38	0	0	0	0	0
Special Services	722	3		0	3	STORAGECOM	0	0	0	0	0	0
Insurance	723	27		0	27	STORAGECOM	4	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	165		0	165	STORAGECOM	23	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>466</u>		<u>0</u>	<u>466</u>		<u>66</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,010		2,286	2,724		1,346	0	0	0	0	0
TOTAL COST OF GAS		<u>1,858</u>		<u>322</u>	<u>1,536</u>		<u>322</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>6,868</u>		<u>2,608</u>	<u>4,260</u>		<u>1,668</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	265		0	265	STORAGECOM	34	11	4	0	0
Special Services	722	3		0	3	STORAGECOM	0	0	0	0	0
Insurance	723	27		0	27	STORAGECOM	3	1	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	165		0	165	STORAGECOM	21	7	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>466</u>		<u>0</u>	<u>466</u>		<u>60</u>	<u>19</u>	<u>7</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,010		2,286	2,724		1,140	364	130	4	0
TOTAL COST OF GAS		<u>1,858</u>		<u>322</u>	<u>1,536</u>		<u>487</u>	<u>155</u>	<u>55</u>	<u>2</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>6,868</u>		<u>2,608</u>	<u>4,260</u>		<u>1,627</u>	<u>519</u>	<u>185</u>	<u>6</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	STORAGEXCESS	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	STORAGEXCESS	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	STORAGEXCESS	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	STORAGEXCESS	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	STORAGEXCESS	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	STORAGEXCESS	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		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	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		87,729		0	87,729		11,075	2,932	772	54	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
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	485		0	485	STORAGEXCESS	174	60	8
Furniture and Equipment	483	1,222		0	1,222	STORAGEXCESS	439	150	21
Transportation Equipment	484	464		0	464	STORAGEXCESS	167	57	8
Construction Equipment	485/6	529		0	529	STORAGEXCESS	190	65	9
Communication Equipment	488	321		0	321	STORAGEXCESS	115	39	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		3,029		0	3,029		1,088	372	53
TOTAL GROSS PLANT IN SERVICE		90,758		0	90,758		32,593	11,137	1,588
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	485		0	485	STORAGEXCESS	0	12	3	0
Furniture and Equipment	483	1,222		0	1,222	STORAGEXCESS	0	31	9	0
Transportation Equipment	484	464		0	464	STORAGEXCESS	0	12	3	0
Construction Equipment	485/6	529		0	529	STORAGEXCESS	0	14	4	0
Communication Equipment	488	321		0	321	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		3,029		0	3,029		0	78	21	0
TOTAL GROSS PLANT IN SERVICE										
		90,758		0	90,758		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	485		0	485	STORAGEXCESS	2	0	57	0	16
Furniture and Equipment	483	1,222		0	1,222	STORAGEXCESS	4	0	145	0	41
Transportation Equipment	484	464		0	464	STORAGEXCESS	2	0	55	0	16
Construction Equipment	485/6	529		0	529	STORAGEXCESS	2	0	63	0	18
Communication Equipment	488	321		0	321	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		3,029		0	3,029		10	0	358	0	102
TOTAL GROSS PLANT IN SERVICE											
		90,758		0	90,758		296	3	10,737	0	3,061
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	485		0	485	STORAGEXCESS	70	0	0	0	0	0
Furniture and Equipment	483	1,222		0	1,222	STORAGEXCESS	175	0	0	0	0	0
Transportation Equipment	484	464		0	464	STORAGEXCESS	67	0	0	0	0	0
Construction Equipment	485/6	529		0	529	STORAGEXCESS	76	0	0	0	0	0
Communication Equipment	488	321		0	321	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		3,029		0	3,029		434	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		90,758		0	90,758		13,018	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	485		0	485	STORAGEXCESS	61	16	4	0	0
Furniture and Equipment	483	1,222		0	1,222	STORAGEXCESS	154	41	11	1	0
Transportation Equipment	484	464		0	464	STORAGEXCESS	59	16	4	0	0
Construction Equipment	485/6	529		0	529	STORAGEXCESS	67	18	5	0	0
Communication Equipment	488	321		0	321	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		3,029		0	3,029		382	101	27	2	0
TOTAL GROSS PLANT IN SERVICE											
		90,758		0	90,758		11,457	3,033	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	135		0	135	STORAGEXCESS	49	17	2
Furniture and Equipment	483	754		0	754	STORAGEXCESS	271	92	13
Transportation Equipment	484	153		0	153	STORAGEXCESS	55	19	3
Construction Equipment	485/6	197		0	197	STORAGEXCESS	71	24	3
Communication Equipment	488	164		0	164	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>1,402</u>		<u>0</u>	<u>1,402</u>		<u>504</u>	<u>172</u>	<u>25</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>28,852</u></u>		<u><u>0</u></u>	<u><u>28,852</u></u>		<u><u>10,361</u></u>	<u><u>3,541</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	135		0	135	STORAGEXCESS	0	3	1	0
Furniture and Equipment	483	754		0	754	STORAGEXCESS	0	19	5	0
Transportation Equipment	484	153		0	153	STORAGEXCESS	0	4	1	0
Construction Equipment	485/6	197		0	197	STORAGEXCESS	0	5	1	0
Communication Equipment	488	164		0	164	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>1,402</u>		<u>0</u>	<u>1,402</u>		<u>0</u>	<u>36</u>	<u>10</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>28,852</u></u>		<u><u>0</u></u>	<u><u>28,852</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		<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	135		0	135	STORAGEXCESS	0	0	16	0	5
Furniture and Equipment	483	754		0	754	STORAGEXCESS	2	0	89	0	25
Transportation Equipment	484	153		0	153	STORAGEXCESS	0	0	18	0	5
Construction Equipment	485/6	197		0	197	STORAGEXCESS	1	0	23	0	7
Communication Equipment	488	164		0	164	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		<u>1,402</u>		<u>0</u>	<u>1,402</u>		<u>5</u>	<u>0</u>	<u>166</u>	<u>0</u>	<u>47</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>28,852</u></u>		<u><u>0</u></u>	<u><u>28,852</u></u>		<u><u>94</u></u>	<u><u>1</u></u>	<u><u>3,413</u></u>	<u><u>0</u></u>	<u><u>973</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	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	135		0	135	STORAGEXCESS	19	0	0	0	0	0
Furniture and Equipment	483	754		0	754	STORAGEXCESS	108	0	0	0	0	0
Transportation Equipment	484	153		0	153	STORAGEXCESS	22	0	0	0	0	0
Construction Equipment	485/6	197		0	197	STORAGEXCESS	28	0	0	0	0	0
Communication Equipment	488	164		0	164	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>1,402</u>		<u>0</u>	<u>1,402</u>		<u>201</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>28,852</u>		<u>0</u>	<u>28,852</u>		<u>4,138</u>	<u>0</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	135		0	135	STORAGEXCESS	17	5	1	0	0
Furniture and Equipment	483	754		0	754	STORAGEXCESS	95	25	7	0	0
Transportation Equipment	484	153		0	153	STORAGEXCESS	19	5	1	0	0
Construction Equipment	485/6	197		0	197	STORAGEXCESS	25	7	2	0	0
Communication Equipment	488	164		0	164	STORAGEXCESS	21	5	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		1,402		0	1,402		177	47	12	1	0
TOTAL ACCUMULATED DEPRECIATION											
		28,852		0	28,852		3,642	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		248		0	248	STORAGEXCESS	89	30	4
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		102,862		0	102,862	STORSPACEWC	52,432	17,916	2,554
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>176,361</u>		<u>0</u>	<u>176,361</u>		<u>89,816</u>	<u>30,691</u>	<u>4,375</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>236,331</u>		<u>0</u>	<u>236,331</u>		<u>111,352</u>	<u>38,050</u>	<u>5,424</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		18,452		0	18,452		8,694	2,971	424
Income Taxes		2,507		0	2,507	STORDEHYXBASE-3	1,181	404	58
Capital Taxes		0		0	0		0	0	0
Property Tax		288		0	288	STORDEHYXPROTAX-3	103	35	5
Subtotal		<u>21,246</u>		<u>0</u>	<u>21,246</u>		<u>9,978</u>	<u>3,410</u>	<u>486</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(421)</u>		<u>0</u>	<u>(421)</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		391					141	48	7
Subtotal		<u>2,395</u>					<u>860</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		248		0	248	STORAGEXCESS	0	6	2	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		102,862		0	102,862	STORSPACEWC	1	3,761	1,033	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		176,361		0	176,361		2	6,443	1,769	0
IV. ACCUMULATED DEFERRED TAXES										
		(1,936)		0	(1,936)	STORAGEXCESS	(0)	(50)	(14)	0
TOTAL RATE BASE										
		236,331		0	236,331		3	7,988	2,193	0
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
Return on Rate Base		18,452		0	18,452		0	624	171	0
Income Taxes		2,507		0	2,507	STORDEHYXBASE-3	0	85	23	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		288		0	288	STORDEHYXPROTAX-3	0	7	2	0
Subtotal		21,246		0	21,246		0	716	196	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		(421)		0	(421)	STORAGEXCESS	(0)	(11)	(3)	0
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		391					0	10	3	0
Subtotal		2,395					0	62	17	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		245		0	245	STORAGEXCESS	0	6	2	0
TOTAL COST OF GAS EXPENSE		245		0	245		0	6	2	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
III. WORKING CAPITAL											
O&M Working Capital		248		0	248	STORAGEXCESS	1	0	29	0	8
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		102,862		0	102,862	STORSPACEWC	477	5	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		176,361		0	176,361		816	9	63	0	18
IV. ACCUMULATED DEFERRED TAXES											
		(1,936)		0	(1,936)	STORAGEXCESS	(6)	(0)	(229)	0	(65)
TOTAL RATE BASE											
		236,331		0	236,331		1,012	11	7,158	0	2,041
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		18,452		0	18,452		79	1	559	0	159
Income Taxes		2,507		0	2,507	STORDEHYXBASE-3	11	0	76	0	22
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		288		0	288	STORDEHYXPROTAX-3	1	0	34	0	10
Subtotal		21,246		0	21,246		91	1	669	0	191
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(421)		0	(421)	STORAGEXCESS	(1)	(0)	(50)	0	(14)
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		391					1	0	46	0	13
Subtotal		2,395					8	0	283	0	81
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		245		0	245		1	0	29	0	8

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		248		0	248	STORAGEXCESS	36	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		102,862		0	102,862	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		176,361		0	176,361		77	0	0	0	0	0
IV. ACCUMULATED DEFERRED TAXES												
		(1,936)		0	(1,936)	STORAGEXCESS	(278)	0	0	0	0	0
TOTAL RATE BASE												
		236,331		0	236,331		8,679	0	0	0	0	0
V. RETURN AND TAXES												
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		18,452		0	18,452		678	0	0	0	0	0
Income Taxes		2,507		0	2,507	STORDEHYXBASE-3	92	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		288		0	288	STORDEHYXPROTAX-3	41	0	0	0	0	0
Subtotal		21,246		0	21,246		811	0	0	0	0	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		(421)		0	(421)	STORAGEXCESS	(60)	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		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		391					56	0	0	0	0	0
Subtotal		2,395					344	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	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		245		0	245		35	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
III. WORKING CAPITAL											
O&M Working Capital		248		0	248	STORAGEXCESS	31	8	2	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		102,862		0	102,862	STORSPACEWC	18,431	4,879	1,284	89	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		176,361		0	176,361		31,572	8,358	2,200	153	0
IV. ACCUMULATED DEFERRED TAXES											
		(1,936)		0	(1,936)	STORAGEXCESS	(244)	(65)	(17)	(1)	0
TOTAL RATE BASE											
		236,331		0	236,331		39,143	10,362	2,727	190	0
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		18,452		0	18,452		3,056	809	213	15	0
Income Taxes		2,507		0	2,507	STORDEHYXBASE-3	415	110	29	2	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		288		0	288	STORDEHYXPROTAX-3	36	10	3	0	0
Subtotal		21,246		0	21,246		3,508	929	244	17	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(421)		0	(421)	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		391					49	13	3	0	0
Subtotal		2,395					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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(\$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	910		0	910	STORAGEXCESS	327	112	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>2,306</u>		<u>0</u>	<u>2,306</u>		<u>828</u>	<u>283</u>	<u>40</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	910		0	910	STORAGEXCESS	0	23	6	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>2,306</u>		<u>0</u>	<u>2,306</u>		<u>0</u>	<u>59</u>	<u>16</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
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
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	910		0	910	STORAGEXCESS	3	0	108	0	31
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>2,306</u>		<u>0</u>	<u>2,306</u>		<u>8</u>	<u>0</u>	<u>273</u>	<u>0</u>	<u>78</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)

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	910		0	910	STORAGEXCESS	131	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>2,306</u>		<u>0</u>	<u>2,306</u>		<u>331</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
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	910		0	910	STORAGEEXCESS	115	30	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>2,306</u>		<u>0</u>	<u>2,306</u>		<u>291</u>	<u>77</u>	<u>20</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)

<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	579		0	579	STORAGEXCESS	208	71	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>675</u>		<u>0</u>	<u>675</u>		<u>242</u>	<u>83</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	579		0	579	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		675		0	675		0	17	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	579		0	579	STORAGEXCESS	2	0	68	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		675		0	675		2	0	80	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		<u>0</u>		<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	579		0	579	STORAGEXCESS	83	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		<u>675</u>		<u>0</u>	<u>675</u>		<u>97</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 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	579		0	579	STORAGEXCESS	73	19	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		675		0	675		85	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	1,294		0	1,294	STORAGEXCESS	465	159	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	609		0	609	STORAGEXCESS	219	75	11
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>2,079</u>		<u>0</u>	<u>2,079</u>		<u>747</u>	<u>255</u>	<u>36</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,060		0	5,060		1,817	621	89
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>5,305</u>		<u>0</u>	<u>5,305</u>		<u>1,905</u>	<u>651</u>	<u>93</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	1,294		0	1,294	STORAGEXCESS	0	33	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	609		0	609	STORAGEXCESS	0	16	4	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>2,079</u>		<u>0</u>	<u>2,079</u>		<u>0</u>	<u>54</u>	<u>15</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,060		0	5,060		0	130	36	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>5,305</u>		<u>0</u>	<u>5,305</u>		<u>0</u>	<u>137</u>	<u>38</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	1,294		0	1,294	STORAGEXCESS	4	0	153	0	44
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	609		0	609	STORAGEXCESS	2	0	72	0	21
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>2,079</u>		<u>0</u>	<u>2,079</u>		<u>7</u>	<u>0</u>	<u>246</u>	<u>0</u>	<u>70</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,060		0	5,060		17	0	599	0	171
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>5,305</u>		<u>0</u>	<u>5,305</u>		<u>17</u>	<u>0</u>	<u>628</u>	<u>0</u>	<u>179</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	1,294		0	1,294	STORAGEXCESS	186	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	609		0	609	STORAGEXCESS	87	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>2,079</u>		<u>0</u>	<u>2,079</u>		<u>298</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,060		0	5,060		726	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>5,305</u>		<u>0</u>	<u>5,305</u>		<u>761</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	1,294		0	1,294	STORAGEXCESS	163	43	11	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	609		0	609	STORAGEXCESS	77	20	5	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>2,079</u>		<u>0</u>	<u>2,079</u>		<u>262</u>	<u>69</u>	<u>18</u>	<u>1</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,060		0	5,060		639	169	45	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>5,305</u>		<u>0</u>	<u>5,305</u>		<u>670</u>	<u>177</u>	<u>47</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>Gen. Service Small Volume</u> M1	<u>Gen. Service Large Volume</u> M2	<u>Firm Contract</u> M4
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	0
B. LOCAL STORAGE					
Gas Holders Storage and Equipment	443	19,220	0	0	0
Land	440	7	0	0	0
Structures & Improvements	442	3,541	0	0	0
Other	444	0	0	0	0
Subtotal		22,768	0	0	0
C. UNDERGROUND STORAGE					
Land	450	0	0	0	0
Land Rights	451	1,527	493	167	17
Structures & Improvements	452	0	0	0	0
Wells and Lines	453/4/5	4,357	1,407	475	48
Measuring and Regulating	457	0	0	0	0
Base Pressure Gas	458	3,354	1,083	366	37
Compressor Equipment	456	0	0	0	0
Other	459	0	0	0	0
Subtotal		9,238	2,983	1,008	101
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

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

Account Description	Account Code	Account Dollars	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
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	19,220	0	0	0	0
Land	440	7	0	0	0	0
Structures & Improvements	442	3,541	0	0	0	0
Other	444	0	0	0	0	0
Subtotal		22,768	0	0	0	0
C. UNDERGROUND STORAGE						
Land	450	0	0	0	0	0
Land Rights	451	1,527	0	22	7	0
Structures & Improvements	452	0	0	0	0	0
Wells and Lines	453/4/5	4,357	1	63	19	0
Measuring and Regulating	457	0	0	0	0	0
Base Pressure Gas	458	3,354	1	49	14	0
Compressor Equipment	456	0	0	0	0	0
Other	459	0	0	0	0	0
Subtotal		9,238	2	134	40	1
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

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

Account Description	Account Code	Account Dollars	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
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	0	0	0	0
Land	440	7	0	0	0	0	0
Structures & Improvements	442	3,541	0	0	0	0	0
Other	444	0	0	0	0	0	0
Subtotal		22,768	0	0	0	0	0
C. UNDERGROUND STORAGE							
Land	450	0	0	0	0	0	0
Land Rights	451	1,527	3	0	98	3	15
Structures & Improvements	452	0	0	0	0	0	0
Wells and Lines	453/4/5	4,357	8	0	281	8	41
Measuring and Regulating	457	0	0	0	0	0	0
Base Pressure Gas	458	3,354	6	0	216	6	32
Compressor Equipment	456	0	0	0	0	0	0
Other	459	0	0	0	0	0	0
Subtotal		9,238	18	0	595	17	88
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

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

Account Description	Account Code	Account Dollars	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
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	19,220	0	0	0	0	0	0
Land	440	7	0	0	0	0	0	0
Structures & Improvements	442	3,541	0	0	0	0	0	0
Other	444	0	0	0	0	0	0	0
Subtotal		22,768	0	0	0	0	0	0
C. UNDERGROUND STORAGE								
Land	450	0	0	0	0	0	0	0
Land Rights	451	1,527	162	13	60	396	2	4
Structures & Improvements	452	0	0	0	0	0	0	0
Wells and Lines	453/4/5	4,357	462	38	170	1,131	6	12
Measuring and Regulating	457	0	0	0	0	0	0	0
Base Pressure Gas	458	3,354	356	29	131	870	4	9
Compressor Equipment	456	0	0	0	0	0	0	0
Other	459	0	0	0	0	0	0	0
Subtotal		9,238	979	80	360	2,397	12	25
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

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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
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	0	0	0	0	0	0
Land Rights	451	1,527	48	13	4	0	0
Structures & Improvements	452	0	0	0	0	0	0
Wells and Lines	453/4/5	4,357	138	38	11	1	0
Measuring and Regulating	457	0	0	0	0	0	0
Base Pressure Gas	458	3,354	106	29	8	0	0
Compressor Equipment	456	0	0	0	0	0	0
Other	459	0	0	0	0	0	0
Subtotal		9,238	293	81	23	1	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

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>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</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	4	0	0	0
Structures & Improvements	482	298	34	12	1
Furniture and Equipment	483	750	86	29	3
Transportation Equipment	484	285	33	11	1
Construction Equipment	485/6	325	37	13	1
Communication Equipment	488	34	4	1	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>1,696</u>	<u>194</u>	<u>66</u>	<u>7</u>
TOTAL GROSS PLANT IN SERVICE		<u>33,702</u>	<u>3,177</u>	<u>1,074</u>	<u>107</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	9,353	0	0	0
Land	440	0	0	0	0
Structures & Improvements	442	1,868	0	0	0
Other	444	0	0	0	0
Subtotal		<u>11,221</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE					
Land	450	0	0	0	0
Land Rights	451	621	200	68	7
Structures & Improvements	452	0	0	0	0
Wells and Lines	453/4/5	2,270	733	248	25
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>2,891</u>	<u>933</u>	<u>315</u>	<u>32</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	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
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	0	0	0
Structures & Improvements	482	298	0	2	0	0
Furniture and Equipment	483	750	0	4	1	0
Transportation Equipment	484	285	0	1	0	0
Construction Equipment	485/6	325	0	2	0	0
Communication Equipment	488	34	0	0	0	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		1,696	0	9	3	0
TOTAL GROSS PLANT IN SERVICE						
		33,702	2	143	42	1
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	9,353	0	0	0	0
Land	440	0	0	0	0	0
Structures & Improvements	442	1,868	0	0	0	0
Other	444	0	0	0	0	0
Subtotal		11,221	0	0	0	0
C. UNDERGROUND STORAGE						
Land	450	0	0	0	0	0
Land Rights	451	621	0	9	3	0
Structures & Improvements	452	0	0	0	0	0
Wells and Lines	453/4/5	2,270	0	33	10	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		2,891	1	42	12	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	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
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	0	0	0	0
Structures & Improvements	482	298	0	0	7	0	1
Furniture and Equipment	483	750	1	0	17	0	3
Transportation Equipment	484	285	0	0	7	0	1
Construction Equipment	485/6	325	0	0	7	0	1
Communication Equipment	488	34	0	0	1	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		1,696	1	0	39	1	6
TOTAL GROSS PLANT IN SERVICE							
		33,702	19	0	633	18	93
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	0	0	0	0
Land	440	0	0	0	0	0	0
Structures & Improvements	442	1,868	0	0	0	0	0
Other	444	0	0	0	0	0	0
Subtotal		11,221	0	0	0	0	0
C. UNDERGROUND STORAGE							
Land	450	0	0	0	0	0	0
Land Rights	451	621	1	0	40	1	6
Structures & Improvements	452	0	0	0	0	0	0
Wells and Lines	453/4/5	2,270	4	0	146	4	22
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	5	0	186	5	27

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

Account Description	Account Code	Account Dollars	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
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	0	0	0	0	0
Structures & Improvements	482	298	11	1	4	27	0	0
Furniture and Equipment	483	750	28	2	10	69	0	1
Transportation Equipment	484	285	11	1	4	26	0	0
Construction Equipment	485/6	325	12	1	4	30	0	0
Communication Equipment	488	34	1	0	0	3	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		1,696	64	5	23	156	1	2
TOTAL GROSS PLANT IN SERVICE		33,702	1,043	86	383	2,554	13	27
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	0	0	0	0	0
Land	440	0	0	0	0	0	0	0
Structures & Improvements	442	1,868	0	0	0	0	0	0
Other	444	0	0	0	0	0	0	0
Subtotal		11,221	0	0	0	0	0	0
C. UNDERGROUND STORAGE								
Land	450	0	0	0	0	0	0	0
Land Rights	451	621	66	5	24	161	1	2
Structures & Improvements	452	0	0	0	0	0	0	0
Wells and Lines	453/4/5	2,270	241	20	88	589	3	6
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	306	25	113	750	4	8

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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
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	2	1	0	0	0
Structures & Improvements	482	298	147	39	10	1	0
Furniture and Equipment	483	750	370	98	26	2	0
Transportation Equipment	484	285	140	37	10	1	0
Construction Equipment	485/6	325	160	42	11	1	0
Communication Equipment	488	34	17	4	1	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		1,696	836	222	58	4	0
TOTAL GROSS PLANT IN SERVICE							
		33,702	18,130	4,803	1,266	88	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	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	621	20	5	2	0	0
Structures & Improvements	452	0	0	0	0	0	0
Wells and Lines	453/4/5	2,270	72	20	6	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		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	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
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 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		0	0	0	0
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		0	0	0	0
G. INTANGIBLE PLANT	401/402	0	0	0	0
H. GENERAL PLANT					
Land	480	0	0	0	0
Structures & Improvements	482	83	9	3	0
Furniture and Equipment	483	463	53	18	2
Transportation Equipment	484	94	11	4	0
Construction Equipment	485/6	121	14	5	0
Communication Equipment	488	17	2	1	0
Rental Equip. on Customer Premise	487	0	0	0	0
Capital Leases		0	0	0	0
Other	489	0	0	0	0
Subtotal		777	89	30	3
TOTAL ACCUMULATED DEPRECIATION		14,889	1,022	345	35

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

Account Description	Account Code	Account Dollars	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
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 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	83	0	0	0	0
Furniture and Equipment	483	463	0	2	1	0
Transportation Equipment	484	94	0	0	0	0
Construction Equipment	485/6	121	0	1	0	0
Communication Equipment	488	17	0	0	0	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		777	0	4	1	0
TOTAL ACCUMULATED DEPRECIATION		14,889	1	46	14	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	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
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	83	0	0	2	0	0
Furniture and Equipment	483	463	0	0	11	0	2
Transportation Equipment	484	94	0	0	2	0	0
Construction Equipment	485/6	121	0	0	3	0	0
Communication Equipment	488	17	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		777	1	0	18	0	3
TOTAL ACCUMULATED DEPRECIATION		14,889	6	0	204	6	30

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

Account Description	Account Code	Account Dollars	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
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	83	3	0	1	8	0	0
Furniture and Equipment	483	463	17	1	6	43	0	0
Transportation Equipment	484	94	4	0	1	9	0	0
Construction Equipment	485/6	121	5	0	2	11	0	0
Communication Equipment	488	17	1	0	0	2	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		777	29	2	11	72	0	1
TOTAL ACCUMULATED DEPRECIATION		14,889	336	28	123	822	4	9

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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	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	83	41	11	3	0	0
Furniture and Equipment	483	463	228	60	16	1	0
Transportation Equipment	484	94	46	12	3	0	0
Construction Equipment	485/6	121	60	16	4	0	0
Communication Equipment	488	17	9	2	1	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		777	383	102	27	2	0
TOTAL ACCUMULATED DEPRECIATION		14,889	8,854	2,345	618	43	0

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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Gen. Service Small Volume</u> M1	<u>Gen. Service Large Volume</u> M2	<u>Firm Contract</u> M4
III. WORKING CAPITAL					
O&M Working Capital		167	8	3	0
Gas Purchase Working Capital		0	0	0	0
Gas in Storage		29,022	8,373	2,829	283
Linepack		0	0	0	0
Balancing Gas		0	0	0	0
Inventory of Stores and Spare Equipment		125	14	5	0
ABC Receivable/Payables		0	0	0	0
Prepaid and Deferred Expense		21	2	1	0
Customer Deposits		0	0	0	0
Other		0	0	0	0
Subtotal		29,335	8,398	2,838	284
IV. ACCUMULATED DEFERRED TAXES					
		(212)	(68)	(23)	(2)
TOTAL RATE BASE					
		47,937	10,485	3,543	354
V. RETURN AND TAXES					
Percent Return on Rate Base		7.81%	7.81%	7.81%	7.81%
Return on Rate Base		3,743	819	277	28
Income Taxes		508	111	38	4
Capital Taxes		0	0	0	0
Property Tax		111	10	3	0
Subtotal		4,363	940	318	32
VI. ACCUMULATED DEFERRED TAX DRAWDOWN					
		(46)	(15)	(5)	(1)
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		229	26	9	1
Subtotal		1,174	94	32	3
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		0	0	0	0

