

April 30th, 2014

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: EB-2013-0365 – Union Gas Limited – 2014 Rates Application

Please find attached Union's EB-2011-0210 Board-approved Cost Study, updated per the EB-2013-0365 Settlement Agreement. Union is filing the updated cost study in accordance with Section 10.1 of the Settlement Agreement.

Yours Truly,

[original signed by]

Chris Ripley
Manager, Regulatory Applications

cc: Crawford Smith, Torys
EB-2013-0365 Intervnors

UNION GAS LIMITED

EXHIBIT LIST

Exh. Tab Sch. Contents

G COST ALLOCATION

G3 Cost Allocation Study

- 2
 - 1 Summary Revenue Requirement - By Function
 - 2 Summary Revenue Requirement - By Rate Class
- Functional-Classification Allocation Summaries: (FCA Summaries)
 - 3 Purchase Production System
 - 4 Purchase Production Other
 - 5 Purchase Production Demand
 - 6 Storage Dehydrator Demand
 - 7 Storage Dehydrator Commodity
 - 8 Storage Excluding Dehydrator Delivery
 - 9 Storage Excluding Dehydrator Commodity
 - 10 Storage Excluding Dehydrator Space
 - 11 Storage Excluding Dehydrator System Integrity
 - 12 Dawn Station Demand
 - 13 Dawn Station Commodity
 - 14 Dawn-Trafalgar Easterly Demand
 - 15 Dawn-Trafalgar Easterly Commodity
 - 16 Dawn-Trafalgar Westerly Commodity
 - 17 Other Transmission Demand
 - 18 Ojibway/St. Clair Demand
 - 19 Ojibway/St. Clair Commodity
 - 20 Distribution Demand
 - 21 Distribution Customer
- 3
 - 1 Functional Detail Report
 - 2 Accounting Sub-Schedules - Depreciation & Property Tax
 - 3 Accounting Sub-schedules - Labour
 - 4 Functionalization Factors
- 4
 - Classification Detail Reports:
 - 1 Purchase/Production
 - 2 Storage Dehydrator
 - 3 Storage Excluding Dehydrator
 - 4 Dawn Station
 - 5 Dawn-Trafalgar Easterly
 - 6 Dawn-Trafalgar Westerly
 - 7 Other Transmission
 - 8 Ojibway/St. Clair
 - 9 Distribution
 - 10 Classification Factors
- 5
 - 1 Total Allocation Detail Report
 - 2 Purchase Production System
 - 3 Purchase Production Other

Exh. Tab Sch. Contents

- 4 Purchase Production Demand
- 5 Storage Dehydrator Demand
- 6 Storage Dehydrator Commodity
- 7 Storage Excluding Dehydrator Delivery
- 8 Storage Excluding Dehydrator Commodity
- 9 Storage Excluding Dehydrator Space
- 10 Storage Excluding Dehydrator System Integrity
- 11 Dawn Station Demand
- 12 Dawn Station Commodity
- 13 Dawn-Trafalgar Easterly Demand
- 14 Dawn-Trafalgar Easterly Commodity
- 15 Dawn-Trafalgar Westerly Commodity
- 16 Other Transmission Demand
- 17 Ojibway/St. Clair Demand
- 18 Ojibway/St. Clair Commodity
- 19 Distribution Demand
- 20 Distribution Customer
- 21 Allocation Factors

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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		3,712,734	(39,912)	2,634	405,625	78,500	833,293	0	226,889	27,241	2,178,464
RETURN ON RATE BASE		271,755	(2,921)	193	29,690	5,746	60,993	0	16,607	1,994	159,453
OPERATING EXPENSES											
TOTAL COST OF GAS		707,860	685,361	0	21,527	0	0	0	0	972	0
LOCAL STORAGE		1,520	0	0	1,520	0	0	0	0	0	0
UNDERGROUND STORAGE		22,808	0	107	10,111	11,206	402	0	0	982	0
TRANSMISSION		30,242	0	0	0	0	24,906	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	1,694	920	6,477	0	3,014	379	23,703
SALES PROMOTION AND MERCHANDISE		40,318	1,976	0	0	0	0	0	0	0	38,342
DISTRIBUTION CUSTOMER ACCOUNTING		57,276	3,459	0	68	0	124	0	5	2	53,618
ADMINISTRATIVE AND GENERAL		158,663	8,101	32	7,065	3,952	14,070	0	6,225	863	118,355
TOTAL OPERATING EXPENSES		1,119,149	701,828	139	41,984	16,078	45,980	28	14,187	3,564	295,361
DEPRECIATION EXPENSE		195,712	743	218	9,819	5,249	36,264	0	9,682	1,610	132,127
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	15,291	0	6,230	1,060	38,575
INCOME TAX		31,531	(339)	22	3,445	667	7,077	0	1,927	231	18,501
TOTAL TAXES		94,803	(323)	23	4,882	1,329	22,368	0	8,157	1,291	57,076
TOTAL REVENUE REQUIREMENT		1,666,250	699,313	469	84,664	27,473	160,072	28	47,080	8,262	638,888

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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		3,712,734	1,441,159	218,197	54,282	890	45,144	18,421	481	3,583	138
RETURN ON RATE BASE		271,755	105,486	15,971	3,973	65	3,304	1,348	35	262	10
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		707,860	415,029	69,369	3,289	50	2,777	72	2	29	9
LOCAL STORAGE		1,520	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		22,808	3,539	1,195	337	8	259	125	2	44	1
TRANSMISSION		30,242	2,836	956	314	5	20	118	0	40	1
DISTRIBUTION (Southern Ontario)		39,246	33,546	2,694	616	11	828	179	8	2	0
DISTRIBUTION (Northern Ontario)		22,097	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		39,121	16,331	2,074	650	45	533	182	8	35	2
SALES PROMOTION AND MERCHANDISE		40,318	13,110	4,774	2,495	316	3,424	892	59	27	22
DISTRIBUTION CUSTOMER ACCOUNTING		57,276	41,942	1,356	130	18	125	4	1	3	2
ADMINISTRATIVE AND GENERAL		158,663	80,159	7,513	2,801	341	2,790	733	55	108	25
TOTAL OPERATING EXPENSES		1,119,149	606,493	89,931	10,633	794	10,756	2,304	134	289	63
DEPRECIATION EXPENSE		195,712	79,062	9,939	2,663	64	2,265	856	30	129	8
ACCUMULATED DEFERRED TAX DRAWDOWN		(15,169)	(5,973)	(995)	(268)	(4)	(147)	(94)	(2)	(20)	(1)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		63,272	23,926	4,119	1,159	20	974	353	6	52	2
INCOME TAX		31,531	12,240	1,853	461	8	383	156	4	30	1
TOTAL TAXES		94,803	36,166	5,972	1,620	28	1,357	510	10	82	3
TOTAL REVENUE REQUIREMENT		1,666,250	821,233	120,819	18,622	947	17,535	4,924	208	742	83

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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		3,712,734	35,715	1,930	154,210	12,168	21,976	21,463	5,513	1,381	765,893	521	947
RETURN ON RATE BASE		271,755	2,614	141	11,287	891	1,609	1,571	404	101	56,060	38	69
OPERATING EXPENSES													
TOTAL COST OF GAS		707,860	229	20	1,864	43	128	346	437	1,309	5,244	44	122
LOCAL STORAGE		1,520	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		22,808	259	5	1,285	9	322	1,854	294	1,477	8,801	0	61
TRANSMISSION		30,242	260	3	1,846	3	266	0	125	2,511	20,086	98	80
DISTRIBUTION (Southern Ontario)		39,246	383	39	674	257	10	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		22,097	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		39,121	424	30	1,880	151	235	172	43	98	6,235	0	9
SALES PROMOTION AND MERCHANDISE		40,318	2,071	201	2,572	425	57	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		57,276	22	4	47	9	1	68	35	70	19	5	2
ADMINISTRATIVE AND GENERAL		158,663	1,839	196	5,020	604	627	597	98	225	14,918	0	21
TOTAL OPERATING EXPENSES		1,119,149	5,489	498	15,187	1,502	1,646	3,036	1,033	5,689	55,303	148	296
DEPRECIATION EXPENSE		195,712	1,862	122	7,414	715	1,003	880	699	38	34,152	22	51
ACCUMULATED DEFERRED TAX DRAWDOWN		(15,169)	(208)	(7)	(1,022)	(45)	(167)	(172)	(30)	(2)	(5,365)	(3)	(6)
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		63,272	835	39	3,356	274	383	127	158	5	13,319	1	33
INCOME TAX		31,531	303	16	1,310	103	187	182	37	12	6,512	4	8
TOTAL TAXES		94,803	1,138	55	4,666	377	570	310	194	16	19,832	6	41
TOTAL REVENUE REQUIREMENT		1,666,250	10,895	809	37,532	3,440	4,661	5,625	2,300	5,843	159,982	210	451

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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		3,712,734	659,800	101,688	72,027	55,495	19,712
RETURN ON RATE BASE		271,755	48,294	7,443	5,272	4,062	1,443
OPERATING EXPENSES							
TOTAL COST OF GAS		707,860	147,086	43,178	10,833	74	6,276
LOCAL STORAGE		1,520	1,137	298	80	6	0
UNDERGROUND STORAGE		22,808	2,105	617	199	9	0
TRANSMISSION		30,242	493	136	40	2	0
DISTRIBUTION (Southern Ontario)		39,246	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		22,097	16,868	1,492	1,581	1,726	430
GENERAL OPERATING AND ENGINEERING		39,121	7,234	953	889	596	312
SALES PROMOTION AND MERCHANDISE		40,318	4,726	1,279	1,389	2,041	438
DISTRIBUTION CUSTOMER ACCOUNTING		57,276	12,766	438	72	19	117
ADMINISTRATIVE AND GENERAL		158,663	31,817	2,759	2,373	2,089	953
TOTAL OPERATING EXPENSES		1,119,149	224,232	51,149	17,455	6,562	8,526
DEPRECIATION EXPENSE		195,712	38,959	5,752	4,192	3,603	1,233
ACCUMULATED DEFERRED TAX DRAWDOWN		(15,169)	(478)	(125)	(33)	(2)	0
TAXES							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		63,272	10,074	1,614	1,153	958	333
INCOME TAX		31,531	5,604	864	612	471	167
TOTAL TAXES		94,803	15,678	2,477	1,764	1,430	500
TOTAL REVENUE REQUIREMENT		1,666,250	326,685	66,696	28,650	15,654	11,702

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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		2,158	1,382	230	10	0	8	0	0	0	0
RETURN ON RATE BASE		158	101	17	1	0	1	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		568,478	413,364	68,815	3,067	41	2,531	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	813	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		1,904	1,224	204	9	0	7	0	0	0	0
ADMINISTRATIVE AND GENERAL		3,018	1,940	323	14	0	12	0	0	0	0
TOTAL OPERATING EXPENSES		574,840	417,453	69,495	3,098	42	2,556	0	0	0	9
DEPRECIATION EXPENSE		287	184	31	1	0	1	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(5)	(4)	(1)	(0)	(0)	(0)	0	0	0	(0)
TAXES											
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		18	12	2	0	0	0	0	0	0	0
TOTAL TAXES		25	16	3	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		575,304	417,750	69,545	3,100	42	2,558	0	0	0	9

UNION GAS LIMITED

Fully Allocated Cost of Service Study for 2013

Revenue Requirement for Purchase Production System

(\$000's)

[illegible]

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 Firm Service R01	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		2,158	396	96	8	0	26
RETURN ON RATE BASE		158	29	7	1	0	2
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		568,478	60,629	14,689	1,277	0	4,056
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	229	56	5	0	15
SALES PROMOTION AND MERCHANDISE		176	32	8	1	0	2
DISTRIBUTION CUSTOMER ACCOUNTING		1,904	346	84	7	0	23
ADMINISTRATIVE AND GENERAL		3,018	548	133	12	0	37
TOTAL OPERATING EXPENSES		574,840	61,784	14,968	1,302	0	4,133
DEPRECIATION EXPENSE		287	52	13	1	0	3
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		18	3	1	0	0	0
TOTAL TAXES		25	5	1	0	0	0
TOTAL REVENUE REQUIREMENT		575,304	61,870	14,989	1,303	0	4,139

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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		(42,244)	(32,136)	(113)	247	70	259	6	5	8	2
RETURN ON RATE BASE		(3,092)	(2,352)	(8)	18	5	19	0	0	1	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		17,783	939	312	128	6	165	46	1	19	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	370	41	142	37	152	8	3	6	1
SALES PROMOTION AND MERCHANDISE		1,799	436	6	290	84	302	6	6	8	2
DISTRIBUTION CUSTOMER ACCOUNTING		1,555	680	608	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		5,083	1,321	396	540	153	566	14	10	17	4
TOTAL OPERATING EXPENSES		27,888	3,747	1,363	1,100	279	1,185	73	20	51	7
DEPRECIATION EXPENSE		456	127	47	44	12	46	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		(359)	(273)	(1)	2	1	2	0	0	0	0
TOTAL TAXES		(349)	(270)	0	3	1	3	0	0	0	0
TOTAL REVENUE REQUIREMENT		24,894	1,246	1,401	1,164	297	1,253	75	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		(42,244)	84	18	90	38	7	0	0	0	0	0	0
RETURN ON RATE BASE		(3,092)	6	1	7	3	1	0	0	0	0	0	0
OPERATING EXPENSES													
TOTAL COST OF GAS		17,783	151	20	1,360	43	87	0	292	1,309	5,244	44	92
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		1,668	57	11	166	24	11	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		1,799	90	20	14	42	3	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		1,555	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		5,083	177	38	151	80	13	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		27,888	475	88	1,690	189	114	0	292	1,309	5,244	44	92
DEPRECIATION EXPENSE		456	15	3	15	7	1	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(8)	0	0	0	0	0	0	0	0	0	0	0
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		10	0	0	0	0	0	0	0	0	0	0	0
INCOME TAX		(359)	1	0	1	0	0	0	0	0	0	0	0
TOTAL TAXES		(349)	1	0	1	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		24,894	497	93	1,713	199	116	0	292	1,309	5,244	44	92

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 Firm Service R01	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		(42,244)	(11,100)	(65)	190	58	90
RETURN ON RATE BASE		(3,092)	(812)	(5)	14	4	7
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		17,783	5,017	1,689	570	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	157	108	0	0	0
ADMINISTRATIVE AND GENERAL		5,083	768	72	429	131	203
TOTAL OPERATING EXPENSES		27,888	6,503	1,878	1,315	229	600
DEPRECIATION EXPENSE		456	67	8	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		(359)	(94)	(1)	2	0	1
TOTAL TAXES		(349)	(93)	(0)	2	1	1
TOTAL REVENUE REQUIREMENT		24,894	5,665	1,881	1,365	244	624

(\$000's)

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 Firm Service R01	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		174	117	40	14	0	3
RETURN ON RATE BASE		13	9	3	1	0	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		99,100	66,388	22,831	7,910	0	1,971
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		99,100	66,388	22,831	7,910	0	1,971
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		99,115	66,398	22,834	7,911	0	1,972

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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		2,586	922	313	78	0	0	29	0	5	1
RETURN ON RATE BASE		189	68	23	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		22	8	3	1	0	0	0	0	0	0
TOTAL TAXES		22	8	3	1	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		316	113	38	9	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		2,586	87	0	376	0	90	219	0	0	0	0	0
RETURN ON RATE BASE		189	6	0	27	0	7	16	0	0	0	0	0
OPERATING EXPENSES													
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0
DEPRECIATION EXPENSE		208	7	0	30	0	7	18	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(104)	(4)	0	(15)	0	(4)	(9)	0	0	0	0	0
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0	0	0
INCOME TAX		22	1	0	3	0	1	2	0	0	0	0	0
TOTAL TAXES		22	1	0	3	0	1	2	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		316	11	0	46	0	11	27	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 Firm Service R01	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		2,586	349	91	24	2	0
RETURN ON RATE BASE		189	26	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		22	3	1	0	0	0
TOTAL TAXES		22	3	1	0	0	0
TOTAL REVENUE REQUIREMENT		316	43	11	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
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
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		107	39	13	5	0	7	2	0	1	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		32	12	4	2	0	2	1	0	0	0
TOTAL OPERATING EXPENSES		139	51	17	7	0	9	2	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)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0	0	0	0	0
TOTAL TAXES		1	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		154	56	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		48	1	0	2	0	1	6	0	0	0	0	0
RETURN ON RATE BASE		4	0	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	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		107	1	0	5	0	3	12	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		32	0	0	1	0	1	4	0	0	0	0	0
TOTAL OPERATING EXPENSES		139	2	0	6	0	3	16	0	0	0	0	0
DEPRECIATION EXPENSE		10	0	0	0	0	0	1	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	(0)	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	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TAXES		1	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		154	2	0	7	0	4	18	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
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	13	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	17	5	2	0	0
DEPRECIATION EXPENSE		10	1	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	(0)	(0)	(0)	(0)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0
TOTAL TAXES		1	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		154	19	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		121,143	43,204	14,668	3,642	19	0	1,353	0	243	25
RETURN ON RATE BASE		8,867	3,162	1,074	267	1	0	99	0	18	2
OPERATING EXPENSES											
TOTAL COST OF GAS		19,351	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		3,082	1,099	373	93	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		962	343	117	29	0	0	11	0	2	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		68	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		2,992	1,067	362	90	0	0	33	0	6	1
TOTAL OPERATING EXPENSES		26,456	2,510	852	212	1	0	79	0	14	1
DEPRECIATION EXPENSE		6,213	2,216	752	187	1	0	69	0	12	1
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,243)	(443)	(151)	(37)	(0)	0	(14)	0	(2)	(0)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		1,038	370	126	31	0	0	12	0	2	0
INCOME TAX		1,029	367	125	31	0	0	11	0	2	0
TOTAL TAXES		2,066	737	250	62	0	0	23	0	4	0
TOTAL REVENUE REQUIREMENT		42,360	8,182	2,778	690	4	0	256	0	46	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		121,143	4,093	0	17,596	0	4,219	10,253	0	0	0	0	0
RETURN ON RATE BASE		8,867	300	0	1,288	0	309	750	0	0	0	0	0
OPERATING EXPENSES													
TOTAL COST OF GAS		19,351	0	0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		3,082	104	0	448	0	107	261	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		962	33	0	140	0	34	81	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		68	0	0	0	0	0	68	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		2,992	101	0	435	0	104	253	0	0	0	0	0
TOTAL OPERATING EXPENSES		26,456	238	0	1,022	0	245	664	0	0	0	0	0
DEPRECIATION EXPENSE		6,213	210	0	902	0	216	526	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,243)	(42)	0	(181)	0	(43)	(105)	0	0	0	0	0
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		1,038	35	0	151	0	36	88	0	0	0	0	0
INCOME TAX		1,029	35	0	149	0	36	87	0	0	0	0	0
TOTAL TAXES		2,066	70	0	300	0	72	175	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		42,360	775	0	3,332	0	799	2,010	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		121,143	16,329	4,275	1,143	80	0
RETURN ON RATE BASE		8,867	1,195	313	84	6	0
OPERATING EXPENSES							
TOTAL COST OF GAS		19,351	14,477	3,790	1,013	71	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		3,082	415	109	29	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		962	130	34	9	1	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		68	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		2,992	403	106	28	2	0
TOTAL OPERATING EXPENSES		26,456	15,425	4,038	1,079	76	0
DEPRECIATION EXPENSE		6,213	838	219	59	4	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,243)	(168)	(44)	(12)	(1)	0
TAXES							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		1,038	140	37	10	1	0
INCOME TAX		1,029	139	36	10	1	0
TOTAL TAXES		2,066	279	73	19	1	0
TOTAL REVENUE REQUIREMENT		42,360	17,569	4,599	1,229	87	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		244	84	28	11	0	15	4	0	2	0
RETURN ON RATE BASE		18	6	2	1	0	1	0	0	0	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		1,936	426	141	58	3	75	21	1	9	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		4,559	869	288	118	5	153	42	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		479	164	54	22	1	29	8	0	3	0
TOTAL OPERATING EXPENSES		6,974	1,459	484	199	9	256	71	2	30	0
DEPRECIATION EXPENSE		48	17	6	2	0	3	1	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		1	0	0	0	0	0	0	0	0	0
INCOME TAX		2	1	0	0	0	0	0	0	0	0
TOTAL TAXES		3	1	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		7,043	1,482	492	202	9	260	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		244	4	0	11	0	6	33	0	0	0	0	0
RETURN ON RATE BASE		18	0	0	1	0	0	2	0	0	0	0	0
OPERATING EXPENSES													
TOTAL COST OF GAS		1,936	20	0	58	0	33	316	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		4,559	41	0	118	0	67	1,277	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		479	8	0	22	0	13	64	0	0	0	0	0
TOTAL OPERATING EXPENSES		6,974	69	0	199	0	113	1,656	0	0	0	0	0
DEPRECIATION EXPENSE		48	1	0	2	0	1	6	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	(0)	0	(0)	0	(0)	(0)	0	0	0	0	0
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		1	0	0	0	0	0	0	0	0	0	0	0
INCOME TAX		2	0	0	0	0	0	0	0	0	0	0	0
TOTAL TAXES		3	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		7,043	71	0	202	0	114	1,666	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 Firm Service R01	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		244	32	10	4	0	0
RETURN ON RATE BASE		18	2	1	0	0	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		1,936	543	171	61	2	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		4,559	1,092	344	122	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		479	63	20	7	0	0
TOTAL OPERATING EXPENSES		6,974	1,698	534	190	6	0
DEPRECIATION EXPENSE		48	6	2	1	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	(0)	(0)	(0)	(0)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		1	0	0	0	0	0
INCOME TAX		2	0	0	0	0	0
TOTAL TAXES		3	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		7,043	1,707	537	191	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		236,302	111,435	38,060	5,816	2	7,893	2,138	0	987	10
RETURN ON RATE BASE		17,296	8,157	2,786	426	0	578	157	0	72	1
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		240	88	30	5	0	6	2	0	1	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		2,234	820	280	43	0	58	16	0	7	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		662	243	83	13	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		2,024	742	254	39	0	53	14	0	7	0
TOTAL OPERATING EXPENSES		5,160	1,893	647	99	0	134	36	0	17	0
DEPRECIATION EXPENSE		2,385	875	299	46	0	62	17	0	8	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(421)	(155)	(53)	(8)	(0)	(11)	(3)	0	(1)	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		287	105	36	6	0	7	2	0	1	0
INCOME TAX		2,007	946	323	49	0	67	18	0	8	0
TOTAL TAXES		2,294	1,052	359	55	0	75	20	0	9	0
TOTAL REVENUE REQUIREMENT		26,713	11,822	4,038	617	0	837	227	0	105	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		236,302	1,248	0	5,907	0	2,040	7,567	0	0	0	0	0
RETURN ON RATE BASE		17,296	91	0	432	0	149	554	0	0	0	0	0
<u>OPERATING EXPENSES</u>													
TOTAL COST OF GAS		240	5	0	23	0	8	30	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		2,234	46	0	218	0	75	280	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		662	14	0	65	0	22	83	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		2,024	42	0	198	0	68	253	0	0	0	0	0
TOTAL OPERATING EXPENSES		5,160	106	0	504	0	174	646	0	0	0	0	0
DEPRECIATION EXPENSE		2,385	49	0	233	0	80	298	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(421)	(9)	0	(41)	0	(14)	(53)	0	0	0	0	0
<u>TAXES</u>													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		287	6	0	28	0	10	36	0	0	0	0	0
INCOME TAX		2,007	11	0	50	0	17	64	0	0	0	0	0
TOTAL TAXES		2,294	17	0	78	0	27	100	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		26,713	255	0	1,206	0	417	1,545	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 Firm Service R01	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		236,302	39,799	10,419	2,785	196	0
RETURN ON RATE BASE		17,296	2,913	763	204	14	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		240	31	8	2	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		2,234	293	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		662	87	23	6	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		2,024	265	69	19	1	0
TOTAL OPERATING EXPENSES		5,160	676	177	47	3	0
DEPRECIATION EXPENSE		2,385	312	82	22	2	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(421)	(55)	(14)	(4)	(0)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		287	38	10	3	0	0
INCOME TAX		2,007	338	88	24	2	0
TOTAL TAXES		2,294	376	98	26	2	0
TOTAL REVENUE REQUIREMENT		26,713	4,222	1,105	295	21	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	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		47,937	10,516	3,549	374	7	467	138	2	61	1
RETURN ON RATE BASE		3,509	770	260	27	1	34	10	0	4	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		235	76	26	3	0	3	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		70	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		1,570	70	24	3	0	3	1	0	0	0
TOTAL OPERATING EXPENSES		3,395	169	57	6	0	8	2	0	1	0
DEPRECIATION EXPENSE		1,172	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		407	89	30	3	0	4	1	0	1	0
TOTAL TAXES		518	99	34	4	0	4	1	0	1	0
TOTAL REVENUE REQUIREMENT		8,548	1,118	377	40	1	50	15	0	6	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		47,937	272	19	1,872	40	305	3,386	280	1,251	8,370	42	88
RETURN ON RATE BASE		3,509	20	1	137	3	22	248	20	92	613	3	6
OPERATING EXPENSES													
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		1,520	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		235	2	0	14	0	2	25	2	9	61	0	1
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		70	1	0	4	0	1	7	1	3	18	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		1,570	2	0	13	0	2	23	2	8	56	0	1
TOTAL OPERATING EXPENSES		3,395	4	0	30	1	5	54	4	20	135	1	1
DEPRECIATION EXPENSE		1,172	2	0	17	0	3	30	3	11	75	0	1
ACCUMULATED DEFERRED TAX DRAWDOWN		(46)	(0)	(0)	(3)	(0)	(0)	(5)	(0)	(2)	(12)	(0)	(0)
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		111	0	0	2	0	0	3	0	1	8	0	0
INCOME TAX		407	2	0	16	0	3	29	2	11	71	0	1
TOTAL TAXES		518	3	0	18	0	3	32	3	12	79	0	1
TOTAL REVENUE REQUIREMENT		8,548	29	2	199	4	32	360	30	133	890	4	9