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Account Description	Account Code	Account Dollars	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		167	0	0	0	0
Gas Purchase Working Capital		0	0	0	0	0
Gas in Storage		29,022	6	376	112	1
Linepack		0	0	0	0	0
Balancing Gas		0	0	0	0	0
Inventory of Stores and Spare Equipment		125	0	1	0	0
ABC Receivable/Payables		0	0	0	0	0
Prepaid and Deferred Expense		21	0	0	0	0
Customer Deposits		0	0	0	0	0
Other		0	0	0	0	0
Subtotal		29,335	6	377	112	1
IV. ACCUMULATED DEFERRED TAXES						
		(212)	(0)	(3)	(1)	(0)
TOTAL RATE BASE						
		47,937	7	470	140	2
V. RETURN AND TAXES						
Percent Return on Rate Base		7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		3,743	1	37	11	0
Income Taxes		508	0	5	1	0
Capital Taxes		0	0	0	0	0
Property Tax		111	0	0	0	0
Subtotal		4,363	1	42	13	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN						
		(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		229	0	1	0	0
Subtotal		1,174	0	4	1	0
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		0	0	0	0	0

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Account Description	Account Code	Account Dollars	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		167	0	0	2	0	0
Gas Purchase Working Capital		0	0	0	0	0	0
Gas in Storage		29,022	49	0	1,669	47	246
Linepack		0	0	0	0	0	0
Balancing Gas		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		125	0	0	3	0	0
ABC Receivable/Payables		0	0	0	0	0	0
Prepaid and Deferred Expense		21	0	0	0	0	0
Customer Deposits		0	0	0	0	0	0
Other		0	0	0	0	0	0
Subtotal		29,335	49	0	1,674	47	247
IV. ACCUMULATED DEFERRED TAXES							
		(212)	(0)	(0)	(14)	(0)	(2)
TOTAL RATE BASE							
		47,937	62	1	2,090	59	308
V. RETURN AND TAXES							
Percent Return on Rate Base		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		3,743	5	0	163	5	24
Income Taxes		508	1	0	22	1	3
Capital Taxes		0	0	0	0	0	0
Property Tax		111	0	0	2	0	0
Subtotal		4,363	6	0	187	5	28
VI. ACCUMULATED DEFERRED TAX DRAWDOWN							
		(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		229	0	0	5	0	1
Subtotal		1,174	1	0	19	1	3
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		0	0	0	0	0	0

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Account Description	Account Code	Account Dollars	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		167	3	0	1	7	0	0
Gas Purchase Working Capital		0	0	0	0	0	0	0
Gas in Storage		29,022	2,749	226	1,010	6,729	34	71
Linepack		0	0	0	0	0	0	0
Balancing Gas		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		125	5	0	2	12	0	0
ABC Receivable/Payables		0	0	0	0	0	0	0
Prepaid and Deferred Expense		21	1	0	0	2	0	0
Customer Deposits		0	0	0	0	0	0	0
Other		0	0	0	0	0	0	0
Subtotal		29,335	2,757	226	1,014	6,749	34	71
IV. ACCUMULATED DEFERRED TAXES								
		(212)	(22)	(2)	(8)	(55)	(0)	(1)
TOTAL RATE BASE								
		47,937	3,442	283	1,265	8,426	42	89
V. RETURN AND TAXES								
Percent Return on Rate Base		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		3,743	269	22	99	658	3	7
Income Taxes		508	37	3	13	89	0	1
Capital Taxes		0	0	0	0	0	0	0
Property Tax		111	3	0	1	8	0	0
Subtotal		4,363	309	25	113	755	4	8
VI. ACCUMULATED DEFERRED TAX DRAWDOWN								
		(46)	(5)	(0)	(2)	(12)	(0)	(0)
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		229	9	1	3	21	0	0
Subtotal		1,174	31	3	11	76	0	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		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	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		167	106	28	7	1	0
Gas Purchase Working Capital		0	0	0	0	0	0
Gas in Storage		29,022	3,132	838	226	15	0
Linepack		0	0	0	0	0	0
Balancing Gas		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		125	62	16	4	0	0
ABC Receivable/Payables		0	0	0	0	0	0
Prepaid and Deferred Expense		21	10	3	1	0	0
Customer Deposits		0	0	0	0	0	0
Other		0	0	0	0	0	0
Subtotal		29,335	3,310	885	238	16	0
IV. ACCUMULATED DEFERRED TAXES							
		(212)	(7)	(2)	(1)	(0)	0
TOTAL RATE BASE							
		47,937	12,580	3,341	886	61	0
V. RETURN AND TAXES							
Percent Return on Rate Base		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		3,743	982	261	69	5	0
Income Taxes		508	133	35	9	1	0
Capital Taxes		0	0	0	0	0	0
Property Tax		111	61	16	4	0	0
Subtotal		4,363	1,177	312	83	6	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN							
		(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		229	113	30	8	1	0
Subtotal		1,174	668	177	47	3	0
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		0	0	0	0	0	0

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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Gen. Service Small Volume</u> M1	<u>Gen. Service Large Volume</u> M2	<u>Firm Contract</u> M4
B. LOCAL STORAGE					
i. Operating					
Supervision	640	1,231	0	0	0
Gas Holders	644	0	0	0	0
Other	649	34	0	0	0
ii. Maintenance					
Supervision	840	0	0	0	0
Gas Holders	844	0	0	0	0
Other	849	255	0	0	0
Subtotal		<u>1,520</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE					
i. Operating					
Supervision	650	0	0	0	0
Wells	653	10	3	1	0
Lines	655	1	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	96	31	10	1
Joint Venture		0	0	0	0
Other	659	38	12	4	0
ii. Maintenance					
Supervision	850	0	0	0	0
Wells	853	85	27	9	1
Lines	855	6	2	1	0
Compressor	856	0	0	0	0
Measuring & Regulating	857	0	0	0	0
Dehydration	858	0	0	0	0
Other	859	6	2	1	0
Subtotal		<u>243</u>	<u>78</u>	<u>27</u>	<u>3</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		0	0	0	0
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	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	0	0	0
Gas Holders	644	0	0	0	0	0
Other	649	34	0	0	0	0
ii. Maintenance						
Supervision	840	0	0	0	0	0
Gas Holders	844	0	0	0	0	0
Other	849	255	0	0	0	0
Subtotal		<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
Wells	653	10	0	0	0	0
Lines	655	1	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	96	0	1	0	0
Joint Venture		0	0	0	0	0
Other	659	38	0	1	0	0
ii. Maintenance						
Supervision	850	0	0	0	0	0
Wells	853	85	0	1	0	0
Lines	855	6	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	6	0	0	0	0
Subtotal		<u>243</u>	<u>0</u>	<u>4</u>	<u>1</u>	<u>0</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>

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

Account Description	Account Code	Account Dollars	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	0	0	0	0
Gas Holders	644	0	0	0	0	0	0
Other	649	34	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	255	0	0	0	0	0
Subtotal		<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
Wells	653	10	0	0	1	0	0
Lines	655	1	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	96	0	0	6	0	1
Joint Venture		0	0	0	0	0	0
Other	659	38	0	0	2	0	0
ii. Maintenance							
Supervision	850	0	0	0	0	0	0
Wells	853	85	0	0	5	0	1
Lines	855	6	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	6	0	0	0	0	0
Subtotal		<u>243</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
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>

(\$000's)

Subtotal

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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
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	10	0	0	0	0	0
Lines	655	1	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	96	3	1	0	0	0
Joint Venture		0	0	0	0	0	0
Other	659	38	1	0	0	0	0
ii. Maintenance							
Supervision	850	0	0	0	0	0	0
Wells	853	85	3	1	0	0	0
Lines	855	6	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	6	0	0	0	0	0
Subtotal		<u>243</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
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 System Integrity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Gen. Service Small Volume</u> M1	<u>Gen. Service Large Volume</u> M2	<u>Firm Contract</u> M4
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		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	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
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

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

Account Description	Account Code	Account Dollars	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
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

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>Excess Utility Storage Space</u>	<u>Firm Transportation Service C1</u>	<u>Interruptible Trans. Service & Exchanges C1</u>	<u>Dawn-Trafalgar Transport Service M12</u>	<u>Local Production Transportation Service M13</u>	<u>Storage Transportation Service M16</u>
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

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator System Integrity
(\$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
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

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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
F. DISTRIBUTION (Northern 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		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING					
System Operation & Engineering	685	61	20	7	1
Other	688	1	0	0	0
Scada	684	9	3	1	0
General Operations Transferred	689	0	0	0	0
Subtotal		71	23	8	1
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		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	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
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
G. GENERAL OPERATING AND ENGINEERING						
System Operation & Engineering	685	61	0	1	0	0
Other	688	1	0	0	0	0
Scada	684	9	0	0	0	0
General Operations Transferred	689	0	0	0	0	0
Subtotal		71	0	1	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

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

Account Description	Account Code	Account Dollars	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
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	61	0	0	4	0	1
Other	688	1	0	0	0	0	0
Scada	684	9	0	0	1	0	0
General Operations Transferred	689	0	0	0	0	0	0
Subtotal		71	0	0	5	0	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

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator System Integrity
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Account Description	Account Code	Account Dollars	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
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	61	6	1	2	16	0	0
Other	688	1	0	0	0	0	0	0
Scada	684	9	1	0	0	2	0	0
General Operations Transferred	689	0	0	0	0	0	0	0
Subtotal		71	8	1	3	18	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 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
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	61	2	1	0	0	0
Other	688	1	0	0	0	0	0
Scada	684	9	0	0	0	0	0
General Operations Transferred	689	0	0	0	0	0	0
Subtotal		71	2	1	0	0	0
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
Storage Excluding Dehydrator System Integrity
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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Gen. Service Small Volume</u> M1	<u>Gen. Service Large Volume</u> M2	<u>Firm Contract</u> M4
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	885	45	15	2
Special Services	722	9	0	0	0
Insurance	723	91	5	2	0
Injuries & Damages	724	0	0	0	0
Employee Benefits	725	570	21	7	1
Other Admin & General Expenses	728	20	1	0	0
Administrative and General Transferred	729	0	0	0	0
Subtotal		<u>1,576</u>	<u>72</u>	<u>24</u>	<u>2</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,409	173	59	6
TOTAL COST OF GAS		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>3,409</u>	<u>173</u>	<u>59</u>	<u>6</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>

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

Account Description	Account Code	Account Dollars	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
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	885	0	2	1	0
Special Services	722	9	0	0	0	0
Insurance	723	91	0	0	0	0
Injuries & Damages	724	0	0	0	0	0
Employee Benefits	725	570	0	1	0	0
Other Admin & General Expenses	728	20	0	0	0	0
Administrative and General Transferred	729	0	0	0	0	0
Subtotal		1,576	0	3	1	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,409	0	8	2	0
TOTAL COST OF GAS		0	0	0	0	0
TOTAL OPERATING EXPENSES		3,409	0	8	2	0
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

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

Account Description	Account Code	Account Dollars	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
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		0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE							
Administrative	721	885	0	0	9	0	1
Special Services	722	9	0	0	0	0	0
Insurance	723	91	0	0	1	0	0
Injuries & Damages	724	0	0	0	0	0	0
Employee Benefits	725	570	0	0	4	0	1
Other Admin & General Expenses	728	20	0	0	0	0	0
Administrative and General Transferred	729	0	0	0	0	0	0
Subtotal		1,576	0	0	14	0	2
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,409	1	0	35	1	5
TOTAL COST OF GAS		0	0	0	0	0	0
TOTAL OPERATING EXPENSES		3,409	1	0	35	1	5
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		0	0	0	0	0	0

UNION GAS LIMITED
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Storage Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	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
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		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE								
Administrative	721	885	15	1	5	36	0	0
Special Services	722	9	0	0	0	0	0	0
Insurance	723	91	2	0	1	4	0	0
Injuries & Damages	724	0	0	0	0	0	0	0
Employee Benefits	725	570	7	1	3	17	0	0
Other Admin & General Expenses	728	20	0	0	0	1	0	0
Administrative and General Transferred	729	0	0	0	0	0	0	0
Subtotal		1,576	24	2	9	58	0	1
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,409	57	5	21	139	1	1
TOTAL COST OF GAS		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		3,409	57	5	21	139	1	1
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

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator System Integrity
(\$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
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		0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE							
Administrative	721	885	561	149	39	3	0
Special Services	722	9	6	2	0	0	0
Insurance	723	91	58	15	4	0	0
Injuries & Damages	724	0	0	0	0	0	0
Employee Benefits	725	570	380	100	26	2	0
Other Admin & General Expenses	728	20	13	3	1	0	0
Administrative and General Transferred	729	0	0	0	0	0	0
Subtotal		1,576	1,017	269	71	5	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,409	2,162	572	151	10	0
TOTAL COST OF GAS		0	0	0	0	0	0
TOTAL OPERATING EXPENSES		3,409	2,162	572	151	10	0
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		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. 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	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		152,557		2,302	150,256		13,287	4,470	1,298
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

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		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	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		152,557		2,302	150,256		12	0	599	0
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

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
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
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
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	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		<u>152,557</u>		<u>2,302</u>	<u>150,256</u>		<u>0</u>	<u>2,302</u>	<u>0</u>	<u>117,098</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 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	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	1,001		0	1,001	DAWNCOMP	89	30	9
Furniture and Equipment	483	2,523		0	2,523	DAWNCOMP	223	75	22
Transportation Equipment	484	958		0	958	DAWNCOMP	85	29	8
Construction Equipment	485/6	1,093		0	1,093	DAWNCOMP	97	33	9
Communication Equipment	488	348		0	348	DAWNCOMP	31	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>5,937</u>		<u>0</u>	<u>5,937</u>		<u>525</u>	<u>177</u>	<u>51</u>
TOTAL GROSS PLANT IN SERVICE		<u>158,495</u>		<u>2,302</u>	<u>156,193</u>		<u>13,812</u>	<u>4,647</u>	<u>1,350</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		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	14		0	14	DAWNCOMP	0	0	0	0
Structures & Improvements	482	1,001		0	1,001	DAWNCOMP	0	0	4	0
Furniture and Equipment	483	2,523		0	2,523	DAWNCOMP	0	0	10	0
Transportation Equipment	484	958		0	958	DAWNCOMP	0	0	4	0
Construction Equipment	485/6	1,093		0	1,093	DAWNCOMP	0	0	4	0
Communication Equipment	488	348		0	348	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		5,937		0	5,937		0	0	24	0
TOTAL GROSS PLANT IN SERVICE		158,495		2,302	156,193		13	0	622	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	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		74,265		1,109	73,156		6	0	291	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	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	1,001		0	1,001	DAWNCOMP	1	0	32	0	10
Furniture and Equipment	483	2,523		0	2,523	DAWNCOMP	4	0	81	0	25
Transportation Equipment	484	958		0	958	DAWNCOMP	1	0	31	0	10
Construction Equipment	485/6	1,093		0	1,093	DAWNCOMP	2	0	35	0	11
Communication Equipment	488	348		0	348	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		5,937		0	5,937		8	0	190	0	60
TOTAL GROSS PLANT IN SERVICE		158,495		2,302	156,193		223	7	4,994	0	1,567
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	1,001		0	1,001	DAWNCOMP	0	0	0	780	0	0
Furniture and Equipment	483	2,523		0	2,523	DAWNCOMP	0	0	0	1,966	0	0
Transportation Equipment	484	958		0	958	DAWNCOMP	0	0	0	747	0	0
Construction Equipment	485/6	1,093		0	1,093	DAWNCOMP	0	0	0	852	0	0
Communication Equipment	488	348		0	348	DAWNCOMP	0	0	0	272	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		5,937		0	5,937		0	0	0	4,627	0	0
TOTAL GROSS PLANT IN SERVICE												
		158,495		2,302	156,193		0	2,302	0	121,725	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
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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)											
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	1,001		0	1,001	DAWNCOMP	35	9	2	0	0
Furniture and Equipment	483	2,523		0	2,523	DAWNCOMP	87	23	6	0	0
Transportation Equipment	484	958		0	958	DAWNCOMP	33	9	2	0	0
Construction Equipment	485/6	1,093		0	1,093	DAWNCOMP	38	10	3	0	0
Communication Equipment	488	348		0	348	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		5,937		0	5,937		205	54	14	1	0
TOTAL GROSS PLANT IN SERVICE											
		158,495		2,302	156,193		5,402	1,430	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		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	279		0	279	DAWNCOMP	25	8	2
Furniture and Equipment	483	1,556		0	1,556	DAWNCOMP	138	46	13
Transportation Equipment	484	315		0	315	DAWNCOMP	28	9	3
Construction Equipment	485/6	406		0	406	DAWNCOMP	36	12	4
Communication Equipment	488	178		0	178	DAWNCOMP	16	5	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		2,734		0	2,734		242	81	24
TOTAL ACCUMULATED DEPRECIATION									
		76,999		1,109	75,890		6,711	2,258	656

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		<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	279		0	279	DAWNCOMP	0	0	1	0
Furniture and Equipment	483	1,556		0	1,556	DAWNCOMP	0	0	6	0
Transportation Equipment	484	315		0	315	DAWNCOMP	0	0	1	0
Construction Equipment	485/6	406		0	406	DAWNCOMP	0	0	2	0
Communication Equipment	488	178		0	178	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>2,734</u>		<u>0</u>	<u>2,734</u>		<u>0</u>	<u>0</u>	<u>11</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>76,999</u></u>		<u><u>1,109</u></u>	<u><u>75,890</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		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	279		0	279	DAWNCOMP	0	0	9	0	3
Furniture and Equipment	483	1,556		0	1,556	DAWNCOMP	2	0	50	0	16
Transportation Equipment	484	315		0	315	DAWNCOMP	0	0	10	0	3
Construction Equipment	485/6	406		0	406	DAWNCOMP	1	0	13	0	4
Communication Equipment	488	178		0	178	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		2,734		0	2,734		4	0	87	0	27
TOTAL ACCUMULATED DEPRECIATION											
		76,999		1,109	75,890		108	3	2,426	0	762

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		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	279		0	279	DAWNCOMP	0	0	0	217	0	0
Furniture and Equipment	483	1,556		0	1,556	DAWNCOMP	0	0	0	1,212	0	0
Transportation Equipment	484	315		0	315	DAWNCOMP	0	0	0	246	0	0
Construction Equipment	485/6	406		0	406	DAWNCOMP	0	0	0	317	0	0
Communication Equipment	488	178		0	178	DAWNCOMP	0	0	0	139	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		2,734		0	2,734		0	0	0	2,131	0	0
TOTAL ACCUMULATED DEPRECIATION												
		76,999		1,109	75,890		0	1,109	0	59,143	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
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	279		0	279	DAWNCOMP	10	3	1	0	0
Furniture and Equipment	483	1,556		0	1,556	DAWNCOMP	54	14	4	0	0
Transportation Equipment	484	315		0	315	DAWNCOMP	11	3	1	0	0
Construction Equipment	485/6	406		0	406	DAWNCOMP	14	4	1	0	0
Communication Equipment	488	178		0	178	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		2,734		0	2,734		95	25	7	0	0
TOTAL ACCUMULATED DEPRECIATION											
		76,999		1,109	75,890		2,625	695	183	13	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
III. WORKING CAPITAL									
O&M Working Capital		416		0	416	DAWNCOMP	37	12	4
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		676		0	676	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>1,205</u>		<u>0</u>	<u>1,205</u>		<u>107</u>	<u>36</u>	<u>10</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(4,263)</u>		<u>0</u>	<u>(4,263)</u>	DAWNCOMP	<u>(377)</u>	<u>(127)</u>	<u>(37)</u>
TOTAL RATE BASE									
		<u>78,439</u>		<u>1,192</u>	<u>77,246</u>		<u>6,831</u>	<u>2,298</u>	<u>668</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		6,124		0	6,124		533	179	52
Income Taxes		832		0	832	DAWNCOMP	74	25	7
Capital Taxes		0		0	0		0	0	0
Property Tax		662		0	662	DAWNCOMP	59	20	6
Subtotal		<u>7,618</u>		<u>0</u>	<u>7,618</u>		<u>665</u>	<u>224</u>	<u>65</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(928)</u>		<u>0</u>	<u>(928)</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		787					70	23	7
Subtotal		<u>5,250</u>					<u>424</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		416		0	416	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		676		0	676	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>1,205</u>		<u>0</u>	<u>1,205</u>		<u>0</u>	<u>0</u>	<u>5</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(4,263)</u>		<u>0</u>	<u>(4,263)</u>	DAWNCOMP	<u>(0)</u>	<u>0</u>	<u>(17)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>78,439</u>		<u>1,192</u>	<u>77,246</u>		<u>6</u>	<u>0</u>	<u>308</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
Return on Rate Base		6,124		0	6,124		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		662		0	662	DAWNCOMP	0	0	3	0
Subtotal		<u>7,618</u>		<u>0</u>	<u>7,618</u>		<u>1</u>	<u>0</u>	<u>30</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(928)</u>		<u>0</u>	<u>(928)</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		787					0	0	3	0
Subtotal		<u>5,250</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		416		0	416	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		676		0	676	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>1,205</u>		<u>0</u>	<u>1,205</u>		<u>2</u>	<u>0</u>	<u>39</u>	<u>0</u>	<u>12</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(4,263)</u>		<u>0</u>	<u>(4,263)</u>	DAWNCOMP	<u>(6)</u>	<u>(0)</u>	<u>(136)</u>	<u>0</u>	<u>(43)</u>
TOTAL RATE BASE											
		<u>78,439</u>		<u>1,192</u>	<u>77,246</u>		<u>110</u>	<u>3</u>	<u>2,470</u>	<u>0</u>	<u>775</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		6,124		0	6,124		9	0	193	0	61
Income Taxes		832		0	832	DAWNCOMP	1	0	27	0	8
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		662		0	662	DAWNCOMP	1	0	21	0	7
Subtotal		<u>7,618</u>		<u>0</u>	<u>7,618</u>		<u>11</u>	<u>0</u>	<u>241</u>	<u>0</u>	<u>76</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(928)</u>		<u>0</u>	<u>(928)</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		787		1			1	0	25	0	8
Subtotal		<u>5,250</u>		<u>7</u>			<u>7</u>	<u>0</u>	<u>153</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
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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		416		0	416	DAWNCOMP	0	0	0	324	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		676		0	676	DAWNCOMP	0	0	0	527	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>1,205</u>		<u>0</u>	<u>1,205</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>939</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(4,263)</u>		<u>0</u>	<u>(4,263)</u>	DAWNCOMP	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,322)</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>78,439</u>		<u>1,192</u>	<u>77,246</u>		<u>0</u>	<u>1,192</u>	<u>0</u>	<u>60,200</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		6,124		0	6,124	DAWNCOMP	0	93	0	4,700	0	0
Income Taxes		832		0	832		0	0	0	648	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		662		0	662	DAWNCOMP	0	0	0	516	0	0
Subtotal		<u>7,618</u>		<u>0</u>	<u>7,618</u>		<u>0</u>	<u>93</u>	<u>0</u>	<u>5,864</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(928)</u>		<u>0</u>	<u>(928)</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
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		4,463					0	460	0	3,120	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		787					0	0	0	613	0	0
Subtotal		<u>5,250</u>					<u>0</u>	<u>460</u>	<u>0</u>	<u>3,733</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		416		0	416	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		676		0	676	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>1,205</u>		<u>0</u>	<u>1,205</u>		<u>42</u>	<u>11</u>	<u>3</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(4,263)</u>		<u>0</u>	<u>(4,263)</u>	DAWNCOMP	<u>(147)</u>	<u>(39)</u>	<u>(10)</u>	<u>(1)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>78,439</u>		<u>1,192</u>	<u>77,246</u>		<u>2,671</u>	<u>707</u>	<u>186</u>	<u>13</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		6,124		0	6,124	DAWNCOMP	209	55	15	1	0
Income Taxes		832		0	832		29	8	2	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		662		0	662	DAWNCOMP	23	6	2	0	0
Subtotal		<u>7,618</u>		<u>0</u>	<u>7,618</u>		<u>260</u>	<u>69</u>	<u>18</u>	<u>1</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(928)</u>		<u>0</u>	<u>(928)</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		787					27	7	2	0	0
Subtotal		<u>5,250</u>					<u>166</u>	<u>44</u>	<u>12</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
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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	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
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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	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
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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	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>

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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	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
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
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
Dawn Station 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 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
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

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		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
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
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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		0		0	0		0	0	0	0	0

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	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	886		0	886	DAWNCOMP	78	26	8
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>899</u>		<u>0</u>	<u>899</u>		<u>80</u>	<u>27</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>