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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		47,937	12,627	3,317	892	62	0
RETURN ON RATE BASE		3,509	924	243	65	5	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		1,520	1,137	298	80	6	0
UNDERGROUND STORAGE		235	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		70	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		1,570	1,019	267	71	5	0
TOTAL OPERATING EXPENSES		3,395	2,166	567	152	11	0
DEPRECIATION EXPENSE		1,172	668	175	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		407	107	28	8	1	0
TOTAL TAXES		518	168	44	12	1	0
TOTAL REVENUE REQUIREMENT		8,548	3,925	1,029	276	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		78,500	6,838	2,297	668	6	0	308	0	110	3
RETURN ON RATE BASE		5,746	501	168	49	0	0	23	0	8	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		3,758	332	112	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		920	81	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		3,952	350	117	34	0	0	16	0	6	0
TOTAL OPERATING EXPENSES		8,630	763	256	75	1	0	34	0	12	0
DEPRECIATION EXPENSE		5,249	424	142	41	0	0	19	0	7	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(928)	(82)	(28)	(8)	(0)	0	(4)	0	(1)	(0)
TAXES											
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		667	59	20	6	0	0	3	0	1	0
TOTAL TAXES		1,329	118	39	11	0	0	5	0	2	0
TOTAL REVENUE REQUIREMENT		20,025	1,723	579	168	2	0	78	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		78,500	330	0	2,141	0	776	0	1,192	0	60,248	0	0
RETURN ON RATE BASE		5,746	24	0	157	0	57	0	87	0	4,410	0	0
OPERATING EXPENSES													
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		3,758	16	0	104	0	38	0	0	0	2,929	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		920	4	0	25	0	9	0	0	0	717	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		3,952	17	0	109	0	40	0	0	0	3,080	0	0
TOTAL OPERATING EXPENSES		8,630	37	0	239	0	87	0	0	0	6,725	0	0
DEPRECIATION EXPENSE		5,249	20	0	133	0	48	0	460	0	3,732	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(928)	(4)	0	(26)	0	(9)	0	0	0	(723)	0	0
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		662	3	0	18	0	7	0	0	0	516	0	0
INCOME TAX		667	3	0	18	0	7	0	0	0	520	0	0
TOTAL TAXES		1,329	6	0	37	0	13	0	0	0	1,036	0	0
TOTAL REVENUE REQUIREMENT		20,025	83	0	540	0	195	0	548	0	15,179	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 Firm Service R01	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		78,500	2,679	701	187	13	0
RETURN ON RATE BASE		5,746	196	51	14	1	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		3,758	130	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		920	32	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		3,952	137	36	10	1	0
TOTAL OPERATING EXPENSES		8,630	299	78	21	1	0
DEPRECIATION EXPENSE		5,249	166	43	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		667	23	6	2	0	0
TOTAL TAXES		1,329	46	12	3	0	0
TOTAL REVENUE REQUIREMENT		20,025	675	177	47	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
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	183	65	29	1	20	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	183	65	29	1	20	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	183	65	29	1	20	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0
RETURN ON RATE BASE		0	0	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	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		7,448	27	3	138	3	27	0	170	1,090	5,476	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		7,448	27	3	138	3	27	0	170	1,090	5,476	0	0
DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		0	0	0	0	0	0	0	0	0	0	0	0
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TAXES		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		7,448	27	3	138	3	27	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
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	15	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		7,448	138	44	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		7,448	138	44	15	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	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		833,293	47,793	16,057	4,669	44	0	2,153	0	770	24
RETURN ON RATE BASE		60,993	3,498	1,175	342	3	0	158	0	56	2
<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		402	23	8	2	0	0	1	0	0	0
TRANSMISSION		9,700	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		6,477	343	115	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		14,070	804	270	79	1	0	36	0	13	0
TOTAL OPERATING EXPENSES		30,773	1,721	578	168	2	0	78	0	28	1
DEPRECIATION EXPENSE		36,264	2,080	699	203	2	0	94	0	34	1
ACCUMULATED DEFERRED TAX DRAWDOWN		(5,533)	(317)	(107)	(31)	(0)	0	(14)	0	(5)	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		15,291	877	295	86	1	0	40	0	14	0
INCOME TAX		7,077	406	136	40	0	0	18	0	7	0
TOTAL TAXES		22,368	1,283	431	125	1	0	58	0	21	1
TOTAL REVENUE REQUIREMENT		144,866	8,265	2,777	807	8	0	372	0	133	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		833,293	2,307	0	14,966	0	5,422	0	0	0	697,276	0	0
RETURN ON RATE BASE		60,993	169	0	1,095	0	397	0	0	0	51,037	0	0
OPERATING EXPENSES													
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		402	1	0	7	0	3	0	0	0	336	0	0
TRANSMISSION		9,700	27	0	172	0	62	0	0	0	8,133	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		6,477	17	0	108	0	39	0	0	0	5,500	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		124	0	0	0	0	0	0	35	70	19	0	0
ADMINISTRATIVE AND GENERAL		14,070	39	0	252	0	91	0	0	0	11,783	0	0
TOTAL OPERATING EXPENSES		30,773	83	0	539	0	195	0	35	70	25,770	0	0
DEPRECIATION EXPENSE		36,264	100	0	651	0	236	0	0	0	30,345	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(5,533)	(15)	0	(99)	0	(36)	0	0	0	(4,630)	0	0
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		15,291	42	0	275	0	99	0	0	0	12,795	0	0
INCOME TAX		7,077	20	0	127	0	46	0	0	0	5,922	0	0
TOTAL TAXES		22,368	62	0	402	0	146	0	0	0	18,717	0	0
TOTAL REVENUE REQUIREMENT		144,866	399	0	2,588	0	938	0	35	70	121,240	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 Firm Service R01	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		833,293	31,281	8,189	2,189	154	0
RETURN ON RATE BASE		60,993	2,290	599	160	11	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		9,700	360	94	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		6,477	225	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		14,070	526	138	37	3	0
TOTAL OPERATING EXPENSES		30,773	1,126	295	79	6	0
DEPRECIATION EXPENSE		36,264	1,361	356	95	7	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(5,533)	(208)	(54)	(15)	(1)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		15,291	574	150	40	3	0
INCOME TAX		7,077	266	70	19	1	0
TOTAL TAXES		22,368	840	220	59	4	0
TOTAL REVENUE REQUIREMENT		144,866	5,409	1,416	378	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
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	181	64	29	1	20	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	181	64	29	1	20	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		15,206	181	64	29	1	20	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0
RETURN ON RATE BASE		0	0	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	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		15,206	27	3	137	3	27	0	48	2,511	11,949	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		15,206	27	3	137	3	27	0	48	2,511	11,949	0	0
DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		0	0	0	0	0	0	0	0	0	0	0	0
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TAXES		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		15,206	27	3	137	3	27	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
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	133	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	133	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	133	42	15	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	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0
RETURN ON RATE BASE		0	0	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	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		28	0	0	0	0	0	0	23	0	5	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		28	0	0	0	0	0	0	23	0	5	0	0
DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		0	0	0	0	0	0	0	0	0	0	0	0
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TAXES		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		28	0	0	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		226,889	95,991	32,249	10,404	169	0	3,769	0	1,210	37
RETURN ON RATE BASE		16,607	7,026	2,361	762	12	0	276	0	89	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	2,025	680	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		3,014	1,278	429	139	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		6,225	2,639	887	286	5	0	104	0	33	1
TOTAL OPERATING EXPENSES		14,187	5,942	1,996	644	10	0	233	0	75	2
DEPRECIATION EXPENSE		9,682	4,096	1,376	444	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	2,641	887	286	5	0	104	0	33	1
INCOME TAX		1,927	815	274	88	1	0	32	0	10	0
TOTAL TAXES		8,157	3,456	1,161	375	6	0	136	0	44	1
TOTAL REVENUE REQUIREMENT		47,080	19,863	6,673	2,153	35	0	780	0	250	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		226,889	8,870	0	65,303	0	8,391	0	0	0	0	479	15
RETURN ON RATE BASE		16,607	649	0	4,780	0	614	0	0	0	0	35	1
OPERATING EXPENSES													
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		4,943	187	0	1,378	0	177	0	0	0	0	98	69
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		3,014	118	0	870	0	112	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		5	0	0	0	0	0	0	0	0	0	5	0
ADMINISTRATIVE AND GENERAL		6,225	244	0	1,796	0	231	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		14,187	549	0	4,043	0	519	0	0	0	0	103	69
DEPRECIATION EXPENSE		9,682	378	0	2,786	0	358	0	0	0	0	22	1
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,553)	(61)	0	(447)	0	(57)	0	0	0	0	(3)	(0)
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		6,230	244	0	1,797	0	231	0	0	0	0	1	0
INCOME TAX		1,927	75	0	555	0	71	0	0	0	0	4	0
TOTAL TAXES		8,157	319	0	2,351	0	302	0	0	0	0	5	0
TOTAL REVENUE REQUIREMENT		47,080	1,836	0	13,513	0	1,736	0	0	0	0	162	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		226,889	0	0	0	0	0
RETURN ON RATE BASE		16,607	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		3,014	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		6,225	0	0	0	0	0
TOTAL OPERATING EXPENSES		14,187	0	0	0	0	0
DEPRECIATION EXPENSE		9,682	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		1,927	0	0	0	0	0
TOTAL TAXES		8,157	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		47,080	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		27,111	5,931	1,993	882	28	0	123	0	0	0
RETURN ON RATE BASE		1,984	434	146	65	2	0	9	0	0	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		972	213	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		284	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	141	48	21	1	0	3	0	0	0
TOTAL OPERATING EXPENSES		2,428	531	178	79	3	0	11	0	0	0
DEPRECIATION EXPENSE		1,583	346	116	51	2	0	7	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(196)	(43)	(14)	(6)	(0)	0	(1)	0	0	0
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		1,056	231	78	34	1	0	5	0	0	0
INCOME TAX		230	50	17	7	0	0	1	0	0	0
TOTAL TAXES		1,287	281	95	42	1	0	6	0	0	0
TOTAL REVENUE REQUIREMENT		7,086	1,550	521	230	7	0	32	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		27,111	1,471	0	11,798	0	0	0	4,041	0	0	0	844
RETURN ON RATE BASE		1,984	108	0	864	0	0	0	296	0	0	0	62
<u>OPERATING EXPENSES</u>													
TOTAL COST OF GAS		972	53	0	423	0	0	0	145	0	0	0	30
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		159	9	0	69	0	0	0	24	0	0	0	5
TRANSMISSION		365	20	0	159	0	0	0	54	0	0	0	11
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		284	15	0	124	0	0	0	42	0	0	0	9
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		2	0	0	0	0	0	0	0	0	0	0	2
ADMINISTRATIVE AND GENERAL		647	35	0	281	0	0	0	96	0	0	0	20
TOTAL OPERATING EXPENSES		2,428	132	0	1,056	0	0	0	362	0	0	0	78
DEPRECIATION EXPENSE		1,583	86	0	689	0	0	0	236	0	0	0	49
ACCUMULATED DEFERRED TAX DRAWDOWN		(196)	(11)	0	(85)	0	0	0	(29)	0	0	0	(6)
<u>TAXES</u>													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		1,056	57	0	460	0	0	0	157	0	0	0	33
INCOME TAX		230	12	0	100	0	0	0	34	0	0	0	7
TOTAL TAXES		1,287	70	0	560	0	0	0	192	0	0	0	40
TOTAL REVENUE REQUIREMENT		7,086	384	0	3,083	0	0	0	1,056	0	0	0	223

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

Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		27,111	0	0	0	0	0
RETURN ON RATE BASE		1,984	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		284	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		2,428	0	0	0	0	0
DEPRECIATION EXPENSE		1,583	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		230	0	0	0	0	0
TOTAL TAXES		1,287	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		7,086	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		130	0	0	0	0	0	0	0	0	0
RETURN ON RATE BASE		9	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		823	64	19	6	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		95	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		217	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		1,135	64	19	6	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		4	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		1,175	64	19	6	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		130	0	0	0	0	0	0	0	130	0	0	0
RETURN ON RATE BASE		9	0	0	0	0	0	0	0	9	0	0	0
OPERATING EXPENSES													
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		823	12	2	164	6	0	0	98	378	0	0	56
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		95	0	0	0	0	0	0	0	95	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		217	0	0	0	0	0	0	0	217	0	0	0
TOTAL OPERATING EXPENSES		1,135	12	2	164	6	0	0	98	690	0	0	56
DEPRECIATION EXPENSE		27	0	0	0	0	0	0	0	27	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	0	0	0	0	0	0	0	(0)	0	0	0
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		3	0	0	0	0	0	0	0	3	0	0	0
INCOME TAX		1	0	0	0	0	0	0	0	1	0	0	0
TOTAL TAXES		4	0	0	0	0	0	0	0	4	0	0	0
TOTAL REVENUE REQUIREMENT		1,175	12	2	164	6	0	0	98	730	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 Firm Service R01	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		130	0	0	0	0	0
RETURN ON RATE BASE		9	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		823	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		95	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		217	0	0	0	0	0
TOTAL OPERATING EXPENSES		1,135	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		4	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		1,175	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		746,914	240,616	80,864	22,889	429	31,537	4,947	2	0	0
RETURN ON RATE BASE		54,671	17,612	5,919	1,675	31	2,308	362	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		9,851	5,737	1,928	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		7,282	2,328	782	221	4	304	47	0	0	0
SALES PROMOTION AND MERCHANDISE		31,641	10,451	3,896	1,607	87	2,595	877	29	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		24,276	7,750	2,750	969	40	1,479	410	11	0	0
TOTAL OPERATING EXPENSES		82,045	26,265	9,355	3,342	141	5,129	1,451	40	0	0
DEPRECIATION EXPENSE		45,921	13,862	4,657	1,316	24	1,812	282	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,533)	(893)	(300)	(85)	(2)	(117)	(18)	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		19,898	7,072	2,376	671	12	924	144	0	0	0
INCOME TAX		6,343	2,043	687	194	4	268	42	0	0	0
TOTAL TAXES		26,241	9,115	3,063	866	16	1,192	186	0	0	0
TOTAL REVENUE REQUIREMENT		207,345	65,962	22,694	7,114	212	10,325	2,264	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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		746,914	14,449	1,173	9,923	6,727	0	0	0	0	0	0	0
RETURN ON RATE BASE		54,671	1,058	86	726	492	0	0	0	0	0	0	0
OPERATING EXPENSES													
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		9,851	343	28	233	161	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		8,994	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		7,282	139	11	95	65	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		31,641	1,727	74	2,505	104	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		24,276	881	46	1,104	145	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		82,045	3,090	159	3,937	475	0	0	0	0	0	0	0
DEPRECIATION EXPENSE		45,921	828	67	563	388	0	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,533)	(53)	(4)	(36)	(25)	0	0	0	0	0	0	0
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		19,898	422	34	287	198	0	0	0	0	0	0	0
INCOME TAX		6,343	123	10	84	57	0	0	0	0	0	0	0
TOTAL TAXES		26,241	545	44	372	255	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		207,345	5,468	353	5,562	1,586	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 Firm Service R01	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		746,914	156,363	50,453	57,445	52,822	16,273
RETURN ON RATE BASE		54,671	11,445	3,693	4,205	3,866	1,191
<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	3,990	1,286	1,572	1,724	422
GENERAL OPERATING AND ENGINEERING		7,282	1,571	507	548	502	157
SALES PROMOTION AND MERCHANDISE		31,641	3,732	1,186	974	1,798	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		24,276	4,035	1,295	1,365	1,724	272
TOTAL OPERATING EXPENSES		82,045	13,328	4,274	4,460	5,748	850
DEPRECIATION EXPENSE		45,921	10,722	3,454	3,500	3,446	997
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	4,086	1,324	1,079	950	318
INCOME TAX		6,343	1,328	428	488	449	138
TOTAL TAXES		26,241	5,413	1,752	1,567	1,398	457
TOTAL REVENUE REQUIREMENT		207,345	40,909	13,173	13,732	14,459	3,495