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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	886		0	886	DAWNCOMP	0	0	4	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		899		0	899		0	0	4	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
(\$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	886		0	886	DAWNCOMP	1	0	28	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>899</u>		<u>0</u>	<u>899</u>		<u>1</u>	<u>0</u>	<u>29</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	886		0	886	DAWNCOMP	0	0	0	691	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		899		0	899		0	0	0	701	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 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		<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	886		0	886	DAWNCOMP	31	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		<u>899</u>		<u>0</u>	<u>899</u>		<u>31</u>	<u>8</u>	<u>2</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 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	2,211		0	2,211	DAWNCOMP	196	66	19
Special Services	722	23		0	23	DAWNCOMP	2	1	0
Insurance	723	228		0	228	DAWNCOMP	20	7	2
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	1,378		0	1,378	DAWNCOMP	122	41	12
Other Admin & General Expenses	728	51		0	51	DAWNCOMP	4	2	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>3,890</u>		<u>0</u>	<u>3,890</u>		<u>344</u>	<u>116</u>	<u>34</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,496		0	8,496		751	253	73
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>8,496</u>		<u>0</u>	<u>8,496</u>		<u>751</u>	<u>253</u>	<u>73</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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(\$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	2,211		0	2,211	DAWNCOMP	0	0	9	0
Special Services	722	23		0	23	DAWNCOMP	0	0	0	0
Insurance	723	228		0	228	DAWNCOMP	0	0	1	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	1,378		0	1,378	DAWNCOMP	0	0	5	0
Other Admin & General Expenses	728	51		0	51	DAWNCOMP	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>3,890</u>		<u>0</u>	<u>3,890</u>		<u>0</u>	<u>0</u>	<u>15</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,496		0	8,496		1	0	34	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>8,496</u>		<u>0</u>	<u>8,496</u>		<u>1</u>	<u>0</u>	<u>34</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	2,211		0	2,211	DAWNCOMP	3	0	71	0	22
Special Services	722	23		0	23	DAWNCOMP	0	0	1	0	0
Insurance	723	228		0	228	DAWNCOMP	0	0	7	0	2
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	1,378		0	1,378	DAWNCOMP	2	0	44	0	14
Other Admin & General Expenses	728	51		0	51	DAWNCOMP	0	0	2	0	1
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>3,890</u>		<u>0</u>	<u>3,890</u>		<u>6</u>	<u>0</u>	<u>124</u>	<u>0</u>	<u>39</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,496		0	8,496		12	0	272	0	85
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>8,496</u>		<u>0</u>	<u>8,496</u>		<u>12</u>	<u>0</u>	<u>272</u>	<u>0</u>	<u>85</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	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	2,211		0	2,211	DAWNCOMP	0	0	0	1,723	0	0
Special Services	722	23		0	23	DAWNCOMP	0	0	0	18	0	0
Insurance	723	228		0	228	DAWNCOMP	0	0	0	177	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	1,378		0	1,378	DAWNCOMP	0	0	0	1,074	0	0
Other Admin & General Expenses	728	51		0	51	DAWNCOMP	0	0	0	40	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>3,890</u>		<u>0</u>	<u>3,890</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>3,032</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,496		0	8,496		0	0	0	6,621	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>8,496</u>		<u>0</u>	<u>8,496</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>6,621</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 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	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	2,211		0	2,211	DAWNCOMP	76	20	5	0	0
Special Services	722	23		0	23	DAWNCOMP	1	0	0	0	0
Insurance	723	228		0	228	DAWNCOMP	8	2	1	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	1,378		0	1,378	DAWNCOMP	48	13	3	0	0
Other Admin & General Expenses	728	51		0	51	DAWNCOMP	2	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>3,890</u>		<u>0</u>	<u>3,890</u>		<u>135</u>	<u>36</u>	<u>9</u>	<u>1</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,496		0	8,496		294	78	20	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>8,496</u>		<u>0</u>	<u>8,496</u>		<u>294</u>	<u>78</u>	<u>20</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 Station 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 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. 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
Fully Allocated Cost of Service Study for 2013
Dawn Station 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)									
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		<u>0</u>		<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 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>	<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
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>0</u>		<u>0</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
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		7.81%					7.81%	7.81%	7.81%
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		7.81%					7.81%	7.81%	7.81%	7.81%
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								
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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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 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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
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	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		7,448	DAWNSTORFUEL	6,934	514	S_E_INFRFUELVOL	188	67	31
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>7,448</u>		<u>6,934</u>	<u>514</u>		<u>188</u>	<u>67</u>	<u>31</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		7,448	DAWNSTORFUEL	6,934	514	S_E_INFRFUELVOL	1	22	12	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>7,448</u>		<u>6,934</u>	<u>514</u>		<u>1</u>	<u>22</u>	<u>12</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		7,448	DAWNSTORFUEL	6,934	514	S_E_INFRFUELVOL	6	0	151	6	29
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>7,448</u>		<u>6,934</u>	<u>514</u>		<u>6</u>	<u>0</u>	<u>151</u>	<u>6</u>	<u>29</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		7,448	DAWNSTORFUEL	6,934	514	S_E_INFRFUELVOL	0	170	1,090	5,476	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>7,448</u>		<u>6,934</u>	<u>514</u>		<u>0</u>	<u>170</u>	<u>1,090</u>	<u>5,476</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
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		7,448	DAWNSTORFUEL	6,934	514	S_E_INFRFUELVOL	138	44	16	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>7,448</u>		<u>6,934</u>	<u>514</u>		<u>138</u>	<u>44</u>	<u>16</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
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Dawn Station 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 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
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 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
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 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
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
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 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		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		7,448		6,934	514		188	67	31
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>7,448</u>		<u>6,934</u>	<u>514</u>		<u>188</u>	<u>67</u>	<u>31</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		7,448		6,934	514		1	22	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>
TOTAL OPERATING EXPENSES		<u>7,448</u>		<u>6,934</u>	<u>514</u>		<u>1</u>	<u>22</u>	<u>12</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		7,448		6,934	514		6	0	151	6	29
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>7,448</u>		<u>6,934</u>	<u>514</u>		<u>6</u>	<u>0</u>	<u>151</u>	<u>6</u>	<u>29</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		7,448		6,934	514		0	170	1,090	5,476	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>7,448</u>		<u>6,934</u>	<u>514</u>		<u>0</u>	<u>170</u>	<u>1,090</u>	<u>5,476</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		7,448		6,934	514		138	44	16	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>7,448</u>		<u>6,934</u>	<u>514</u>		<u>138</u>	<u>44</u>	<u>16</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	99		0	99	DTTRANS	6	2	1
Structures & Improvements	482	7,110		0	7,110	DTTRANS	408	137	40
Furniture and Equipment	483	17,918		0	17,918	DTTRANS	1,027	346	100
Transportation Equipment	484	6,806		0	6,806	DTTRANS	390	131	38
Construction Equipment	485/6	7,761		0	7,761	DTTRANS	445	150	43
Communication Equipment	488	2,475		0	2,475	DTTRANS	142	48	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>42,169</u>		<u>0</u>	<u>42,169</u>		<u>2,418</u>	<u>813</u>	<u>236</u>
TOTAL GROSS PLANT IN SERVICE		<u>1,381,619</u>		<u>0</u>	<u>1,381,619</u>		<u>79,214</u>	<u>26,650</u>	<u>7,741</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	99		0	99	DTTRANS	0	0	0	0
Structures & Improvements	482	7,110		0	7,110	DTTRANS	0	0	18	0
Furniture and Equipment	483	17,918		0	17,918	DTTRANS	1	0	46	0
Transportation Equipment	484	6,806		0	6,806	DTTRANS	0	0	18	0
Construction Equipment	485/6	7,761		0	7,761	DTTRANS	0	0	20	0
Communication Equipment	488	2,475		0	2,475	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>42,169</u>		<u>0</u>	<u>42,169</u>		<u>2</u>	<u>0</u>	<u>109</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>1,381,619</u>		<u>0</u>	<u>1,381,619</u>		<u>73</u>	<u>0</u>	<u>3,569</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	99		0	99	DTTRANS	0	0	2	0	1
Structures & Improvements	482	7,110		0	7,110	DTTRANS	7	0	147	0	46
Furniture and Equipment	483	17,918		0	17,918	DTTRANS	17	1	371	0	117
Transportation Equipment	484	6,806		0	6,806	DTTRANS	6	0	141	0	44
Construction Equipment	485/6	7,761		0	7,761	DTTRANS	7	0	161	0	50
Communication Equipment	488	2,475		0	2,475	DTTRANS	2	0	51	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		42,169		0	42,169		39	1	874	0	274
TOTAL GROSS PLANT IN SERVICE											
		1,381,619		0	1,381,619		1,276	39	28,640	0	8,990
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	99		0	99	DTTRANS	0	0	0	83	0	0
Structures & Improvements	482	7,110		0	7,110	DTTRANS	0	0	0	5,950	0	0
Furniture and Equipment	483	17,918		0	17,918	DTTRANS	0	0	0	14,994	0	0
Transportation Equipment	484	6,806		0	6,806	DTTRANS	0	0	0	5,695	0	0
Construction Equipment	485/6	7,761		0	7,761	DTTRANS	0	0	0	6,494	0	0
Communication Equipment	488	2,475		0	2,475	DTTRANS	0	0	0	2,071	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		42,169		0	42,169		0	0	0	35,285	0	0
TOTAL GROSS PLANT IN SERVICE												
		1,381,619		0	1,381,619		0	0	0	1,156,098	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	99		0	99	DTTRANS	4	1	0	0	0
Structures & Improvements	482	7,110		0	7,110	DTTRANS	266	71	19	1	0
Furniture and Equipment	483	17,918		0	17,918	DTTRANS	671	178	47	3	0
Transportation Equipment	484	6,806		0	6,806	DTTRANS	255	67	18	1	0
Construction Equipment	485/6	7,761		0	7,761	DTTRANS	291	77	20	1	0
Communication Equipment	488	2,475		0	2,475	DTTRANS	93	25	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		42,169		0	42,169		1,580	418	110	8	0
TOTAL GROSS PLANT IN SERVICE											
		1,381,619		0	1,381,619		51,765	13,703	3,607	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	1,981		0	1,981	DTTRANS	114	38	11
Furniture and Equipment	483	11,048		0	11,048	DTTRANS	633	213	62
Transportation Equipment	484	2,239		0	2,239	DTTRANS	128	43	13
Construction Equipment	485/6	2,886		0	2,886	DTTRANS	165	56	16
Communication Equipment	488	1,263		0	1,263	DTTRANS	72	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>19,417</u>		<u>0</u>	<u>19,417</u>		<u>1,113</u>	<u>375</u>	<u>109</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>539,168</u></u>		<u><u>0</u></u>	<u><u>539,168</u></u>		<u><u>30,913</u></u>	<u><u>10,400</u></u>	<u><u>3,021</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	1,981		0	1,981	DTTRANS	0	0	5	0
Furniture and Equipment	483	11,048		0	11,048	DTTRANS	1	0	29	0
Transportation Equipment	484	2,239		0	2,239	DTTRANS	0	0	6	0
Construction Equipment	485/6	2,886		0	2,886	DTTRANS	0	0	7	0
Communication Equipment	488	1,263		0	1,263	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>19,417</u>		<u>0</u>	<u>19,417</u>		<u>1</u>	<u>0</u>	<u>50</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>539,168</u>		<u>0</u>	<u>539,168</u>		<u>29</u>	<u>0</u>	<u>1,393</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	1,981		0	1,981	DTTRANS	2	0	41	0	13
Furniture and Equipment	483	11,048		0	11,048	DTTRANS	10	0	229	0	72
Transportation Equipment	484	2,239		0	2,239	DTTRANS	2	0	46	0	15
Construction Equipment	485/6	2,886		0	2,886	DTTRANS	3	0	60	0	19
Communication Equipment	488	1,263		0	1,263	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>19,417</u>		<u>0</u>	<u>19,417</u>		<u>18</u>	<u>1</u>	<u>403</u>	<u>0</u>	<u>126</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>539,168</u></u>		<u><u>0</u></u>	<u><u>539,168</u></u>		<u><u>498</u></u>	<u><u>15</u></u>	<u><u>11,176</u></u>	<u><u>0</u></u>	<u><u>3,508</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	1,981		0	1,981	DTTRANS	0	0	0	1,657	0	0
Furniture and Equipment	483	11,048		0	11,048	DTTRANS	0	0	0	9,245	0	0
Transportation Equipment	484	2,239		0	2,239	DTTRANS	0	0	0	1,874	0	0
Construction Equipment	485/6	2,886		0	2,886	DTTRANS	0	0	0	2,415	0	0
Communication Equipment	488	1,263		0	1,263	DTTRANS	0	0	0	1,057	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>19,417</u>		<u>0</u>	<u>19,417</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>16,248</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>539,168</u></u>		<u><u>0</u></u>	<u><u>539,168</u></u>		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>451,160</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	1,981		0	1,981	DTTRANS	74	20	5	0	0
Furniture and Equipment	483	11,048		0	11,048	DTTRANS	414	110	29	2	0
Transportation Equipment	484	2,239		0	2,239	DTTRANS	84	22	6	0	0
Construction Equipment	485/6	2,886		0	2,886	DTTRANS	108	29	8	1	0
Communication Equipment	488	1,263		0	1,263	DTTRANS	47	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		<u>19,417</u>		<u>0</u>	<u>19,417</u>		<u>728</u>	<u>193</u>	<u>51</u>	<u>4</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>539,168</u>		<u>0</u>	<u>539,168</u>		<u>20,201</u>	<u>5,348</u>	<u>1,408</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		1,508		0	1,508	DTTRANS	86	29	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		7,079		0	7,079	DTTRANS	406	137	40
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		1,184		0	1,184	DTTRANS	68	23	7
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>16,347</u>		<u>0</u>	<u>16,347</u>		<u>937</u>	<u>315</u>	<u>92</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(25,418)</u>		<u>0</u>	<u>(25,418)</u>	DTTRANS	<u>(1,457)</u>	<u>(490)</u>	<u>(142)</u>
TOTAL RATE BASE									
		<u>833,380</u>		<u>0</u>	<u>833,380</u>		<u>47,781</u>	<u>16,075</u>	<u>4,669</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		65,068		0	65,068		3,731	1,255	365
Income Taxes		8,839		0	8,839	DTTRANS	507	170	50
Capital Taxes		0		0	0		0	0	0
Property Tax		15,292		0	15,292	DTTRANS	877	295	86
Subtotal		<u>89,198</u>		<u>0</u>	<u>89,198</u>		<u>5,114</u>	<u>1,721</u>	<u>500</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(5,533)</u>		<u>0</u>	<u>(5,533)</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		5,588					320	108	31
Subtotal		<u>36,325</u>					<u>2,083</u>	<u>701</u>	<u>204</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
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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		1,508		0	1,508	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		7,079		0	7,079	DTTRANS	0	0	18	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		1,184		0	1,184	DTTRANS	0	0	3	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>16,347</u>		<u>0</u>	<u>16,347</u>		<u>1</u>	<u>0</u>	<u>42</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(25,418)</u>		<u>0</u>	<u>(25,418)</u>	DTTRANS	<u>(1)</u>	<u>0</u>	<u>(66)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>833,380</u>		<u>0</u>	<u>833,380</u>		<u>44</u>	<u>0</u>	<u>2,153</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
Return on Rate Base		65,068		0	65,068		3	0	168	0
Income Taxes		8,839		0	8,839	DTTRANS	0	0	23	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		15,292		0	15,292	DTTRANS	1	0	40	0
Subtotal		<u>89,198</u>		<u>0</u>	<u>89,198</u>		<u>5</u>	<u>0</u>	<u>230</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(5,533)</u>		<u>0</u>	<u>(5,533)</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		5,588					0	0	14	0
Subtotal		<u>36,325</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
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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		1,508		0	1,508	DTTRANS	1	0	31	0	10
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		7,079		0	7,079	DTTRANS	7	0	147	0	46
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		1,184		0	1,184	DTTRANS	1	0	25	0	8
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>16,347</u>		<u>0</u>	<u>16,347</u>		<u>15</u>	<u>0</u>	<u>339</u>	<u>0</u>	<u>106</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(25,418)</u>		<u>0</u>	<u>(25,418)</u>	DTTRANS	<u>(23)</u>	<u>(1)</u>	<u>(527)</u>	<u>0</u>	<u>(165)</u>
TOTAL RATE BASE											
		<u>833,380</u>		<u>0</u>	<u>833,380</u>		<u>770</u>	<u>24</u>	<u>17,275</u>	<u>0</u>	<u>5,423</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		65,068		0	65,068		60	2	1,349	0	423
Income Taxes		8,839		0	8,839	DTTRANS	8	0	183	0	58
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		15,292		0	15,292	DTTRANS	14	0	317	0	99
Subtotal		<u>89,198</u>		<u>0</u>	<u>89,198</u>		<u>82</u>	<u>3</u>	<u>1,849</u>	<u>0</u>	<u>580</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(5,533)</u>		<u>0</u>	<u>(5,533)</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		5,588					5	0	116	0	36
Subtotal		<u>36,325</u>					<u>34</u>	<u>1</u>	<u>753</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
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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		1,508		0	1,508	DTTRANS	0	0	0	1,262	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		7,079		0	7,079	DTTRANS	0	0	0	5,924	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		1,184		0	1,184	DTTRANS	0	0	0	991	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>16,347</u>		<u>0</u>	<u>16,347</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>13,679</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(25,418)</u>		<u>0</u>	<u>(25,418)</u>	DTTRANS	<u>0</u>	<u>0</u>	<u>0</u>	<u>(21,269)</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>833,380</u>		<u>0</u>	<u>833,380</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>697,348</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		65,068		0	65,068		0	0	0	54,447	0	0
Income Taxes		8,839		0	8,839	DTTRANS	0	0	0	7,396	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		15,292		0	15,292	DTTRANS	0	0	0	12,796	0	0
Subtotal		<u>89,198</u>		<u>0</u>	<u>89,198</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>74,639</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(5,533)</u>		<u>0</u>	<u>(5,533)</u>	DTTRANS	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,630)</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		5,588					0	0	0	4,676	0	0
Subtotal		<u>36,325</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>30,396</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>

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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	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		1,508		0	1,508	DTTRANS	57	15	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		7,079		0	7,079	DTTRANS	265	70	18	1	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		1,184		0	1,184	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>16,347</u>		<u>0</u>	<u>16,347</u>		<u>612</u>	<u>162</u>	<u>43</u>	<u>3</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(25,418)</u>		<u>0</u>	<u>(25,418)</u>	DTTRANS	<u>(952)</u>	<u>(252)</u>	<u>(66)</u>	<u>(5)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>833,380</u>		<u>0</u>	<u>833,380</u>		<u>31,224</u>	<u>8,266</u>	<u>2,176</u>	<u>152</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		65,068		0	65,068		2,438	645	170	12	0
Income Taxes		8,839		0	8,839	DTTRANS	331	88	23	2	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		15,292		0	15,292	DTTRANS	573	152	40	3	0
Subtotal		<u>89,198</u>		<u>0</u>	<u>89,198</u>		<u>3,342</u>	<u>885</u>	<u>233</u>	<u>16</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(5,533)</u>		<u>0</u>	<u>(5,533)</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		5,588					209	55	15	1	0
Subtotal		<u>36,325</u>					<u>1,361</u>	<u>360</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	231		0	231	DTTRANS	13	4	1
Compressor	666	1,950		0	1,950	DTTRANS	112	38	11
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	41		0	41	DTTRANS	2	1	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	339		0	339	DTTRANS	19	7	2
Compressor	866	6,654	F24TCOMPMaint	100	6,554	DTTRANS	376	126	37
Measuring & Regulating Stations	867	499		0	499	DTTRANS	29	10	3
Other	869	0		0	0		0	0	0
Subtotal		<u>9,714</u>		<u>100</u>	<u>9,614</u>		<u>551</u>	<u>185</u>	<u>54</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	231		0	231	DTTRANS	0	0	1	0
Compressor	666	1,950		0	1,950	DTTRANS	0	0	5	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	41		0	41	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	339		0	339	DTTRANS	0	0	1	0
Compressor	866	6,654	F24TCOMPMaint	100	6,554	DTTRANS	0	0	17	0
Measuring & Regulating Stations	867	499		0	499	DTTRANS	0	0	1	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>9,714</u>		<u>100</u>	<u>9,614</u>		<u>1</u>	<u>0</u>	<u>25</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	231		0	231	DTTRANS	0	0	5	0	2
Compressor	666	1,950		0	1,950	DTTRANS	2	0	40	0	13
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	41		0	41	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	339		0	339	DTTRANS	0	0	7	0	2
Compressor	866	6,654	F24TCOMPMaint	100	6,554	DTTRANS	6	0	136	0	43
Measuring & Regulating Stations	867	499		0	499	DTTRANS	0	0	10	0	3
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>9,714</u>		<u>100</u>	<u>9,614</u>		<u>9</u>	<u>0</u>	<u>199</u>	<u>0</u>	<u>63</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	231		0	231	DTTRANS	0	0	0	193	0	0
Compressor	666	1,950		0	1,950	DTTRANS	0	0	0	1,632	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	41		0	41	DTTRANS	0	0	0	34	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	339		0	339	DTTRANS	0	0	0	284	0	0
Compressor	866	6,654	F24TCOMPMaint	100	6,554	DTTRANS	0	0	0	5,584	0	0
Measuring & Regulating Stations	867	499		0	499	DTTRANS	0	0	0	417	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>9,714</u>		<u>100</u>	<u>9,614</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>8,145</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	231		0	231	DTTRANS	9	2	1	0	0
Compressor	666	1,950		0	1,950	DTTRANS	73	19	5	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	41		0	41	DTTRANS	2	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	339		0	339	DTTRANS	13	3	1	0	0
Compressor	866	6,654	F24TCOMPMaint	100	6,554	DTTRANS	246	65	17	1	0
Measuring & Regulating Stations	867	499		0	499	DTTRANS	19	5	1	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>9,714</u>		<u>100</u>	<u>9,614</u>		<u>360</u>	<u>95</u>	<u>25</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
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
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
(\$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	6,197	F24TGENOPS	490	5,707	DTTRANS	327	110	32
Other	688	86		0	86	DTTRANS	5	2	0
Scada	684	197		0	197	DTTRANS	11	4	1
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		6,480		490	5,990		343	116	34
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
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	6,197	F24TGENOPS	490	5,707	DTTRANS	0	0	15	0
Other	688	86		0	86	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		6,480		490	5,990		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		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	6,197	F24TGENOPS	490	5,707	DTTRANS	5	0	118	0	37
Other	688	86		0	86	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		6,480		490	5,990		6	0	124	0	39
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 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	6,197	F24TGENOPS	490	5,707	DTTRANS	0	0	0	5,265	0	0
Other	688	86		0	86	DTTRANS	0	0	0	72	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		6,480		490	5,990		0	0	0	5,502	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		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	6,197	F24TGENOPS	490	5,707	DTTRANS	214	57	15	1	0
Other	688	86		0	86	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		6,480		490	5,990		224	59	16	1	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 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	7,965		0	7,965	DTTRANS	457	154	45
Special Services	722	81		0	81	DTTRANS	5	2	0
Insurance	723	820		0	820	DTTRANS	47	16	5
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	5,032	F24TBENEFITS	57	4,975	DTTRANS	285	96	28
Other Admin & General Expenses	728	183		0	183	DTTRANS	10	4	1
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>14,082</u>		<u>57</u>	<u>14,025</u>		<u>804</u>	<u>271</u>	<u>79</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		30,802		647	30,155		1,722	579	168
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>30,802</u>		<u>647</u>	<u>30,155</u>		<u>1,722</u>	<u>579</u>	<u>168</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	7,965		0	7,965	DTTRANS	0	0	21	0
Special Services	722	81		0	81	DTTRANS	0	0	0	0
Insurance	723	820		0	820	DTTRANS	0	0	2	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	5,032	F24TBENEFITS	57	4,975	DTTRANS	0	0	13	0
Other Admin & General Expenses	728	183		0	183	DTTRANS	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>14,082</u>		<u>57</u>	<u>14,025</u>		<u>1</u>	<u>0</u>	<u>36</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		30,802		647	30,155		2	0	78	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>30,802</u>		<u>647</u>	<u>30,155</u>		<u>2</u>	<u>0</u>	<u>78</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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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	7,965		0	7,965	DTTRANS	7	0	165	0	52
Special Services	722	81		0	81	DTTRANS	0	0	2	0	1
Insurance	723	820		0	820	DTTRANS	1	0	17	0	5
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	5,032	F24TBENEFITS	57	4,975	DTTRANS	5	0	103	0	32
Other Admin & General Expenses	728	183		0	183	DTTRANS	0	0	4	0	1
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>14,082</u>		<u>57</u>	<u>14,025</u>		<u>13</u>	<u>0</u>	<u>291</u>	<u>0</u>	<u>91</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		30,802		647	30,155		28	1	623	0	195
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>30,802</u>		<u>647</u>	<u>30,155</u>		<u>28</u>	<u>1</u>	<u>623</u>	<u>0</u>	<u>195</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	7,965		0	7,965	DTTRANS	0	0	0	6,665	0	0
Special Services	722	81		0	81	DTTRANS	0	0	0	68	0	0
Insurance	723	820		0	820	DTTRANS	0	0	0	686	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	5,032	F24TBENEFITS	57	4,975	DTTRANS	0	0	0	4,220	0	0
Other Admin & General Expenses	728	183		0	183	DTTRANS	0	0	0	153	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>14,082</u>		<u>57</u>	<u>14,025</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>11,792</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		30,802		647	30,155		0	35	70	25,794	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>30,802</u>		<u>647</u>	<u>30,155</u>		<u>0</u>	<u>35</u>	<u>70</u>	<u>25,794</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	7,965		0	7,965	DTTRANS	298	79	21	1	0
Special Services	722	81		0	81	DTTRANS	3	1	0	0	0
Insurance	723	820		0	820	DTTRANS	31	8	2	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	5,032	F24TBENEFITS	57	4,975	DTTRANS	186	49	13	1	0
Other Admin & General Expenses	728	183		0	183	DTTRANS	7	2	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>14,082</u>		<u>57</u>	<u>14,025</u>		<u>525</u>	<u>139</u>	<u>37</u>	<u>3</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		30,802		647	30,155		1,125	298	78	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>30,802</u>		<u>647</u>	<u>30,155</u>		<u>1,125</u>	<u>298</u>	<u>78</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		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
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		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	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><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>	<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	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		<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	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		7.81%					7.81%	7.81%	7.81%
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									
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		7.81%					7.81%	7.81%	7.81%	7.81%
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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
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		15,206	TRANSFUELEAST	14,698	509	S_E_INFRFUELVOL	186	66	31
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>15,206</u>		<u>14,698</u>	<u>509</u>		<u>186</u>	<u>66</u>	<u>31</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		15,206	TRANSFUELEAST	14,698	509	S_E_INFRFUELVOL	1	21	12	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>15,206</u>		<u>14,698</u>	<u>509</u>		<u>1</u>	<u>21</u>	<u>12</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		15,206	TRANSFUELEAST	14,698	509	S_E_INFRFUELVOL	6	0	150	6	28
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>15,206</u>		<u>14,698</u>	<u>509</u>		<u>6</u>	<u>0</u>	<u>150</u>	<u>6</u>	<u>28</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		15,206	TRANSFUELEAST	14,698	509	S_E_INFRFUELVOL	0	48	2,511	11,949	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>15,206</u>		<u>14,698</u>	<u>509</u>		<u>0</u>	<u>48</u>	<u>2,511</u>	<u>11,949</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		15,206	TRANSFUELEAST	14,698	509	S_E_INFRFUELVOL	132	42	15	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>15,206</u>		<u>14,698</u>	<u>509</u>		<u>132</u>	<u>42</u>	<u>15</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>
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)

<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		15,206		14,698	509		186	66	31
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>15,206</u>		<u>14,698</u>	<u>509</u>		<u>186</u>	<u>66</u>	<u>31</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		15,206		14,698	509		1	21	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>
TOTAL OPERATING EXPENSES		<u>15,206</u>		<u>14,698</u>	<u>509</u>		<u>1</u>	<u>21</u>	<u>12</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		15,206		14,698	509		6	0	150	6	28
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>15,206</u>		<u>14,698</u>	<u>509</u>		<u>6</u>	<u>0</u>	<u>150</u>	<u>6</u>	<u>28</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		15,206		14,698	509		0	48	2,511	11,949	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>15,206</u>		<u>14,698</u>	<u>509</u>		<u>0</u>	<u>48</u>	<u>2,511</u>	<u>11,949</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		15,206		14,698	509		132	42	15	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>15,206</u>		<u>14,698</u>	<u>509</u>		<u>132</u>	<u>42</u>	<u>15</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)

<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		<u>0</u>		<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 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>	<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
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)

<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	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 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		7.81%					7.81%	7.81%	7.81%
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		7.81%					7.81%	7.81%	7.81%	7.81%
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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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		<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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
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)

<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		28	TRANSFUELWEST	28	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>28</u>		<u>28</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		28	TRANSFUELWEST	28	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>28</u>		<u>28</u>	<u>0</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		28	TRANSFUELWEST	28	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>28</u>		<u>28</u>	<u>0</u>		<u>0</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		28	TRANSFUELWEST	28	0		0	23	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>28</u>		<u>28</u>	<u>0</u>		<u>0</u>	<u>23</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		28	TRANSFUELWEST	28	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>28</u>		<u>28</u>	<u>0</u>		<u>0</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		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 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		<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	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)