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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		1,431,551	908,565	27,995	4,590	113	4,962	3,452	473	187	35
RETURN ON RATE BASE		104,783	66,503	2,049	336	8	363	253	35	14	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	27,808	766	71	1	78	62	8	2	0
DISTRIBUTION (Northern Ontario)		13,103	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		16,421	10,447	316	49	1	54	40	5	2	0
SALES PROMOTION AND MERCHANDISE		6,701	2,110	854	597	145	525	9	24	19	20
DISTRIBUTION CUSTOMER ACCOUNTING		53,618	40,038	544	121	18	117	4	1	3	2
ADMINISTRATIVE AND GENERAL		94,079	63,158	2,025	703	140	647	93	33	22	19
TOTAL OPERATING EXPENSES		213,316	143,562	4,505	1,542	304	1,421	208	72	48	42
DEPRECIATION EXPENSE		86,207	54,663	1,755	317	15	336	201	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		18,677	12,554	297	38	1	41	45	6	0	0
INCOME TAX		12,158	7,716	238	39	1	42	29	4	2	0
TOTAL TAXES		30,834	20,270	535	77	2	83	74	10	2	0
TOTAL REVENUE REQUIREMENT		431,543	281,675	8,742	2,254	328	2,185	723	144	77	48

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

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		1,431,551	2,498	720	24,223	5,364	719	0	0	0	0	0	0
RETURN ON RATE BASE		104,783	183	53	1,773	393	53	0	0	0	0	0	0
OPERATING EXPENSES													
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		29,395	41	11	440	96	10	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		13,103	0	0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		16,421	28	8	285	62	8	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		6,701	255	108	53	280	54	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		53,618	22	4	47	9	1	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		94,079	293	112	658	378	64	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		213,316	638	243	1,484	825	136	0	0	0	0	0	0
DEPRECIATION EXPENSE		86,207	164	51	1,391	320	52	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(3,597)	(9)	(3)	(89)	(20)	(3)	0	0	0	0	0	0
TAXES													
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		18,677	24	4	338	76	0	0	0	0	0	0	0
INCOME TAX		12,158	21	6	206	46	6	0	0	0	0	0	0
TOTAL TAXES		30,834	46	10	544	121	6	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		431,543	1,022	354	5,104	1,639	244	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	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		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
RATE BASE		1,431,551	410,923	24,159	7,144	2,108	3,319
RETURN ON RATE BASE		104,783	30,078	1,768	523	154	243
<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	12,878	206	9	2	8
GENERAL OPERATING AND ENGINEERING		16,421	4,725	262	75	22	32
SALES PROMOTION AND MERCHANDISE		6,701	635	81	324	216	394
DISTRIBUTION CUSTOMER ACCOUNTING		53,618	12,263	245	64	19	94
ADMINISTRATIVE AND GENERAL		94,079	24,049	623	396	222	442
TOTAL OPERATING EXPENSES		213,316	54,550	1,418	867	481	970
DEPRECIATION EXPENSE		86,207	24,736	1,391	421	130	216
ACCUMULATED DEFERRED TAX DRAWDOWN		(3,597)	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		18,677	5,151	71	15	4	14
INCOME TAX		12,158	3,490	205	61	18	28
TOTAL TAXES		30,834	8,640	276	75	22	42
TOTAL REVENUE REQUIREMENT		431,543	118,004	4,853	1,886	788	1,472

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

							Storage		
Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Purchase Production	Dehydrator	Excluding Dehydrator
I. 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	48,848	STORS&I	13,961	34,887	COMPRECL-PT	0	0	21,772
Wells and Lines	453/4/5	91,465		0	91,465	STORDEHYX	0	0	91,465
Measuring and Regulating	457	55,790	STORM&R	38,018	17,772	M&RRECL-PT	0	0	23,558
Base Pressure Gas	458	35,204		0	35,204	STORDEHYX	0	0	35,204
Compressor Equipment	456	239,970	STORCOMP	46,488	193,482	COMPRECL-PT	0	0	122,445
Other	459	9,708	STOROTHER	2,302	7,406	STORDEHY	0	7,406	0
Subtotal		516,862		101,581	415,281		0	7,406	328,962
D. TRANSMISSION									
Land	460	25,014	TRANSLAND	20,568	4,446	OTHERTRANS	0	0	0
Land Rights	461	37,875	TRANSLANDRGT	30,963	6,912	OTHERTRANS	0	0	0
Mains	465	1,085,373	TRANSMAINS	864,513	220,860	OTHERTRANS	0	0	0
Compressor Equipment	466	360,324	TRANSCOMPEQ	350,233	10,091	OTHERTRANS	0	0	0
Measuring and Regulating	467	164,681	TRANSM&R	61,372	103,309	OTHERTRANS	0	0	0
Structures & Improvements	462	53,924	TRANSS&I	45,289	8,636	OTHERTRANS	0	0	0
Other	469	0		0	0		0	0	0
Subtotal		1,727,191		1,372,938	354,253		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	960,195		0	960,195	DIST	0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,465		0	43,465	DIST	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	131,518		0	131,518	DIST	0	0	0
Services	473	917,649		0	917,649	DIST	0	0	0
Meters	478	224,996		0	224,996	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		2,438,193		0	2,438,193		0	0	0

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	48,848	STORS&I	13,961	34,887	COMPRECL-PT	25,287	655	0	0	1,135	0
Wells and Lines	453/4/5	91,465		0	91,465	STORDEHYX	0	0	0	0	0	0
Measuring and Regulating	457	55,790	STORM&R	38,018	17,772	M&RRECL-PT	15,401	16,554	0	0	278	0
Base Pressure Gas	458	35,204		0	35,204	STORDEHYX	0	0	0	0	0	0
Compressor Equipment	456	239,970	STORCOMP	46,488	193,482	COMPRECL-PT	108,336	2,897	0	0	6,293	0
Other	459	9,708	STOROTHER	2,302	7,406	STORDEHY	2,302	0	0	0	0	0
Subtotal		516,862		101,581	415,281		152,586	20,105	0	0	7,803	0
D. TRANSMISSION												
Land	460	25,014	TRANSLAND	20,568	4,446	OTHERTRANS	0	19,970	0	4,446	599	0
Land Rights	461	37,875	TRANSLANDRGT	30,963	6,912	OTHERTRANS	0	29,611	0	6,912	1,352	0
Mains	465	1,085,373	TRANSMAINS	864,513	220,860	OTHERTRANS	0	826,697	0	220,860	37,816	0
Compressor Equipment	466	360,324	TRANSCOMPEQ	350,233	10,091	OTHERTRANS	0	345,384	0	10,091	4,849	0
Measuring and Regulating	467	164,681	TRANSM&R	61,372	103,309	OTHERTRANS	0	53,504	0	103,309	7,868	0
Structures & Improvements	462	53,924	TRANSS&I	45,289	8,636	OTHERTRANS	0	44,088	0	8,636	1,200	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		1,727,191		1,372,938	354,253		0	1,319,255	0	354,253	53,683	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	960,195		0	960,195	DIST	0	0	0	0	0	960,195
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,465		0	43,465	DIST	0	0	0	0	0	43,465
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	131,518		0	131,518	DIST	0	0	0	0	0	131,518
Services	473	917,649		0	917,649	DIST	0	0	0	0	0	917,649
Meters	478	224,996		0	224,996	DIST	0	0	0	0	0	224,996
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		2,438,193		0	2,438,193		0	0	0	0	0	2,438,193

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

							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)									
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	955	27	2,024
Furniture and Equipment	483	114,193		0	114,193	INDIRECT_I&II	2,449	70	5,188
Transportation Equipment	484	42,644		0	42,644	INDIRECT_I&II	914	26	1,937
Construction Equipment	485/6	48,629		0	48,629	INDIRECT_I&II	1,043	30	2,209
Communication Equipment	488	15,506		0	15,506	INDIRECT_I&II	332	10	704
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		266,145		0	266,145		5,707	164	12,091
TOTAL GROSS PLANT IN SERVICE		6,363,262		1,474,519	4,888,743		5,707	7,570	363,822
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	33,895	STORM&RAD	26,643	7,252	M&RRECL-PT	0	0	14,877
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	110,498	STORCOMPAD	24,214	86,284	COMPRECL-PT	0	0	56,740
Other	459	5,529	STOROTHERAD	1,109	4,420	STORDEHY	0	4,420	0
Subtotal		232,168		60,863	171,305		0	4,420	140,813

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	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	1,010	7,111	0	2,271	284	30,870
Furniture and Equipment	483	114,193		0	114,193	INDIRECT_I&II	2,588	18,227	0	5,821	728	79,122
Transportation Equipment	484	42,644		0	42,644	INDIRECT_I&II	966	6,806	0	2,174	272	29,547
Construction Equipment	485/6	48,629		0	48,629	INDIRECT_I&II	1,102	7,762	0	2,479	310	33,694
Communication Equipment	488	15,506		0	15,506	INDIRECT_I&II	351	2,475	0	790	99	10,744
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		266,145		0	266,145		6,031	42,480	0	13,567	1,697	184,408
TOTAL GROSS PLANT IN SERVICE		6,363,262		1,474,519	4,888,743		158,617	1,381,840	0	367,820	63,183	4,014,703
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	33,895	STORM&RAD	26,643	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	110,498	STORCOMPAD	24,214	86,284	COMPRECL-PT	50,188	764	0	0	2,806	0
Other	459	5,529	STOROTHERAD	1,109	4,420	STORDEHY	1,109	0	0	0	0	0
Subtotal		232,168		60,863	171,305		74,266	9,337	0	0	3,332	0

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
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	10,664	TRANSLANDRGTD	7,941	2,723	OTHERTRANS	0	0	0
Mains	465	448,858	TRANSMAINSAD	371,012	77,847	OTHERTRANS	0	0	0
Compressor Equipment	466	126,565	TRANSCOMPEQAD	123,336	3,230	OTHERTRANS	0	0	0
Measuring and Regulating	467	61,077	TRANSM&RAD	16,816	44,261	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		<u>673,630</u>		<u>542,216</u>	<u>131,413</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	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	70,471		0	70,471	DIST	0	0	0
Regulators	474.1	40,772		0	40,772	DIST	0	0	0
Customer Stations	474.2	27,689		0	27,689	DIST	0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>1,072,355</u>		<u>0</u>	<u>1,072,355</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	3,076		0	3,076	DIST	0	0	0
Mains - Grid	475.1	205,311		0	205,311	DIST	0	0	0
Mains- Joint	475.2	89,562		0	89,562	DIST	0	0	0
Mains- Sole	475.3	24,454		0	24,454	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		<u>636,647</u>		<u>0</u>	<u>636,647</u>		<u>0</u>	<u>0</u>	<u>0</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>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	12,412		0	12,412	INDIRECT_I&II	266	8	564
Furniture and Equipment	483	71,169		0	71,169	INDIRECT_I&II	1,526	44	3,233
Transportation Equipment	484	14,032		0	14,032	INDIRECT_I&II	301	9	637
Construction Equipment	485/6	18,082		0	18,082	INDIRECT_I&II	388	11	822
Communication Equipment	488	7,917		0	7,917	INDIRECT_I&II	170	5	360
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>123,612</u>		<u>0</u>	<u>123,612</u>		<u>2,651</u>	<u>76</u>	<u>5,616</u>
TOTAL ACCUMULATED DEPRECIATION		<u>2,755,825</u>		<u>603,079</u>	<u>2,152,746</u>		<u>2,651</u>	<u>4,496</u>	<u>157,650</u>

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	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	10,664	TRANSLANDRG	7,941	2,723	OTHERTRANS	0	7,336	0	2,723	605	0
Mains	465	448,858	TRANSMAINSAD	371,012	77,847	OTHERTRANS	0	348,788	0	77,847	22,224	0
Compressor Equipment	466	126,565	TRANSCOMPEQAD	123,336	3,230	OTHERTRANS	0	120,191	0	3,230	3,145	0
Measuring and Regulating	467	61,077	TRANSM&RAD	16,816	44,261	OTHERTRANS	0	11,467	0	44,261	5,350	0
Structures & Improvements	462	26,465	TRANSS&IAD	23,112	3,353	OTHERTRANS	0	22,629	0	3,353	482	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>673,630</u>		<u>542,216</u>	<u>131,413</u>		<u>0</u>	<u>510,410</u>	<u>0</u>	<u>131,413</u>	<u>31,806</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	70,471		0	70,471	DIST	0	0	0	0	0	70,471
Regulators	474.1	40,772		0	40,772	DIST	0	0	0	0	0	40,772
Customer Stations	474.2	27,689		0	27,689	DIST	0	0	0	0	0	27,689
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,072,355</u>		<u>0</u>	<u>1,072,355</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,072,355</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	205,311		0	205,311	DIST	0	0	0	0	0	205,311
Mains- Joint	475.2	89,562		0	89,562	DIST	0	0	0	0	0	89,562
Mains- Sole	475.3	24,454		0	24,454	DIST	0	0	0	0	0	24,454
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	281	1,981	0	633	79	8,600
Furniture and Equipment	483	71,169		0	71,169	INDIRECT_I&II	1,613	11,359	0	3,628	454	49,312
Transportation Equipment	484	14,032		0	14,032	INDIRECT_I&II	318	2,240	0	715	89	9,723
Construction Equipment	485/6	18,082		0	18,082	INDIRECT_I&II	410	2,886	0	922	115	12,529
Communication Equipment	488	7,917		0	7,917	INDIRECT_I&II	179	1,264	0	404	50	5,485
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>123,612</u>		<u>0</u>	<u>123,612</u>		<u>2,801</u>	<u>19,730</u>	<u>0</u>	<u>6,301</u>	<u>788</u>	<u>85,649</u>
TOTAL ACCUMULATED DEPRECIATION		<u>2,755,825</u>		<u>603,079</u>	<u>2,152,746</u>		<u>77,067</u>	<u>539,477</u>	<u>0</u>	<u>137,714</u>	<u>35,926</u>	<u>1,800,843</u>

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
III. WORKING CAPITAL									
O&M Working Capital		18,819		0	18,819	INDIRECT_II	807	7	807
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>(42,906)</u>	<u>37</u>	<u>207,313</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>3,712,734</u>		<u>850,575</u>	<u>2,862,159</u>		<u>(39,912)</u>	<u>2,634</u>	<u>405,625</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		271,755		0	271,755		(2,921)	193	29,690
Income Taxes		31,531		0	31,531	RATEBASE	(339)	22	3,445
Capital Taxes		0		0	0		0	0	0
Property Tax		63,272		0	63,272	PROPTAX	16	0	1,438
Subtotal		<u>366,558</u>		<u>0</u>	<u>366,558</u>		<u>(3,244)</u>	<u>216</u>	<u>34,572</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		12,973					0	197	7,511
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		34,638					743	21	1,574
Subtotal		<u>195,712</u>					<u>743</u>	<u>218</u>	<u>9,819</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		80,651		0	80,651	PROD	80,651	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		11,884		0	11,884	UFGFUNCT	10,491	0	1,393
FT Transportation Demand		98,596		0	98,596	PROD	98,596	0	0
FT Transportation Commodity		5,829		0	5,829	PROD	5,829	0	0
FT Transportation Fuel		1,463		0	1,463	PROD	1,463	0	0
Other Transportation		972	OSC	972	0		0	0	0
Sales Service Landed Supply Cost		487,827		0	487,827	PROD	487,827	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		504		0	504	PROD	504	0	0
3rd Party Storage and STS		20,134		0	20,134	STORDEHYX	0	0	20,134
TOTAL COST OF GAS EXPENSE		<u>707,860</u>		<u>972</u>	<u>706,888</u>		<u>685,361</u>	<u>0</u>	<u>21,527</u>

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	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	423	1,508	0	695	95	14,476
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	677	7,081	0	1,925	228	18,261
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	1,185	0	322	38	3,055
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>1,213</u>	<u>16,348</u>	<u>0</u>	<u>3,919</u>	<u>887</u>	<u>(11,829)</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>3,712,734</u>		<u>850,575</u>	<u>2,862,159</u>		<u>78,500</u>	<u>833,293</u>	<u>0</u>	<u>226,889</u>	<u>27,241</u>	<u>2,178,464</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		271,755		0	271,755		5,746	60,993	0	16,607	1,994	159,453
Income Taxes		31,531		0	31,531	RATEBASE	667	7,077	0	1,927	231	18,501
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		63,272		0	63,272	PROPTAX	662	15,291	0	6,230	1,060	38,575
Subtotal		<u>366,558</u>		<u>0</u>	<u>366,558</u>		<u>7,075</u>	<u>83,361</u>	<u>0</u>	<u>24,764</u>	<u>3,285</u>	<u>216,529</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		12,973					4,464	595	0	0	206	0
Transmission Plant		39,240					0	30,140	0	7,916	1,183	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		34,638					785	5,529	0	1,766	221	24,000
Subtotal		<u>195,712</u>					<u>5,249</u>	<u>36,264</u>	<u>0</u>	<u>9,682</u>	<u>1,610</u>	<u>132,127</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		80,651		0	80,651	PROD	0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		11,884		0	11,884	UFGFUNCT	0	0	0	0	0	0
FT Transportation Demand		98,596		0	98,596	PROD	0	0	0	0	0	0
FT Transportation Commodity		5,829		0	5,829	PROD	0	0	0	0	0	0
FT Transportation Fuel		1,463		0	1,463	PROD	0	0	0	0	0	0
Other Transportation		972	OSC	972	0		0	0	0	0	972	0
Sales Service Landed Supply Cost		487,827		0	487,827	PROD	0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		504		0	504	PROD	0	0	0	0	0	0
3rd Party Storage and STS		20,134		0	20,134	STORDEHYX	0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>707,860</u>		<u>972</u>	<u>706,888</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>972</u>	<u>0</u>

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
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	179		0	179	STORDEHYX	0	0	179
Lines	655	21		0	21	STORDEHYX	0	0	21
Compressor	656	2,363		0	2,363	COMPRECL-O&M	0	0	483
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	1,894		0	1,894	STORDEHYX	0	0	1,894
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	1,783		0	1,783	STORDEHYX	0	0	1,783
Lines	855	123		0	123	STORDEHYX	0	0	123
Compressor	856	2,773		0	2,773	COMPRECL-O&M	0	0	567
Measuring & Regulating	857	352		0	352	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		22,808		12,087	10,720		0	107	10,111
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	520	OP-LINES	434	87	OTHERTRANS	0	0	0
Compressor	666	1,947	OP-COMP	1,947	0		0	0	0
Compressor Fuel		15,234	TRANSMISSIONFUEL	15,234	0		0	0	0
Measuring & Regulating Stations	667	4,724	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	6,644	MN-COMP	6,644	0		0	0	0
Measuring & Regulating Stations	867	590	MN-M&R	587	4	OTHERTRANS	0	0	0
Other	869	0		0	0		0	0	0
Subtotal		30,242		25,299	4,943		0	0	0

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	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	179		0	179	STORDEHYX	0	0	0	0	0	0
Lines	655	21		0	21	STORDEHYX	0	0	0	0	0	0
Compressor	656	2,363		0	2,363	COMPRECL-O&M	1,729	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	1,894		0	1,894	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	1,783		0	1,783	STORDEHYX	0	0	0	0	0	0
Lines	855	123		0	123	STORDEHYX	0	0	0	0	0	0
Compressor	856	2,773		0	2,773	COMPRECL-O&M	2,029	0	0	0	176	0
Measuring & Regulating	857	352		0	352	M&RRECL-O&M	0	262	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		22,808		12,087	10,720		11,206	402	0	0	982	0
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	520	OP-LINES	434	87	OTHERTRANS	0	231	0	87	203	0
Compressor	666	1,947	OP-COMP	1,947	0		0	1,947	0	0	0	0
Compressor Fuel		15,234	TRANSMISSIONFUEL	15,234	0		0	15,206	28	0	0	0
Measuring & Regulating Stations	667	4,724	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	6,644	MN-COMP	6,644	0		0	6,644	0	0	0	0
Measuring & Regulating Stations	867	590	MN-M&R	587	4	OTHERTRANS	0	498	0	4	88	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		30,242		25,299	4,943		0	24,906	28	4,943	365	0

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	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	14,802		0	14,802	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	0

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	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	14,802		0	14,802	DIST	0	0	0	0	0	14,802
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	631		0	631	DIST	0	0	0	0	0	631
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	1,729		0	1,729	DIST	0	0	0	0	0	1,729
Mains	875.1	7,816		0	7,816	DIST	0	0	0	0	0	7,816
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	2,228		0	2,228	DIST	0	0	0	0	0	2,228
Meter & Regulator Repair	878	372		0	372	DIST	0	0	0	0	0	372
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	13		0	13	DIST	0	0	0	0	0	13
Other- Meter Shop	879.3	987		0	987	DIST	0	0	0	0	0	987
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		39,246		0	39,246		0	0	0	0	0	39,246

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

								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/M12&F24T	3,200	33,945	GENOPACT	2,927	0	1,478	
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	1,694	
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		31,641		0	31,641	DIST	0	0	0	
Merchandise Sales Net Income		0		0	0		0	0	0	
Other	709	354		0	354	DIST	0	0	0	
Subtotal		40,318		2,046	38,271		1,976	0	0	

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	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/M12&F24T	3,200	33,945	GENOPACT	906	6,195	0	2,858	292	22,490
Other	688	513		0	513	GENOPACT	14	86	0	43	4	338
Scada	684	1,463		0	1,463	SCADA&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		920	6,477	0	3,014	379	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		31,641		0	31,641	DIST	0	0	0	0	0	31,641
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		40,318		2,046	38,271		0	0	0	0	0	38,342

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

								Storage	
Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Purchase Production	Dehydrator	Excluding Dehydrator
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	2,200		0	2,200	DIST	0	0	0
Customer Contracts & Orders	711	9,407		0	9,407	DIST	0	0	0
Meter Reading	712	8,853		0	8,853	DIST	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	28,914	LRGINDBILLS	560	28,354	DIST	0	0	68
Credit & Collection	714	1,652		0	1,652	DIST	0	0	0
Uncollectible Accounts	718	6,250		0	6,250	BDEBTFUNCT	3,459	0	0
Other	719	0		0	0		0	0	0
Subtotal		57,276		560	56,716		3,459	0	68
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	90,295	GSADM	819	89,475	O&MEXP	3,993	8	4,236
Special Services	722	913		0	913	O&MEXP	32	0	43
Insurance	723	9,215		0	9,215	O&MEXP	327	1	436
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	56,185	GS/M12&F24T-BENEFITS	1,757	54,428	LABOUR	3,676	23	2,252
Other Admin & General Expenses	728	2,055		0	2,055	O&MEXP	73	0	97
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		158,663		2,576	156,086		8,101	32	7,065
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		411,289		45,769	365,520		16,467	139	20,457
TOTAL COST OF GAS		707,860		972	706,888		685,361	0	21,527
TOTAL OPERATING EXPENSES		1,119,149		46,741	1,072,408		701,828	139	41,984
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		2,145		0	2,145	PROD	2,145	0	0
Subtotal		20,198		0	20,198		3,453	0	0

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	Transmission					Distribution
							Dawn Station	Dawn-Trafalgar Easterly	Dawn-Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair	
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	2,200		0	2,200	DIST	0	0	0	0	0	2,200
Customer Contracts & Orders	711	9,407		0	9,407	DIST	0	0	0	0	0	9,407
Meter Reading	712	8,853		0	8,853	DIST	0	0	0	0	0	8,853
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	28,914	LRGINDBILLS	560	28,354	DIST	0	124	0	5	2	28,715
Credit & Collection	714	1,652		0	1,652	DIST	0	0	0	0	0	1,652
Uncollectible Accounts	718	6,250		0	6,250	BDEBTFUNCT	0	0	0	0	0	2,791
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		57,276		560	56,716		0	124	0	5	2	53,618
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	90,295	GSADM	819	89,475	O&MEXP	2,247	7,960	0	3,664	485	67,702
Special Services	722	913		0	913	O&MEXP	23	81	0	37	5	691
Insurance	723	9,215		0	9,215	O&MEXP	231	820	0	377	50	6,973
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	56,185	GS/M12&F24T-BENEFITS	1,757	54,428	LABOUR	1,399	5,026	0	2,062	313	41,435
Other Admin & General Expenses	728	2,055		0	2,055	O&MEXP	52	183	0	84	11	1,555
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		158,663		2,576	156,086		3,952	14,070	0	6,225	863	118,355
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		411,289		45,769	365,520		16,078	45,980	28	14,187	2,592	295,361
TOTAL COST OF GAS		707,860		972	706,888		0	0	0	0	972	0
TOTAL OPERATING EXPENSES		1,119,149		46,741	1,072,408		16,078	45,980	28	14,187	3,564	295,361
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		2,145		0	2,145	PROD	0	0	0	0	0	0
Subtotal		20,198		0	20,198		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	48,848	2.49%	1,218	0.44%	214
Wells and Lines	453/4/5	91,465	2.49%	2,275	0.67%	617
Measuring and Regulating	457	55,790	3.07%	1,713	0.00%	0
Base Pressure Gas	458	35,204	0.00%	0	0.00%	0
Compressor Equipment	456	239,970	2.68%	6,437	0.48%	1,157
Other	459	9,708	6.77%	657	0.00%	0
Subtotal		<u>516,862</u>		<u>12,973</u>		<u>2,024</u>
D. TRANSMISSION						
Land	460	25,014	0.00%	0	1.40%	350
Land Rights	461	37,875	1.76%	666	0.00%	0
Mains	465	1,085,373	2.00%	21,728	1.85%	20,046
Compressor Equipment	466	360,324	3.17%	11,414	0.50%	1,804
Measuring and Regulating	467	164,681	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>1,727,191</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%	0
Mains	475.1	960,195	2.56%	24,538	1.74%	16,716
Compressor Equipment	476	0	0.00%	0	0.00%	0
Measuring and Regulating Eq. - Joint	477.1	43,465	3.62%	1,574	0.00%	0
Measuring and Regulating Eq. - Sole	477.2	0	0.00%	0	0.00%	0
Structures & Improvements	472	131,518	2.49%	3,281	0.36%	478
Services	473	917,649	2.57%	23,558	0.72%	6,590
Meters	478	224,996	3.85%	8,668	0.00%	0
Regulators	474.1	74,531	4.61%	3,435	0.00%	0
Customer Stations	474.2	70,522	2.81%	1,980	0.00%	0
Other	479	0	0.00%	0	0.00%	0
Subtotal		<u>2,438,193</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	114,193	22.94%	26,197	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>266,145</u>		<u>34,638</u>		<u>758</u>
TOTAL GROSS PLANT IN SERVICE		<u>6,363,262</u>		<u>195,712</u>		<u>63,272</u>

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

Account Description	Account Code	Account Dollars	Labour Percent	Labour Costs
A. COST OF GAS AND PRODUCTION				
Firm Supply Commodity		80,651	0.00%	0
Load Balancing		0	0.00%	0
Other Supplies - UFG		11,884	0.00%	0
FT Transportation Demand		98,596	0.00%	0
FT Transportation Commodity		5,829	0.00%	0
FT Transportation Fuel		1,463	0.00%	0
Other Transportation		972	0.00%	0
Sales Service Landed Supply Cost		487,827	0.00%	0
Winter Peaking Service		0	0.00%	0
Diversions		504	0.00%	0
3rd Party Storage and STS		20,134	0.00%	0
TOTAL COST OF GAS EXPENSE		<u>707,860</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	179	53.40%	96
Lines	655	21	53.40%	11
Compressor	656	2,363	53.40%	1,262
Compressor Fuel		12,087	0.00%	0
Measuring & Regulating	657	187	53.40%	100
Dehydration	658	91	53.40%	49
Rents	652	1,894	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	1,783	53.40%	952
Lines	855	123	53.40%	66
Compressor	856	2,773	53.40%	1,481
Measuring & Regulating	857	352	53.40%	188
Dehydration	858	16	53.40%	8
Other	859	132	53.40%	70
Subtotal		<u>22,808</u>		<u>4,282</u>

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

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Labour Percent</u>	<u>Labour Costs</u>
D. TRANSMISSION				
i. Operating				
Supervision	660	0	0.00%	0
Lines	665	520	55.91%	291
Compressor	666	1,947	53.40%	1,040
Compressor Fuel		15,234	0.00%	0
Measuring & Regulating Stations	667	4,724	36.57%	1,728
Other	669	0	0.00%	0
ii. Maintenance				
Supervision	860	0	0.00%	0
Lines	865	582	56.85%	331
Compressor	866	6,644	53.40%	3,548
Measuring & Regulating Stations	867	590	53.27%	314
Other	869	0	0.00%	0
Subtotal		<u>30,242</u>		<u>7,251</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	14,802	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)

Account Description	Account Code	Account Dollars	Labour Percent	Labour Costs
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		31,641	20.32%	6,430
Merchandise Sales Net Income		0	0.00%	0
Other	709	354	0.00%	0
Subtotal		<u>40,318</u>		<u>12,794</u>

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

Account Description	Account Code	Account Dollars	Labour Percent	Labour Costs
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		411,289		148,659

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

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		
PROD PROD%	EXT	1	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHY STORDEHY%	EXT	1	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYX STORDEHYX%	EXT	1	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DAWNEAST DAWNEAST%	EXT	1	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
OTHERTRANS OTHERTRANS%	EXT	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
DIST DIST%	EXT	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GENOPACT GENOPACT%	EXT	100	1.12 1.12%	0.00 0.00%	4.31 4.31%	2.65 2.65%	16.75 16.75%	0.00 0.00%	8.39 8.39%	0.86 0.86%	65.92 65.92%
STORS&I STORS&I%	EXT	13,961	0.00%	0.00%	2,665 19.09%	10,642 76.22%	655 4.69%	0.00%	0.00%	0.00%	0.00%
STORM&R STORM&R%	EXT	38,018	0.00%	0.00%	19,305 50.78%	15,401 40.51%	3,313 8.71%	0.00%	0.00%	0.00%	0.00%
STORCOMP STORCOMP%	EXT	46,488	0.00%	0.00%	16,478 35.45%	27,113 58.32%	2,897 6.23%	0.00%	0.00%	0.00%	0.00%
STOROTHER STOROTHER%	EXT	2,302	0.00%	0.00%	0.00%	2,302 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STOROTHERAD STOROTHERAD%	EXT	1,109	0.00%	0.00%	0.00%	1,109 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OSC OSC%	EXT	972	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	972 100.00%	0.00%
TRANSLAND TRANSLAND%	EXT	20,568	0.00%	0.00%	0.00%	0.00%	19,970 97.09%	0.00%	0.00%	599 2.91%	0.00%
TRANSLANDRGT TRANSLANDRGT%	EXT	30,963	0.00%	0.00%	0.00%	0.00%	29,611 95.63%	0.00%	0.00%	1,352 4.37%	0.00%
TRANSMAINS TRANSMAINS%	EXT	864,513	0.00%	0.00%	0.00%	0.00%	826,697 95.63%	0.00%	0.00%	37,816 4.37%	0.00%
TRANSCOMPEQ TRANSCOMPEQ%	EXT	350,233	0.00%	0.00%	0.00%	0.00%	345,384 98.62%	0.00%	0.00%	4,849 1.38%	0.00%
TRANSM&R TRANSM&R%	EXT	61,372	0.00%	0.00%	0.00%	0.00%	53,504 87.18%	0.00%	0.00%	7,868 12.82%	0.00%
TRANSS&I TRANSS&I%	EXT	45,289	0.00%	0.00%	0.00%	0.00%	44,088 97.35%	0.00%	0.00%	1,200 2.65%	0.00%
M&RRECL-O&M M&RRECL-O&M%	EXT	100	0.00%	0.00%	24 23.93%	0.00%	75 74.51%	0.00%	0.00%	2 1.56%	0.00%

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

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 COMPRECL-O&M%	EXT	100	0 0.00%	0 0.00%	20 20.46%	73 73.19%	0 0.00%	0 0.00%	0 0.00%	6 6.36%	0 0.00%	
M&RRECL-PT M&RRECL-PT%	EXT	100	0 0.00%	0 0.00%	24 23.93%	0 0.00%	75 74.51%	0 0.00%	0 0.00%	2 1.56%	0 0.00%	
COMPRECL-PT COMPRECL-PT%	EXT	100	0 0.00%	0 0.00%	54.77 54.77%	41.98 41.98%	0 0.00%	0 0.00%	0 0.00%	3.25 3.25%	0 0.00%	
OP-LINES OP-LINES%	EXT	434	0 0.00%	0 0.00%	0 0.00%	0 0.00%	231 53.25%	0 0.00%	0 0.00%	203 46.75%	0 0.00%	
OP-COMP OP-COMP%	EXT	1,947	0 0.00%	0 0.00%	0 0.00%	0 0.00%	1,947 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
OP-M&R OP-M&R%	EXT	72	0 0.00%	0 0.00%	0 0.00%	0 0.00%	41 56.91%	0 0.00%	0 0.00%	31 43.09%	0 0.00%	
MN-LINES MN-LINES%	EXT	382	0 0.00%	0 0.00%	0 0.00%	0 0.00%	339 88.80%	0 0.00%	0 0.00%	43 11.20%	0 0.00%	
MN-COMP MN-COMP%	EXT	6,644	0 0.00%	0 0.00%	0 0.00%	0 0.00%	6,644 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
MN-M&R MN-M&R%	EXT	587	0 0.00%	0 0.00%	0 0.00%	0 0.00%	498 84.92%	0 0.00%	0 0.00%	88 15.08%	0 0.00%	
LINEPACK LINEPACK%	EXT	32,816	0 0.00%	0 0.00%	0 0.00%	0 0.00%	22,827 69.56%	0 0.00%	3,391 10.33%	1,826 5.57%	4,772 14.54%	
DEFERTAXBASE DEFERTAXBASE%	EXT	553,041	703 0.13%	148 0.03%	14,056 2.54%	5,767 1.04%	203,497 36.80%	0 0.00%	55,789 10.09%	6,121 1.11%	266,959 48.27%	
DEFTAXDIRECT DEFTAXDIRECT%	EXT	-20,865	0 0.00%	(464) 2.22%	(6,619) 31.72%	(3,753) 17.99%	(7,454) 35.72%	0 0.00%	(2,212) 10.60%	(363) 1.74%	0 0.00%	
STORS&IAD STORS&IAD%	EXT	8,897	0 0.00%	0 0.00%	1,577 17.72%	6,928 77.86%	392 4.41%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
STORM&RAD STORM&RAD%	EXT	26,643	0 0.00%	0 0.00%	13,142 49.33%	10,724 40.25%	2,777 10.42%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
STORCOMPAD STORCOMPAD%	EXT	24,214	0 0.00%	0 0.00%	9,483 39.17%	13,966 57.68%	764 3.16%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
TRANSLANDRGTD TRANSLANDRGTD%	EXT	7,941	0 0.00%	0 0.00%	0 0.00%	0 0.00%	7,336 92.38%	0 0.00%	0 0.00%	605 7.62%	0 0.00%	
TRANSMAINSAD TRANSMAINSAD%	EXT	371,012	0 0.00%	0 0.00%	0 0.00%	0 0.00%	348,788 94.01%	0 0.00%	0 0.00%	22,224 5.99%	0 0.00%	
TRANSCOMPEQAD TRANSCOMPEQAD%	EXT	123,336	0 0.00%	0 0.00%	0 0.00%	0 0.00%	120,191 97.45%	0 0.00%	0 0.00%	3,145 2.55%	0 0.00%	
TRANSM&RAD TRANSM&RAD%	EXT	16,816	0 0.00%	0 0.00%	0 0.00%	0 0.00%	11,467 68.19%	0 0.00%	0 0.00%	5,350 31.81%	0 0.00%	
TRANSS&IAD TRANSS&IAD%	EXT	23,112	0 0.00%	0 0.00%	0 0.00%	0 0.00%	22,629 97.91%	0 0.00%	0 0.00%	482 2.09%	0 0.00%	

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

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		10,491	0	1,393	0	0	0	0	0	0	
UFGFUNCT%		11,884	88.28%	0.00%	11.72%	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		3,459	0	0	0	0	0	0	0	2,791	
BDEBTFUNCT%		6,250	55.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	44.66%	
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/M12&F24T	EXT		2,547	0	14	7	508	0	9	1	113	
GS/AOP/M12&F24T%		3,200	79.60%	0.01%	0.44%	0.22%	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/M12&F24T-BENEFITS	EXT		1,700	0	0	0	57	0	0	0	0	
GS/M12&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		5,397	62	6,151	3,821	13,571	0	5,632	854	113,172	
LABOUR%		148,659	3.63%	0.04%	4.14%	2.57%	9.13%	0.00%	3.79%	0.57%	76.13%	
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	11,459	6,077	21,533	0	9,911	1,311	183,133	
O&MEXP%		242,030	3.55%	0.01%	4.73%	2.51%	8.90%	0.00%	4.09%	0.54%	75.67%	
PROPTAX	INT		16	0	1,438	662	15,291	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		(39,912)	2,634	405,625	78,500	833,293	0	226,889	27,241	2,178,464	
RATEBASE%		3,712,734	(1.07%)	0.07%	10.93%	2.11%	22.44%	0.00%	6.11%	0.73%	58.68%	
INDIRECT_I	INT		0	2,986	164,492	78,320	819,613	0	222,840	26,348	2,113,616	
INDIRECT_I%		3,428,215	0.00%	0.09%	4.80%	2.28%	23.91%	0.00%	6.50%	0.77%	61.65%	
INDIRECT_II	INT		16,467	139	16,465	8,630	30,773	0	14,187	1,945	295,361	
INDIRECT_II%		383,968	4.29%	0.04%	4.29%	2.25%	8.01%	0.00%	3.69%	0.51%	76.92%	
INDIRECT_I&II	INT		0.021	0.001	0.045	0.023	0.160	0.000	0.051	0.006	0.693	
INDIRECT_I&II%		1	2.14%	0.06%	4.54%	2.27%	15.96%	0.00%	5.10%	0.64%	69.29%	

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

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

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

Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
G. INTANGIBLE PLANT									
	401/402	0		0	0		0	0	0
H. GENERAL PLANT									
Land	480	13		0	13	INDIR_I&II_PROD	5	8	0
Structures & Improvements	482	955		0	955	INDIR_I&II_PROD	369	586	0
Furniture and Equipment	483	2,449		0	2,449	INDIR_I&II_PROD	946	1,503	0
Transportation Equipment	484	914		0	914	INDIR_I&II_PROD	353	561	0
Construction Equipment	485/6	1,043		0	1,043	INDIR_I&II_PROD	403	640	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		5,707		0	5,707		2,205	3,502	0
TOTAL GROSS PLANT IN SERVICE		5,707		0	5,707		2,205	3,502	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
Classification Detail Report
(\$000's)

Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
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	266		0	266	INDIR_I&II_PROD	103	163	0
Furniture and Equipment	483	1,526		0	1,526	INDIR_I&II_PROD	590	936	0
Transportation Equipment	484	301		0	301	INDIR_I&II_PROD	116	185	0
Construction Equipment	485/6	388		0	388	INDIR_I&II_PROD	150	238	0
Communication Equipment	488	170		0	170	INDIR_I&II_PROD	66	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		<u>2,651</u>		<u>0</u>	<u>2,651</u>		<u>1,024</u>	<u>1,627</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>2,651</u>		<u>0</u>	<u>2,651</u>		<u>1,024</u>	<u>1,627</u>	<u>0</u>

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

Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
III. WORKING CAPITAL									
O&M Working Capital		807		0	807	SECOND	0	807	0
Gas Purchase Working Capital		1,188		0	1,188	PRODCOG	1,001	13	174
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>(42,906)</u>		<u>0</u>	<u>(42,906)</u>		<u>1,001</u>	<u>(44,081)</u>	<u>174</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>(39,912)</u>		<u>0</u>	<u>(39,912)</u>		<u>2,158</u>	<u>(42,244)</u>	<u>174</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		(2,921)		0	(2,921)		158	(3,092)	13
Income Taxes		(339)		0	(339)	PRODBASE	18	(359)	1
Capital Taxes		0		0	0		0	0	0
Property Tax		16		0	16	PRODPROTAX	6	10	0
Subtotal		<u>(3,244)</u>		<u>0</u>	<u>(3,244)</u>		<u>183</u>	<u>(3,441)</u>	<u>14</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		743					287	456	0
Subtotal		<u>743</u>					<u>287</u>	<u>456</u>	<u>0</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		80,651		0	80,651	FIRST	80,651	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		10,491		0	10,491	SECOND	0	10,491	0
FT Transportation Demand		98,596		0	98,596	THIRD	0	0	98,596
FT Transportation Commodity		5,829		0	5,829	SECOND	0	5,829	0
FT Transportation Fuel		1,463		0	1,463	SECOND	0	1,463	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		487,827		0	487,827	FIRST	487,827	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		504		0	504	THIRD	0	0	504
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>685,361</u>		<u>0</u>	<u>685,361</u>		<u>568,478</u>	<u>17,783</u>	<u>99,100</u>

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

Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
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

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

Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
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
Classification Detail Report
(\$000's)

Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
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

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

Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
I. 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	3,459		0	3,459	BDEBTCLASS	1,904	1,555	0
Other	719	0		0	0		0	0	0
Subtotal		3,459		0	3,459		1,904	1,555	0
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	3,993	A&GDPADMIN	819	3,173	PRODO&M	1,613	2,380	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		8,101		2,519	5,581		3,018	5,083	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		16,467		7,042	9,425		6,362	10,105	0
TOTAL COST OF GAS		685,361		0	685,361		568,478	17,783	99,100
TOTAL OPERATING EXPENSES		701,828		7,042	694,786		574,840	27,888	99,100
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		2,145		0	2,145	SECOND	0	2,145	0
Subtotal		3,453		0	3,453		0	3,453	0