<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		28		28	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>28</u>		<u>28</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		28		28	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>28</u>		<u>28</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		28		28	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>28</u>		<u>28</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		28		28	0		0	23	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>28</u>		<u>28</u>	<u>0</u>		<u>0</u>	<u>23</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		28		28	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>28</u>		<u>28</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
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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
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	32		0	32	OTHERTRANSPT-1	13	4	1
Structures & Improvements	482	2,268		0	2,268	OTHERTRANSPT-1	959	323	104
Furniture and Equipment	483	5,715		0	5,715	OTHERTRANSPT-1	2,417	813	262
Transportation Equipment	484	2,171		0	2,171	OTHERTRANSPT-1	918	309	100
Construction Equipment	485/6	2,475		0	2,475	OTHERTRANSPT-1	1,047	352	113
Communication Equipment	488	789		0	789	OTHERTRANSPT-1	334	112	36
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>13,450</u>		<u>0</u>	<u>13,450</u>		<u>5,687</u>	<u>1,913</u>	<u>617</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>367,699</u></u>		<u><u>825</u></u>	<u><u>366,874</u></u>		<u><u>155,487</u></u>	<u><u>52,311</u></u>	<u><u>16,858</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	32		0	32	OTHERTRANSPT-1	0	0	1	0
Structures & Improvements	482	2,268		0	2,268	OTHERTRANSPT-1	2	0	38	0
Furniture and Equipment	483	5,715		0	5,715	OTHERTRANSPT-1	4	0	95	0
Transportation Equipment	484	2,171		0	2,171	OTHERTRANSPT-1	2	0	36	0
Construction Equipment	485/6	2,475		0	2,475	OTHERTRANSPT-1	2	0	41	0
Communication Equipment	488	789		0	789	OTHERTRANSPT-1	1	0	13	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		13,450		0	13,450		10	0	223	0
TOTAL GROSS PLANT IN SERVICE		367,699		825	366,874		274	0	6,107	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
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)											
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	32		0	32	OTHERTRANSP-1	0	0	10	0	1
Structures & Improvements	482	2,268		0	2,268	OTHERTRANSP-1	12	0	741	0	84
Furniture and Equipment	483	5,715		0	5,715	OTHERTRANSP-1	30	1	1,868	0	211
Transportation Equipment	484	2,171		0	2,171	OTHERTRANSP-1	12	0	710	0	80
Construction Equipment	485/6	2,475		0	2,475	OTHERTRANSP-1	13	0	809	0	92
Communication Equipment	488	789		0	789	OTHERTRANSP-1	4	0	258	0	29
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		13,450		0	13,450		72	2	4,396	0	497
TOTAL GROSS PLANT IN SERVICE											
		367,699		825	366,874		1,961	60	120,188	0	13,596
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
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)												
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	32		0	32	OTHERTRANSPT-1	0	0	0	0	0	0
Structures & Improvements	482	2,268		0	2,268	OTHERTRANSPT-1	0	0	0	0	5	0
Furniture and Equipment	483	5,715		0	5,715	OTHERTRANSPT-1	0	0	0	0	13	0
Transportation Equipment	484	2,171		0	2,171	OTHERTRANSPT-1	0	0	0	0	5	0
Construction Equipment	485/6	2,475		0	2,475	OTHERTRANSPT-1	0	0	0	0	6	0
Communication Equipment	488	789		0	789	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		13,450		0	13,450		0	0	0	0	30	1
TOTAL GROSS PLANT IN SERVICE												
		367,699		825	366,874		0	0	0	0	829	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

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
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	32		0	32	OTHERTRANSPT-1	0	0	0	0	0
Structures & Improvements	482	2,268		0	2,268	OTHERTRANSPT-1	0	0	0	0	0
Furniture and Equipment	483	5,715		0	5,715	OTHERTRANSPT-1	0	0	0	0	0
Transportation Equipment	484	2,171		0	2,171	OTHERTRANSPT-1	0	0	0	0	0
Construction Equipment	485/6	2,475		0	2,475	OTHERTRANSPT-1	0	0	0	0	0
Communication Equipment	488	789		0	789	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		13,450		0	13,450		0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE											
		367,699		825	366,874		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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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
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	632		0	632	OTHERTRANSPT-1	267	90	29
Furniture and Equipment	483	3,524		0	3,524	OTHERTRANSPT-1	1,490	501	162
Transportation Equipment	484	714		0	714	OTHERTRANSPT-1	302	102	33
Construction Equipment	485/6	920		0	920	OTHERTRANSPT-1	389	131	42
Communication Equipment	488	403		0	403	OTHERTRANSPT-1	170	57	18
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>6,193</u>		<u>0</u>	<u>6,193</u>		<u>2,619</u>	<u>881</u>	<u>284</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>137,867</u></u>		<u><u>342</u></u>	<u><u>137,525</u></u>		<u><u>58,284</u></u>	<u><u>19,609</u></u>	<u><u>6,319</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	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	632		0	632	OTHERTRANSPT-1	0	0	10	0
Furniture and Equipment	483	3,524		0	3,524	OTHERTRANSPT-1	3	0	59	0
Transportation Equipment	484	714		0	714	OTHERTRANSPT-1	1	0	12	0
Construction Equipment	485/6	920		0	920	OTHERTRANSPT-1	1	0	15	0
Communication Equipment	488	403		0	403	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>6,193</u>		<u>0</u>	<u>6,193</u>		<u>5</u>	<u>0</u>	<u>103</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>137,867</u></u>		<u><u>342</u></u>	<u><u>137,525</u></u>		<u><u>103</u></u>	<u><u>0</u></u>	<u><u>2,289</u></u>	<u><u>0</u></u>

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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	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	632		0	632	OTHERTRANSP-1	3	0	207	0	23
Furniture and Equipment	483	3,524		0	3,524	OTHERTRANSP-1	19	1	1,152	0	130
Transportation Equipment	484	714		0	714	OTHERTRANSP-1	4	0	233	0	26
Construction Equipment	485/6	920		0	920	OTHERTRANSP-1	5	0	301	0	34
Communication Equipment	488	403		0	403	OTHERTRANSP-1	2	0	132	0	15
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>6,193</u>		<u>0</u>	<u>6,193</u>		<u>33</u>	<u>1</u>	<u>2,024</u>	<u>0</u>	<u>229</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>137,867</u></u>		<u><u>342</u></u>	<u><u>137,525</u></u>		<u><u>735</u></u>	<u><u>22</u></u>	<u><u>45,052</u></u>	<u><u>0</u></u>	<u><u>5,097</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	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	632		0	632	OTHERTRANSP-1	0	0	0	0	1	0
Furniture and Equipment	483	3,524		0	3,524	OTHERTRANSP-1	0	0	0	0	8	0
Transportation Equipment	484	714		0	714	OTHERTRANSP-1	0	0	0	0	2	0
Construction Equipment	485/6	920		0	920	OTHERTRANSP-1	0	0	0	0	2	0
Communication Equipment	488	403		0	403	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>6,193</u>		<u>0</u>	<u>6,193</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>137,867</u></u>		<u><u>342</u></u>	<u><u>137,525</u></u>		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>345</u></u>	<u><u>12</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	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	632		0	632	OTHERTRANSPT-1	0	0	0	0	0
Furniture and Equipment	483	3,524		0	3,524	OTHERTRANSPT-1	0	0	0	0	0
Transportation Equipment	484	714		0	714	OTHERTRANSPT-1	0	0	0	0	0
Construction Equipment	485/6	920		0	920	OTHERTRANSPT-1	0	0	0	0	0
Communication Equipment	488	403		0	403	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>6,193</u>		<u>0</u>	<u>6,193</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>137,867</u></u>		<u><u>342</u></u>	<u><u>137,525</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		694		0	694	OTHERTRANSBASE-1	294	99	32
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		1,922		0	1,922	OTHERTRANSBASE-1	813	274	88
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		322		0	322	OTHERTRANSBASE-1	136	46	15
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>3,915</u>		<u>0</u>	<u>3,915</u>		<u>1,656</u>	<u>557</u>	<u>180</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(7,136)</u>		<u>0</u>	<u>(7,136)</u>	OTHERTRANSBASE-1	<u>(3,018)</u>	<u>(1,015)</u>	<u>(327)</u>
TOTAL RATE BASE		<u>226,611</u>		<u>483</u>	<u>226,128</u>		<u>95,840</u>	<u>32,244</u>	<u>10,391</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		17,693		0	17,693		7,483	2,517	811
Income Taxes		2,403		0	2,403	OTHERTRANSBASE-1	1,016	342	110
Capital Taxes		0		0	0		0	0	0
Property Tax		6,230		0	6,230	OTHERTRANSPROTAX-1	2,640	888	286
Subtotal		<u>26,326</u>		<u>0</u>	<u>26,326</u>		<u>11,139</u>	<u>3,748</u>	<u>1,208</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(1,553)</u>		<u>0</u>	<u>(1,553)</u>	OTHERTRANSBASE-1	<u>(657)</u>	<u>(221)</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		1,782					754	254	82
Subtotal		<u>9,703</u>					<u>4,103</u>	<u>1,380</u>	<u>445</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		694		0	694	OTHERTRANBASE-1	1	0	12	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		1,922		0	1,922	OTHERTRANBASE-1	1	0	32	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		322		0	322	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>3,915</u>		<u>0</u>	<u>3,915</u>		<u>3</u>	<u>0</u>	<u>65</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(7,136)</u>		<u>0</u>	<u>(7,136)</u>	OTHERTRANBASE-1	<u>(5)</u>	<u>0</u>	<u>(119)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>226,611</u>		<u>483</u>	<u>226,128</u>		<u>169</u>	<u>0</u>	<u>3,764</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
Return on Rate Base		17,693		0	17,693		13	0	294	0
Income Taxes		2,403		0	2,403	OTHERTRANBASE-1	2	0	40	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		6,230		0	6,230	OTHERTRANSPROTAX-1	5	0	104	0
Subtotal		<u>26,326</u>		<u>0</u>	<u>26,326</u>		<u>20</u>	<u>0</u>	<u>438</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(1,553)</u>		<u>0</u>	<u>(1,553)</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		1,782					1	0	30	0
Subtotal		<u>9,703</u>					<u>7</u>	<u>0</u>	<u>161</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		694		0	694	OTHERTRANSBASE-1	4	0	227	0	26
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	OTHERTRANSBASE-1	5	0	319	0	36
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		1,922		0	1,922	OTHERTRANSBASE-1	10	0	628	0	71
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		322		0	322	OTHERTRANSBASE-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>3,915</u>		<u>0</u>	<u>3,915</u>		<u>21</u>	<u>1</u>	<u>1,280</u>	<u>0</u>	<u>145</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(7,136)</u>		<u>0</u>	<u>(7,136)</u>	OTHERTRANSBASE-1	<u>(38)</u>	<u>(1)</u>	<u>(2,333)</u>	<u>0</u>	<u>(264)</u>
TOTAL RATE BASE											
		<u>226,611</u>		<u>483</u>	<u>226,128</u>		<u>1,209</u>	<u>37</u>	<u>74,083</u>	<u>0</u>	<u>8,381</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		17,693		0	17,693		94	3	5,784	0	654
Income Taxes		2,403		0	2,403	OTHERTRANSBASE-1	13	0	786	0	89
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		6,230		0	6,230	OTHERTRANSPROTAX-1	33	1	2,041	0	231
Subtotal		<u>26,326</u>		<u>0</u>	<u>26,326</u>		<u>141</u>	<u>4</u>	<u>8,610</u>	<u>0</u>	<u>974</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(1,553)</u>		<u>0</u>	<u>(1,553)</u>	OTHERTRANSBASE-1	<u>(8)</u>	<u>(0)</u>	<u>(508)</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		1,782					10	0	583	0	66
Subtotal		<u>9,703</u>					<u>52</u>	<u>2</u>	<u>3,171</u>	<u>0</u>	<u>359</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		694		0	694	OTHERTRANSBASE-1	0	0	0	0	1	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	OTHERTRANSBASE-1	0	0	0	0	2	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		1,922		0	1,922	OTHERTRANSBASE-1	0	0	0	0	4	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		322		0	322	OTHERTRANSBASE-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>3,915</u>		<u>0</u>	<u>3,915</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(7,136)</u>		<u>0</u>	<u>(7,136)</u>	OTHERTRANSBASE-1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(15)</u>	<u>(0)</u>
TOTAL RATE BASE												
		<u>226,611</u>		<u>483</u>	<u>226,128</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>478</u>	<u>15</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		17,693		0	17,693		0	0	0	0	37	1
Income Taxes		2,403		0	2,403	OTHERTRANSBASE-1	0	0	0	0	5	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		6,230		0	6,230	OTHERTRANSPROTAX-1	0	0	0	0	1	0
Subtotal		<u>26,326</u>		<u>0</u>	<u>26,326</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>(1,553)</u>		<u>0</u>	<u>(1,553)</u>	OTHERTRANSBASE-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		1,782					0	0	0	0	4	0
Subtotal		<u>9,703</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		694		0	694	OTHERTRANSBASE-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	OTHERTRANSBASE-1	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		1,922		0	1,922	OTHERTRANSBASE-1	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		322		0	322	OTHERTRANSBASE-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>3,915</u>		<u>0</u>	<u>3,915</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(7,136)</u>		<u>0</u>	<u>(7,136)</u>	OTHERTRANSBASE-1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>226,611</u>		<u>483</u>	<u>226,128</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		17,693		0	17,693		0	0	0	0	0
Income Taxes		2,403		0	2,403	OTHERTRANSBASE-1	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		6,230		0	6,230	OTHERTRANSPROTAX-1	0	0	0	0	0
Subtotal		<u>26,326</u>		<u>0</u>	<u>26,326</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(1,553)</u>		<u>0</u>	<u>(1,553)</u>	OTHERTRANSBASE-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		1,782					0	0	0	0	0
Subtotal		<u>9,703</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	87		0	87	OTHERTRANS	37	12	4
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	4,652	M13&M16OPERATING	167	4,485	OTHERTRANS	1,901	640	206
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	200		0	200	OTHERTRANS	85	29	9
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	4		0	4	OTHERTRANS	2	1	0
Other	869	0		0	0		0	0	0
Subtotal		<u>4,943</u>		<u>167</u>	<u>4,776</u>		<u>2,024</u>	<u>681</u>	<u>219</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	87		0	87	OTHERTRANS	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	4,652	M13&M16OPERATING	167	4,485	OTHERTRANS	3	0	75	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	200		0	200	OTHERTRANS	0	0	3	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	4		0	4	OTHERTRANS	0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>4,943</u>		<u>167</u>	<u>4,776</u>		<u>4</u>	<u>0</u>	<u>80</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	87		0	87	OTHERTRANS	0	0	28	0	3
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	4,652	M13&M16OPERATING	167	4,485	OTHERTRANS	24	1	1,469	0	166
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	200		0	200	OTHERTRANS	1	0	66	0	7
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	4		0	4	OTHERTRANS	0	0	1	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>4,943</u>		<u>167</u>	<u>4,776</u>		<u>26</u>	<u>1</u>	<u>1,565</u>	<u>0</u>	<u>177</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	87		0	87	OTHERTRANS	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	4,652	M13&M16OPERATING	167	4,485	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	200		0	200	OTHERTRANS	0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	4		0	4	OTHERTRANS	0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>4,943</u>		<u>167</u>	<u>4,776</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	87		0	87	OTHERTRANS	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	4,652	M13&M16OPERATING	167	4,485	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	200		0	200	OTHERTRANS	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	4		0	4	OTHERTRANS	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>4,943</u>		<u>167</u>	<u>4,776</u>		<u>0</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		<u>0</u>		<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
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		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
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	2,855		0	2,855	OTHERTRANS	1,210	407	131
Other	688	43		0	43	OTHERTRANS	18	6	2
Scada	684	114		0	114	OTHERTRANS	48	16	5
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		3,012		0	3,012		1,277	429	138
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	2,855		0	2,855	OTHERTRANS	2	0	48	0
Other	688	43		0	43	OTHERTRANS	0	0	1	0
Scada	684	114		0	114	OTHERTRANS	0	0	2	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		3,012		0	3,012		2	0	50	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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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	2,855		0	2,855	OTHERTRANS	15	0	935	0	106
Other	688	43		0	43	OTHERTRANS	0	0	14	0	2
Scada	684	114		0	114	OTHERTRANS	1	0	37	0	4
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		3,012		0	3,012		16	0	987	0	112
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	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	2,855		0	2,855	OTHERTRANS	0	0	0	0	0	0
Other	688	43		0	43	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		0	0	0	0	0	0
Subtotal		3,012		0	3,012		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

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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	2,855		0	2,855	OTHERTRANS	0	0	0	0	0
Other	688	43		0	43	OTHERTRANS	0	0	0	0	0
Scada	684	114		0	114	OTHERTRANS	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		3,012		0	3,012		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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(\$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	3,661		0	3,661	OTHERTRANS	1,552	522	168
Special Services	722	37		0	37	OTHERTRANS	16	5	2
Insurance	723	377		0	377	OTHERTRANS	160	54	17
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	2,061		0	2,061	OTHERTRANS	873	294	95
Other Admin & General Expenses	728	84		0	84	OTHERTRANS	36	12	4
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>6,220</u>		<u>0</u>	<u>6,220</u>		<u>2,636</u>	<u>887</u>	<u>286</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		14,180		167	14,013		5,937	1,997	644
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>14,180</u>		<u>167</u>	<u>14,013</u>		<u>5,937</u>	<u>1,997</u>	<u>644</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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Other Transmission 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
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	3,661		0	3,661	OTHERTRANS	3	0	61	0
Special Services	722	37		0	37	OTHERTRANS	0	0	1	0
Insurance	723	377		0	377	OTHERTRANS	0	0	6	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	2,061		0	2,061	OTHERTRANS	2	0	34	0
Other Admin & General Expenses	728	84		0	84	OTHERTRANS	0	0	1	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>6,220</u>		<u>0</u>	<u>6,220</u>		<u>5</u>	<u>0</u>	<u>104</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		14,180		167	14,013		10	0	233	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>14,180</u>		<u>167</u>	<u>14,013</u>		<u>10</u>	<u>0</u>	<u>233</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	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	3,661		0	3,661	OTHERTRANS	20	1	1,199	0	136
Special Services	722	37		0	37	OTHERTRANS	0	0	12	0	1
Insurance	723	377		0	377	OTHERTRANS	2	0	124	0	14
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	2,061		0	2,061	OTHERTRANS	11	0	675	0	76
Other Admin & General Expenses	728	84		0	84	OTHERTRANS	0	0	28	0	3
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>6,220</u>		<u>0</u>	<u>6,220</u>		<u>33</u>	<u>1</u>	<u>2,038</u>	<u>0</u>	<u>231</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		14,180		167	14,013		75	2	4,589	0	519
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>14,180</u>		<u>167</u>	<u>14,013</u>		<u>75</u>	<u>2</u>	<u>4,589</u>	<u>0</u>	<u>519</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	3,661		0	3,661	OTHERTRANS	0	0	0	0	0	0
Special Services	722	37		0	37	OTHERTRANS	0	0	0	0	0	0
Insurance	723	377		0	377	OTHERTRANS	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	2,061		0	2,061	OTHERTRANS	0	0	0	0	0	0
Other Admin & General Expenses	728	84		0	84	OTHERTRANS	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>6,220</u>		<u>0</u>	<u>6,220</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		14,180		167	14,013		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>14,180</u>		<u>167</u>	<u>14,013</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	3,661		0	3,661	OTHERTRANS	0	0	0	0	0
Special Services	722	37		0	37	OTHERTRANS	0	0	0	0	0
Insurance	723	377		0	377	OTHERTRANS	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	2,061		0	2,061	OTHERTRANS	0	0	0	0	0
Other Admin & General Expenses	728	84		0	84	OTHERTRANS	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>6,220</u>		<u>0</u>	<u>6,220</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		14,180		167	14,013		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>14,180</u>		<u>167</u>	<u>14,013</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		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	O/SC_DEMAND	1	0	0
Structures & Improvements	482	256		0	256	O/SC_DEMAND	56	19	8
Furniture and Equipment	483	644		0	644	O/SC_DEMAND	141	47	21
Transportation Equipment	484	245		0	245	O/SC_DEMAND	54	18	8
Construction Equipment	485/6	279		0	279	O/SC_DEMAND	61	21	9
Communication Equipment	488	101		0	101	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		1,529		0	1,529		334	112	50
TOTAL GROSS PLANT IN SERVICE		63,446		0	63,446		13,876	4,668	2,064
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	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		3,332		0	3,332		729	245	108

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	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	O/SC_DEMAND	0	0	0	0
Structures & Improvements	482	256		0	256	O/SC_DEMAND	0	0	1	0
Furniture and Equipment	483	644		0	644	O/SC_DEMAND	1	0	3	0
Transportation Equipment	484	245		0	245	O/SC_DEMAND	0	0	1	0
Construction Equipment	485/6	279		0	279	O/SC_DEMAND	0	0	1	0
Communication Equipment	488	101		0	101	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		1,529		0	1,529		2	0	7	0
TOTAL GROSS PLANT IN SERVICE										
		63,446		0	63,446		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	4		0	4	O/SC_DEMAND	0	0	2	0	0
Structures & Improvements	482	256		0	256	O/SC_DEMAND	0	0	125	0	0
Furniture and Equipment	483	644		0	644	O/SC_DEMAND	0	0	315	0	0
Transportation Equipment	484	245		0	245	O/SC_DEMAND	0	0	120	0	0
Construction Equipment	485/6	279		0	279	O/SC_DEMAND	0	0	137	0	0
Communication Equipment	488	101		0	101	O/SC_DEMAND	0	0	50	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		1,529		0	1,529		0	0	748	0	0
TOTAL GROSS PLANT IN SERVICE											
		63,446		0	63,446		0	0	31,053	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
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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	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	O/SC_DEMAND	0	1	0	0	0	0
Structures & Improvements	482	256		0	256	O/SC_DEMAND	0	38	0	0	0	8
Furniture and Equipment	483	644		0	644	O/SC_DEMAND	0	96	0	0	0	20
Transportation Equipment	484	245		0	245	O/SC_DEMAND	0	36	0	0	0	8
Construction Equipment	485/6	279		0	279	O/SC_DEMAND	0	42	0	0	0	9
Communication Equipment	488	101		0	101	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		1,529		0	1,529		0	228	0	0	0	48
TOTAL GROSS PLANT IN SERVICE												
		63,446		0	63,446		0	9,457	0	0	0	1,975
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	4		0	4	O/SC_DEMAND	0	0	0	0	0
Structures & Improvements	482	256		0	256	O/SC_DEMAND	0	0	0	0	0
Furniture and Equipment	483	644		0	644	O/SC_DEMAND	0	0	0	0	0
Transportation Equipment	484	245		0	245	O/SC_DEMAND	0	0	0	0	0
Construction Equipment	485/6	279		0	279	O/SC_DEMAND	0	0	0	0	0
Communication Equipment	488	101		0	101	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		1,529		0	1,529		0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE											
		63,446		0	63,446		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	71		0	71	O/SC_DEMAND	16	5	2
Furniture and Equipment	483	397		0	397	O/SC_DEMAND	87	29	13
Transportation Equipment	484	81		0	81	O/SC_DEMAND	18	6	3
Construction Equipment	485/6	104		0	104	O/SC_DEMAND	23	8	3
Communication Equipment	488	52		0	52	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>705</u>		<u>0</u>	<u>705</u>		<u>154</u>	<u>52</u>	<u>23</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>35,010</u></u>		<u><u>0</u></u>	<u><u>35,010</u></u>		<u><u>7,657</u></u>	<u><u>2,576</u></u>	<u><u>1,139</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	71		0	71	O/SC_DEMAND	0	0	0	0
Furniture and Equipment	483	397		0	397	O/SC_DEMAND	0	0	2	0
Transportation Equipment	484	81		0	81	O/SC_DEMAND	0	0	0	0
Construction Equipment	485/6	104		0	104	O/SC_DEMAND	0	0	0	0
Communication Equipment	488	52		0	52	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>705</u>		<u>0</u>	<u>705</u>		<u>1</u>	<u>0</u>	<u>3</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>35,010</u>		<u>0</u>	<u>35,010</u>		<u>36</u>	<u>0</u>	<u>158</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
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	71		0	71	O/SC_DEMAND	0	0	35	0	0
Furniture and Equipment	483	397		0	397	O/SC_DEMAND	0	0	194	0	0
Transportation Equipment	484	81		0	81	O/SC_DEMAND	0	0	39	0	0
Construction Equipment	485/6	104		0	104	O/SC_DEMAND	0	0	51	0	0
Communication Equipment	488	52		0	52	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>705</u>		<u>0</u>	<u>705</u>		<u>0</u>	<u>0</u>	<u>345</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION											
		<u>35,010</u>		<u>0</u>	<u>35,010</u>		<u>0</u>	<u>0</u>	<u>17,135</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
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	71		0	71	O/SC_DEMAND	0	11	0	0	0	2
Furniture and Equipment	483	397		0	397	O/SC_DEMAND	0	59	0	0	0	12
Transportation Equipment	484	81		0	81	O/SC_DEMAND	0	12	0	0	0	3
Construction Equipment	485/6	104		0	104	O/SC_DEMAND	0	15	0	0	0	3
Communication Equipment	488	52		0	52	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>705</u>		<u>0</u>	<u>705</u>		<u>0</u>	<u>105</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>35,010</u></u>		<u><u>0</u></u>	<u><u>35,010</u></u>		<u><u>0</u></u>	<u><u>5,218</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>1,090</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	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	71		0	71	O/SC_DEMAND	0	0	0	0	0
Furniture and Equipment	483	397		0	397	O/SC_DEMAND	0	0	0	0	0
Transportation Equipment	484	81		0	81	O/SC_DEMAND	0	0	0	0	0
Construction Equipment	485/6	104		0	104	O/SC_DEMAND	0	0	0	0	0
Communication Equipment	488	52		0	52	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>705</u>		<u>0</u>	<u>705</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>35,010</u>		<u>0</u>	<u>35,010</u>		<u>0</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
III. WORKING CAPITAL									
O&M Working Capital		71		0	71	O/SC_DEMAND	16	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	18	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>876</u>		<u>0</u>	<u>876</u>		<u>192</u>	<u>64</u>	<u>28</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(901)</u>		<u>0</u>	<u>(901)</u>	O/SC_DEMAND	<u>(197)</u>	<u>(66)</u>	<u>(29)</u>
TOTAL RATE BASE									
		<u>28,411</u>		<u>0</u>	<u>28,411</u>		<u>6,214</u>	<u>2,090</u>	<u>924</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		2,218		0	2,218		485	163	72
Income Taxes		301		0	301	O/SC_DEMAND	66	22	10
Capital Taxes		0		0	0		0	0	0
Property Tax		1,056		0	1,056	O/SC_DEMAND	231	78	34
Subtotal		<u>3,576</u>		<u>0</u>	<u>3,576</u>		<u>782</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		202					44	15	7
Subtotal		<u>1,587</u>					<u>347</u>	<u>117</u>	<u>52</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
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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		71		0	71	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		<u>876</u>		<u>0</u>	<u>876</u>		<u>1</u>	<u>0</u>	<u>4</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(901)</u>		<u>0</u>	<u>(901)</u>	O/SC_DEMAND	<u>(1)</u>	<u>0</u>	<u>(4)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>28,411</u>		<u>0</u>	<u>28,411</u>		<u>30</u>	<u>0</u>	<u>129</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
Return on Rate Base		2,218		0	2,218		2	0	10	0
Income Taxes		301		0	301	O/SC_DEMAND	0	0	1	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		1,056		0	1,056	O/SC_DEMAND	1	0	5	0
Subtotal		<u>3,576</u>		<u>0</u>	<u>3,576</u>		<u>4</u>	<u>0</u>	<u>16</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>(1)</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		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		202					0	0	1	0
Subtotal		<u>1,587</u>					<u>2</u>	<u>0</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
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		<u>972</u>		<u>0</u>	<u>972</u>		<u>1</u>	<u>0</u>	<u>4</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair 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
III. WORKING CAPITAL											
O&M Working Capital		71		0	71	O/SC_DEMAND	0	0	35	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	117	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	20	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>876</u>		<u>0</u>	<u>876</u>		<u>0</u>	<u>0</u>	<u>429</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(901)</u>		<u>0</u>	<u>(901)</u>	O/SC_DEMAND	<u>0</u>	<u>0</u>	<u>(441)</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>28,411</u>		<u>0</u>	<u>28,411</u>		<u>0</u>	<u>0</u>	<u>13,906</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		2,218		0	2,218		0	0	1,086	0	0
Income Taxes		301		0	301	O/SC_DEMAND	0	0	147	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		1,056		0	1,056	O/SC_DEMAND	0	0	517	0	0
Subtotal		<u>3,576</u>		<u>0</u>	<u>3,576</u>		<u>0</u>	<u>0</u>	<u>1,750</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		202					0	0	99	0	0
Subtotal		<u>1,587</u>					<u>0</u>	<u>0</u>	<u>777</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		71		0	71	O/SC_DEMAND	0	11	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	36	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>876</u>		<u>0</u>	<u>876</u>		<u>0</u>	<u>131</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(901)</u>		<u>0</u>	<u>(901)</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>28,411</u>		<u>0</u>	<u>28,411</u>		<u>0</u>	<u>4,235</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>884</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		2,218		0	2,218		0	331	0	0	0	69
Income Taxes		301		0	301	O/SC_DEMAND	0	45	0	0	0	9
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		1,056		0	1,056	O/SC_DEMAND	0	157	0	0	0	33
Subtotal		<u>3,576</u>		<u>0</u>	<u>3,576</u>		<u>0</u>	<u>533</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		202					0	30	0	0	0	6
Subtotal		<u>1,587</u>					<u>0</u>	<u>237</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>

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
III. WORKING CAPITAL											
O&M Working Capital		71		0	71	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>876</u>		<u>0</u>	<u>876</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(901)</u>		<u>0</u>	<u>(901)</u>	O/SC_DEMAND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>28,411</u>		<u>0</u>	<u>28,411</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		2,218		0	2,218		0	0	0	0	0
Income Taxes		301		0	301	O/SC_DEMAND	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		1,056		0	1,056	O/SC_DEMAND	0	0	0	0	0
Subtotal		<u>3,576</u>		<u>0</u>	<u>3,576</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		202					0	0	0	0	0
Subtotal		<u>1,587</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
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
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	203		0	203	O/SC_DEMAND	44	15	7
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	31		0	31	O/SC_DEMAND	7	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>365</u>		<u>0</u>	<u>365</u>		<u>80</u>	<u>27</u>	<u>12</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
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	203		0	203	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	31		0	31	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>365</u>		<u>0</u>	<u>365</u>		<u>0</u>	<u>0</u>	<u>2</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
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	203		0	203	O/SC_DEMAND	0	0	99	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	31		0	31	O/SC_DEMAND	0	0	15	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>365</u>		<u>0</u>	<u>365</u>		<u>0</u>	<u>0</u>	<u>179</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	203		0	203	O/SC_DEMAND	0	30	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	31		0	31	O/SC_DEMAND	0	5	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>365</u>		<u>0</u>	<u>365</u>		<u>0</u>	<u>54</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11</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
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	203		0	203	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	31		0	31	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>365</u>		<u>0</u>	<u>365</u>		<u>0</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
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
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 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
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		0		0	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	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	219		0	219	O/SC_DEMAND	48	16	7
Other	688	3		0	3	O/SC_DEMAND	1	0	0
Scada	684	63		0	63	O/SC_DEMAND	14	5	2
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		285		0	285		62	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

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Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair 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
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	219		0	219	O/SC_DEMAND	0	0	1	0
Other	688	3		0	3	O/SC_DEMAND	0	0	0	0
Scada	684	63		0	63	O/SC_DEMAND	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		285		0	285		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		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	219		0	219	O/SC_DEMAND	0	0	107	0	0
Other	688	3		0	3	O/SC_DEMAND	0	0	2	0	0
Scada	684	63		0	63	O/SC_DEMAND	0	0	31	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		285		0	285		0	0	139	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
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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	219		0	219	O/SC_DEMAND	0	33	0	0	0	7
Other	688	3		0	3	O/SC_DEMAND	0	0	0	0	0	0
Scada	684	63		0	63	O/SC_DEMAND	0	9	0	0	0	2
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>285</u>		<u>0</u>	<u>285</u>		<u>0</u>	<u>42</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9</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>

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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		<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	219		0	219	O/SC_DEMAND	0	0	0	0	0
Other	688	3		0	3	O/SC_DEMAND	0	0	0	0	0
Scada	684	63		0	63	O/SC_DEMAND	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>285</u>		<u>0</u>	<u>285</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	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	363		0	363	O/SC_DEMAND	79	27	12
Special Services	722	4		0	4	O/SC_DEMAND	1	0	0
Insurance	723	37		0	37	O/SC_DEMAND	8	3	1
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	235		0	235	O/SC_DEMAND	51	17	8
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>647</u>		<u>0</u>	<u>647</u>		<u>142</u>	<u>48</u>	<u>21</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,459		0	1,459		319	107	47
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>2,430</u>		<u>0</u>	<u>2,430</u>		<u>531</u>	<u>179</u>	<u>79</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	363		0	363	O/SC_DEMAND	0	0	2	0
Special Services	722	4		0	4	O/SC_DEMAND	0	0	0	0
Insurance	723	37		0	37	O/SC_DEMAND	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	235		0	235	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>647</u>		<u>0</u>	<u>647</u>		<u>1</u>	<u>0</u>	<u>3</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,459		0	1,459		2	0	7	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>2,430</u>		<u>0</u>	<u>2,430</u>		<u>3</u>	<u>0</u>	<u>11</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	363		0	363	O/SC_DEMAND	0	0	178	0	0
Special Services	722	4		0	4	O/SC_DEMAND	0	0	2	0	0
Insurance	723	37		0	37	O/SC_DEMAND	0	0	18	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	235		0	235	O/SC_DEMAND	0	0	115	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>647</u>		<u>0</u>	<u>647</u>		<u>0</u>	<u>0</u>	<u>317</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,459		0	1,459		0	0	713	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>2,430</u>		<u>0</u>	<u>2,430</u>		<u>0</u>	<u>0</u>	<u>1,188</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	363		0	363	O/SC_DEMAND	0	54	0	0	0	11
Special Services	722	4		0	4	O/SC_DEMAND	0	1	0	0	0	0
Insurance	723	37		0	37	O/SC_DEMAND	0	6	0	0	0	1
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	235		0	235	O/SC_DEMAND	0	35	0	0	0	7
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>647</u>		<u>0</u>	<u>647</u>		<u>0</u>	<u>96</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,459		0	1,459		0	217	0	0	0	48
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>2,430</u>		<u>0</u>	<u>2,430</u>		<u>0</u>	<u>362</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>78</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	363		0	363	O/SC_DEMAND	0	0	0	0	0
Special Services	722	4		0	4	O/SC_DEMAND	0	0	0	0	0
Insurance	723	37		0	37	O/SC_DEMAND	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	235		0	235	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>647</u>		<u>0</u>	<u>647</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,459		0	1,459		0	0	0	0	0
TOTAL COST OF GAS		<u>972</u>		0	<u>972</u>		0	0	0	0	0
TOTAL OPERATING EXPENSES		<u>2,430</u>		0	<u>2,430</u>		0	0	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
Fully Allocated Cost of Service Study for 2013
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>
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><u>200</u></u>		<u><u>0</u></u>	<u><u>200</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
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

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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	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		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	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		91		0	91		0	0	0
TOTAL ACCUMULATED DEPRECIATION									
		91		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	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

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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		23		0	23	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>23</u>		<u>0</u>	<u>23</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>130</u>		<u>0</u>	<u>130</u>		<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
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>

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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		23		0	23	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>23</u>		<u>0</u>	<u>23</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>130</u>		<u>0</u>	<u>130</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
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	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		27		0	0		0	0	0	0
Subtotal		<u>27</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
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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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		23		0	23	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>23</u>		<u>0</u>	<u>23</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>130</u>		<u>0</u>	<u>130</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
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	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		27		0			0	0	0	0	0
Subtotal		<u>27</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
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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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		23		0	23	C1	0	0	23	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>23</u>		<u>0</u>	<u>23</u>		<u>0</u>	<u>0</u>	<u>23</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>130</u>		<u>0</u>	<u>130</u>		<u>0</u>	<u>0</u>	<u>130</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
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
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		27					0	0	27	0	0	0
Subtotal		<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>

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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		23		0	23	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>23</u>		<u>0</u>	<u>23</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>130</u>		<u>0</u>	<u>130</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
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>

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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
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		647	M16/C1FUEL	355	292	S_W_INFRFUELVOL	63	19	5
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>819</u>		<u>355</u>	<u>463</u>		<u>63</u>	<u>19</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
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		647	M16/C1FUEL	355	292	S_W_INFRFUELVOL	1	18	1	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>819</u>		<u>355</u>	<u>463</u>		<u>1</u>	<u>18</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>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
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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		647	M16/C1FUEL	355	292	S_W_INFRFUELVOL	0	0	176	8	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>819</u>		<u>355</u>	<u>463</u>		<u>0</u>	<u>0</u>	<u>176</u>	<u>8</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		647	M16/C1FUEL	355	292	S_W_INFRFUEL VOL	0	98	201	0	0	56
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>819</u>		<u>355</u>	<u>463</u>		<u>0</u>	<u>98</u>	<u>373</u>	<u>0</u>	<u>0</u>	<u>56</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		647	M16/C1FUEL	355	292	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>819</u>		<u>355</u>	<u>463</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>

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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
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		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
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	71		0	71	C1	0	0	0
Other	688	1		0	1	C1	0	0	0
Scada	684	20		0	20	C1	0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>93</u>		<u>0</u>	<u>93</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
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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		<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	71		0	71	C1	0	0	0	0
Other	688	1		0	1	C1	0	0	0	0
Scada	684	20		0	20	C1	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		<u>93</u>		<u>0</u>	<u>93</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
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	71		0	71	C1	0	0	0	0	0
Other	688	1		0	1	C1	0	0	0	0	0
Scada	684	20		0	20	C1	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>93</u>		<u>0</u>	<u>93</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	71		0	71	C1	0	0	71	0	0	0
Other	688	1		0	1	C1	0	0	1	0	0	0
Scada	684	20		0	20	C1	0	0	20	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>93</u>		<u>0</u>	<u>93</u>		<u>0</u>	<u>0</u>	<u>93</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		<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	71		0	71	C1	0	0	0	0	0
Other	688	1		0	1	C1	0	0	0	0	0
Scada	684	20		0	20	C1	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>93</u>		<u>0</u>	<u>93</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	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	76		0	76	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>211</u>		<u>0</u>	<u>211</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,122		355	767		63	19	5
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>1,122</u>		<u>355</u>	<u>767</u>		<u>63</u>	<u>19</u>	<u>5</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	76		0	76	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>211</u>		<u>0</u>	<u>211</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,122		355	767		1	18	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>
TOTAL OPERATING EXPENSES		<u>1,122</u>		<u>355</u>	<u>767</u>		<u>1</u>	<u>18</u>	<u>1</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	76		0	76	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>211</u>		<u>0</u>	<u>211</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,122		355	767		0	0	176	8	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>1,122</u>		<u>355</u>	<u>767</u>		<u>0</u>	<u>0</u>	<u>176</u>	<u>8</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	76		0	76	C1	0	0	76	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>211</u>		<u>0</u>	<u>211</u>		<u>0</u>	<u>0</u>	<u>211</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,122		355	767		0	98	677	0	0	56
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>1,122</u>		<u>355</u>	<u>767</u>		<u>0</u>	<u>98</u>	<u>677</u>	<u>0</u>	<u>0</u>	<u>56</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	76		0	76	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>211</u>		<u>0</u>	<u>211</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,122		355	767		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>1,122</u>		<u>355</u>	<u>767</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	5,140		0	5,140	DISTDEMAND	2,993	1,007	284
Land Rights	471	4,981		0	4,981	DISTDEMAND	2,900	976	275
Mains	475.1	619,714		0	619,714	DISTDEMAND	360,801	121,385	34,269
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	86,900		0	86,900	DISTDEMAND	50,594	17,021	4,805
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>760,199</u>		<u>0</u>	<u>760,199</u>		<u>442,591</u>	<u>148,901</u>	<u>42,037</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	5,140		0	5,140	DISTDEMAND	5	391	61	0
Land Rights	471	4,981		0	4,981	DISTDEMAND	5	379	59	0
Mains	475.1	619,714		0	619,714	DISTDEMAND	637	47,178	7,352	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	86,900		0	86,900	DISTDEMAND	89	6,616	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>760,199</u>		<u>0</u>	<u>760,199</u>		<u>781</u>	<u>57,872</u>	<u>9,019</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	5,140		0	5,140	DISTDEMAND	0	0	300	98	0
Land Rights	471	4,981		0	4,981	DISTDEMAND	0	0	291	95	0
Mains	475.1	619,714		0	619,714	DISTDEMAND	0	0	36,227	11,867	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	86,900		0	86,900	DISTDEMAND	0	0	5,080	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		760,199		0	760,199		0	0	44,439	14,557	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	5,140		0	5,140	DISTDEMAND	0	0	0	0	0	0
Land Rights	471	4,981		0	4,981	DISTDEMAND	0	0	0	0	0	0
Mains	475.1	619,714		0	619,714	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	86,900		0	86,900	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		760,199		0	760,199		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	5,140		0	5,140	DISTDEMAND	0	0	0	0	0
Land Rights	471	4,981		0	4,981	DISTDEMAND	0	0	0	0	0
Mains	475.1	619,714		0	619,714	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	86,900		0	86,900	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		760,199		0	760,199		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
F. DISTRIBUTION (Northern Ontario)									
Land	470	3,194		0	3,194	N_DEMMMRCOM	0	0	0
Land Rights	471	7,364		0	7,364	N_DEMMMRCOM	0	0	0
Mains- Grid	475.1	224,525		0	224,525	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	49,749		0	49,749	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		624,952		0	624,952		0	0	0
G. INTANGIBLE PLANT	401/402	3,466		0	3,466	DISTDEMPT	1,107	373	105
H. GENERAL PLANT									
Land	480	134		0	134	DISTDEMPT	43	14	4
Structures & Improvements	482	9,600		0	9,600	DISTDEMPT	3,067	1,032	291
Furniture and Equipment	483	24,192		0	24,192	DISTDEMPT	7,730	2,601	734
Transportation Equipment	484	9,188		0	9,188	DISTDEMPT	2,936	988	279
Construction Equipment	485/6	10,478		0	10,478	DISTDEMPT	3,348	1,126	318
Communication Equipment	488	3,341		0	3,341	DISTDEMPT	1,068	359	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		56,933		0	56,933		18,191	6,120	1,728
TOTAL GROSS PLANT IN SERVICE		1,445,549		0	1,445,549		461,890	155,394	43,870
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

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)										
Land	470	3,194		0	3,194	N_DEMMMRCOM	0	0	0	0
Land Rights	471	7,364		0	7,364	N_DEMMMRCOM	0	0	0	0
Mains- Grid	475.1	224,525		0	224,525	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	49,749		0	49,749	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>624,952</u>		<u>0</u>	<u>624,952</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>3,466</u>		<u>0</u>	<u>3,466</u>	DISTDEMPT	<u>2</u>	<u>145</u>	<u>23</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	134		0	134	DISTDEMPT	0	6	1	0
Structures & Improvements	482	9,600		0	9,600	DISTDEMPT	5	401	63	0
Furniture and Equipment	483	24,192		0	24,192	DISTDEMPT	14	1,011	158	0
Transportation Equipment	484	9,188		0	9,188	DISTDEMPT	5	384	60	0
Construction Equipment	485/6	10,478		0	10,478	DISTDEMPT	6	438	68	0
Communication Equipment	488	3,341		0	3,341	DISTDEMPT	2	140	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>56,933</u>		<u>0</u>	<u>56,933</u>		<u>32</u>	<u>2,379</u>	<u>371</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE										
		<u>1,445,549</u>		<u>0</u>	<u>1,445,549</u>		<u>815</u>	<u>60,396</u>	<u>9,412</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
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)											
Land	470	3,194		0	3,194	N_DEMMMRCOM	0	0	0	0	0
Land Rights	471	7,364		0	7,364	N_DEMMMRCOM	0	0	0	0	0
Mains- Grid	475.1	224,525		0	224,525	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	49,749		0	49,749	N_DEMMMRCOM	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		624,952		0	624,952		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	3,466		0	3,466	DISTDEMPT	0	0	111	36	0
H. GENERAL PLANT											
Land	480	134		0	134	DISTDEMPT	0	0	4	1	0
Structures & Improvements	482	9,600		0	9,600	DISTDEMPT	0	0	308	101	0
Furniture and Equipment	483	24,192		0	24,192	DISTDEMPT	0	0	776	254	0
Transportation Equipment	484	9,188		0	9,188	DISTDEMPT	0	0	295	97	0
Construction Equipment	485/6	10,478		0	10,478	DISTDEMPT	0	0	336	110	0
Communication Equipment	488	3,341		0	3,341	DISTDEMPT	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		56,933		0	56,933		0	0	1,827	598	0
TOTAL GROSS PLANT IN SERVICE											
		1,445,549		0	1,445,549		0	0	46,377	15,192	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	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	3,194		0	3,194	N_DEMMMRCOM	0	0	0	0	0	0
Land Rights	471	7,364		0	7,364	N_DEMMMRCOM	0	0	0	0	0	0
Mains- Grid	475.1	224,525		0	224,525	PK&AVG-XLGIND	0	0	0	0	0	0
Mains- Joint	475.2	164,912		0	164,912	PK&AVG-XSOLE	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-XSOLE	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	49,749		0	49,749	N_DEMMMRCOM	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		624,952		0	624,952		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	3,466		0	3,466	DISTDEMPT	0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	134		0	134	DISTDEMPT	0	0	0	0	0	0
Structures & Improvements	482	9,600		0	9,600	DISTDEMPT	0	0	0	0	0	0
Furniture and Equipment	483	24,192		0	24,192	DISTDEMPT	0	0	0	0	0	0
Transportation Equipment	484	9,188		0	9,188	DISTDEMPT	0	0	0	0	0	0
Construction Equipment	485/6	10,478		0	10,478	DISTDEMPT	0	0	0	0	0	0
Communication Equipment	488	3,341		0	3,341	DISTDEMPT	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		56,933		0	56,933		0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		1,445,549		0	1,445,549		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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(\$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	3,194		0	3,194	N_DEMMMRCOM	1,532	500	535	486	140
Land Rights	471	7,364		0	7,364	N_DEMMMRCOM	3,532	1,153	1,234	1,121	323
Mains- Grid	475.1	224,525		0	224,525	PK&AVG-XLGIND	168,903	55,621	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	49,749		0	49,749	N_DEMMMRCOM	23,860	7,793	8,340	7,576	2,181
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		624,952		0	624,952		298,423	97,238	105,171	96,571	27,550
G. INTANGIBLE PLANT	401/402	3,466		0	3,466	DISTDEMPT	747	243	263	242	69
H. GENERAL PLANT											
Land	480	134		0	134	DISTDEMPT	29	9	10	9	3
Structures & Improvements	482	9,600		0	9,600	DISTDEMPT	2,068	674	729	669	191
Furniture and Equipment	483	24,192		0	24,192	DISTDEMPT	5,212	1,698	1,837	1,687	481
Transportation Equipment	484	9,188		0	9,188	DISTDEMPT	1,980	645	698	641	183
Construction Equipment	485/6	10,478		0	10,478	DISTDEMPT	2,257	736	796	731	208
Communication Equipment	488	3,341		0	3,341	DISTDEMPT	720	235	254	233	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		56,933		0	56,933		12,266	3,997	4,323	3,969	1,132
TOTAL GROSS PLANT IN SERVICE		1,445,549		0	1,445,549		311,435	101,478	109,757	100,782	28,751
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	944		0	944	DISTDEMAND	550	185	52
Mains	475.1	309,192		0	309,192	DISTDEMAND	180,013	60,562	17,098
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	25,828		0	25,828	DISTDEMAND	15,037	5,059	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>350,768</u>		<u>0</u>	<u>350,768</u>		<u>204,219</u>	<u>68,706</u>	<u>19,397</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	2,402		0	2,402	N_DEMMMR	0	0	0
Mains - Grid	475.1	122,485		0	122,485	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	13,625		0	13,625	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>307,462</u>		<u>0</u>	<u>307,462</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>2,795</u>		<u>0</u>	<u>2,795</u>	DISTDEMP	<u>893</u>	<u>300</u>	<u>85</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	2,674		0	2,674	DISTDEMP	855	287	81
Furniture and Equipment	483	14,916		0	14,916	DISTDEMP	4,766	1,603	453
Transportation Equipment	484	3,023		0	3,023	DISTDEMP	966	325	92
Construction Equipment	485/6	3,896		0	3,896	DISTDEMP	1,245	419	118
Communication Equipment	488	1,706		0	1,706	DISTDEMP	545	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>26,216</u>		<u>0</u>	<u>26,216</u>		<u>8,377</u>	<u>2,818</u>	<u>796</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>687,242</u></u>		<u><u>0</u></u>	<u><u>687,242</u></u>		<u><u>213,489</u></u>	<u><u>71,824</u></u>	<u><u>20,277</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	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	309,192		0	309,192	DISTDEMAND	318	23,538	3,668	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	25,828		0	25,828	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>350,768</u>		<u>0</u>	<u>350,768</u>		<u>360</u>	<u>26,703</u>	<u>4,161</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	2,402		0	2,402	N_DEMMMR	0	0	0	0
Mains - Grid	475.1	122,485		0	122,485	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	13,625		0	13,625	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>307,462</u>		<u>0</u>	<u>307,462</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>2,795</u>		<u>0</u>	<u>2,795</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	2,674		0	2,674	DISTDEMP	2	112	17	0
Furniture and Equipment	483	14,916		0	14,916	DISTDEMP	8	623	97	0
Transportation Equipment	484	3,023		0	3,023	DISTDEMP	2	126	20	0
Construction Equipment	485/6	3,896		0	3,896	DISTDEMP	2	163	25	0
Communication Equipment	488	1,706		0	1,706	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>26,216</u>		<u>0</u>	<u>26,216</u>		<u>15</u>	<u>1,095</u>	<u>171</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>687,242</u></u>		<u><u>0</u></u>	<u><u>687,242</u></u>		<u><u>377</u></u>	<u><u>27,915</u></u>	<u><u>4,350</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		<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	55	18	0
Mains	475.1	309,192		0	309,192	DISTDEMAND	0	0	18,075	5,921	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	25,828		0	25,828	DISTDEMAND	0	0	1,510	495	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>350,768</u>		<u>0</u>	<u>350,768</u>		<u>0</u>	<u>0</u>	<u>20,505</u>	<u>6,717</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	2,402		0	2,402	N_DEMMMR	0	0	0	0	0
Mains - Grid	475.1	122,485		0	122,485	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	13,625		0	13,625	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		<u>307,462</u>		<u>0</u>	<u>307,462</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT											
	401/402	<u>2,795</u>		<u>0</u>	<u>2,795</u>	DISTDEMP	<u>0</u>	<u>0</u>	<u>90</u>	<u>29</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	2,674		0	2,674	DISTDEMP	0	0	86	28	0
Furniture and Equipment	483	14,916		0	14,916	DISTDEMP	0	0	479	157	0
Transportation Equipment	484	3,023		0	3,023	DISTDEMP	0	0	97	32	0
Construction Equipment	485/6	3,896		0	3,896	DISTDEMP	0	0	125	41	0
Communication Equipment	488	1,706		0	1,706	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		<u>26,216</u>		<u>0</u>	<u>26,216</u>		<u>0</u>	<u>0</u>	<u>841</u>	<u>276</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>687,242</u>		<u>0</u>	<u>687,242</u>		<u>0</u>	<u>0</u>	<u>21,436</u>	<u>7,022</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
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	944		0	944	DISTDEMAND	0	0	0	0	0	0
Mains	475.1	309,192		0	309,192	DISTDEMAND	0	0	0	0	0	0
Compressor Equipment	476	0		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	0
Structures & Improvements	472	25,828		0	25,828	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		<u>350,768</u>		<u>0</u>	<u>350,768</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	2,402		0	2,402	N_DEMMMR	0	0	0	0	0	0
Mains - Grid	475.1	122,485		0	122,485	PK&AVG-XLGIND	0	0	0	0	0	0
Mains- Joint	475.2	89,069		0	89,069	PK&AVG-XSOLE	0	0	0	0	0	0
Mains- Sole	475.3	24,319		0	24,319	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	35,130		0	35,130	PK&AVG-XSOLE	0	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	0
Structures & Improvements	472	13,625		0	13,625	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	9,770		0	9,770	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		<u>307,462</u>		<u>0</u>	<u>307,462</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>2,795</u>		<u>0</u>	<u>2,795</u>	DISTDEMP	<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	2,674		0	2,674	DISTDEMP	0	0	0	0	0	0
Furniture and Equipment	483	14,916		0	14,916	DISTDEMP	0	0	0	0	0	0
Transportation Equipment	484	3,023		0	3,023	DISTDEMP	0	0	0	0	0	0
Construction Equipment	485/6	3,896		0	3,896	DISTDEMP	0	0	0	0	0	0
Communication Equipment	488	1,706		0	1,706	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		<u>26,216</u>		<u>0</u>	<u>26,216</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>687,242</u>		<u>0</u>	<u>687,242</u>		<u>0</u>	<u>0</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
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	309,192		0	309,192	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	25,828		0	25,828	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>350,768</u>		<u>0</u>	<u>350,768</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	2,402		0	2,402	N_DEMMMR	1,152	376	403	366	105
Mains - Grid	475.1	122,485		0	122,485	PK&AVG-XLGIND	92,141	30,343	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	13,625		0	13,625	N_DEMMMR	6,535	2,134	2,284	2,075	597
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>307,462</u>		<u>0</u>	<u>307,462</u>		<u>150,041</u>	<u>48,893</u>	<u>49,783</u>	<u>45,596</u>	<u>13,149</u>
G. INTANGIBLE PLANT											
	401/402	<u>2,795</u>		<u>0</u>	<u>2,795</u>	DISTDEMP	<u>602</u>	<u>196</u>	<u>212</u>	<u>195</u>	<u>56</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	2,674		0	2,674	DISTDEMP	576	188	203	186	53
Furniture and Equipment	483	14,916		0	14,916	DISTDEMP	3,214	1,047	1,133	1,040	297
Transportation Equipment	484	3,023		0	3,023	DISTDEMP	651	212	230	211	60
Construction Equipment	485/6	3,896		0	3,896	DISTDEMP	839	274	296	272	77
Communication Equipment	488	1,706		0	1,706	DISTDEMP	367	120	130	119	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>26,216</u>		<u>0</u>	<u>26,216</u>		<u>5,648</u>	<u>1,840</u>	<u>1,991</u>	<u>1,828</u>	<u>521</u>
TOTAL ACCUMULATED DEPRECIATION											
		<u>687,242</u>		<u>0</u>	<u>687,242</u>		<u>156,291</u>	<u>50,929</u>	<u>51,986</u>	<u>47,619</u>	<u>13,726</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		4,026		0	4,026	DISTO&MEXP-1	1,290	461	166
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		1,374	N_LINEPACK	590	784	DISTDEMAND	457	154	43
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		6,278		0	6,278	DISTDEMAND	3,655	1,230	347
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		1,050		0	1,050	DISTDEMAND	611	206	58
Customer Deposits		(16,805)		0	(16,805)	DISTDEMAND	(9,784)	(3,292)	(929)
Other		0		0	0		0	0	0
Subtotal		<u>(4,076)</u>		<u>590</u>	<u>(4,666)</u>		<u>(3,770)</u>	<u>(1,242)</u>	<u>(315)</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(7,041)</u>		<u>0</u>	<u>(7,041)</u>	DISTDEMAND	<u>(4,099)</u>	<u>(1,379)</u>	<u>(389)</u>
TOTAL RATE BASE									
		<u>747,191</u>		<u>590</u>	<u>746,601</u>		<u>240,532</u>	<u>80,949</u>	<u>22,889</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		58,338		0	58,338		18,780	6,320	1,787
Income Taxes		7,925		0	7,925	DISTBASE-1	2,551	859	243
Capital Taxes		0		0	0		0	0	0
Property Tax		19,898		0	19,898	DISTPROTAX-1	7,069	2,378	671
Subtotal		<u>86,161</u>		<u>0</u>	<u>86,161</u>		<u>28,400</u>	<u>9,557</u>	<u>2,701</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(1,533)</u>		<u>0</u>	<u>(1,533)</u>	DISTDEMAND	<u>(892)</u>	<u>(300)</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)		19,662					11,447	3,851	1,087
Distribution Plant (Northern Ontario)		18,717					0	0	0
Intangible Plant		84					27	9	3
General Plant		7,545					2,411	811	229
Subtotal		<u>46,008</u>					<u>13,885</u>	<u>4,671</u>	<u>1,319</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		4,026		0	4,026	DISTO&MEXP-1	7	255	73	2
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	590	784	DISTDEMAND	1	60	9	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		6,278		0	6,278	DISTDEMAND	6	478	74	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		1,050		0	1,050	DISTDEMAND	1	80	12	0
Customer Deposits		(16,805)		0	(16,805)	DISTDEMAND	(17)	(1,279)	(199)	0
Other		0		0	0		0	0	0	0
Subtotal		<u>(4,076)</u>		<u>590</u>	<u>(4,666)</u>		<u>(2)</u>	<u>(407)</u>	<u>(30)</u>	<u>2</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(7,041)</u>		<u>0</u>	<u>(7,041)</u>	DISTDEMAND	<u>(7)</u>	<u>(536)</u>	<u>(84)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>747,191</u>		<u>590</u>	<u>746,601</u>		<u>429</u>	<u>31,537</u>	<u>4,948</u>	<u>2</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
Return on Rate Base		58,338		0	58,338		34	2,462	386	0
Income Taxes		7,925		0	7,925	DISTBASE-1	5	334	52	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		19,898		0	19,898	DISTPROTAX-1	12	924	144	0
Subtotal		<u>86,161</u>		<u>0</u>	<u>86,161</u>		<u>51</u>	<u>3,721</u>	<u>583</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(1,533)</u>		<u>0</u>	<u>(1,533)</u>	DISTDEMAND	<u>(2)</u>	<u>(117)</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)		19,662					20	1,497	233	0
Distribution Plant (Northern Ontario)		18,717					0	0	0	0
Intangible Plant		84					0	3	1	0
General Plant		7,545					4	315	49	0
Subtotal		<u>46,008</u>					<u>24</u>	<u>1,816</u>	<u>283</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
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		4,026		0	4,026	DISTO&MEXP-1	0	0	351	32	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	590	784	DISTDEMAND	0	0	46	15	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		6,278		0	6,278	DISTDEMAND	0	0	367	120	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		1,050		0	1,050	DISTDEMAND	0	0	61	20	0
Customer Deposits		(16,805)		0	(16,805)	DISTDEMAND	0	0	(982)	(322)	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>(4,076)</u>		<u>590</u>	<u>(4,666)</u>		<u>0</u>	<u>0</u>	<u>(157)</u>	<u>(135)</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(7,041)</u>		<u>0</u>	<u>(7,041)</u>	DISTDEMAND	<u>0</u>	<u>0</u>	<u>(412)</u>	<u>(135)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>747,191</u>		<u>590</u>	<u>746,601</u>		<u>0</u>	<u>0</u>	<u>24,373</u>	<u>7,900</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		58,338		0	58,338		0	0	1,903	617	0
Income Taxes		7,925		0	7,925	DISTBASE-1	0	0	258	84	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		19,898		0	19,898	DISTPROTAX-1	0	0	710	233	0
Subtotal		<u>86,161</u>		<u>0</u>	<u>86,161</u>		<u>0</u>	<u>0</u>	<u>2,871</u>	<u>933</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(1,533)</u>		<u>0</u>	<u>(1,533)</u>	DISTDEMAND	<u>0</u>	<u>0</u>	<u>(90)</u>	<u>(29)</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)		19,662					0	0	1,149	377	0
Distribution Plant (Northern Ontario)		18,717					0	0	0	0	0
Intangible Plant		84					0	0	3	1	0
General Plant		7,545					0	0	242	79	0
Subtotal		<u>46,008</u>					<u>0</u>	<u>0</u>	<u>1,394</u>	<u>457</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		4,026		0	4,026	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	590	784	DISTDEMAND	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		6,278		0	6,278	DISTDEMAND	0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		1,050		0	1,050	DISTDEMAND	0	0	0	0	0	0
Customer Deposits		(16,805)		0	(16,805)	DISTDEMAND	0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>(4,076)</u>		<u>590</u>	<u>(4,666)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(7,041)</u>		<u>0</u>	<u>(7,041)</u>	DISTDEMAND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>747,191</u>		<u>590</u>	<u>746,601</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		58,338		0	58,338		0	0	0	0	0	0
Income Taxes		7,925		0	7,925	DISTBASE-1	0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		19,898		0	19,898	DISTPROTAX-1	0	0	0	0	0	0
Subtotal		<u>86,161</u>		<u>0</u>	<u>86,161</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>(1,533)</u>		<u>0</u>	<u>(1,533)</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)		19,662					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		18,717					0	0	0	0	0	0
Intangible Plant		84					0	0	0	0	0	0
General Plant		7,545					0	0	0	0	0	0
Subtotal		<u>46,008</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		4,026		0	4,026	DISTO&MEXP-1	646	208	217	282	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	590	784	DISTDEMAND	236	69	113	140	31
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		6,278		0	6,278	DISTDEMAND	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		1,050		0	1,050	DISTDEMAND	0	0	0	0	0
Customer Deposits		(16,805)		0	(16,805)	DISTDEMAND	0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>(4,076)</u>		<u>590</u>	<u>(4,666)</u>		<u>883</u>	<u>277</u>	<u>330</u>	<u>422</u>	<u>68</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(7,041)</u>		<u>0</u>	<u>(7,041)</u>	DISTDEMAND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>747,191</u>		<u>590</u>	<u>746,601</u>		<u>156,027</u>	<u>50,826</u>	<u>58,101</u>	<u>53,585</u>	<u>15,094</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		58,338		0	58,338		12,182	3,968	4,536	4,184	1,178
Income Taxes		7,925		0	7,925	DISTBASE-1	1,655	539	616	568	160
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		19,898		0	19,898	DISTPROTAX-1	4,077	1,334	1,088	960	296
Subtotal		<u>86,161</u>		<u>0</u>	<u>86,161</u>		<u>17,914</u>	<u>5,842</u>	<u>6,240</u>	<u>5,712</u>	<u>1,635</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(1,533)</u>		<u>0</u>	<u>(1,533)</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)		19,662					0	0	0	0	0
Distribution Plant (Northern Ontario)		18,717					9,083	2,953	2,959	2,960	763
Intangible Plant		84					18	6	6	6	2
General Plant		7,545					1,626	530	573	526	150
Subtotal		<u>46,008</u>					<u>10,726</u>	<u>3,488</u>	<u>3,538</u>	<u>3,492</u>	<u>914</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>