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

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

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

		Storage Dehydrator						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	70		0	70	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		164		0	164			87	77
TOTAL GROSS PLANT IN SERVICE									
		7,570		0	7,570			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

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

Account Description	Account Code	Storage Dehydrator Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Dehydrator	
							Demand	Commodity
D. TRANSMISSION								
Land	460	0		0	0		0	0
Land Rights	461	0		0	0		0	0
Mains	465	0		0	0		0	0
Compressor Equipment	466	0		0	0		0	0
Measuring and Regulating	467	0		0	0		0	0
Structures & Improvements	462	0		0	0		0	0
Other	469	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains	475.1	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains - Grid	475.1	0		0	0		0	0
Mains- Joint	475.2	0		0	0		0	0
Mains- Sole	475.3	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
H. GENERAL PLANT								
Land	480	0		0	0		0	0
Structures & Improvements	482	8		0	8	INDIR_I&II_STORDEHY	4	4
Furniture and Equipment	483	44		0	44	INDIR_I&II_STORDEHY	22	22
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		<u>76</u>		<u>0</u>	<u>76</u>		<u>41</u>	<u>36</u>
TOTAL ACCUMULATED DEPRECIATION		<u>4,496</u>		<u>0</u>	<u>4,496</u>		<u>4,461</u>	<u>36</u>

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

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		7.32%					7.32%	7.32%
Return on Rate Base		193		0	193		189	4
Income Taxes		22		0	22	STORDEHYBASE	22	0
Capital Taxes		0		0	0		0	0
Property Tax		0		0	0	STORDEHYPROTAX	0	0
Subtotal		<u>216</u>		<u>0</u>	<u>216</u>		<u>211</u>	<u>4</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(104)</u>		<u>0</u>	<u>(104)</u>	DTDRWDN-DEHYDR	<u>(104)</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE								
Production & Gathering Plant		0					0	0
Local Storage Plant		0					0	0
Underground Storage Plant		197					197	0
Transmission Plant		0					0	0
Distribution Plant (Southern Ontario)		0					0	0
Distribution Plant (Northern Ontario)		0					0	0
Intangible Plant		0					0	0
General Plant		21					11	10
Subtotal		<u>218</u>					<u>208</u>	<u>10</u>
VIII. OPERATING EXPENSES								
A. COST OF GAS AND PRODUCTION								
Firm Supply Commodity		0		0	0		0	0
Load Balancing		0		0	0		0	0
Other Supplies - UFG		0		0	0		0	0
FT Transportation Demand		0		0	0		0	0
FT Transportation Commodity		0		0	0		0	0
FT Transportation Fuel		0		0	0		0	0
Other Transportation		0		0	0		0	0
Sales Service Landed Supply Cost		0		0	0		0	0
Winter Peaking Service		0		0	0		0	0
Diversions		0		0	0		0	0
3rd Party Storage and STS		0		0	0		0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>

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

Account Description	Account Code	Storage Dehydrator Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Dehydrator	
							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

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

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

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

Account Description	Account Code	Storage Dehydrator Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Dehydrator	
							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

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

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		<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	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		<u>32</u>		<u>0</u>	<u>32</u>		<u>0</u>	<u>32</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		139		0	139		0	139
TOTAL COST OF GAS		<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>139</u>
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		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>

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

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	
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	21,772		0	21,772	FIRST	21,772	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	23,558		0	23,558	FIRST	23,558	0	0	0
Base Pressure Gas	458	35,204		0	35,204	THIRD&FOURTH	0	0	31,850	3,354
Compressor Equipment	456	122,445		0	122,445	FIRST	122,445	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		328,962		0	328,962		231,994	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

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

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
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	2,024		0	2,024	INDIR_I&II_STORX	1,184	64	478	298
Furniture and Equipment	483	5,188		0	5,188	INDIR_I&II_STORX	3,034	165	1,225	764
Transportation Equipment	484	1,937		0	1,937	INDIR_I&II_STORX	1,133	62	457	285
Construction Equipment	485/6	2,209		0	2,209	INDIR_I&II_STORX	1,292	70	522	325
Communication Equipment	488	704		0	704	FIRST&THIRD&FOURTH	352	0	319	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		12,091		0	12,091		7,012	362	3,007	1,710
TOTAL GROSS PLANT IN SERVICE		363,822		0	363,822		239,006	362	90,737	33,717
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	14,877		0	14,877	FIRST	14,877	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	56,740		0	56,740	FIRST	56,740	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		140,813		0	140,813		110,472	0	27,450	2,891

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

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
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	564		0	564	INDIR_I&II_STORX	330	18	133	83
Furniture and Equipment	483	3,233		0	3,233	INDIR_I&II_STORX	1,891	103	763	476
Transportation Equipment	484	637		0	637	INDIR_I&II_STORX	373	20	151	94
Construction Equipment	485/6	822		0	822	INDIR_I&II_STORX	480	26	194	121
Communication Equipment	488	360		0	360	FIRST&THIRD&FOURTH	180	0	163	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		<u>5,616</u>		<u>0</u>	<u>5,616</u>		<u>3,254</u>	<u>167</u>	<u>1,404</u>	<u>791</u>
TOTAL ACCUMULATED DEPRECIATION		<u>157,650</u>		<u>0</u>	<u>157,650</u>		<u>113,727</u>	<u>167</u>	<u>28,854</u>	<u>14,903</u>

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

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		807		0	807	INDIR_II_STORX	348	51	241	166
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	126
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>207,313</u>		<u>0</u>	<u>207,313</u>		<u>1,573</u>	<u>51</u>	<u>176,354</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>405,625</u>		<u>(6,619)</u>	<u>412,244</u>		<u>121,143</u>	<u>244</u>	<u>236,302</u>	<u>47,937</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		29,690		0	29,690		8,867	18	17,296	3,509
Income Taxes		3,445		0	3,445	STORDEHYXBASE	1,029	2	2,007	407
Capital Taxes		0		0	0		0	0	0	0
Property Tax		1,438		0	1,438	STORDEHYXPROTAX	1,038	1	287	111
Subtotal		<u>34,572</u>		<u>0</u>	<u>34,572</u>		<u>10,934</u>	<u>21</u>	<u>19,590</u>	<u>4,027</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		7,511					5,297	0	2,003	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		1,574					916	48	382	227
Subtotal		<u>9,819</u>					<u>6,213</u>	<u>48</u>	<u>2,385</u>	<u>1,172</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		1,393		0	1,393	SECOND	0	1,393	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		20,134	STSCCLASS	19,894	240	THIRD	19,351	543	240	0
TOTAL COST OF GAS EXPENSE		<u>21,527</u>		<u>19,894</u>	<u>1,633</u>		<u>19,351</u>	<u>1,936</u>	<u>240</u>	<u>0</u>

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

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	179		0	179	FIRST&THIRD&FOURTH	90	0	81	9
Lines	655	21		0	21	FIRST&THIRD&FOURTH	10	0	9	1
Compressor	656	483		0	483	FIRST	483	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	1,894		0	1,894	FIRST&THIRD&FOURTH	947	0	857	90
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	1,783		0	1,783	FIRST&THIRD&FOURTH	891	0	807	85
Lines	855	123		0	123	FIRST&THIRD&FOURTH	62	0	56	6
Compressor	856	567		0	567	SECOND	0	567	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	59	6
Subtotal		10,111		0	10,111		3,082	4,559	2,234	235
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

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

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
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
Classification Detail Report
(\$000's)

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
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	1,478		0	1,478	STORDEHYXGO&E	853	0	566	60
Other	688	22		0	22	STORDEHYXGO&E	13	0	8	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		1,694		0	1,694		962	0	662	70
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
Classification Detail Report
(\$000's)

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	
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0	FIRST	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	68		0	68		68	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		68		0	68		68	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	4,236		0	4,236	STORDEHYXO&M	1,824	272	1,258	881
Special Services	722	43		0	43	STORDEHYXO&M	19	3	13	9
Insurance	723	436		0	436	STORDEHYXO&M	188	28	130	91
Injuries & Damages	724	0		0	0	STORDEHYXLABOR STORDEHYXO&M	0	0	0	0
Employee Benefits	725	2,252		0	2,252		919	169	594	569
Other Admin & General Expenses	728	97		0	97		42	6	29	20
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		7,065		0	7,065		2,992	479	2,024	1,570
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		20,457		0	20,457		7,105	5,038	4,920	3,395
TOTAL COST OF GAS		21,527		19,894	1,633		19,351	1,936	240	0
TOTAL OPERATING EXPENSES		41,984		19,894	22,091		26,456	6,974	5,160	3,395
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
Classification Detail Report
(\$000's)

		Dawn Station							
Account Description	Account Code	Dawn Station Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Commodity	
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	
Land Rights	411	0		0	0		0	0	
Wells and Lines	406/7/8/415	0		0	0		0	0	
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	
Other	419	0		0	0		0	0	
Subtotal		0		0	0		0	0	
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	
Land	440	0		0	0		0	0	
Structures & Improvements	442	0		0	0		0	0	
Other	444	0		0	0		0	0	
Subtotal		0		0	0		0	0	
C. UNDERGROUND STORAGE									
Land	450	1,260		0	1,260	FIRST	1,260	0	
Land Rights	451	0		0	0		0	0	
Structures & Improvements	452	25,287		0	25,287	FIRST	25,287	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	108,336		0	108,336	FIRST	108,336	0	
Other	459	2,302		0	2,302	FIRST	2,302	0	
Subtotal		152,586		0	152,586		152,586	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	

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

		Dawn Station						Dawn Station	
Account Description	Account Code	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	1,010		0	1,010	FIRST	1,010	0	
Furniture and Equipment	483	2,588		0	2,588	FIRST	2,588	0	
Transportation Equipment	484	966		0	966	FIRST	966	0	
Construction Equipment	485/6	1,102		0	1,102	FIRST	1,102	0	
Communication Equipment	488	351		0	351	FIRST	351	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		6,031		0	6,031		6,031	0	
TOTAL GROSS PLANT IN SERVICE		158,617		0	158,617		158,617	0	
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	
Land Rights	411	0		0	0		0	0	
Wells and Lines	406/7/8/415	0		0	0		0	0	
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	
Other	419	0		0	0		0	0	
Subtotal				0	0		0	0	
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	
Land	440	0		0	0		0	0	
Structures & Improvements	442	0		0	0		0	0	
Other	444	0		0	0		0	0	
Subtotal		0		0	0		0	0	
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	
Land Rights	451	0		0	0		0	0	
Structures & Improvements	452	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	50,188		0	50,188	FIRST	50,188	0	
Other	459	1,109		0	1,109	FIRST	1,109	0	
Subtotal		74,266		0	74,266		74,266	0	

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

Account Description	Account Code	Dawn Station Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn Station	
							Demand	Commodity
D. TRANSMISSION								
Land	460	0		0	0		0	0
Land Rights	461	0		0	0		0	0
Mains	465	0		0	0		0	0
Compressor Equipment	466	0		0	0		0	0
Measuring and Regulating	467	0		0	0		0	0
Structures & Improvements	462	0		0	0		0	0
Other	469	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains	475.1	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains - Grid	475.1	0		0	0		0	0
Mains- Joint	475.2	0		0	0		0	0
Mains- Sole	475.3	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
H. GENERAL PLANT								
Land	480	0		0	0		0	0
Structures & Improvements	482	281		0	281	FIRST	281	0
Furniture and Equipment	483	1,613		0	1,613	FIRST	1,613	0
Transportation Equipment	484	318		0	318	FIRST	318	0
Construction Equipment	485/6	410		0	410	FIRST	410	0
Communication Equipment	488	179		0	179	FIRST	179	0
Rental Equip. on Customer Premise	487	0		0	0		0	0
Capital Leases		0		0	0		0	0
Other	489	0		0	0		0	0
Subtotal		<u>2,801</u>		<u>0</u>	<u>2,801</u>		<u>2,801</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>77,067</u>		<u>0</u>	<u>77,067</u>		<u>77,067</u>	<u>0</u>

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

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		423		0	423	INDIR_II_DAWN	423	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		677		0	677	INDIR_I_DAWN	677	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>1,213</u>		<u>0</u>	<u>1,213</u>		<u>1,213</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>78,500</u>		<u>(3,753)</u>	<u>82,253</u>		<u>78,500</u>	<u>0</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.32%					7.32%	7.32%
Return on Rate Base		5,746		0	5,746		5,746	0
Income Taxes		667		0	667	DAWNBASE	667	0
Capital Taxes		0		0	0		0	0
Property Tax		662		0	662	DAWNPROTAX	662	0
Subtotal		<u>7,075</u>		<u>0</u>	<u>7,075</u>		<u>7,075</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		4,464					4,464	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		785					785	0
Subtotal		<u>5,249</u>					<u>5,249</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>

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

		Dawn Station						Dawn Station	
Account Description	Account Code	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	1,729		0	1,729	FIRST	1,729	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	2,029		0	2,029	FIRST	2,029	0	
Measuring & Regulating	857	0		0	0		0	0	
Dehydration	858	0		0	0		0	0	
Other	859	0		0	0		0	0	
Subtotal		11,206		0	11,206		3,758	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	

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

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

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

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)								
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	906		0	906	DAWNO&M	906	0
Other	688	14		0	14	DAWNO&M	14	0
Scada	684	0		0	0		0	0
General Operations Transferred	689	0		0	0		0	0
Subtotal		920		0	920		920	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
Classification Detail Report
(\$000's)

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		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE								
Administrative	721	2,247		0	2,247	DAWNO&M	2,247	0
Special Services	722	23		0	23	DAWNO&M	23	0
Insurance	723	231		0	231	DAWNO&M	231	0
Injuries & Damages	724	0		0	0		0	0
Employee Benefits	725	1,399		0	1,399	DAWNLABOR	1,399	0
Other Admin & General Expenses	728	52		0	52	DAWNO&M	52	0
Administrative and General Transferred	729	0		0	0		0	0
Subtotal		<u>3,952</u>		<u>0</u>	<u>3,952</u>		<u>3,952</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		16,078		0	16,078		8,630	7,448
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>16,078</u>		<u>0</u>	<u>16,078</u>		<u>8,630</u>	<u>7,448</u>
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		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>

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

Account Description	Account Code	Dawn Trafalgar Easterly Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	<u>Dawn-Trafalgar Easterly</u>	
							<u>Demand</u>	<u>Commodity</u>
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		<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
Land	440	0		0	0		0	0
Structures & Improvements	442	0		0	0		0	0
Other	444	0		0	0		0	0
Subtotal		<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
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	16,554		0	16,554	FIRST	16,554	0
Base Pressure Gas	458	0		0	0		0	0
Compressor Equipment	456	2,897		0	2,897	FIRST	2,897	0
Other	459	0		0	0		0	0
Subtotal		<u>20,105</u>		<u>0</u>	<u>20,105</u>		<u>20,105</u>	<u>0</u>
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		<u>1,319,255</u>		<u>0</u>	<u>1,319,255</u>		<u>1,319,255</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 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>

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

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	7,111		0	7,111	INDIR_I_DAWNEAST	7,111	0
Furniture and Equipment	483	18,227		0	18,227	INDIR_I_DAWNEAST	18,227	0
Transportation Equipment	484	6,806		0	6,806	INDIR_I_DAWNEAST	6,806	0
Construction Equipment	485/6	7,762		0	7,762	INDIR_I_DAWNEAST	7,762	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		42,480		0	42,480		42,480	0
TOTAL GROSS PLANT IN SERVICE		1,381,840		0	1,381,840		1,381,840	0
II. ACCUMULATED DEPRECIATION								
A. PRODUCTION AND GATHERING								
Land	410	0		0	0		0	0
Land Rights	411	0		0	0		0	0
Wells and Lines	406/7/8/415	0		0	0		0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0
Other	419	0		0	0		0	0
Subtotal				0	0		0	0
B. LOCAL STORAGE								
Gas Holders Storage and Equipment	443	0		0	0		0	0
Land	440	0		0	0		0	0
Structures & Improvements	442	0		0	0		0	0
Other	444	0		0	0		0	0
Subtotal		0		0	0		0	0
C. UNDERGROUND STORAGE								
Land	450	0		0	0		0	0
Land Rights	451	0		0	0		0	0
Structures & Improvements	452	392		0	392	FIRST	392	0
Wells and Lines	453/4/5	0		0	0		0	0
Measuring and Regulating	457	8,180		0	8,180	FIRST	8,180	0
Base Pressure Gas	458	0		0	0		0	0
Compressor Equipment	456	764		0	764	FIRST	764	0
Other	459	0		0	0		0	0
Subtotal		9,337		0	9,337		9,337	0

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

Account Description	Account Code	Dawn Trafalgar Easterly Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	<u>Dawn-Trafalgar Easterly</u>	
							<u>Demand</u>	<u>Commodity</u>
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		<u>510,410</u>		<u>0</u>	<u>510,410</u>		<u>510,410</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	1,981		0	1,981	INDIR_I_DAWNEAST	1,981	0
Furniture and Equipment	483	11,359		0	11,359	INDIR_I_DAWNEAST	11,359	0
Transportation Equipment	484	2,240		0	2,240	INDIR_I_DAWNEAST	2,240	0
Construction Equipment	485/6	2,886		0	2,886	INDIR_I_DAWNEAST	2,886	0
Communication Equipment	488	1,264		0	1,264	FIRST	1,264	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>19,730</u>		<u>0</u>	<u>19,730</u>		<u>19,730</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>539,477</u>		<u>0</u>	<u>539,477</u>		<u>539,477</u>	<u>0</u>

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

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		7,081		0	7,081	INDIR_I_DAWNEAST	7,081	0
ABC Receivable/Payables		0		0	0		0	0
Prepaid and Deferred Expense		1,185		0	1,185	INDIR_I_DAWNEAST	1,185	0
Customer Deposits		0		0	0		0	0
Other		0		0	0		0	0
Subtotal		<u>16,348</u>		<u>0</u>	<u>16,348</u>		<u>16,348</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>833,293</u>		<u>(7,454)</u>	<u>840,747</u>		<u>833,293</u>	<u>0</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.32%					7.32%	7.32%
Return on Rate Base		60,993		0	60,993		60,993	0
Income Taxes		7,077		0	7,077	DAWNEASTBASE	7,077	0
Capital Taxes		0		0	0		0	0
Property Tax		15,291		0	15,291	DAWNEASTPROTAX	15,291	0
Subtotal		<u>83,361</u>		<u>0</u>	<u>83,361</u>		<u>83,361</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		595					595	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		5,529					5,529	0
Subtotal		<u>36,264</u>					<u>36,264</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>

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

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
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	262		0	262	FIRST	262	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	1,947		0	1,947	FIRST	1,947	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	6,644		0	6,644	FIRST	6,644	0
Measuring & Regulating Stations	867	498		0	498	FIRST	498	0
Other	869	0		0	0		0	0
Subtotal		24,906		0	24,906		9,700	15,206

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

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

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

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
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
Subtotal		0		0	0		0	0
G. GENERAL OPERATING AND ENGINEERING								
System Operation & Engineering	685	6,195	M12&F24TGENOPS	490	5,705	DAWNEASTGO&E	6,195	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		6,477		490	5,988		6,477	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
Classification Detail Report
(\$000's)

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	7,960		0	7,960	DAWNEASTO&M	7,960	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	5,026	M12&F24TBENEFITS	57	4,969	DAWNEASTLABOR	5,026	0
Other Admin & General Expenses	728	183		0	183	DAWNEASTO&M	183	0
Administrative and General Transferred	729	0		0	0		0	0
Subtotal		14,070		57	14,013		14,070	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		45,980		547	45,433		30,773	15,206
TOTAL COST OF GAS		0		0	0		0	0
TOTAL OPERATING EXPENSES		45,980		547	45,433		30,773	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

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

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		<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	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 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>

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

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
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>

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

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>

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

<u>Account Description</u>	<u>Account Code</u>	<u>Dawn Trafalgar Westerly Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Classification Allocation Factor</u>	<u>Dawn-Trafalgar Westerly Commodity</u>
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		7.32%				7.32%	
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>

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

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

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

<u>Account Description</u>	<u>Account Code</u>	<u>Dawn Trafalgar Westerly Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Classification Allocation Factor</u>	<u>Dawn-Trafalgar Westerly 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>

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

<u>Account Description</u>	<u>Account Code</u>	<u>Dawn Trafalgar Westerly Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Classification Allocation Factor</u>	<u>Dawn-Trafalgar Westerly 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>

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

<u>Account Description</u>	<u>Account Code</u>	<u>Dawn Trafalgar Westerly Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Classification Allocation Factor</u>	<u>Dawn-Trafalgar Westerly 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>

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

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	220,860		0	220,860	FIRST	220,860
Compressor Equipment	466	10,091		0	10,091	FIRST	10,091
Measuring and Regulating	467	103,309		0	103,309	FIRST	103,309
Structures & Improvements	462	8,636		0	8,636	FIRST	8,636
Other	469	0		0	0		0
Subtotal		<u>354,253</u>		<u>0</u>	<u>354,253</u>		<u>354,253</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>

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

Account Description	Account Code	Other Transmission Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Other Transmission Demand
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	2,271		0	2,271	FIRST	2,271
Furniture and Equipment	483	5,821		0	5,821	FIRST	5,821
Transportation Equipment	484	2,174		0	2,174	FIRST	2,174
Construction Equipment	485/6	2,479		0	2,479	FIRST	2,479
Communication Equipment	488	790		0	790	FIRST	790
Rental Equip. on Customer Premise	487	0		0	0		0
Capital Leases		0		0	0		0
Other	489	0		0	0		0
Subtotal		<u>13,567</u>		<u>0</u>	<u>13,567</u>		<u>13,567</u>
TOTAL GROSS PLANT IN SERVICE		<u>367,820</u>		<u>0</u>	<u>367,820</u>		<u>367,820</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>

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

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	2,723		0	2,723	FIRST	2,723
Mains	465	77,847		0	77,847	FIRST	77,847
Compressor Equipment	466	3,230		0	3,230	FIRST	3,230
Measuring and Regulating	467	44,261		0	44,261	FIRST	44,261
Structures & Improvements	462	3,353		0	3,353	FIRST	3,353
Other	469	0		0	0		0
Subtotal		<u>131,413</u>		<u>0</u>	<u>131,413</u>		<u>131,413</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	633		0	633	FIRST	633
Furniture and Equipment	483	3,628		0	3,628	FIRST	3,628
Transportation Equipment	484	715		0	715	FIRST	715
Construction Equipment	485/6	922		0	922	FIRST	922
Communication Equipment	488	404		0	404	FIRST	404
Rental Equip. on Customer Premise	487	0		0	0		0
Capital Leases		0		0	0		0
Other	489	0		0	0		0
Subtotal		<u>6,301</u>		<u>0</u>	<u>6,301</u>		<u>6,301</u>
TOTAL ACCUMULATED DEPRECIATION		<u>137,714</u>		<u>0</u>	<u>137,714</u>		<u>137,714</u>

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

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		695		0	695	FIRST	695
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		1,925		0	1,925	FIRST	1,925
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>3,919</u>		<u>0</u>	<u>3,919</u>		<u>3,919</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>226,889</u>		<u>0</u>	<u>226,889</u>		<u>226,889</u>
V. RETURN AND TAXES							
Percent Return on Rate Base		7.32%					7.32%
Return on Rate Base		16,607		0	16,607		16,607
Income Taxes		1,927		0	1,927	FIRST	1,927
Capital Taxes		0		0	0		0
Property Tax		6,230		0	6,230	FIRST	6,230
Subtotal		<u>24,764</u>		<u>0</u>	<u>24,764</u>		<u>24,764</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		7,916					7,916
Distribution Plant (Southern Ontario)		0					0
Distribution Plant (Northern Ontario)		0					0
Intangible Plant		0					0
General Plant		1,766					1,766
Subtotal		<u>9,682</u>					<u>9,682</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>

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

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

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

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>

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

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	2,858		0	2,858	FIRST	2,858
Other	688	43		0	43	FIRST	43
Scada	684	114		0	114	FIRST	114
General Operations Transferred	689	0		0	0		0
Subtotal		<u>3,014</u>		<u>0</u>	<u>3,014</u>		<u>3,014</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>

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

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	3,664		0	3,664	FIRST	3,664
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	2,062		0	2,062	FIRST	2,062
Other Admin & General Expenses	728	84		0	84	FIRST	84
Administrative and General Transferred	729	0		0	0		0
Subtotal		<u>6,225</u>		<u>0</u>	<u>6,225</u>		<u>6,225</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		14,187		0	14,187		14,187
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
TOTAL OPERATING EXPENSES		<u>14,187</u>		<u>0</u>	<u>14,187</u>		<u>14,187</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
Classification Detail Report
(\$000's)

							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	1,135		0	1,135	FIRST	1,135	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	6,293		0	6,293	FIRST	6,293	0
Other	459	0		0	0		0	0
Subtotal		7,803		0	7,803		7,803	0
D. TRANSMISSION								
Land	460	599		0	599	FIRST	599	0
Land Rights	461	1,352		0	1,352	FIRST	1,352	0
Mains	465	37,816		0	37,816	FIRST	37,816	0
Compressor Equipment	466	4,849		0	4,849	FIRST	4,849	0
Measuring and Regulating	467	7,868		0	7,868	FIRST	7,868	0
Structures & Improvements	462	1,200		0	1,200	FIRST	1,200	0
Other	469	0		0	0		0	0
Subtotal		53,683		0	53,683		53,683	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
Classification Detail Report
(\$000's)

Ojibway/St. Clair								
Account Description	Account Code	Ojibway/ St. Clair Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Commodity
F. DISTRIBUTION (Northern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains- Grid	475.1	0		0	0		0	0
Mains- Joint	475.2	0		0	0		0	0
Mains- Sole	475.3	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		0		0	0		0	0
G. INTANGIBLE PLANT	401/402	0		0	0		0	0
H. GENERAL PLANT								
Land	480	4		0	4	INDIR_I&II_STCLAIR	3	0
Structures & Improvements	482	284		0	284	INDIR_I&II_STCLAIR	248	36
Furniture and Equipment	483	728		0	728	INDIR_I&II_STCLAIR	637	91
Transportation Equipment	484	272		0	272	INDIR_I&II_STCLAIR	238	34
Construction Equipment	485/6	310		0	310	INDIR_I&II_STCLAIR	271	39
Communication Equipment	488	99		0	99	FIRST	99	0
Rental Equip. on Customer Premise	487	0		0	0		0	0
Capital Leases		0		0	0		0	0
Other	489	0		0	0		0	0
Subtotal		1,697		0	1,697		1,496	201
TOTAL GROSS PLANT IN SERVICE		63,183		0	63,183		62,982	201
II. ACCUMULATED DEPRECIATION								
A. PRODUCTION AND GATHERING								
Land	410	0		0	0		0	0
Land Rights	411	0		0	0		0	0
Wells and Lines	406/7/8/415	0		0	0		0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0
Other	419	0		0	0		0	0
Subtotal				0	0		0	0
B. LOCAL STORAGE								
Gas Holders Storage and Equipment	443	0		0	0		0	0
Land	440	0		0	0		0	0
Structures & Improvements	442	0		0	0		0	0
Other	444	0		0	0		0	0
Subtotal		0		0	0		0	0
C. UNDERGROUND STORAGE								
Land	450	0		0	0		0	0
Land Rights	451	0		0	0		0	0
Structures & Improvements	452	412		0	412	FIRST	412	0
Wells and Lines	453/4/5	0		0	0		0	0
Measuring and Regulating	457	113		0	113	FIRST	113	0
Base Pressure Gas	458	0		0	0		0	0
Compressor Equipment	456	2,806		0	2,806	FIRST	2,806	0
Other	459	0		0	0		0	0
Subtotal		3,332		0	3,332		3,332	0

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

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	605		0	605	FIRST	605	0
Mains	465	22,224		0	22,224	FIRST	22,224	0
Compressor Equipment	466	3,145		0	3,145	FIRST	3,145	0
Measuring and Regulating	467	5,350		0	5,350	FIRST	5,350	0
Structures & Improvements	462	482		0	482	FIRST	482	0
Other	469	0		0	0		0	0
Subtotal		<u>31,806</u>		<u>0</u>	<u>31,806</u>		<u>31,806</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains	475.1	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains - Grid	475.1	0		0	0		0	0
Mains- Joint	475.2	0		0	0		0	0
Mains- Sole	475.3	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
H. GENERAL PLANT								
Land	480	0		0	0		0	0
Structures & Improvements	482	79		0	79	INDIR_I&II_STCLAIR	69	10
Furniture and Equipment	483	454		0	454	INDIR_I&II_STCLAIR	397	57
Transportation Equipment	484	89		0	89	INDIR_I&II_STCLAIR	78	11
Construction Equipment	485/6	115		0	115	INDIR_I&II_STCLAIR	101	14
Communication Equipment	488	50		0	50	FIRST	50	0
Rental Equip. on Customer Premise	487	0		0	0		0	0
Capital Leases		0		0	0		0	0
Other	489	0		0	0		0	0
Subtotal		<u>788</u>		<u>0</u>	<u>788</u>		<u>696</u>	<u>93</u>
TOTAL ACCUMULATED DEPRECIATION		<u>35,926</u>		<u>0</u>	<u>35,926</u>		<u>35,833</u>	<u>93</u>

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

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	24
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		228		0	228	INDIR_I_STCLAIR	228	0
ABC Receivable/Payables		0		0	0		0	0
Prepaid and Deferred Expense		38		0	38	INDIR_I_STCLAIR	38	0
Customer Deposits		0		0	0		0	0
Other		0		0	0		0	0
Subtotal		<u>887</u>		<u>0</u>	<u>887</u>		<u>863</u>	<u>24</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>27,241</u>		<u>(363)</u>	<u>27,604</u>		<u>27,111</u>	<u>130</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.32%					7.32%	7.32%
Return on Rate Base		1,994		0	1,994		1,984	9
Income Taxes		231		0	231	STCLAIRBASE	230	1
Capital Taxes		0		0	0		0	0
Property Tax		1,060		0	1,060	STCLAIRPROTAX	1,056	3
Subtotal		<u>3,285</u>		<u>0</u>	<u>3,285</u>		<u>3,271</u>	<u>14</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		1,183					1,183	0
Distribution Plant (Southern Ontario)		0					0	0
Distribution Plant (Northern Ontario)		0					0	0
Intangible Plant		0					0	0
General Plant		221					194	27
Subtotal		<u>1,610</u>					<u>1,583</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>

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

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
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	176		0	176	SECOND	0	176
Measuring & Regulating	857	6		0	6	FIRST	6	0
Dehydration	858	0		0	0		0	0
Other	859	0		0	0		0	0
Subtotal		982		0	982		159	823
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

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

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

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

							Ojibway/St. Clair	
Account Description	Account Code	Ojibway/ St. Clair Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Commodity
F. DISTRIBUTION (Northern Ontario)								
i. Operating								
Supervision	670.1	0		0	0		0	0
Gas Control	670.2	0		0	0		0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0
Service on Customer Premise	674	0		0	0		0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0
Mains & Services	675	0		0	0		0	0
Compressor	676	0		0	0		0	0
Leakage Survey		0		0	0		0	0
Measuring and Regulating	677	0		0	0		0	0
Other- Plant Service	679.1	0		0	0		0	0
Other- Customer Service	679.2	0		0	0		0	0
Other - General Operating	679.3	0		0	0		0	0
Distribution Operating Transferred		0		0	0		0	0
ii. Maintenance								
Supervision- Plant Service	870.1	0		0	0		0	0
Supervision- Customer Service	870.2	0		0	0		0	0
Supervision- Meter Shop	870.3	0		0	0		0	0
Structures & Improvements	872	0		0	0		0	0
Equipment on Customer Premises	873	0		0	0		0	0
Mains	875.1	0		0	0		0	0
Services	875.2	0		0	0		0	0
Compressor	876	0		0	0		0	0
Measuring and Regulating	877	0		0	0		0	0
Meter & Regulator Repair	878	0		0	0		0	0
Other- Plant Service	879.1	0		0	0		0	0
Other- Customer Service	879.2	0		0	0		0	0
Other- Meter Shop	879.3	0		0	0		0	0
Other- General Maintenance	879.4	0		0	0		0	0
Distribution Maintenance Transferred		0		0	0		0	0
Subtotal		0		0	0		0	0
G. GENERAL OPERATING AND ENGINEERING								
System Operation & Engineering	685	292		0	292	STCLAIRO&M	219	73
Other	688	4		0	4	STCLAIRO&M	3	1
Scada	684	83		0	83	STCLAIRO&M	62	21
General Operations Transferred	689	0		0	0		0	0
Subtotal		379		0	379		284	95
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
 Classification Detail Report
 (\$000's)

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		<u>2</u>		<u>0</u>	<u>2</u>		<u>2</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE								
Administrative	721	485		0	485	STCLAIRO&M	363	122
Special Services	722	5		0	5	STCLAIRO&M	4	1
Insurance	723	50		0	50	STCLAIRO&M	37	13
Injuries & Damages	724	0		0	0		0	0
Employee Benefits	725	313		0	313	STCLAIRLABOR	234	78
Other Admin & General Expenses	728	11		0	11	STCLAIRO&M	8	3
Administrative and General Transferred	729	0		0	0		0	0
Subtotal		<u>863</u>		<u>0</u>	<u>863</u>		<u>647</u>	<u>217</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		2,592		0	2,592		1,457	1,135
TOTAL COST OF GAS		<u>972</u>		<u>0</u>	<u>972</u>		<u>972</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>3,564</u>		<u>0</u>	<u>3,564</u>		<u>2,428</u>	<u>1,135</u>
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		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>

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

							Distribution	
Account Description	Account Code	Distribution Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	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	960,195	S_CROSSBORE-PL	2,042	958,153	S_MINPLANT	619,719	340,476
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	43,465		0	43,465	FIRST	43,465	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	131,518		0	131,518	S_DISTMM&RCOM	86,902	44,615
Services	473	917,649		0	917,649	SECOND	0	917,649
Meters	478	224,996		0	224,996	SECOND	0	224,996
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		2,438,193		2,042	2,436,151		760,207	1,677,986

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

							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)								
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	0	65,139	SECOND	0	65,139	
Regulators	474.1	29,560	CUSTREG	13,091	16,470	FIRST	16,470	13,091
Customer Stations	474.2	29,965		0	29,965	SECOND	0	29,965
Other	479	0		0	0		0	0
Subtotal		1,384,425		13,851	1,370,575		624,929	759,497
G. INTANGIBLE PLANT	401/402	7,677		0	7,677	N_DIST	3,465	4,212
H. GENERAL PLANT								
Land	480	430		0	430	INDIR_I&II_DIST	134	297
Structures & Improvements	482	30,870		0	30,870	INDIR_I&II_DIST	9,594	21,276
Furniture and Equipment	483	79,122		0	79,122	INDIR_I&II_DIST	24,590	54,532
Transportation Equipment	484	29,547		0	29,547	INDIR_I&II_DIST	9,183	20,364
Construction Equipment	485/6	33,694		0	33,694	INDIR_I&II_DIST	10,472	23,222
Communication Equipment	488	10,744		0	10,744	INDIR_I&II_DIST	3,339	7,405
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		184,408		0	184,408		57,312	127,096
TOTAL GROSS PLANT IN SERVICE		4,014,703		15,893	3,998,810		1,445,913	2,568,790
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

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

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		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	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	70,471		0	70,471	SECOND	0	70,471
Regulators	474.1	40,772		0	40,772	SECOND	0	40,772
Customer Stations	474.2	27,689		0	27,689	SECOND	0	27,689
Other	479	0		0	0		0	0
Subtotal		<u>1,072,355</u>		<u>55</u>	<u>1,072,300</u>		<u>350,768</u>	<u>721,587</u>
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	205,311	N_CROSSBORE-PLAD	22	205,289	N_MINPLANT	122,111	83,200
Mains- Joint	475.2	89,562		0	89,562	FIRST	89,562	0
Mains- Sole	475.3	24,454		0	24,454	FIRST	24,454	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	9,757	7,755
Customer Stations	474.2	12,028		0	12,028	SECOND	0	12,028
Other	479	0		0	0		0	0
Subtotal		<u>636,647</u>		<u>22</u>	<u>636,625</u>		<u>307,702</u>	<u>328,945</u>
G. INTANGIBLE PLANT	401/402	<u>6,192</u>		<u>0</u>	<u>6,192</u>	N_DIST	<u>2,795</u>	<u>3,397</u>
H. GENERAL PLANT								
Land	480	0		0	0		0	0
Structures & Improvements	482	8,600		0	8,600	INDIR_I&II_DIST	2,673	5,927
Furniture and Equipment	483	49,312		0	49,312	INDIR_I&II_DIST	15,326	33,986
Transportation Equipment	484	9,723		0	9,723	INDIR_I&II_DIST	3,022	6,701
Construction Equipment	485/6	12,529		0	12,529	INDIR_I&II_DIST	3,894	8,635
Communication Equipment	488	5,485		0	5,485	INDIR_I&II_DIST	1,705	3,781
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>85,649</u>		<u>0</u>	<u>85,649</u>		<u>26,619</u>	<u>59,030</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,800,843</u>		<u>77</u>	<u>1,800,766</u>		<u>687,885</u>	<u>1,112,959</u>

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

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		14,476		0	14,476	INDIR_II_DIST	4,021	10,455
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		18,261		0	18,261	INDIR_I_DIST	6,278	11,983
ABC Receivable/Payables		0		0	0		0	0
Prepaid and Deferred Expense		3,055		0	3,055	INDIR_I_DIST	1,050	2,005
Customer Deposits		(48,995)		0	(48,995)	DISTBASE	(16,799)	(32,196)
Other		0		0	0		0	0
Subtotal		<u>(11,829)</u>		<u>0</u>	<u>(11,829)</u>		<u>(4,075)</u>	<u>(7,754)</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(23,566)</u>		<u>0</u>	<u>(23,566)</u>	DTBASEDIST	<u>(7,040)</u>	<u>(16,526)</u>
TOTAL RATE BASE		<u>2,178,464</u>		<u>15,816</u>	<u>2,162,649</u>		<u>746,914</u>	<u>1,431,551</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.32%					7.32%	7.32%
Return on Rate Base		159,453		0	159,453		54,671	104,783
Income Taxes		18,501		0	18,501	DISTBASE	6,343	12,158
Capital Taxes		0		0	0		0	0
Property Tax		38,575		0	38,575	DISTPROTAX	19,898	18,677
Subtotal		<u>216,529</u>		<u>0</u>	<u>216,529</u>		<u>80,912</u>	<u>135,617</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					18,716	22,067
Intangible Plant		185					84	101
General Plant		24,000					7,459	16,541
Subtotal		<u>132,127</u>					<u>45,921</u>	<u>86,207</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>

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

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

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

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	14,802	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	37,814		9,851	29,395

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

Account Description	Account Code	Distribution Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Distribution	
							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	6,909	15,581
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		7,282	16,421
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		31,641		0	31,641	FIRST	31,641	0
Merchandise Sales Net Income		0		0	0		0	0
Other	709	354		0	354	SECOND	0	354
Subtotal		38,342		71	38,271		31,641	6,701

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

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	2,791		0	2,791	SECOND	0	2,791
Other	719	0		0	0		0	0
Subtotal		53,618		0	53,618		0	53,618
J. ADMINISTRATIVE AND GENERAL EXPENSE								
Administrative	721	67,702		0	67,702	DISTO&M	13,052	54,650
Special Services	722	691		0	691	DISTO&M	133	557
Insurance	723	6,973		0	6,973	DISTO&M	1,344	5,629
Injuries & Damages	724	0		0	0		0	0
Employee Benefits	725	41,435		0	41,435	DISTLABOR	9,447	31,988
Other Admin & General Expenses	728	1,555		0	1,555	DISTO&M	300	1,255
Administrative and General Transferred	729	0		0	0		0	0
Subtotal		118,355		0	118,355		24,276	94,079
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		295,361		1,934	293,427		82,045	213,316
TOTAL COST OF GAS		0		0	0		0	0
TOTAL OPERATING EXPENSES		295,361		1,934	293,427		82,045	213,316
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

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

Classification Allocator		<u>Total</u>	<u>First</u>	<u>Second</u>	<u>Third</u>	<u>Fourth</u>
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	30.72 30.72%	69.28 69.28%	0 0.00%	0 0.00%
CUSTREG CUSTREG%	EXT	13,091	0 0.00%	13,091 100.00%	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	3,459	1,904 55.05%	1,555 44.95%	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	19,894	19,351 97.27%	543 2.73%	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
Fully Allocated Cost of Service Study for 2013
Classification Factors
(\$000's)

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%		41,015	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	3,661	0	0
PRODLABOR%		5,397	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		2,511	462	1,623	1,554
STORDEHYXLABOR%		6,151	40.83%	7.51%	26.39%	25.26%
DAWNLABOR	INT		3,821	0	0	0
DAWNLABOR%		3,821	100.00%	0.00%	0.00%	0.00%
DAWNEASTLABOR	INT		13,571	0	0	0
DAWNEASTLABOR%		13,571	100.00%	0.00%	0.00%	0.00%
STCLAIRLABOR	INT		640	214	0	0
STCLAIRLABOR%		854	74.91%	25.09%	0.00%	0.00%
DISTLABOR	INT		25,803	87,368	0	0
DISTLABOR%		113,172	22.80%	77.20%	0.00%	0.00%