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>
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	4,413		0	4,413	DISTDEMAND	2,569	864	244
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	2,579		0	2,579	DISTDEMAND	1,502	505	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>9,851</u>		<u>0</u>	<u>9,851</u>		<u>5,736</u>	<u>1,930</u>	<u>545</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	4,413		0	4,413	DISTDEMAND	5	336	52	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	2,579		0	2,579	DISTDEMAND	3	196	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		9,851		0	9,851		10	750	117	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
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	4,413		0	4,413	DISTDEMAND	0	0	258	84	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	2,579		0	2,579	DISTDEMAND	0	0	151	49	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>9,851</u>		<u>0</u>	<u>9,851</u>		<u>0</u>	<u>0</u>	<u>576</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	4,413		0	4,413	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	2,579		0	2,579	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		9,851		0	9,851		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
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	4,413		0	4,413	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	2,579		0	2,579	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>9,851</u>		<u>0</u>	<u>9,851</u>		<u>0</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>
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	2,461		0	2,461	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	4,730		0	4,730	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>8,994</u>		<u>0</u>	<u>8,994</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	6,896		0	6,896	DISTDEMPT	2,203	741	209
Other	688	104		0	104	DISTDEMPT	33	11	3
Scada	684	269		0	269	DISTDEMPT	86	29	8
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>7,268</u>		<u>0</u>	<u>7,268</u>		<u>2,322</u>	<u>781</u>	<u>221</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	10,517	3,920	1,617
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>10,517</u>	<u>3,920</u>	<u>1,617</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	2,461		0	2,461	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	4,730		0	4,730	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		8,994		0	8,994		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	6,896		0	6,896	DISTDEMPT	4	288	45	0
Other	688	104		0	104	DISTDEMPT	0	4	1	0
Scada	684	269		0	269	DISTDEMPT	0	11	2	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		7,268		0	7,268		4	304	47	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	88	2,611	883	29
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		88	2,611	883	29

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	2,461		0	2,461	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	4,730		0	4,730	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		8,994		0	8,994		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	6,896		0	6,896	DISTDEMPT	0	0	221	72	0
Other	688	104		0	104	DISTDEMPT	0	0	3	1	0
Scada	684	269		0	269	DISTDEMPT	0	0	9	3	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		7,268		0	7,268		0	0	233	76	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		31,842		0	31,842	DSM	0	0	4,249	189	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		0	0	4,249	189	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)												
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	2,461		0	2,461	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	4,730		0	4,730	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		8,994		0	8,994		0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	6,896		0	6,896	DISTDEMPT	0	0	0	0	0	0
Other	688	104		0	104	DISTDEMPT	0	0	0	0	0	0
Scada	684	269		0	269	DISTDEMPT	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		7,268		0	7,268		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		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
(\$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	2,461		0	2,461	N_DEMMAINS&SER	1,305	427	339	298	93
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	4,730		0	4,730	PK&AVG-XSOLE	1,763	567	983	1,197	219
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	834	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		8,994		0	8,994		3,985	1,296	1,587	1,744	382
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	6,896		0	6,896	DISTDEMPT	1,486	484	524	481	137
Other	688	104		0	104	DISTDEMPT	22	7	8	7	2
Scada	684	269		0	269	DISTDEMPT	58	19	20	19	5
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		7,268		0	7,268		1,566	510	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	3,755	1,194	981	1,809	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		3,755	1,194	981	1,809	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
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	13,039		0	13,039	DISTO&MEXP-1	4,179	1,492	536
Special Services	722	133		0	133	DISTO&MEXP-1	43	15	5
Insurance	723	1,343		0	1,343	DISTO&MEXP-1	430	154	55
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	9,442		0	9,442	DISTLABOR-1	2,994	1,054	360
Other Admin & General Expenses	728	299		0	299	DISTO&MEXP-1	96	34	12
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>24,257</u>		<u>0</u>	<u>24,257</u>		<u>7,743</u>	<u>2,749</u>	<u>969</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		82,212		0	82,212		26,318	9,381	3,352
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>82,212</u>		<u>0</u>	<u>82,212</u>		<u>26,318</u>	<u>9,381</u>	<u>3,352</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
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. 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	13,039		0	13,039	DISTO&MEXP-1	23	825	236	6
Special Services	722	133		0	133	DISTO&MEXP-1	0	8	2	0
Insurance	723	1,343		0	1,343	DISTO&MEXP-1	2	85	24	1
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	9,442		0	9,442	DISTLABOR-1	14	542	143	4
Other Admin & General Expenses	728	299		0	299	DISTO&MEXP-1	1	19	5	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>24,257</u>		<u>0</u>	<u>24,257</u>		<u>40</u>	<u>1,479</u>	<u>410</u>	<u>11</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		82,212		0	82,212		143	5,144	1,457	40
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>82,212</u>		<u>0</u>	<u>82,212</u>		<u>143</u>	<u>5,144</u>	<u>1,457</u>	<u>40</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	13,039		0	13,039	DISTO&MEXP-1	0	0	1,138	102	0
Special Services	722	133		0	133	DISTO&MEXP-1	0	0	12	1	0
Insurance	723	1,343		0	1,343	DISTO&MEXP-1	0	0	117	11	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	9,442		0	9,442	DISTLABOR-1	0	0	691	79	0
Other Admin & General Expenses	728	299		0	299	DISTO&MEXP-1	0	0	26	2	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>24,257</u>		<u>0</u>	<u>24,257</u>		<u>0</u>	<u>0</u>	<u>1,983</u>	<u>195</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		82,212		0	82,212		0	0	7,041	649	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>82,212</u>		<u>0</u>	<u>82,212</u>		<u>0</u>	<u>0</u>	<u>7,041</u>	<u>649</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)

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	13,039		0	13,039	DISTO&MEXP-1	0	0	0	0	0	0
Special Services	722	133		0	133	DISTO&MEXP-1	0	0	0	0	0	0
Insurance	723	1,343		0	1,343	DISTO&MEXP-1	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	9,442		0	9,442	DISTLABOR-1	0	0	0	0	0	0
Other Admin & General Expenses	728	299		0	299	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>24,257</u>		<u>0</u>	<u>24,257</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		82,212		0	82,212		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>82,212</u>		<u>0</u>	<u>82,212</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
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. 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	13,039		0	13,039	DISTO&MEXP-1	2,094	675	702	914	119
Special Services	722	133		0	133	DISTO&MEXP-1	21	7	7	9	1
Insurance	723	1,343		0	1,343	DISTO&MEXP-1	216	70	72	94	12
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	9,442		0	9,442	DISTLABOR-1	1,646	532	575	696	112
Other Admin & General Expenses	728	299		0	299	DISTO&MEXP-1	48	15	16	21	3
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>24,257</u>		<u>0</u>	<u>24,257</u>		<u>4,025</u>	<u>1,299</u>	<u>1,372</u>	<u>1,734</u>	<u>247</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		82,212		0	82,212		13,330	4,299	4,492	5,794	774
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>82,212</u>		<u>0</u>	<u>82,212</u>		<u>13,330</u>	<u>4,299</u>	<u>4,492</u>	<u>5,794</u>	<u>774</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	2,639		0	2,639	S_CUSTMM&RCOM	2,469	58	7
Land Rights	471	2,557		0	2,557	S_CUSTMM&RCOM	2,393	56	7
Mains	475.1	340,474	S_CROSSBORE-PL	2,042	338,432	SERVREPLCOSTS	318,567	7,477	919
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	44,614		0	44,614	S_CUSTMM&RCOM	41,744	980	120
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>1,677,982</u>		<u>2,042</u>	<u>1,675,940</u>		<u>1,550,739</u>	<u>46,893</u>	<u>7,306</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	2,639		0	2,639	S_CUSTMM&RCOM	0	8	9	1
Land Rights	471	2,557		0	2,557	S_CUSTMM&RCOM	0	7	9	1
Mains	475.1	340,474	S_CROSSBORE-PL	2,042	338,432	SERVREPLCOSTS	8	997	1,136	144
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	44,614		0	44,614	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>1,677,982</u>		<u>2,042</u>	<u>1,675,940</u>		<u>88</u>	<u>7,977</u>	<u>5,992</u>	<u>801</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	2,639		0	2,639	S_CUSTMM&RCOM	0	0	71	16	0
Land Rights	471	2,557		0	2,557	S_CUSTMM&RCOM	0	0	69	15	0
Mains	475.1	340,474	S_CROSSBORE-PL	2,042	338,432	SERVREPLCOSTS	0	0	9,217	2,008	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	44,614		0	44,614	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		1,677,982		2,042	1,675,940		286	44	46,401	10,340	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		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	2,639		0	2,639	S_CUSTMM&RCOM	0	0	0	0	0	0
Land Rights	471	2,557		0	2,557	S_CUSTMM&RCOM	0	0	0	0	0	0
Mains	475.1	340,474	S_CROSSBORE-PL	2,042	338,432	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	44,614		0	44,614	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		1,677,982		2,042	1,675,940		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
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	2,639		0	2,639	S_CUSTMM&RCOM	0	0	0	0	0
Land Rights	471	2,557		0	2,557	S_CUSTMM&RCOM	0	0	0	0	0
Mains	475.1	340,474	S_CROSSBORE-PL	2,042	338,432	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	44,614		0	44,614	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>1,677,982</u>		<u>2,042</u>	<u>1,675,940</u>		<u>0</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	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	896		0	896	N_CUSTMM&RCOM	0	0	0
Land Rights	471	2,065		0	2,065	N_CUSTMM&RCOM	0	0	0
Mains- Grid	475.1	153,699	N_CROSSBORE-PL	760	152,939	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	13,949		0	13,949	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>759,473</u>		<u>13,251</u>	<u>746,222</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>4,211</u>		<u>0</u>	<u>4,211</u>	INDIR_I_DIST	<u>2,683</u>	<u>83</u>	<u>13</u>
H. GENERAL PLANT									
Land	480	296		0	296	INDIR_I&II_DIST	194	6	2
Structures & Improvements	482	21,262		0	21,262	INDIR_I&II_DIST	13,913	437	111
Furniture and Equipment	483	53,583		0	53,583	INDIR_I&II_DIST	35,063	1,102	281
Transportation Equipment	484	20,351		0	20,351	INDIR_I&II_DIST	13,317	419	107
Construction Equipment	485/6	23,207		0	23,207	INDIR_I&II_DIST	15,186	477	122
Communication Equipment	488	7,400		0	7,400	AVECUST	5,647	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>126,100</u>		<u>0</u>	<u>126,100</u>		<u>83,320</u>	<u>2,478</u>	<u>623</u>
TOTAL GROSS PLANT IN SERVICE		<u>2,567,767</u>		<u>15,293</u>	<u>2,552,473</u>		<u>1,636,742</u>	<u>49,454</u>	<u>7,942</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	896	N_CROSSBORE-PL	0	896	N_CUSTMM&RCOM	0	0	0	0
Land Rights	471	2,065		0	2,065	N_CUSTMM&RCOM	0	0	0	0
Mains- Grid	475.1	153,699		760	152,939	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	13,949		0	13,949	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>759,473</u>		<u>13,251</u>	<u>746,222</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>4,211</u>		<u>0</u>	<u>4,211</u>	INDIR_I_DIST	<u>0</u>	<u>14</u>	<u>10</u>	<u>1</u>
H. GENERAL PLANT										
Land	480	296		0	296	INDIR_I&II_DIST	0	2	1	0
Structures & Improvements	482	21,262		0	21,262	INDIR_I&II_DIST	16	109	37	7
Furniture and Equipment	483	53,583		0	53,583	INDIR_I&II_DIST	39	274	94	18
Transportation Equipment	484	20,351		0	20,351	INDIR_I&II_DIST	15	104	36	7
Construction Equipment	485/6	23,207		0	23,207	INDIR_I&II_DIST	17	119	41	8
Communication Equipment	488	7,400		0	7,400	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>126,100</u>		<u>0</u>	<u>126,100</u>		<u>87</u>	<u>607</u>	<u>208</u>	<u>40</u>
TOTAL GROSS PLANT IN SERVICE		<u>2,567,767</u>		<u>15,293</u>	<u>2,552,473</u>		<u>176</u>	<u>8,598</u>	<u>6,211</u>	<u>843</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
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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	896	N_CROSSBORE-PL	0	896	N_CUSTMM&RCOM	0	0	0	0	0
Land Rights	471	2,065		0	2,065	N_CUSTMM&RCOM	0	0	0	0	0
Mains- Grid	475.1	153,699		760	152,939	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	13,949		0	13,949	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		759,473		13,251	746,222		0	0	0	0	0
G. INTANGIBLE PLANT	401/402	4,211		0	4,211	INDIR_I_DIST	1	0	80	18	2
H. GENERAL PLANT											
Land	480	296		0	296	INDIR_I&II_DIST	0	0	4	1	0
Structures & Improvements	482	21,262		0	21,262	INDIR_I&II_DIST	4	2	313	100	13
Furniture and Equipment	483	53,583		0	53,583	INDIR_I&II_DIST	10	6	789	251	32
Transportation Equipment	484	20,351		0	20,351	INDIR_I&II_DIST	4	2	300	95	12
Construction Equipment	485/6	23,207		0	23,207	INDIR_I&II_DIST	4	3	342	109	14
Communication Equipment	488	7,400		0	7,400	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		126,100		0	126,100		22	13	1,747	556	70
TOTAL GROSS PLANT IN SERVICE		2,567,767		15,293	2,552,473		308	57	48,229	10,913	1,188
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	896	N_CROSSBORE-PL	0	896	N_CUSTMM&RCOM	0	0	0	0	0	0
Land Rights	471	2,065		0	2,065	N_CUSTMM&RCOM	0	0	0	0	0	0
Mains- Grid	475.1	153,699		760	152,939	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	13,949		0	13,949	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		759,473		13,251	746,222		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	4,211		0	4,211	INDIR_I_DIST	0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	296		0	296	INDIR_I&II_DIST	0	0	0	0	0	0
Structures & Improvements	482	21,262		0	21,262	INDIR_I&II_DIST	0	0	0	0	0	0
Furniture and Equipment	483	53,583		0	53,583	INDIR_I&II_DIST	0	0	0	0	0	0
Transportation Equipment	484	20,351		0	20,351	INDIR_I&II_DIST	0	0	0	0	0	0
Construction Equipment	485/6	23,207		0	23,207	INDIR_I&II_DIST	0	0	0	0	0	0
Communication Equipment	488	7,400		0	7,400	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		126,100		0	126,100		0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		2,567,767		15,293	2,552,473		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 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	896	N_CROSSBORE-PL	0	896	N_CUSTMM&RCOM	890	6	0	0	0
Land Rights	471	2,065		0	2,065	N_CUSTMM&RCOM	2,052	13	0	0	0
Mains- Grid	475.1	153,699		760	152,939	N_ACEXLGIND	152,720	979	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	13,949		0	13,949	N_CUSTMM&RCOM	13,860	89	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		759,473		13,251	746,222		701,331	23,571	15,224	4,367	14,979
G. INTANGIBLE PLANT	401/402	4,211		0	4,211	INDIR_I_DIST	1,198	44	28	8	28
H. GENERAL PLANT											
Land	480	296		0	296	INDIR_I&II_DIST	79	3	2	1	2
Structures & Improvements	482	21,262		0	21,262	INDIR_I&II_DIST	5,671	185	142	52	149
Furniture and Equipment	483	53,583		0	53,583	INDIR_I&II_DIST	14,292	467	358	132	376
Transportation Equipment	484	20,351		0	20,351	INDIR_I&II_DIST	5,428	177	136	50	143
Construction Equipment	485/6	23,207		0	23,207	INDIR_I&II_DIST	6,190	202	155	57	163
Communication Equipment	488	7,400		0	7,400	AVECUST	1,703	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		126,100		0	126,100		33,363	1,045	793	292	834
TOTAL GROSS PLANT IN SERVICE		2,567,767		15,293	2,552,473		735,892	24,660	16,046	4,668	15,841
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
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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	485		0	485	S_CUSTMM&RCOM	454	11	1
Mains	475.1	168,908	S_CROSSBORE-PLAD	55	168,853	SERVREPLCOSTS	157,984	3,724	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	13,260		0	13,260	S_CUSTMM&RCOM	12,407	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>721,574</u>		<u>55</u>	<u>721,519</u>		<u>667,834</u>	<u>19,637</u>	<u>2,994</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	674		0	674	N_CUSTMM&RCOM	0	0	0
Mains - Grid	475.1	83,455	N_CROSSBORE-PLAD	22	83,433	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	3,820		0	3,820	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>329,185</u>		<u>7,422</u>	<u>321,763</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>3,397</u>		<u>0</u>	<u>3,397</u>	INDIR_I_DIST	<u>2,164</u>	<u>67</u>	<u>11</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	5,923		0	5,923	INDIR_I&II_DIST	3,876	122	31
Furniture and Equipment	483	33,038		0	33,038	INDIR_I&II_DIST	21,619	680	173
Transportation Equipment	484	6,697		0	6,697	INDIR_I&II_DIST	4,382	138	35
Construction Equipment	485/6	8,630		0	8,630	INDIR_I&II_DIST	5,647	178	45
Communication Equipment	488	3,778		0	3,778	AVECUST	2,883	18	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>58,066</u>		<u>0</u>	<u>58,066</u>		<u>38,407</u>	<u>1,135</u>	<u>285</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>1,112,222</u></u>		<u><u>7,477</u></u>	<u><u>1,104,745</u></u>		<u><u>708,405</u></u>	<u><u>20,839</u></u>	<u><u>3,289</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	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	168,908	S_CROSSBORE-PLAD	55	168,853	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	13,260		0	13,260	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>721,574</u>		<u>55</u>	<u>721,519</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	674		0	674	N_CUSTMM&RCOM	0	0	0	0
Mains - Grid	475.1	83,455	N_CROSSBORE-PLAD	22	83,433	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	3,820		0	3,820	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>329,185</u>		<u>7,422</u>	<u>321,763</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>3,397</u>		<u>0</u>	<u>3,397</u>	INDIR_I_DIST	<u>0</u>	<u>12</u>	<u>8</u>	<u>1</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	5,923		0	5,923	INDIR_I&II_DIST	4	30	10	2
Furniture and Equipment	483	33,038		0	33,038	INDIR_I&II_DIST	24	169	58	11
Transportation Equipment	484	6,697		0	6,697	INDIR_I&II_DIST	5	34	12	2
Construction Equipment	485/6	8,630		0	8,630	INDIR_I&II_DIST	6	44	15	3
Communication Equipment	488	3,778		0	3,778	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>58,066</u>		<u>0</u>	<u>58,066</u>		<u>40</u>	<u>278</u>	<u>95</u>	<u>18</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>1,112,222</u></u>		<u><u>7,477</u></u>	<u><u>1,104,745</u></u>		<u><u>75</u></u>	<u><u>3,556</u></u>	<u><u>2,663</u></u>	<u><u>360</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	168,908	S_CROSSBORE-PLAD	55	168,853	SERVREPLCOSTS	0	0	4,599	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	13,260		0	13,260	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>721,574</u>		<u>55</u>	<u>721,519</u>		<u>107</u>	<u>16</u>	<u>19,936</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	674		0	674	N_CUSTMM&RCOM	0	0	0	0	0
Mains - Grid	475.1	83,455	N_CROSSBORE-PLAD	22	83,433	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	3,820		0	3,820	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>329,185</u>		<u>7,422</u>	<u>321,763</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>3,397</u>		<u>0</u>	<u>3,397</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	5,923		0	5,923	INDIR_I&II_DIST	1	1	87	28	4
Furniture and Equipment	483	33,038		0	33,038	INDIR_I&II_DIST	6	4	486	155	20
Transportation Equipment	484	6,697		0	6,697	INDIR_I&II_DIST	1	1	99	31	4
Construction Equipment	485/6	8,630		0	8,630	INDIR_I&II_DIST	2	1	127	40	5
Communication Equipment	488	3,778		0	3,778	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>58,066</u>		<u>0</u>	<u>58,066</u>		<u>10</u>	<u>6</u>	<u>799</u>	<u>254</u>	<u>32</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,112,222</u>		<u>7,477</u>	<u>1,104,745</u>		<u>118</u>	<u>22</u>	<u>20,799</u>	<u>4,698</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	168,908	S_CROSSBORE-PLAD	55	168,853	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	13,260		0	13,260	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>721,574</u>		<u>55</u>	<u>721,519</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	674		0	674	N_CUSTMM&RCOM	0	0	0	0	0	0
Mains - Grid	475.1	83,455	N_CROSSBORE-PLAD	22	83,433	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	3,820		0	3,820	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>329,185</u>		<u>7,422</u>	<u>321,763</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>3,397</u>		<u>0</u>	<u>3,397</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	5,923		0	5,923	INDIR_I&II_DIST	0	0	0	0	0	0
Furniture and Equipment	483	33,038		0	33,038	INDIR_I&II_DIST	0	0	0	0	0	0
Transportation Equipment	484	6,697		0	6,697	INDIR_I&II_DIST	0	0	0	0	0	0
Construction Equipment	485/6	8,630		0	8,630	INDIR_I&II_DIST	0	0	0	0	0	0
Communication Equipment	488	3,778		0	3,778	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>58,066</u>		<u>0</u>	<u>58,066</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>1,112,222</u>		<u>7,477</u>	<u>1,104,745</u>		<u>0</u>	<u>0</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	168,908	S_CROSSBORE-PLAD	55	168,853	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	13,260		0	13,260	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>721,574</u>		<u>55</u>	<u>721,519</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	674		0	674	N_CUSTMM&RCOM	669	4	0	0	0
Mains - Grid	475.1	83,455	N_CROSSBORE-PLAD	22	83,433	N_ACXLGIND	82,923	532	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	3,820		0	3,820	N_CUSTMM&RCOM	3,796	24	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>329,185</u>		<u>7,422</u>	<u>321,763</u>		<u>306,637</u>	<u>9,148</u>	<u>5,901</u>	<u>1,693</u>	<u>5,806</u>
G. INTANGIBLE PLANT	401/402	3,397		0	3,397	INDIR_I_DIST	966	35	23	7	22
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	5,923		0	5,923	INDIR_I&II_DIST	1,580	52	40	15	42
Furniture and Equipment	483	33,038		0	33,038	INDIR_I&II_DIST	8,812	288	221	81	232
Transportation Equipment	484	6,697		0	6,697	INDIR_I&II_DIST	1,786	58	45	16	47
Construction Equipment	485/6	8,630		0	8,630	INDIR_I&II_DIST	2,302	75	58	21	61
Communication Equipment	488	3,778		0	3,778	AVECUST	870	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>58,066</u>		<u>0</u>	<u>58,066</u>		<u>15,349</u>	<u>478</u>	<u>363</u>	<u>134</u>	<u>382</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,112,222</u>		<u>7,477</u>	<u>1,104,745</u>		<u>322,952</u>	<u>9,662</u>	<u>6,287</u>	<u>1,833</u>	<u>6,210</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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		10,447		0	10,447	INDIR_II_DIST	7,017	225	77
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		11,976		0	11,976	INDIR_I_DIST	7,629	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		(32,190)		0	(32,190)	INDIR_I_DIST	(20,506)	(631)	(100)
Other		0		0	0		0	0	0
Subtotal		<u>(7,763)</u>		<u>0</u>	<u>(7,763)</u>		<u>(4,583)</u>	<u>(132)</u>	<u>21</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(16,526)</u>		<u>0</u>	<u>(16,526)</u>	S_DISTBASE-3	<u>(15,259)</u>	<u>(470)</u>	<u>(76)</u>
TOTAL RATE BASE		<u>1,431,256</u>		<u>7,816</u>	<u>1,423,440</u>		<u>908,495</u>	<u>28,012</u>	<u>4,597</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%
Return on Rate Base		111,748		0	111,748		70,932	2,187	359
Income Taxes		15,180		0	15,180	DISTBASE-3	9,635	297	49
Capital Taxes		0		0	0		0	0	0
Property Tax		18,676		0	18,676	DISTPROTAX-3	12,553	297	38
Subtotal		<u>145,604</u>		<u>0</u>	<u>145,604</u>		<u>93,121</u>	<u>2,781</u>	<u>445</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(3,597)</u>		<u>0</u>	<u>(3,597)</u>	S_DISTBASE-3	<u>(3,322)</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)		47,497					43,712	1,424	234
Distribution Plant (Northern Ontario)		22,065					0	0	0
Intangible Plant		101					65	2	0
General Plant		16,711					10,989	336	85
Subtotal		<u>86,376</u>					<u>54,765</u>	<u>1,762</u>	<u>319</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
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
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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		10,447		0	10,447	INDIR_II_DIST	15	71	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		11,976		0	11,976	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		(32,190)		0	(32,190)	INDIR_I_DIST	(1)	(109)	(79)	(11)
Other		0		0	0		0	0	0	0
Subtotal		<u>(7,763)</u>		<u>0</u>	<u>(7,763)</u>		<u>14</u>	<u>10</u>	<u>(34)</u>	<u>(2)</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(16,526)</u>		<u>0</u>	<u>(16,526)</u>	S_DISTBASE-3	<u>(2)</u>	<u>(83)</u>	<u>(58)</u>	<u>(8)</u>
TOTAL RATE BASE										
		<u>1,431,256</u>		<u>7,816</u>	<u>1,423,440</u>		<u>113</u>	<u>4,969</u>	<u>3,455</u>	<u>473</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%
Return on Rate Base		111,748		0	111,748		9	388	270	37
Income Taxes		15,180		0	15,180	DISTBASE-3	1	53	37	5
Capital Taxes		0		0	0		0	0	0	0
Property Tax		18,676		0	18,676	DISTPROTAX-3	1	41	45	6
Subtotal		<u>145,604</u>		<u>0</u>	<u>145,604</u>		<u>11</u>	<u>481</u>	<u>351</u>	<u>48</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(3,597)</u>		<u>0</u>	<u>(3,597)</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)		47,497		3			255	173	24	
Distribution Plant (Northern Ontario)		22,065		0			0	0	0	0
Intangible Plant		101		0			0	0	0	0
General Plant		16,711		12			83	28	6	
Subtotal		<u>86,376</u>		<u>15</u>			<u>339</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	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
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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		10,447		0	10,447	INDIR_II_DIST	2	2	109	53	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		11,976		0	11,976	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		(32,190)		0	(32,190)	INDIR_I_DIST	(4)	(1)	(613)	(137)	(16)
Other		0		0	0		0	0	0	0	0
Subtotal		<u>(7,763)</u>		<u>0</u>	<u>(7,763)</u>		<u>0</u>	<u>2</u>	<u>(238)</u>	<u>(24)</u>	<u>(2)</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(16,526)</u>		<u>0</u>	<u>(16,526)</u>	S_DISTBASE-3	<u>(3)</u>	<u>(1)</u>	<u>(451)</u>	<u>(102)</u>	<u>(12)</u>
TOTAL RATE BASE											
		<u>1,431,256</u>		<u>7,816</u>	<u>1,423,440</u>		<u>188</u>	<u>35</u>	<u>26,740</u>	<u>6,089</u>	<u>721</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		111,748		0	111,748		15	3	2,088	475	56
Income Taxes		15,180		0	15,180	DISTBASE-3	2	0	284	65	8
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		18,676		0	18,676	DISTPROTAX-3	0	0	363	80	0
Subtotal		<u>145,604</u>		<u>0</u>	<u>145,604</u>		<u>17</u>	<u>3</u>	<u>2,734</u>	<u>620</u>	<u>64</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(3,597)</u>		<u>0</u>	<u>(3,597)</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)		47,497					11	2	1,321	297	42
Distribution Plant (Northern Ontario)		22,065					0	0	0	0	0
Intangible Plant		101					0	0	2	0	0
General Plant		16,711					3	2	239	76	10
Subtotal		<u>86,376</u>					<u>14</u>	<u>3</u>	<u>1,562</u>	<u>373</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	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		10,447		0	10,447	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		11,976		0	11,976	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		(32,190)		0	(32,190)	INDIR_I_DIST	0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>(7,763)</u>		<u>0</u>	<u>(7,763)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(16,526)</u>		<u>0</u>	<u>(16,526)</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>1,431,256</u>		<u>7,816</u>	<u>1,423,440</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		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		111,748		0	111,748		0	0	0	0	0	0
Income Taxes		15,180		0	15,180	DISTBASE-3	0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		18,676		0	18,676	DISTPROTAX-3	0	0	0	0	0	0
Subtotal		<u>145,604</u>		<u>0</u>	<u>145,604</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>(3,597)</u>		<u>0</u>	<u>(3,597)</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
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)		47,497					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		22,065					0	0	0	0	0	0
Intangible Plant		101					0	0	0	0	0	0
General Plant		16,711					0	0	0	0	0	0
Subtotal		<u>86,376</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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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
III. WORKING CAPITAL											
O&M Working Capital		10,447		0	10,447	INDIR_II_DIST	2,601	74	70	31	78
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		11,976		0	11,976	INDIR_I_DIST	3,407	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	570	21	13	4	13
Customer Deposits		(32,190)		0	(32,190)	INDIR_I_DIST	(9,158)	(334)	(216)	(62)	(212)
Other		0		0	0		0	0	0	0	0
Subtotal		<u>(7,763)</u>		<u>0</u>	<u>(7,763)</u>		<u>(2,580)</u>	<u>(115)</u>	<u>(53)</u>	<u>(4)</u>	<u>(42)</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(16,526)</u>		<u>0</u>	<u>(16,526)</u>	S_DISTBASE-3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE		<u>1,431,256</u>		<u>7,816</u>	<u>1,423,440</u>		<u>410,360</u>	<u>14,882</u>	<u>9,707</u>	<u>2,831</u>	<u>9,589</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.81%					7.81%	7.81%	7.81%	7.81%	7.81%
Return on Rate Base		111,748		0	111,748		32,040	1,162	758	221	749
Income Taxes		15,180		0	15,180	DISTBASE-3	4,352	158	103	30	102
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		18,676		0	18,676	DISTPROTAX-3	5,149	69	15	5	15
Subtotal		<u>145,604</u>		<u>0</u>	<u>145,604</u>		<u>41,541</u>	<u>1,389</u>	<u>876</u>	<u>256</u>	<u>866</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(3,597)</u>		<u>0</u>	<u>(3,597)</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)		47,497					0	0	0	0	0
Distribution Plant (Northern Ontario)		22,065					20,257	750	466	134	459
Intangible Plant		101					29	1	1	0	1
General Plant		16,711					4,439	142	108	40	114
Subtotal		<u>86,376</u>					<u>24,725</u>	<u>893</u>	<u>575</u>	<u>174</u>	<u>573</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>

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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
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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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(\$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>

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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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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	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	10,390	S_CROSSBORE-OM	1,431	8,958	SERVREPLCOSTS	9,801	207	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	5,237		0	5,237	SERVREPLCOSTS	4,898	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		29,395		1,431	27,964		27,647	812	89

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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	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	10,390	S_CROSSBORE-OM	1,431	8,958	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	5,237		0	5,237	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		29,395		1,431	27,964		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	10,390	S_CROSSBORE-OM	1,431	8,958	SERVREPLCOSTS	0	0	244	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	5,237		0	5,237	SERVREPLCOSTS	0	0	143	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		29,395		1,431	27,964		4	1	532	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	10,390	S_CROSSBORE-OM	1,431	8,958	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	5,237		0	5,237	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		29,395		1,431	27,964		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	10,390	S_CROSSBORE-OM	1,431	8,958	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	5,237		0	5,237	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		29,395		1,431	27,964		0	0	0	0	0

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)									
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	4,026	N_CROSSBORE-OM	432	3,594	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	2,297		0	2,297	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>13,103</u>		<u>432</u>	<u>12,671</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	15,594		0	15,594	DISTCUSTPT	9,921	300	47
Other	688	234		0	234	DISTCUSTPT	149	5	1
Scada	684	607		0	607	DISTCUSTPT	386	12	2
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>16,435</u>		<u>0</u>	<u>16,435</u>		<u>10,456</u>	<u>316</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	354		0	354	DCUSTSALEOTHER	73	50	42
Subtotal		<u>6,701</u>		<u>71</u>	<u>6,630</u>		<u>2,111</u>	<u>854</u>	<u>597</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	4,026	N_CROSSBORE-OM	432	3,594	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	2,297		0	2,297	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		13,103		432	12,671		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	15,594		0	15,594	DISTCUSTPT	1	51	38	5
Other	688	234		0	234	DISTCUSTPT	0	1	1	0
Scada	684	607		0	607	DISTCUSTPT	0	2	1	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		16,435		0	16,435		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	354		0	354	DCUSTSALEOTHER	10	36	1	2
Subtotal		6,701		71	6,630		145	525	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	4,026	N_CROSSBORE-OM	432	3,594	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	2,297		0	2,297	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		13,103		432	12,671		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	15,594		0	15,594	DISTCUSTPT	2	0	297	66	7
Other	688	234		0	234	DISTCUSTPT	0	0	4	1	0
Scada	684	607		0	607	DISTCUSTPT	0	0	12	3	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		16,435		0	16,435		2	0	313	70	8
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	354		0	354	DCUSTSALEOTHER	0	1	22	29	0
Subtotal		6,701		71	6,630		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	4,026	N_CROSSBORE-OM	432	3,594	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	2,297		0	2,297	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		13,103		432	12,671		0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	15,594		0	15,594	DISTCUSTPT	0	0	0	0	0	0
Other	688	234		0	234	DISTCUSTPT	0	0	0	0	0	0
Scada	684	607		0	607	DISTCUSTPT	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		16,435		0	16,435		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	354		0	354	DCUSTSALEOTHER	0	0	0	0	0	0
Subtotal		6,701		71	6,630		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	4,026	N_CROSSBORE-OM	432	3,594	N_ACEXLGIND	4,000	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	2,297		0	2,297	N_ACEXLGIND	2,283	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		13,103		432	12,671		12,127	350	276	79	271
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	15,594		0	15,594	DISTCUSTPT	4,487	151	97	28	96
Other	688	234		0	234	DISTCUSTPT	67	2	1	0	1
Scada	684	607		0	607	DISTCUSTPT	175	6	4	1	4
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		16,435		0	16,435		4,729	159	103	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	354		0	354	DCUSTSALEOTHER	22	1	23	16	28
Subtotal		6,701		71	6,630		634	81	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	LRGINDBILLS	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	54,631		0	54,631	DISTO&MEXP-3	36,772	1,157	392
Special Services	722	557		0	557	DISTO&MEXP-3	375	12	4
Insurance	723	5,627		0	5,627	DISTO&MEXP-3	3,787	119	40
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	31,986		0	31,986	DISTLABOR-3	21,231	751	273
Other Admin & General Expenses	728	1,255		0	1,255	DISTO&MEXP-3	844	27	9
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>94,056</u>		<u>0</u>	<u>94,056</u>		<u>63,011</u>	<u>2,066</u>	<u>719</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		213,323		2,294	211,029		143,290	4,593	1,575
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>213,323</u>		<u>2,294</u>	<u>211,029</u>		<u>143,290</u>	<u>4,593</u>	<u>1,575</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	54,631		0	54,631	DISTO&MEXP-3	75	363	56	18
Special Services	722	557		0	557	DISTO&MEXP-3	1	4	1	0
Insurance	723	5,627		0	5,627	DISTO&MEXP-3	8	37	6	2
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	31,986		0	31,986	DISTLABOR-3	55	251	36	13
Other Admin & General Expenses	728	1,255		0	1,255	DISTO&MEXP-3	2	8	1	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>94,056</u>		<u>0</u>	<u>94,056</u>		<u>140</u>	<u>664</u>	<u>99</u>	<u>34</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		213,323		2,294	211,029		305	1,457	222	74
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>213,323</u>		<u>2,294</u>	<u>211,029</u>		<u>305</u>	<u>1,457</u>	<u>222</u>	<u>74</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	54,631		0	54,631	DISTO&MEXP-3	12	10	559	270	36
Special Services	722	557		0	557	DISTO&MEXP-3	0	0	6	3	0
Insurance	723	5,627		0	5,627	DISTO&MEXP-3	1	1	58	28	4
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	31,986		0	31,986	DISTLABOR-3	9	8	362	194	28
Other Admin & General Expenses	728	1,255		0	1,255	DISTO&MEXP-3	0	0	13	6	1
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>94,056</u>		<u>0</u>	<u>94,056</u>		<u>24</u>	<u>19</u>	<u>997</u>	<u>501</u>	<u>69</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		213,323		2,294	211,029		51	42	2,219	1,091	146
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>213,323</u>		<u>2,294</u>	<u>211,029</u>		<u>51</u>	<u>42</u>	<u>2,219</u>	<u>1,091</u>	<u>146</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	54,631		0	54,631	DISTO&MEXP-3	0	0	0	0	0	0
Special Services	722	557		0	557	DISTO&MEXP-3	0	0	0	0	0	0
Insurance	723	5,627		0	5,627	DISTO&MEXP-3	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	31,986		0	31,986	DISTLABOR-3	0	0	0	0	0	0
Other Admin & General Expenses	728	1,255		0	1,255	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>94,056</u>		<u>0</u>	<u>94,056</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		213,323		2,294	211,029		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>213,323</u>		<u>2,294</u>	<u>211,029</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	LRGINDBILLS	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	54,631		0	54,631	DISTO&MEXP-3	13,622	383	351	157	394
Special Services	722	557		0	557	DISTO&MEXP-3	139	4	4	2	4
Insurance	723	5,627		0	5,627	DISTO&MEXP-3	1,403	39	36	16	41
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	31,986		0	31,986	DISTLABOR-3	7,890	231	255	117	282
Other Admin & General Expenses	728	1,255		0	1,255	DISTO&MEXP-3	313	9	8	4	9
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>94,056</u>		<u>0</u>	<u>94,056</u>		<u>23,367</u>	<u>666</u>	<u>654</u>	<u>296</u>	<u>730</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		213,323		2,294	211,029		53,107	1,503	1,420	639	1,589
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>213,323</u>		<u>2,294</u>	<u>211,029</u>		<u>53,107</u>	<u>1,503</u>	<u>1,420</u>	<u>639</u>	<u>1,589</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 PRODLABOR-1%	INT 1,736	1,118 64.41%	185 10.65%	8 0.49%	0 0.01%	7 0.40%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODLABOR-2 PRODLABOR-2%	INT 3,660	919 25.12%	193 5.28%	424 11.58%	119 3.26%	445 12.17%	12 0.34%	8 0.22%	14 0.38%	3 0.08%
DISTLABOR-1 DISTLABOR-1%	INT 25,788	8,179 31.71%	2,879 11.16%	983 3.81%	38 0.15%	1,482 5.75%	390 1.51%	10 0.04%	0 0.00%	0 0.00%
DISTLABOR-3 DISTLABOR-3%	INT 87,365	57,989 66.38%	2,052 2.35%	746 0.85%	149 0.17%	685 0.78%	97 0.11%	36 0.04%	26 0.03%	21 0.02%
PRODPROTAX-2 PRODPROTAX-2%	INT 10	3 27.79%	1 10.45%	1 9.62%	0 2.71%	1 10.11%	0 0.28%	0 0.18%	0 0.31%	0 0.07%
STORDEHYXPROTAX-1 STORDEHYXPROTAX-1%	INT 1,038	370 35.61%	126 12.10%	32 3.12%	0 0.01%	0 0.00%	11 1.08%	0 0.00%	2 0.19%	0 0.02%
STORDEHYXPROTAX-3 STORDEHYXPROTAX-3%	INT 288	103 35.91%	35 12.27%	5 1.75%	0 0.00%	7 2.58%	2 0.71%	0 0.00%	1 0.33%	0 0.00%
OTHERTRANSPROTAX-1 OTHERTRANSPROTAX-1%	INT 4,255	1,803 42.38%	607 14.26%	196 4.59%	3 0.07%	0 0.00%	71 1.66%	0 0.00%	23 0.53%	1 0.02%
DISTPROTAX-1 DISTPROTAX-1%	INT 19,898	7,069 35.53%	2,378 11.95%	671 3.37%	12 0.06%	924 4.65%	144 0.72%	0 0.00%	0 0.00%	0 0.00%
DISTPROTAX-3 DISTPROTAX-3%	INT 18,676	12,553 67.21%	297 1.59%	38 0.20%	1 0.00%	41 0.22%	45 0.24%	6 0.03%	0 0.00%	0 0.00%
OTHERTRANSPT-1 OTHERTRANSPT-1%	INT 354,249	149,800 42.29%	50,397 14.23%	16,242 4.58%	264 0.07%	0 0.00%	5,884 1.66%	0 0.00%	1,890 0.53%	57 0.02%
PRODBASE-1 PRODBASE-1%	INT 2,204	1,415 64.19%	234 10.61%	11 0.49%	0 0.01%	9 0.40%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODBASE-2 PRODBASE-2%	INT (42,250)	(32,137) 76.07%	(112) 0.27%	247 (0.58%)	70 (0.17%)	258 (0.61%)	6 (0.01%)	5 (0.01%)	8 (0.02%)	2 0.00%
PRODBASE-3 PRODBASE-3%	INT 127	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%
STORDEHYXBASE-1 STORDEHYXBASE-1%	INT 121,251	43,178 35.61%	14,671 12.10%	3,785 3.12%	14 0.01%	0 0.00%	1,313 1.08%	0 0.00%	226 0.19%	25 0.02%
STORDEHYXBASE-3 STORDEHYXBASE-3%	INT 236,331	111,352 47.12%	38,050 16.10%	5,424 2.30%	3 0.00%	7,988 3.38%	2,193 0.93%	0 0.00%	1,012 0.43%	11 0.00%
OTHERTRANSBASE-1 OTHERTRANSBASE-1%	INT 229,832	97,203 42.29%	32,702 14.23%	10,539 4.59%	172 0.07%	0 0.00%	3,818 1.66%	0 0.00%	1,226 0.53%	37 0.02%
DISTBASE-1 DISTBASE-1%	INT 747,191	240,532 32.19%	80,949 10.83%	22,889 3.06%	429 0.06%	31,537 4.22%	4,948 0.66%	2 0.00%	0 0.00%	0 0.00%
DISTBASE-3 DISTBASE-3%	INT 1,431,256	908,495 63.48%	28,012 1.96%	4,597 0.32%	113 0.01%	4,969 0.35%	3,455 0.24%	473 0.03%	188 0.01%	35 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%	1,736	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODLABOR-2	INT	286	94	12	0	0	0	0	0	0
PRODLABOR-2%	3,660	7.80%	2.56%	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLABOR-1	INT	1,886	217	0	0	0	0	0	0	0
DISTLABOR-1%	25,788	7.31%	0.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLABOR-3	INT	987	531	78	0	0	0	0	0	0
DISTLABOR-3%	87,365	1.13%	0.61%	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	6.41%	2.12%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYXPROTAX-1	INT	186	0	36	88	0	0	0	0	0
STORDEHYXPROTAX-1%	1,038	17.90%	0.00%	3.48%	8.46%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYXPROTAX-3	INT	34	0	10	41	0	0	0	0	0
STORDEHYXPROTAX-3%	288	11.83%	0.00%	3.37%	14.34%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHERTRANSPROTAX-1	INT	1,394	0	158	0	0	0	0	1	0
OTHERTRANSPROTAX-1%	4,255	32.76%	0.00%	3.71%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%
DISTPROTAX-1	INT	710	233	0	0	0	0	0	0	0
DISTPROTAX-1%	19,898	3.57%	1.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPROTAX-3	INT	363	80	0	0	0	0	0	0	0
DISTPROTAX-3%	18,676	1.94%	0.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHERTRANSPPT-1	INT	115,792	0	13,099	0	0	0	0	799	26
OTHERTRANSPPT-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%	2,204	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODBASE-2	INT	172	55	8	0	0	0	0	0	0
PRODBASE-2%	(42,250)	(0.41%)	(0.13%)	(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	21,708	0	4,222	10,262	0	0	0	0	0
STORDEHYXBASE-1%	121,251	17.90%	0.00%	3.48%	8.46%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYXBASE-3	INT	7,158	0	2,041	8,679	0	0	0	0	0
STORDEHYXBASE-3%	236,331	3.03%	0.00%	0.86%	3.67%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHERTRANSBASE-1	INT	75,136	0	8,500	0	0	0	0	485	15
OTHERTRANSBASE-1%	229,832	32.69%	0.00%	3.70%	0.00%	0.00%	0.00%	0.00%	0.21%	0.01%
DISTBASE-1	INT	24,373	7,900	0	0	0	0	0	0	0
DISTBASE-1%	747,191	3.26%	1.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTBASE-3	INT	26,740	6,089	721	0	0	0	0	0	0
DISTBASE-3%	1,431,256	1.87%	0.43%	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	Wholesale Transportation <u>Service</u> R77
PRODLABOR-1 PRODLABOR-1%	INT 1,736	313 18.03%	76 4.38%	7 0.39%	0 0.00%	22 1.24%	0 0.00%
PRODLABOR-2 PRODLABOR-2%	INT 3,660	567 15.48%	35 0.95%	297 8.12%	91 2.49%	141 3.84%	0 0.00%
DISTLABOR-1 DISTLABOR-1%	INT 25,788	4,495 17.43%	1,454 5.64%	1,569 6.09%	1,901 7.37%	307 1.19%	0 0.00%
DISTLABOR-3 DISTLABOR-3%	INT 87,365	21,550 24.67%	631 0.72%	696 0.80%	320 0.37%	771 0.88%	0 0.00%
PRODPROTAX-2 PRODPROTAX-2%	INT 10	1 14.68%	0 1.89%	1 7.37%	0 2.26%	0 3.49%	0 0.00%
STORDEHYXPROTAX-1 STORDEHYXPROTAX-1%	INT 1,038	140 13.45%	37 3.56%	10 0.94%	1 0.07%	0 0.00%	0 0.00%
STORDEHYXPROTAX-3 STORDEHYXPROTAX-3%	INT 288	36 12.62%	10 3.34%	3 0.88%	0 0.06%	0 0.00%	0 0.00%
OTHERTRANSPROTAX-1 OTHERTRANSPROTAX-1%	INT 4,255	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTPROTAX-1 DISTPROTAX-1%	INT 19,898	4,077 20.49%	1,334 6.70%	1,088 5.47%	960 4.83%	296 1.49%	0 0.00%
DISTPROTAX-3 DISTPROTAX-3%	INT 18,676	5,149 27.57%	69 0.37%	15 0.08%	5 0.02%	15 0.08%	0 0.00%
OTHERTRANSPT-1 OTHERTRANSPT-1%	INT 354,249	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODBASE-1 PRODBASE-1%	INT 2,204	402 18.23%	98 4.43%	9 0.40%	0 0.00%	28 1.26%	0 0.00%
PRODBASE-2 PRODBASE-2%	INT (42,250)	(11,103) 26.28%	(65) 0.15%	189 (0.45%)	58 (0.14%)	90 (0.21%)	0 0.00%
PRODBASE-3 PRODBASE-3%	INT 127	84 66.12%	29 23.07%	10 8.09%	0 0.00%	3 2.72%	0 0.00%
STORDEHYXBASE-1 STORDEHYXBASE-1%	INT 121,251	16,312 13.45%	4,318 3.56%	1,137 0.94%	79 0.07%	0 0.00%	0 0.00%
STORDEHYXBASE-3 STORDEHYXBASE-3%	INT 236,331	39,143 16.56%	10,362 4.38%	2,727 1.15%	190 0.08%	0 0.00%	0 0.00%
OTHERTRANSBASE-1 OTHERTRANSBASE-1%	INT 229,832	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTBASE-1 DISTBASE-1%	INT 747,191	156,027 20.88%	50,826 6.80%	58,101 7.78%	53,585 7.17%	15,094 2.02%	0 0.00%
DISTBASE-3 DISTBASE-3%	INT 1,431,256	410,360 28.67%	14,882 1.04%	9,707 0.68%	2,831 0.20%	9,589 0.67%	0 0.00%