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

Classification Allocator	Total	First	Second	Third	Fourth
PRODBASE	INT	2,158	(42,244)	174	0
PRODBASE%	(39,912)	(5.41%)	105.84%	(0.44%)	0.00%
STORDEHYBASE	INT	2,586	48	0	0
STORDEHYBASE%	2,634	98.17%	1.83%	0.00%	0.00%
STORDEHYXBASE	INT	121,143	244	236,302	47,937
STORDEHYXBASE%	405,625	29.87%	0.06%	58.26%	11.82%
DAWNBASE	INT	78,500	0	0	0
DAWNBASE%	78,500	100.00%	0.00%	0.00%	0.00%
DAWNEASTBASE	INT	833,293	0	0	0
DAWNEASTBASE%	833,293	100.00%	0.00%	0.00%	0.00%
STCLAIRBASE	INT	27,111	130	0	0
STCLAIRBASE%	27,241	99.52%	0.48%	0.00%	0.00%
DISTBASE	INT	746,914	1,431,551	0	0
DISTBASE%	2,178,464	34.29%	65.71%	0.00%	0.00%
PRODO&M	INT	2,709	5,875	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	4,935	736	3,403	2,384
STORDEHYXO&M%	11,459	43.07%	6.43%	29.70%	20.81%
DAWNO&M	INT	6,077	0	0	0
DAWNO&M%	6,077	100.00%	0.00%	0.00%	0.00%
DAWNEASTO&M	INT	21,533	0	0	0
DAWNEASTO&M%	21,533	100.00%	0.00%	0.00%	0.00%
STCLAIRO&M	INT	982	329	0	0
STCLAIRO&M%	1,311	74.90%	25.10%	0.00%	0.00%
DISTO&M	INT	35,306	147,827	0	0
DISTO&M%	183,133	19.28%	80.72%	0.00%	0.00%
PRODPROTAX	INT	6	10	0	0
PRODPROTAX%	16	38.64%	61.36%	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	287	111
STORDEHYXPROTAX%	1,438	72.18%	0.08%	19.99%	7.75%
DAWNPROTAX	INT	662	0	0	0
DAWNPROTAX%	662	100.00%	0.00%	0.00%	0.00%
DAWNEASTPROTAX	INT	15,291	0	0	0
DAWNEASTPROTAX%	15,291	100.00%	0.00%	0.00%	0.00%

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

Classification Allocator	Total	First	Second	Third	Fourth
STCLAIRPROTAX	INT	1,056	3	0	0
STCLAIRPROTAX%	1,060	99.68%	0.32%	0.00%	0.00%
DISTPROTAX	INT	19,898	18,677	0	0
DISTPROTAX%	38,575	51.58%	48.42%	0.00%	0.00%
INDIR_I_STORX	INT	121,694	0	28,585	14,557
INDIR_I_STORX%	164,837	73.83%	0.00%	17.34%	8.83%
INDIR_II_STORX	INT	7,105	1,046	4,920	3,395
INDIR_II_STORX%	16,465	43.15%	6.35%	29.88%	20.62%
INDIR_I&II_STORX	INT	0.5849	0.0318	0.2361	0.1472
INDIR_I&II_STORX%	1	58.49%	3.18%	23.61%	14.72%
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	78,492	0	0	0
INDIR_I_DAWN%	78,492	100.00%	0.00%	0.00%	0.00%
INDIR_II_DAWN	INT	8,630	0	0	0
INDIR_II_DAWN%	8,630	100.00%	0.00%	0.00%	0.00%
INDIR_I_DAWNEAST	INT	820,824	0	0	0
INDIR_I_DAWNEAST%	820,824	100.00%	0.00%	0.00%	0.00%
INDIR_II_DAWNEAST	INT	30,773	0	0	0
INDIR_II_DAWNEAST%	30,773	100.00%	0.00%	0.00%	0.00%
INDIR_I_STCLAIR	INT	26,397	0	0	0
INDIR_I_STCLAIR%	26,397	100.00%	0.00%	0.00%	0.00%
INDIR_II_STCLAIR	INT	1,457	488	0	0
INDIR_II_STCLAIR%	1,945	74.90%	25.10%	0.00%	0.00%
INDIR_I&II_STCLAIR	INT	0.87	0.13	0	0
INDIR_I&II_STCLAIR%	1	87.45%	12.55%	0.00%	0.00%
INDIR_I_DIST	INT	726,665	1,386,951	0	0
INDIR_I_DIST%	2,113,616	34.38%	65.62%	0.00%	0.00%
INDIR_II_DIST	INT	82,045	213,316	0	0
INDIR_II_DIST%	295,361	27.78%	72.22%	0.00%	0.00%
INDIR_I&II_DIST	INT	0.31	0.69	0	0
INDIR_I&II_DIST%	1	31.08%	68.92%	0.00%	0.00%
SALESSUPER	INT	0	1	0	0
SALESSUPER%	1	0.00%	100.00%	0.00%	0.00%

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

Classification Allocator	Total	First	Second	Third	Fourth
STORDEHYXGO&E	INT	1,979	0	1,312	138
STORDEHYXGO&E%	3,429	57.70%	0.00%	38.27%	4.0%
DAWNEASTGO&E	INT	2,219	0	0	0
DAWNEASTGO&E%	2,219	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	55.71%	44.29%	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	619,719	1,258,125	0	0
S_DISTMAINS&SER%	1,877,844	33.00%	67.00%	0.00%	0.00%
N_DIST	INT	624,929	759,497	0	0
N_DIST%	1,384,425	45.14%	54.86%	0.00%	0.00%
PRODCOG	INT	568,478	7,292	99,100	0
PRODCOG%	674,870	84.24%	1.08%	14.68%	0.00%
DTBASEPROD	INT	1,176	1,867	0	0
DTBASEPROD%	3,043	38.64%	61.36%	0.00%	0.00%
DTBASESTORDEHY	INT	1,552	41	0	0
DTBASESTORDEHY%	1,593	97.40%	2.60%	0.00%	0.00%
DTBASESTORX	INT	101,941	194	11,798	1,982
DTBASESTORX%	115,915	87.94%	0.17%	10.18%	1.71%
DTBASEDAWN	INT	62,091	0	0	0
DTBASEDAWN%	62,091	100.00%	0.00%	0.00%	0.00%
DTBASEDAWNEAST	INT	821,077	0	0	0
DTBASEDAWNEAST%	821,077	100.00%	0.00%	0.00%	0.00%
DTBASESTCLAIR	INT	25,355	107	0	0
DTBASESTCLAIR%	25,463	99.58%	0.42%	0.00%	0.00%
DTBASEDIST	INT	435,529	1,022,344	0	0
DTBASEDIST%	1,457,872	29.87%	70.13%	0.00%	0.00%
DTDRWDN-PROD	INT	5	8	0	0
DTDRWDN-PROD%	14	38.64%	61.36%	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%

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

Classification Allocator	Total	First	Second	Third	Fourth
DTDRWDN-DAWNEAST	INT	5,533	5,533	0	0
DTDRWDN-DAWNEAST%		5,533	100.00%	0.00%	0.00%
DTDRWDN-OTHRTRAN	INT	1,553	1,553	0	0
DTDRWDN-OTHRTRAN%		1,553	100.00%	0.00%	0.00%
DTDRWDN-STCLAIR	INT	197	196	0	0
DTDRWDN-STCLAIR%		197	99.75%	0.25%	0.00%
DTDRWDN-DIST	INT	5,130	1,533	3,597	0
DTDRWDN-DIST%		5,130	29.87%	70.13%	0.00%
S_DISTMM&RCOM	INT	1,003,660	663,184	340,476	0
S_DISTMM&RCOM%		1,003,660	66.08%	33.92%	0.00%
INDIR_I_PROD	INT	0	0	0	0
INDIR_I_PROD%		0	0.00%	0.00%	0.00%
INDIR_II_PROD	INT	16,467	6,362	10,105	0
INDIR_II_PROD%		16,467	38.64%	61.36%	0.00%
INDIR_I&II_PROD	INT	8,234	3,181	5,052	0
INDIR_I&II_PROD%		8,234	38.64%	61.36%	0.00%
N_DISTM&R	INT	94,699	16,470	78,230	0
N_DISTM&R%		94,699	17.39%	82.61%	0.00%
S_CROSSBORE-PL	EXT	2,042	0	2,042	0
S_CROSSBORE-PL%		2,042	0.00%	100.00%	0.00%
S_CROSSBORE-PLAD	EXT	55	0	55	0
S_CROSSBORE-PLAD%		55	0.00%	100.00%	0.00%
N_CROSSBORE-PL	EXT	760	0	760	0
N_CROSSBORE-PL%		760	0.00%	100.00%	0.00%
N_CROSSBORE-PLAD	EXT	22	0	22	0
N_CROSSBORE-PLAD%		22	0.00%	100.00%	0.00%
S_CROSSBORE-OM	EXT	1,431	0	1,431	0
S_CROSSBORE-OM%		1,431	0.00%	100.00%	0.00%
N_CROSSBORE-OM	EXT	432	0	432	0
N_CROSSBORE-OM%		432	0.00%	100.00%	0.00%
M12&F24TGENOPS	EXT	490	490	0	0
M12&F24TGENOPS%		490	100.00%	0.00%	0.00%
M12&F24TBENEFITS	EXT	57	57	0	0
M12&F24TBENEFITS%		57	100.00%	0.00%	0.00%

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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	1,009	342	88	1	0	33	0	7	1
Land Rights	451	32,062	11,534	3,926	777	3	399	288	0	82	4
Structures & Improvements	452	48,848	10,287	3,484	914	7	0	351	0	80	6
Wells and Lines	453/4/5	91,465	32,902	11,199	2,217	8	1,138	821	0	234	11
Measuring and Regulating	457	55,790	10,774	3,650	943	6	0	369	0	85	6
Base Pressure Gas	458	35,204	12,772	4,358	649	1	876	238	0	110	1
Compressor Equipment	456	239,970	54,795	18,564	4,838	35	0	1,836	0	403	30
Other	459	9,708	2,641	897	223	1	0	83	0	15	2
Subtotal		516,862	136,714	46,418	10,648	62	2,413	4,017	1	1,016	60
D. TRANSMISSION											
Land	460	25,014	3,150	1,058	334	5	0	128	0	42	1
Land Rights	461	37,875	4,925	1,655	528	8	0	198	0	64	2
Mains	465	1,085,373	149,324	50,167	16,011	248	0	5,983	0	1,944	59
Compressor Equipment	466	360,324	25,149	8,449	2,557	31	0	1,082	0	373	11
Measuring and Regulating	467	164,681	48,263	16,215	5,267	88	0	1,881	0	598	18
Structures & Improvements	462	53,924	6,453	2,168	683	10	0	263	0	87	3
Other	469	0	0	0	0	0	0	0	0	0	0
Subtotal		1,727,191	237,264	79,712	25,380	390	0	9,535	0	3,108	95
E. DISTRIBUTION (Southern Ontario)											
Land	470	7,779	5,463	1,064	291	5	399	70	1	0	0
Land Rights	471	7,538	5,294	1,031	282	5	387	68	1	0	0
Mains	475.1	960,195	679,499	128,736	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	43,465	25,314	8,505	2,404	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	131,518	92,358	17,984	4,926	90	6,746	1,180	19	0	0
Services	473	917,649	858,283	20,239	2,493	22	2,704	3,081	390	0	1
Meters	478	224,996	198,994	10,994	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		2,438,193	1,993,494	195,641	49,344	869	65,850	15,011	801	286	44

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

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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	0	0
Land Rights	411	0	0	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	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0	0	0	0	0	0	0	0	0	0	0	0
Other	419	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	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	0	0
Land	440	7	0	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	442	3,541	0	0	0	0	0	0	0	0	0	0	0
Other	444	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		22,768	0	0	0	0	0	0	0	0	0	0	0
C. UNDERGROUND STORAGE													
Land	450	3,814	94	0	434	0	98	208	15	0	982	0	3
Land Rights	451	32,062	854	1	3,833	2	1,062	3,331	13	59	394	2	4
Structures & Improvements	452	48,848	907	0	4,368	0	1,016	1,843	169	0	20,255	0	35
Wells and Lines	453/4/5	91,465	2,435	2	10,935	5	3,029	9,502	38	168	1,123	6	12
Measuring and Regulating	457	55,790	923	0	4,266	0	1,083	1,994	41	0	25,854	0	9
Base Pressure Gas	458	35,204	685	2	3,304	4	1,106	4,335	29	129	865	4	9
Compressor Equipment	456	239,970	4,949	0	23,576	0	5,370	10,363	938	0	86,853	0	196
Other	459	9,708	250	0	1,076	0	258	627	2,302	0	0	0	0
Subtotal		516,862	11,097	5	51,794	11	13,021	32,202	3,544	356	136,325	12	268
D. TRANSMISSION													
Land	460	25,014	261	0	1,894	0	294	0	89	0	16,710	26	19
Land Rights	461	37,875	426	0	3,114	0	449	0	201	0	24,778	0	42
Mains	465	1,085,373	12,994	0	95,004	0	13,564	0	5,636	0	691,756	21	1,177
Compressor Equipment	466	360,324	1,615	0	11,224	0	2,621	0	723	0	289,008	0	151
Measuring and Regulating	467	164,681	4,592	0	33,960	0	4,148	0	1,173	0	44,771	752	271
Structures & Improvements	462	53,924	526	0	3,805	0	607	0	179	0	36,892	0	37
Other	469	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		1,727,191	20,414	0	149,001	0	21,683	0	8,002	0	1,103,914	799	1,697
E. DISTRIBUTION (Southern Ontario)													
Land	470	7,779	184	15	188	99	0	0	0	0	0	0	0
Land Rights	471	7,538	178	15	183	96	0	0	0	0	0	0	0
Mains	475.1	960,195	22,167	1,853	23,277	12,022	0	0	0	0	0	0	0
Compressor Equipment	476	0	0	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,465	1,512	123	1,029	709	0	0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0	0	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	472	131,518	3,103	259	3,185	1,668	0	0	0	0	0	0	0
Services	473	917,649	1,648	261	23,343	5,183	0	0	0	0	0	0	0
Meters	478	224,996	1,059	459	5,534	1,119	678	0	0	0	0	0	0
Regulators	474.1	74,531	351	152	1,833	371	225	0	0	0	0	0	0
Customer Stations	474.2	70,522	332	144	1,735	351	212	0	0	0	0	0	0
Other	479	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		2,438,193	30,534	3,281	60,308	21,616	1,115	0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Total Allocation Detail Report
(\$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	14,379	3,764	1,006	71	0
Land	440	7	5	1	0	0	0
Structures & Improvements	442	3,541	2,649	694	185	13	0
Other	444	0	0	0	0	0	0
Subtotal		22,768	17,033	4,459	1,192	84	0
C. UNDERGROUND STORAGE							
Land	450	3,814	375	98	26	2	0
Land Rights	451	32,062	4,111	1,077	288	20	0
Structures & Improvements	452	48,848	3,835	1,004	268	19	0
Wells and Lines	453/4/5	91,465	11,728	3,072	822	58	0
Measuring and Regulating	457	55,790	4,330	1,134	303	21	0
Base Pressure Gas	458	35,204	4,283	1,122	301	21	0
Compressor Equipment	456	239,970	20,367	5,332	1,425	100	0
Other	459	9,708	998	261	70	5	0
Subtotal		516,862	50,027	13,100	3,503	246	0
D. TRANSMISSION							
Land	460	25,014	750	196	52	4	0
Land Rights	461	37,875	1,112	291	78	5	0
Mains	465	1,085,373	31,033	8,124	2,171	153	0
Compressor Equipment	466	360,324	12,965	3,394	907	64	0
Measuring and Regulating	467	164,681	2,008	526	141	10	0
Structures & Improvements	462	53,924	1,655	433	116	8	0
Other	469	0	0	0	0	0	0
Subtotal		1,727,191	49,523	12,965	3,465	244	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	960,195	0	0	0	0	0
Compressor Equipment	476	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,465	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0	0	0	0	0	0
Structures & Improvements	472	131,518	0	0	0	0	0
Services	473	917,649	0	0	0	0	0
Meters	478	224,996	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		2,438,193	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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
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	19,578	2,298	670	40	587	180	8	30	4
Furniture and Equipment	483	114,193	50,179	5,889	1,717	102	1,505	462	21	78	9
Transportation Equipment	484	42,644	18,739	2,199	641	38	562	173	8	29	3
Construction Equipment	485/6	48,629	21,369	2,508	731	43	641	197	9	33	4
Communication Equipment	488	15,506	7,634	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		266,145	117,770	13,618	3,965	232	3,472	1,065	47	181	21
TOTAL GROSS PLANT IN SERVICE											
		6,363,262	2,489,033	335,843	89,455	1,555	71,894	29,661	850	4,591	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	4,687	1,595	316	1	162	117	0	33	2
Structures & Improvements	452	21,565	4,233	1,433	377	3	0	147	0	35	2
Wells and Lines	453/4/5	47,652	17,142	5,834	1,155	4	593	428	0	122	6
Measuring and Regulating	457	33,895	6,748	2,286	589	4	0	231	0	53	4
Base Pressure Gas	458	0	0	0	0	0	0	0	0	0	0
Compressor Equipment	456	110,498	25,333	8,583	2,235	16	0	849	0	186	14
Other	459	5,529	1,576	535	133	1	0	49	0	9	1
Subtotal		232,168	59,719	20,266	4,806	29	755	1,820	0	438	28

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

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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	0	0
Land Rights	471	9,429	0	0	0	0	0	0	0	0	0	0	0
Mains- Grid	475.1	378,223	0	0	0	0	0	0	0	0	0	0	0
Mains- Joint	475.2	164,912	0	0	0	0	0	0	0	0	0	0	0
Mains- Sole	475.3	45,027	0	0	0	0	0	0	0	0	0	0	0
Compressor Equipment	476	0	0	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	0	0
Measuring and Regulating Eq. - Sole	477.2	26,471	0	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	472	63,698	0	0	0	0	0	0	0	0	0	0	0
Services	473	480,693	0	0	0	0	0	0	0	0	0	0	0
Meters	478	65,139	0	0	0	0	0	0	0	0	0	0	0
Regulators	474.1	29,560	0	0	0	0	0	0	0	0	0	0	0
Customer Stations	474.2	29,965	0	0	0	0	0	0	0	0	0	0	0
Other	479	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		1,384,425	0	0	0	0	0	0	0	0	0	0	0
G. INTANGIBLE PLANT													
	401/402	7,677	73	7	118	47	2	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	621	6	1	22	2	3	3	1	1	94	0	0
Structures & Improvements	482	44,553	431	36	1,550	176	215	182	38	40	6,765	5	8
Furniture and Equipment	483	114,193	1,104	93	3,972	450	551	467	97	102	17,338	13	21
Transportation Equipment	484	42,644	412	35	1,483	168	206	175	36	38	6,475	5	8
Construction Equipment	485/6	48,629	470	40	1,691	192	235	199	41	43	7,383	6	9
Communication Equipment	488	15,506	134	7	459	33	73	72	15	0	2,348	2	3
Rental Equip. on Customer Premise	487	0	0	0	0	0	0	0	0	0	0	0	0
Capital Leases		0	0	0	0	0	0	0	0	0	0	0	0
Other	489	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		266,145	2,557	210	9,177	1,021	1,282	1,098	228	224	40,402	31	49
TOTAL GROSS PLANT IN SERVICE													
		6,363,262	64,675	3,504	270,398	22,695	37,103	33,300	11,774	580	1,280,642	842	2,014
II. ACCUMULATED DEPRECIATION													
A. PRODUCTION AND GATHERING													
Land	410	0	0	0	0	0	0	0	0	0	0	0	0
Land Rights	411	0	0	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	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0	0	0	0	0	0	0	0	0	0	0	0
Other	419	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	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	0	0
Land	440	0	0	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	442	1,868	0	0	0	0	0	0	0	0	0	0	0
Other	444	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		11,221	0	0	0	0	0	0	0	0	0	0	0
C. UNDERGROUND STORAGE													
Land	450	0	0	0	0	0	0	0	0	0	0	0	0
Land Rights	451	13,029	347	0	1,558	1	431	1,354	5	24	160	1	2
Structures & Improvements	452	21,565	363	0	1,762	0	422	721	61	0	9,872	0	13
Wells and Lines	453/4/5	47,652	1,269	1	5,697	3	1,578	4,951	20	87	585	3	6
Measuring and Regulating	457	33,895	577	0	2,654	0	679	1,259	17	0	15,202	0	4
Base Pressure Gas	458	0	0	0	0	0	0	0	0	0	0	0	0
Compressor Equipment	456	110,498	2,286	0	10,866	0	2,484	4,802	418	0	39,752	0	87
Other	459	5,529	149	0	642	0	154	374	1,109	0	0	0	0
Subtotal		232,168	4,992	2	23,180	4	5,749	13,460	1,631	111	65,571	4	112