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 PRODCOG-2%	INT 5,531	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%
PRODCOG-3 PRODCOG-3%	INT 72,158	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%
PRODO&MEXP-1 PRODO&MEXP-1%	INT 3,329	2,144 64.41%	354 10.65%	16 0.49%	0 0.01%	13 0.40%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODO&MEXP-2 PRODO&MEXP-2%	INT 5,022	1,486 29.60%	658 13.10%	432 8.60%	121 2.41%	455 9.06%	14 0.27%	8 0.16%	14 0.29%	3 0.06%
DISTO&MEXP-1 DISTO&MEXP-1%	INT 57,956	18,575 32.05%	6,631 11.44%	2,383 4.11%	103 0.18%	3,665 6.32%	1,047 1.81%	29 0.05%	0 0.00%	0 0.00%
DISTO&MEXP-3 DISTO&MEXP-3%	INT 119,267	80,279 67.31%	2,527 2.12%	856 0.72%	165 0.14%	793 0.67%	123 0.10%	40 0.03%	27 0.02%	23 0.02%
DEHYDEMAND DEHYDEMAND%	INT 43,064	15,335 35.61%	5,211 12.10%	1,344 3.12%	5 0.01%	0 0.00%	466 1.08%	0 0.00%	80 0.19%	9 0.02%
STORDELIVERYWC STORDELIVERYWC%	INT 39,419	15,335 38.90%	5,211 13.22%	1,344 3.41%	5 0.01%	0 0.00%	466 1.18%	0 0.00%	80 0.20%	9 0.02%
M13&M16MAINSAD M13&M16MAINSAD%	INT 7	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&M16M&RAD M13&M16M&RAD%	INT 334,381	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_I_DIST INDIR_I_DIST%	INT 1,390,318	885,669 63.70%	27,274 1.96%	4,313 0.31%	53 0.00%	4,710 0.34%	3,432 0.25%	461 0.03%	179 0.01%	27 0.00%
INDIR_II_DIST INDIR_II_DIST%	INT 213,323	143,290 67.17%	4,593 2.15%	1,575 0.74%	305 0.14%	1,457 0.68%	222 0.10%	74 0.03%	51 0.02%	42 0.02%
INDIR_I&II_DIST INDIR_I&II_DIST%	INT 1	1 65.44%	0 2.06%	0 0.52%	0 0.07%	0 0.51%	0 0.18%	0 0.03%	0 0.02%	0 0.01%
DISTCUSTACCT DISTCUSTACCT%	INT 16,857	12,864 76.31%	82 0.49%	1 0.01%	0 0.00%	1 0.01%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_DEMMMRCOM N_DEMMMRCOM%	INT 548,153	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_DEMMAINS&SER N_DEMMAINS&SER%	INT 434,463	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%
DISTDEMP DISTDEMP%	INT 1,385,151	442,591 31.95%	148,901 10.75%	42,037 3.03%	781 0.06%	57,872 4.18%	9,019 0.65%	0 0.00%	0 0.00%	0 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	Wholesale Transportation <u>Service</u> R77
PRODCOG-2 PRODCOG-2%	INT 5,531	3,836 69.35%	1,152 20.83%	295 5.33%	0 0.00%	248 4.49%	0 0.00%
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%	0 0.00%
PRODO&MEXP-1 PRODO&MEXP-1%	INT 3,329	600 18.03%	146 4.38%	13 0.39%	0 0.00%	41 1.24%	0 0.00%
PRODO&MEXP-2 PRODO&MEXP-2%	INT 5,022	716 14.26%	118 2.34%	316 6.30%	97 1.93%	150 2.98%	0 0.00%
DISTO&MEXP-1 DISTO&MEXP-1%	INT 57,956	9,306 16.06%	3,000 5.18%	3,120 5.38%	4,060 7.01%	527 0.91%	0 0.00%
DISTO&MEXP-3 DISTO&MEXP-3%	INT 119,267	29,740 24.94%	836 0.70%	766 0.64%	344 0.29%	860 0.72%	0 0.00%
DEHYDEMAND DEHYDEMAND%	INT 43,064	5,794 13.45%	1,534 3.56%	404 0.94%	28 0.07%	0 0.00%	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%	0 0.00%
M13&M16MAINSAD M13&M16MAINSAD%	INT 7	0 0.00%	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%	0 0.00%
INDIR_I_DIST INDIR_I_DIST%	INT 1,390,318	395,528 28.45%	14,428 1.04%	9,323 0.67%	2,675 0.19%	9,173 0.66%	0 0.00%
INDIR_II_DIST INDIR_II_DIST%	INT 213,323	53,107 24.90%	1,503 0.70%	1,420 0.67%	639 0.30%	1,589 0.75%	0 0.00%
INDIR_I&II_DIST INDIR_I&II_DIST%	INT 1	0 26.67%	0 0.87%	0 0.67%	0 0.25%	0 0.70%	0 0.00%
DISTCUSTACCT DISTCUSTACCT%	INT 16,857	3,880 23.02%	25 0.15%	1 0.00%	0 0.00%	1 0.00%	0 0.00%
N_DEMMMRCOM N_DEMMMRCOM%	INT 548,153	262,894 47.96%	85,862 15.66%	91,891 16.76%	83,474 15.23%	24,032 4.38%	0 0.00%
N_DEMMAINS&SER N_DEMMAINS&SER%	INT 434,463	230,380 53.03%	75,401 17.36%	59,762 13.76%	52,546 12.09%	16,374 3.77%	0 0.00%
DISTDEMP DISTDEMP%	INT 1,385,151	298,423 21.54%	97,238 7.02%	105,171 7.59%	96,571 6.97%	27,550 1.99%	0 0.00%

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Allocation Factors

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Fully Allocated Cost of Service Study for 2013
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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	Wholesale Transportation <u>Service</u> R77
N_CUSTMM&RCOM N_CUSTMM&RCOM%	INT 153,699	152,720 99.36%	979 0.64%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_CUSTMM&RCOM S_CUSTMM&RCOM%	INT 340,474	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 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%	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%	0 0.00%
METERPL METERPL%	INT 65,139	53,944 82.81%	6,166 9.47%	2,215 3.40%	635 0.98%	2,179 3.35%	0 0.00%
AVECUST AVECUST%	INT 1,387,609	319,406 23.02%	2,048 0.15%	62 0.00%	18 0.00%	61 0.00%	0 0.00%
DISTCUSTPT DISTCUSTPT%	INT 2,437,455	701,331 28.77%	23,571 0.97%	15,224 0.62%	4,367 0.18%	14,979 0.61%	0 0.00%
S_DISTBASE-3 S_DISTBASE-3%	INT 1,005,383	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORDEHYXPROTAX-4 STORDEHYXPROTAX-4%	INT 111	61 54.64%	16 14.47%	4 3.81%	0 0.27%	0 0.00%	0 0.00%
STORDEHYXBASE-4 STORDEHYXBASE-4%	INT 47,937	12,580 26.24%	3,341 6.97%	886 1.85%	61 0.13%	0 0.00%	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%	0 0.00%
INDIR_II_STOR INDIR_II_STOR%	INT 3,409	2,162 63.41%	572 16.79%	151 4.42%	10 0.31%	0 0.00%	0 0.00%
INDIR_I&II_STOR INDIR_I&II_STOR%	INT 1	0.56 56.36%	0.15 14.93%	0.04 3.93%	0.00 0.27%	0.00 0.00%	0.00 0.00%
STORDEHYXO&MEXP-4 STORDEHYXO&MEXP-4%	INT 3,409	2,162 63.41%	572 16.79%	151 4.42%	10 0.31%	0 0.00%	0 0.00%
STORDEHYXLABOR-4 STORDEHYXLABOR-4%	INT 1,558	1,037 66.55%	274 17.62%	72 4.64%	5 0.32%	0 0.00%	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%	0 0.00%
S_SUPPLYVOL S_SUPPLYVOL%	INT 2,619,282	0 0.00%	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%	0 0.00%

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Allocation Factors

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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%
STORAGEEXCESS STORAGEEXCESS%	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 7,293	0 0.00%	0 0.00%	0 0.00%	0 0.00%	296 4.06%	1,324 18.16%	5,307 72.77%	44 0.61%	93 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 28	0 0.00%	0 0.00%	0 0.00%	0 0.00%	23 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	Wholesale Transportation <u>Service</u> R77
S_CUSTM&RXRES S_CUSTM&RXRES%	INT 34,616	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%	6,705 56.96%	2,231 18.95%	640 5.44%	2,195 18.65%	0 0.00%
SUPPLYVOL SUPPLYVOL%	EXT 3,448,400	621,731 18.03%	150,962 4.38%	13,514 0.39%	0 0.00%	42,913 1.24%	0 0.00%
OTHERTRANS OTHERTRANS%	EXT 67,745	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTDEMAND DISTDEMAND%	EXT 49,319	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORAGEEXCESS STORAGEEXCESS%	EXT 2,396,632	302,547 12.62%	80,088 3.34%	21,081 0.88%	1,469 0.06%	0 0.00%	0 0.00%
NETFROMSTOR NETFROMSTOR%	EXT 43,064	5,794 13.45%	1,534 3.56%	404 0.94%	28 0.07%	0 0.00%	0 0.00%
DEHYCOMMODITY DEHYCOMMODITY%	EXT 862,191	99,410 11.53%	31,698 3.68%	11,319 1.31%	366 0.04%	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%	0 0.00%
DAWNCOMP DAWNCOMP%	EXT 149,083	5,156 3.46%	1,365 0.92%	359 0.24%	25 0.02%	0 0.00%	0 0.00%
UFGALLO UFGALLO%	EXT 7,293	159 2.18%	51 0.69%	18 0.25%	1 0.01%	0 0.00%	0 0.00%
M13 M13%	EXT 5	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORAGECOM STORAGECOM%	EXT 4,406,363	564,167 12.80%	179,889 4.08%	64,235 1.46%	2,079 0.05%	0 0.00%	0 0.00%
DTTRANS DTTRANS%	EXT 31,737	1,189 3.75%	315 0.99%	83 0.26%	6 0.02%	0 0.00%	0 0.00%
O/SC_DEMAND O/SC_DEMAND%	EXT 15,188	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSFUELWEST TRANSFUELWEST%	EXT 28	0 0.00%	0 0.00%	0 0.00%	0 0.00%	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%
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%

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Allocation Factor		<u>Total</u>	Gen. Service <u>Small Volume</u> M1	Gen. Service <u>Large Volume</u> M2	Firm <u>Contract</u> M4	Interruptible <u>Contract - Firm</u> M5	Interruptible <u>Contract - Interruptible</u> M5	Special Large Volume <u>Contract Firm</u> M7	<u>Contract - Interruptible</u> M7	Large Wholesale <u>Service</u> M9	Small Wholesale <u>Service</u> 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%		355	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		73	50	42	10	36	1	2	0	1
DCUSTSALEOTHER%		354	20.51%	14.05%	11.74%	2.81%	10.22%	0.18%	0.50%	0.00%	0.41%
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	355	0 0.00%	0 0.00%	0 0.00%	0 0.00%	98 27.63%	201 56.69%	0 0.00%	0 0.00%	56 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	354	22 6.26%	29 8.08%	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%

UNION GAS LIMITED
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Allocation Factors
(\$000's)

Allocation Factor		<u>Total</u>	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	Wholesale Transportation <u>Service</u> R77
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%	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%	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%	0 0.00%
M16/C1FUEL M16/C1FUEL%	EXT	355	0 0.00%	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%	0 0.00%
STATIONREPLCOSTS STATIONREPLCOSTS%	EXT	818,832	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	0 0.00%	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%	0 0.00%
BDEBTOTHSUP BDEBTOTHSUP%	EXT	1,555	156 10.01%	110 7.08%	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%
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%
N_SERVICECALLTIME N_SERVICECALLTIME%	EXT	967,773	946,654 97.82%	21,119 2.18%	0 0.00%	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%	0 0.00%
LRGINDBILLS LRGINDBILLS%	EXT	360	0 0.11%	36 10.04%	28 7.69%	9 2.46%	58 16.00%	0 0.00%
DCUSTSALEOTHER DCUSTSALEOTHER%	EXT	354	22 6.12%	1 0.41%	23 6.37%	16 4.45%	28 7.88%	0 0.00%
GSBENEFITSDP GSBENEFITSDP%	EXT	1,067	190 17.81%	3 0.24%	116 10.85%	35 3.33%	55 5.13%	0 0.00%
GSADMINDIRECT GSADMINDIRECT%	EXT	208	18 8.45%	0 0.12%	48 23.28%	15 7.14%	23 11.01%	0 0.00%
GSGO&EDIRECT GSGO&EDIRECT%	EXT	1,283	233 18.14%	3 0.26%	227 17.68%	70 5.42%	107 8.36%	0 0.00%

UNION GAS LIMITED

Allocation Factors

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Allocation Factor		<u>Total</u>	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	Wholesale Transportation <u>Service</u> R77
GSMRKTINGDIRECT GSMRKTINGDIRECT%	EXT	1,799	328 18.21%	4 0.23%	90 4.98%	27 1.53%	42 2.35%	0 0.00%
DSM DSM%	EXT	31,842	3,755 11.79%	1,194 3.75%	981 3.08%	1,809 5.68%	0 0.00%	0 0.00%
M9/T3ALLO M9/T3ALLO%	EXT	71	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSFUELEAST TRANSFUELEAST%	EXT	14,698	132 0.90%	42 0.29%	15 0.10%	0 0.00%	0 0.00%	0 0.00%
DAWNSTORFUEL DAWNSTORFUEL%	EXT	6,934	138 1.99%	44 0.63%	16 0.23%	1 0.01%	0 0.00%	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%	0 0.00%
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%	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%	0 0.00%
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%	0 0.00%
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%	0 0.00%
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%	0 0.00%
M12/C1 M12/C1%	EXT	124	0 0.00%	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%	0 0.00%
FSFUELDIR FSFUELDIR%	EXT	2,753	2,086 75.78%	507 18.40%	45 1.65%	0 0.00%	115 4.17%	0 0.00%
FSTRANS DIR FSTRANS DIR%	EXT	2,778	1,750 62.99%	645 23.23%	249 8.98%	0 0.00%	133 4.80%	0 0.00%
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%	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%	0 0.00%
N_LINEPACK N_LINEPACK%	EXT	590	236 40.05%	69 11.70%	113 19.23%	140 23.73%	31 5.30%	0 0.00%

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(\$000's)

Allocation Factor		<u>Total</u>	Gen. Service <u>Small Volume</u> M1	Gen. Service <u>Large Volume</u> M2	Firm <u>Contract</u> M4	Interruptible <u>Contract - Firm</u> M5	Interruptible <u>Contract - Interruptible</u> M5	Special Large Volume <u>Contract Firm</u> M7	<u>Contract - Interruptible</u> M7	Large Wholesale <u>Service</u> M9	Small Wholesale <u>Service</u> M10
S_INFRANDELVOL S_INFRANDELVOL%	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	2,286	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	3,093	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	76,016 32.29%	25,686 10.91%	2,568 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	322	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	10,104	2,808 27.79%	1,055 10.45%	972 9.62%	273 2.71%	1,021 10.11%	28 0.28%	19 0.18%	32 0.31%	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 2,286	0 0.00%	0 0.00%	0 0.00%	1,201 52.55%	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 3,093	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	15,155 6.44%	427 0.18%	2,236 0.95%	24,958 10.60%	2,050 0.87%	9,174 3.90%	61,090 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 322	0 0.00%	0 0.00%	0 0.00%	322 100.00%	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 10,104	648 6.41%	215 2.12%	28 0.28%	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	Wholesale Transportation <u>Service</u> R77
S_INFRANDELVOL S_INFRANDELVOL%	EXT	9,891,653	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	6,589 74.67%	1,744 19.77%	459 5.20%	32 0.36%	0 0.00%	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%	0 0.00%
DCUSTSALEPRO DCUSTSALEPRO%	EXT	6,347	619 9.75%	80 1.26%	305 4.80%	202 3.18%	370 5.83%	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%
M13&M16MAINS M13&M16MAINS%	EXT	21	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
HAGAR&EXUTSTFUEL HAGAR&EXUTSTFUEL%	EXT	2,286	755 33.04%	241 10.53%	86 3.76%	3 0.12%	0 0.00%	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%	0 0.00%
ABCCUST ABCCUST%	EXT	313,534	80,300 25.61%	845 0.27%	0 0.00%	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%	0 0.00%
N_SYSINTEG N_SYSINTEG%	EXT	3,093	2,309 74.67%	611 19.77%	161 5.20%	11 0.36%	0 0.00%	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%	0 0.00%
M16 M16%	EXT	2	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	319,406 99.32%	2,048 0.64%	62 0.02%	18 0.01%	61 0.02%	0 0.00%
UFG-EXUTST UFG-EXUTST%	EXT	322	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	564,167 14.93%	179,889 4.76%	64,235 1.70%	2,079 0.05%	0 0.00%	0 0.00%
INDIR_I_PROD INDIR_I_PROD%	INT	0.0	0 133.33%	0 0.00%	0 0.00%	0 0.00%	-0 -33.33%	0 0.00%
INDIR_II_PROD INDIR_II_PROD%	INT	10,104	1,483 14.68%	191 1.89%	745 7.37%	228 2.26%	352 3.49%	0 0.00%

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UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$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	Wholesale Transportation <u>Service</u> R77
INDIR_I&II_PROD INDIR_I&II_PROD%	INT 5,052	741 14.68%	95 1.89%	372 7.37%	114 2.26%	176 3.49%	0 0.00%
STORSPACEWC STORSPACEWC%	INT 102,862	18,431 17.92%	4,879 4.74%	1,284 1.25%	89 0.09%	0 0.00%	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%	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%	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%	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%	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%	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%	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%	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%	0 0.00%
F24TGENOPS F24TGENOPS%	EXT 490	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
F24TBENEFITS F24TBENEFITS%	EXT 57	0 0.00%	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%	0 0.00%
N_CUSTSTATIONS N_CUSTSTATIONS%	EXT 178	0 0.00%	37 20.77%	62 34.89%	18 10.01%	61 34.33%	0 0.00%
EXUTST EXUTST%	EXT 68	0 0.00%	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%	0 0.00%

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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	TRANSALLO	\$70,179,514	\$47,699,693	\$16,646,172	\$5,833,649	\$0

UNION GAS LIMITED
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Allocation of Union North Gas Supply Firm Transportation Fuel Costs

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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

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Allocation of Union North Gas Supply Firm Transportation Commodity Costs

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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
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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 on XSPK&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/T3 (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-EX25	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

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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 on XSPK&AVG						6,589	1,744	459	32	0
6						5,794	1,534	404	28	0
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/T3 (10 ³ m ³)	4,952,693									
10 Union North - NWINSALES-EX25	619,474					431,269	137,513	49,103	1,589	0
11 Infranchise Storage Commodity (10 ³ m ³)	2,569,810					564,167	179,889	64,235	2,079	0
12 STORAGEECOM (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
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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/T3 (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			
5 North on NWINSALES-EX25	619,474												
6 Infranchise Dehy Commodity (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

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Line			Firm	Interruptible	Dawn-	Small	Large		Large Volume	Large
		Excess Utility	Transportation	Trans. Service	Trafalgar	Volume	Volume	Medium	High Load	Volume
No; Particulars	Total	Storage Space	Service	& Exchanges	Transport	General	General	Volume	Factor	Interruptible
			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/T3 (10 ³ m ³)	4,952,693	0	0	0	0					
5 North on NWINSALES-EX25	619,474					431,269	137,513	49,103	1,589	0
6 Infranchise Dehy Commodity (10 ³ m ³)	689,757					99,410	31,698	11,319	366	0
7 DEHYCOMMODITY (10 ³ m ³)	862,191	104,453	0	0	0	99,410	31,698	11,319	366	0

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			Gen. Service	Gen. Service	Firm	Interruptible	Interruptible	Special	Special			Storage &	Storage &	Wholesale
Line			Small Volume	Large Volume	Contract	Contract-	Contract-	Large Volume	Large Volume	Large	Small	Transportation	Transportation	Storage &
<u>No.</u>	<u>Particulars</u>	<u>Allocator</u>	<u>M1</u>	<u>M2</u>	<u>M4</u>	<u>M5</u>	<u>M5</u>	<u>M7</u>	<u>M7</u>	<u>M9</u>	<u>M10</u>	<u>T1</u>	<u>T1</u>	<u>T3</u>
Components														
1	Temperature Risk (10³m³)	Winter volumes	2,749,201	2,057,121	692,079									
2	(1.9 PJs)		100%	74.83%	25.17%									
3			51,273	38,366	12,907									
4	Supply Backstopping (10³m³)	Aggregate excess	1,292,973	867,154	296,314	42,241	20	62,205	17,076	0	7,881	83	0	0
5	(0.7 PJs)		100%	67.07%	22.92%	3.27%	0.00%	4.81%	1.32%	0.00%	0.61%	0.01%	0.00%	0.00%
6			19,546	13,109	4,479	639	0	940	258	0	119	1	0	0
7	Line Pack (10³m³)	Firm design day	31,737	1,820	612	178	2	0	82	0	29	1	658	0
8	(1.1 PJs)		100%	5.73%	1.93%	0.56%	0.01%	0.00%	0.26%	0.00%	0.09%	0.00%	2.07%	0.00%
9			28,611	1,640	552	160	2	0	74	0	26	1	593	0
10	OBA (10³m³)	Delivery Volumes	40,443,835	2,876,411	956,651	380,452	17,385	513,710	142,488	4,655	60,750	189	4,467,865	198,383
11	(0.9 PJs)	North uses excess of design day	100%	7.11%	2.37%	0.94%	0.04%	1.27%	0.35%	0.01%	0.15%	0.00%	11.05%	0.49%
12		peak and average	24,645	1,753	583	232	11	313	87	3	37	0	2,723	121
13	UFG (10³m³)	Transmission volumes	10,497	932	310	123	6	166	46	2	20	0	1,447	64
14	(2.2 PJs)	Storage injection & withdrawal volumes	2,287	420	140	56	3	75	21	1	9	0	79	0
15		Volumes are multiplied by the UFG factor	12,784	1,352	450	179	8	241	67	2	29	0	1,526	64
16		plus excess utility and long-term storage	100%	10.57%	3.52%	1.40%	0.06%	1.89%	0.52%	0.02%	0.22%	0.00%	11.94%	0.50%
17		direct assignment	59,488	6,291	2,092	832	38	1,124	312	10	133	0	7,102	299
18	Hysteresis - Empty Space (10³m³)	Revised Storage Space excluding	2,236,431	921,839	314,716	43,789	70	64,117	17,679	13	8,137	85	293,954	420
19	(0.7 PJs)	excess utility and long-term storage volumes	100%	41.22%	14.07%	1.96%	0.00%	2.87%	0.79%	0.00%	0.36%	0.00%	13.14%	0.02%
20			19,263	7,940	2,711	377	1	552	152	0	70	1	2,532	4
21	Hysteresis - Filled Space (10³m³)	Revised Storage Space	4,341,819	921,839	314,716	43,789	70	64,117	17,679	13	8,137	85	293,954	420
22	(1.2 PJs)		100%	21.23%	7.25%	1.01%	0.00%	1.48%	0.41%	0.00%	0.19%	0.00%	6.77%	0.01%
23			32,577	6,917	2,361	329	1	481	133	0	61	1	2,206	3
24	SYSINTEGRITY (10³m³)		235,404	76,016	25,686	2,568	52	3,410	1,015	13	447	4	15,155	427
25	(8.9 PJs)		100%	32%	11%	1%	0%	1%	0%	0%	0%	0%	6%	0%
Allocation of System Integrity to the North (10³m³):														
27	(0.6 PJs)	Excess of design day peak and average	8,825											
28			16,997											
29			100%											
Total System Integrity Space (10³m³)														
30	(9.5 PJs)													
31			252,401											

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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			Firm	Interruptible	Service
	<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
	<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

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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 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
<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

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Line			Gen. Service	Gen. Service	Firm	Interruptible	Interruptible	Special	Special	Large	Small	Storage &	Storage &	Wholesale
No.	Particulars	Total	Small Volume	Large Volume	Contract	Contract- Firm	Contract- Interruptible	Large Volume Contract - Firm	Large Volume Contract - Interruptible	Wholesale Service	Wholesale Service	Transportation Service - Firm	Transportation 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

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			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	Large	Small	Storage &	Storage &	Wholesale
			Small Volume	Large Volume	Contract	Contract- Firm	Contract- Interruptible	Large Volume Contract - Firm	Large Volume Contract - Interruptible	Wholesale Service	Wholesale Service	Transportation Service - Firm	Transportation Service - Interruptible	Storage & Transportation Service
			M1	M2	M4	M5	M5	M7	M7	M9	M10	T1	T1	T3
<u>Distribution Demand Allocator</u>														
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	<u>25,382</u>	<u>0</u>	<u>0</u>	<u>386</u>	<u>0</u>	<u>46</u>	<u>543</u>	<u>152</u>	<u>0</u>	<u>0</u>	<u>19,312</u>	<u>4,944</u>	<u>0</u>
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%