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Total Allocation Detail Report
(\$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	4,090	2,425	502	531	481	151
Land Rights	471	9,429	5,590	1,158	1,224	1,109	348
Mains- Grid	475.1	378,223	322,058	56,166	0	0	0
Mains- Joint	475.2	164,912	61,520	19,631	33,943	41,238	8,580
Mains- Sole	475.3	45,027	0	0	25,309	10,717	9,001
Compressor Equipment	476	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	87,218	32,536	10,382	17,952	21,810	4,538
Measuring and Regulating Eq. - Sole	477.2	26,471	0	0	13,936	8,765	3,771
Structures & Improvements	472	63,698	37,765	7,821	8,272	7,490	2,350
Services	473	480,693	465,372	9,559	2,538	728	2,497
Meters	478	65,139	53,944	6,166	2,215	635	2,179
Regulators	474.1	29,560	19,031	2,428	3,149	3,872	1,081
Customer Stations	474.2	29,965	0	21,578	6,403	1,857	128
Other	479	0	0	0	0	0	0
Subtotal		1,384,425	1,000,241	135,390	115,472	98,701	34,622
G. INTANGIBLE PLANT							
	401/402	7,677	1,946	313	282	245	84
H. GENERAL PLANT							
Land	480	621	121	16	13	10	4
Structures & Improvements	482	44,553	8,655	1,126	911	717	303
Furniture and Equipment	483	114,193	22,184	2,887	2,336	1,838	778
Transportation Equipment	484	42,644	8,284	1,078	872	686	290
Construction Equipment	485/6	48,629	9,447	1,229	995	783	331
Communication Equipment	488	15,506	2,693	308	282	236	81
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		266,145	51,383	6,644	5,409	4,270	1,788
TOTAL GROSS PLANT IN SERVICE							
		6,363,262	1,170,155	172,872	129,323	103,790	36,493
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	6,997	1,832	490	34	0
Land	440	0	0	0	0	0	0
Structures & Improvements	442	1,868	1,398	366	98	7	0
Other	444	0	0	0	0	0	0
Subtotal		11,221	8,395	2,198	587	41	0
C. UNDERGROUND STORAGE							
Land	450	0	0	0	0	0	0
Land Rights	451	13,029	1,671	438	117	8	0
Structures & Improvements	452	21,565	1,587	415	111	8	0
Wells and Lines	453/4/5	47,652	6,110	1,600	428	30	0
Measuring and Regulating	457	33,895	2,684	703	188	13	0
Base Pressure Gas	458	0	0	0	0	0	0
Compressor Equipment	456	110,498	9,416	2,465	659	46	0
Other	459	5,529	596	156	42	3	0
Subtotal		232,168	22,063	5,777	1,545	109	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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
D. TRANSMISSION											
Land	460	0	0	0	0	0	0	0	0	0	0
Land Rights	461	10,664	1,707	574	186	3	0	67	0	21	1
Mains	465	448,858	57,871	19,442	6,254	100	0	2,297	0	738	23
Compressor Equipment	466	126,565	8,951	3,007	924	12	0	378	0	128	4
Measuring and Regulating	467	61,077	20,453	6,872	2,257	39	0	785	0	245	7
Structures & Improvements	462	26,465	2,825	949	297	4	0	116	0	39	1
Other	469	0	0	0	0	0	0	0	0	0	0
Subtotal		673,630	91,808	30,844	9,918	158	0	3,645	0	1,172	36
E. DISTRIBUTION (Southern Ontario)											
Land	470	0	0	0	0	0	0	0	0	0	0
Land Rights	471	1,429	1,004	195	54	1	73	13	0	0	0
Mains	475.1	478,100	338,060	64,223	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	8,622	2,897	819	15	1,127	176	0	0	0
Structures & Improvements	472	39,088	27,449	5,345	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	70,471	62,327	3,444	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	27,689	24,489	1,353	281	4	309	120	18	21	3
Other	479	0	0	0	0	0	0	0	0	0	0
Subtotal		1,072,355	872,136	88,271	22,391	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	205,311	0	0	0	0	0	0	0	0	0
Mains- Joint	475.2	89,562	0	0	0	0	0	0	0	0	0
Mains- Sole	475.3	24,454	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	5,454	640	187	11	164	50	2	8	1
Furniture and Equipment	483	71,169	31,273	3,670	1,070	63	938	288	13	49	6
Transportation Equipment	484	14,032	6,166	724	211	12	185	57	3	10	1
Construction Equipment	485/6	18,082	7,946	932	272	16	238	73	3	12	1
Communication Equipment	488	7,917	3,897	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		123,612	54,736	6,320	1,840	107	1,611	494	22	84	9
TOTAL ACCUMULATED DEPRECIATION		2,755,825	1,081,456	146,068	39,049	692	32,465	12,706	363	1,802	90

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

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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	0	0
Land Rights	461	10,664	160	0	1,180	0	149	0	90	0	6,138	0	19
Mains	465	448,858	5,222	0	38,388	0	5,154	0	3,313	0	291,855	7	692
Compressor Equipment	466	126,565	630	0	4,459	0	902	0	469	0	100,572	0	98
Measuring and Regulating	467	61,077	2,043	0	15,205	0	1,703	0	797	0	9,595	322	178
Structures & Improvements	462	26,465	220	0	1,584	0	272	0	72	0	18,936	0	15
Other	469	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		673,630	8,275	0	60,816	0	8,179	0	4,741	0	427,097	330	1,001
E. DISTRIBUTION (Southern Ontario)													
Land	470	0	0	0	0	0	0	0	0	0	0	0	0
Land Rights	471	1,429	34	3	35	18	0	0	0	0	0	0	0
Mains	475.1	478,100	11,060	925	11,614	5,998	0	0	0	0	0	0	0
Compressor Equipment	476	0	0	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	14,804	515	42	350	242	0	0	0	0	0	0	0
Structures & Improvements	472	39,088	922	77	947	496	0	0	0	0	0	0	0
Services	473	400,003	718	114	10,175	2,259	0	0	0	0	0	0	0
Meters	478	70,471	332	144	1,733	350	212	0	0	0	0	0	0
Regulators	474.1	40,772	192	83	1,003	203	123	0	0	0	0	0	0
Customer Stations	474.2	27,689	130	56	681	138	83	0	0	0	0	0	0
Other	479	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		1,072,355	13,903	1,443	26,538	9,703	419	0	0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)													
Land	470	0	0	0	0	0	0	0	0	0	0	0	0
Land Rights	471	3,076	0	0	0	0	0	0	0	0	0	0	0
Mains - Grid	475.1	205,311	0	0	0	0	0	0	0	0	0	0	0
Mains- Joint	475.2	89,562	0	0	0	0	0	0	0	0	0	0	0
Mains- Sole	475.3	24,454	0	0	0	0	0	0	0	0	0	0	0
Compressor Equipment	476	0	0	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	0	0
Measuring and Regulating Eq. - Sole	477.2	10,662	0	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	472	17,445	0	0	0	0	0	0	0	0	0	0	0
Services	473	203,174	0	0	0	0	0	0	0	0	0	0	0
Meters	478	18,293	0	0	0	0	0	0	0	0	0	0	0
Regulators	474.1	17,512	0	0	0	0	0	0	0	0	0	0	0
Customer Stations	474.2	12,028	0	0	0	0	0	0	0	0	0	0	0
Other	479	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		636,647	0	0	0	0	0	0	0	0	0	0	0
G. INTANGIBLE PLANT	401/402	6,192	59	6	95	38	2	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	0	0	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	482	12,412	120	10	432	49	60	51	11	11	1,884	1	2
Furniture and Equipment	483	71,169	688	58	2,475	281	343	291	61	63	10,806	8	13
Transportation Equipment	484	14,032	136	11	488	55	68	57	12	13	2,130	2	3
Construction Equipment	485/6	18,082	175	15	629	71	87	74	15	16	2,745	2	3
Communication Equipment	488	7,917	68	3	234	17	37	37	8	0	1,199	1	2
Rental Equip. on Customer Premise	487	0	0	0	0	0	0	0	0	0	0	0	0
Capital Leases		0	0	0	0	0	0	0	0	0	0	0	0
Other	489	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		123,612	1,187	97	4,259	473	595	510	106	103	18,765	15	23
TOTAL ACCUMULATED DEPRECIATION		2,755,825	28,416	1,548	114,887	10,218	14,943	13,970	6,477	215	511,432	348	1,136

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Total Allocation Detail Report
(\$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
D. TRANSMISSION							
Land	460	0	0	0	0	0	0
Land Rights	461	10,664	275	72	19	1	0
Mains	465	448,858	13,093	3,428	916	64	0
Compressor Equipment	466	126,565	4,512	1,181	316	22	0
Measuring and Regulating	467	61,077	430	113	30	2	0
Structures & Improvements	462	26,465	849	222	59	4	0
Other	469	0	0	0	0	0	0
Subtotal		673,630	19,160	5,016	1,341	94	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	70,471	0	0	0	0	0
Regulators	474.1	40,772	0	0	0	0	0
Customer Stations	474.2	27,689	0	0	0	0	0
Other	479	0	0	0	0	0	0
Subtotal		1,072,355	0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)							
Land	470	0	0	0	0	0	0
Land Rights	471	3,076	1,824	378	399	362	113
Mains - Grid	475.1	205,311	174,767	30,544	0	0	0
Mains- Joint	475.2	89,562	33,411	10,661	18,434	22,396	4,660
Mains- Sole	475.3	24,454	0	0	13,745	5,820	4,888
Compressor Equipment	476	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	35,130	13,105	4,182	7,231	8,785	1,828
Measuring and Regulating Eq. - Sole	477.2	10,662	0	0	5,613	3,530	1,519
Structures & Improvements	472	17,445	10,343	2,142	2,265	2,051	643
Services	473	203,174	196,698	4,040	1,073	308	1,055
Meters	478	18,293	15,149	1,732	622	178	612
Regulators	474.1	17,512	11,274	1,438	1,866	2,294	640
Customer Stations	474.2	12,028	0	8,661	2,570	745	51
Other	479	0	0	0	0	0	0
Subtotal		636,647	456,571	63,778	53,818	46,469	16,010
G. INTANGIBLE PLANT	401/402	6,192	1,570	252	227	198	68
H. GENERAL PLANT							
Land	480	0	0	0	0	0	0
Structures & Improvements	482	12,412	2,411	314	254	200	85
Furniture and Equipment	483	71,169	13,826	1,799	1,456	1,146	485
Transportation Equipment	484	14,032	2,726	355	287	226	96
Construction Equipment	485/6	18,082	3,513	457	370	291	123
Communication Equipment	488	7,917	1,375	157	144	120	41
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		123,612	23,850	3,082	2,511	1,983	829
TOTAL ACCUMULATED DEPRECIATION		2,755,825	531,609	80,104	60,029	48,894	16,907

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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
III. WORKING CAPITAL											
O&M Working Capital		18,819	9,239	1,013	375	42	407	109	7	12	3
Gas Purchase Working Capital		1,188	643	107	5	0	4	0	0	0	0
Gas in Storage		131,884	60,609	20,667	3,024	7	4,071	1,112	1	511	5
Linepack		9,452	1,362	458	142	2	60	45	0	11	0
Balancing Gas		72,963	37,035	12,649	1,933	1	2,623	711	0	328	3
Inventory of Stores and Spare Equipment		29,618	13,107	2,076	563	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	2,193	347	94	2	88	29	1	4	0
Customer Deposits		(48,995)	(30,290)	(3,918)	(1,029)	(18)	(1,388)	(279)	(11)	(4)	(1)
Other		0	0	0	0	0	0	0	0	0	0
Subtotal		174,983	61,024	32,993	5,107	45	6,390	1,898	2	884	12
IV. ACCUMULATED DEFERRED TAXES											
		(69,686)	(27,441)	(4,571)	(1,230)	(18)	(676)	(432)	(8)	(90)	(4)
TOTAL RATE BASE											
		3,712,734	1,441,159	218,197	54,282	890	45,144	18,421	481	3,583	138
V. RETURN AND TAXES											
Percent Return on Rate Base		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		271,755	105,486	15,971	3,973	65	3,304	1,348	35	262	10
Income Taxes		31,531	12,240	1,853	461	8	383	156	4	30	1
Capital Taxes		0	0	0	0	0	0	0	0	0	0
Property Tax		63,272	23,926	4,119	1,159	20	974	353	6	52	2
Subtotal		366,558	141,652	21,943	5,593	93	4,662	1,858	45	344	13
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(15,169)	(5,973)	(995)	(268)	(4)	(147)	(94)	(2)	(20)	(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		12,973	3,196	1,085	251	1	55	95	0	24	1
Transmission Plant		39,240	5,336	1,793	570	9	0	215	0	70	2
Distribution Plant (Southern Ontario)		67,159	55,163	5,271	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		34,638	15,275	1,779	518	30	454	139	6	24	3
Subtotal		195,712	79,062	9,939	2,663	64	2,265	856	30	129	8
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		80,651	0	0	0	0	0	0	0	0	0
Load Balancing		0	0	0	0	0	0	0	0	0	0
Other Supplies - UFG		11,884	1,365	453	186	8	240	66	2	28	0
FT Transportation Demand		98,596	0	0	0	0	0	0	0	0	0
FT Transportation Commodity		5,829	0	0	0	0	0	0	0	0	0
FT Transportation Fuel		1,463	0	0	0	0	0	0	0	0	0
Other Transportation		972	213	71	32	1	0	4	0	0	0
Sales Service Landed Supply Cost		487,827	413,364	68,815	3,067	41	2,531	0	0	0	9
Winter Peaking Service		0	0	0	0	0	0	0	0	0	0
Diversions		504	0	0	0	0	0	0	0	0	0
3rd Party Storage and STS		20,134	88	30	5	0	6	2	0	1	0
TOTAL COST OF GAS EXPENSE		707,860	415,029	69,369	3,289	50	2,777	72	2	29	9

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

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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	264	25	647	74	71	70	11	25	1,598	2	2
Gas Purchase Working Capital		1,188	0	0	0	0	0	0	0	0	0	0	0
Gas in Storage		131,884	217	15	1,495	32	244	2,704	223	999	6,684	33	70
Linepack		9,452	112	2	647	13	79	0	78	0	5,501	2	16
Balancing Gas		72,963	0	0	0	0	0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		29,618	391	24	1,338	148	176	126	34	2	6,464	4	7
ABC Receivable/Payables		(44,901)	0	0	0	0	0	0	0	0	0	0	0
Prepaid and Deferred Expense		4,955	65	4	224	25	29	21	6	0	1,081	1	1
Customer Deposits		(48,995)	(640)	(63)	(955)	(395)	(16)	0	0	0	0	0	0
Other		0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		174,983	409	6	3,396	(105)	583	2,921	353	1,026	21,329	42	98
IV. ACCUMULATED DEFERRED TAXES													
		(69,686)	(954)	(32)	(4,696)	(205)	(767)	(788)	(136)	(10)	(24,645)	(15)	(29)
TOTAL RATE BASE													
		3,712,734	35,715	1,930	154,210	12,168	21,976	21,463	5,513	1,381	765,893	521	947
V. RETURN AND TAXES													
Percent Return on Rate Base		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		271,755	2,614	141	11,287	891	1,609	1,571	404	101	56,060	38	69
Income Taxes		31,531	303	16	1,310	103	187	182	37	12	6,512	4	8
Capital Taxes		0	0	0	0	0	0	0	0	0	0	0	0
Property Tax		63,272	835	39	3,356	274	383	127	158	5	13,319	1	33
Subtotal		366,558	3,752	196	15,953	1,268	2,179	1,880	598	117	75,892	44	110
VI. ACCUMULATED DEFERRED TAX DRAWDOWN													
		(15,169)	(208)	(7)	(1,022)	(45)	(167)	(172)	(30)	(2)	(5,365)	(3)	(6)
VII. DEPRECIATION EXPENSE													
Production & Gathering Plant		0	0	0	0	0	0	0	0	0	0	0	0
Local Storage Plant		734	0	0	0	0	0	0	0	0	0	0	0
Underground Storage Plant		12,973	259	0	1,217	0	305	738	493	8	3,673	0	7
Transmission Plant		39,240	457	0	3,334	0	489	0	176	0	25,220	18	37
Distribution Plant (Southern Ontario)		67,159	810	94	1,660	579	42	0	0	0	0	0	0
Distribution Plant (Northern Ontario)		40,783	0	0	0	0	0	0	0	0	0	0	0
Intangible Plant		185	2	0	3	1	0	0	0	0	0	0	0
General Plant		34,638	334	28	1,200	135	167	142	30	30	5,259	4	6
Subtotal		195,712	1,862	122	7,414	715	1,003	880	699	38	34,152	22	51
VIII. OPERATING EXPENSES													
A. COST OF GAS AND PRODUCTION													
Firm Supply Commodity		80,651	0	0	0	0	0	0	0	0	0	0	0
Load Balancing		0	0	0	0	0	0	0	0	0	0	0	0
Other Supplies - UFG		11,884	171	20	1,418	43	120	316	292	1,309	5,244	44	92
FT Transportation Demand		98,596	0	0	0	0	0	0	0	0	0	0	0
FT Transportation Commodity		5,829	0	0	0	0	0	0	0	0	0	0	0
FT Transportation Fuel		1,463	0	0	0	0	0	0	0	0	0	0	0
Other Transportation		972	53	0	423	0	0	0	145	0	0	0	30
Sales Service Landed Supply Cost		487,827	0	0	0	0	0	0	0	0	0	0	0
Winter Peaking Service		0	0	0	0	0	0	0	0	0	0	0	0
Diversions		504	0	0	0	0	0	0	0	0	0	0	0
3rd Party Storage and STS		20,134	5	0	23	0	8	30	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		707,860	229	20	1,864	43	128	346	437	1,309	5,244	44	122

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Total Allocation Detail Report
(\$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
III. WORKING CAPITAL							
O&M Working Capital		18,819	3,699	365	328	321	112
Gas Purchase Working Capital		1,188	307	87	19	0	16
Gas in Storage		131,884	21,804	5,717	1,533	107	0
Linepack		9,452	480	132	130	140	38
Balancing Gas		72,963	13,227	3,463	926	65	0
Inventory of Stores and Spare Equipment		29,618	3,939	342	96	20	27
ABC Receivable/Payables		(44,901)	(11,500)	(121)	0	0	0
Prepaid and Deferred Expense		4,955	659	57	16	3	4
Customer Deposits		(48,995)	(9,164)	(547)	(160)	(46)	(72)
Other		0	0	0	0	0	0
Subtotal		174,983	23,452	9,495	2,887	610	126
IV. ACCUMULATED DEFERRED TAXES							
		(69,686)	(2,197)	(575)	(154)	(11)	0
TOTAL RATE BASE							
		3,712,734	659,800	101,688	72,027	55,495	19,712
V. RETURN AND TAXES							
Percent Return on Rate Base		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		271,755	48,294	7,443	5,272	4,062	1,443
Income Taxes		31,531	5,604	864	612	471	167
Capital Taxes		0	0	0	0	0	0
Property Tax		63,272	10,074	1,614	1,153	958	333
Subtotal		366,558	63,972	9,920	7,036	5,492	1,943
VI. ACCUMULATED DEFERRED TAX DRAWDOWN							
		(15,169)	(478)	(125)	(33)	(2)	0
VII. DEPRECIATION EXPENSE							
Production & Gathering Plant		0	0	0	0	0	0
Local Storage Plant		734	549	144	38	3	0
Underground Storage Plant		12,973	1,171	307	82	6	0
Transmission Plant		39,240	1,131	296	79	6	0
Distribution Plant (Southern Ontario)		67,159	0	0	0	0	0
Distribution Plant (Northern Ontario)		40,783	29,352	4,128	3,280	3,027	996
Intangible Plant		185	47	8	7	6	2
General Plant		34,638	6,708	870	706	557	234
Subtotal		195,712	38,959	5,752	4,192	3,603	1,233
VIII. OPERATING EXPENSES							
A. COST OF GAS AND PRODUCTION							
Firm Supply Commodity		80,651	60,629	14,689	1,277	0	4,056
Load Balancing		0	0	0	0	0	0
Other Supplies - UFG		11,884	327	103	37	1	0
FT Transportation Demand		98,596	66,050	22,715	7,870	0	1,961
FT Transportation Commodity		5,829	3,787	1,379	529	0	133
FT Transportation Fuel		1,463	1,067	259	22	0	115
Other Transportation		972	0	0	0	0	0
Sales Service Landed Supply Cost		487,827	0	0	0	0	0
Winter Peaking Service		0	0	0	0	0	0
Diversions		504	338	116	40	0	10
3rd Party Storage and STS		20,134	14,888	3,918	1,058	73	0
TOTAL COST OF GAS EXPENSE		707,860	147,086	43,178	10,833	74	6,276

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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
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	179	64	22	4	0	2	2	0	0	0
Lines	655	21	7	3	1	0	0	0	0	0	0
Compressor	656	2,363	358	121	34	0	0	13	0	3	0
Compressor Fuel		12,087	921	307	127	5	157	46	1	20	0
Measuring & Regulating	657	187	25	8	2	0	0	1	0	0	0
Dehydration	658	91	33	11	5	0	6	2	0	1	0
Rents	652	1,894	681	232	46	0	24	17	0	5	0
Joint Venture		0	0	0	0	0	0	0	0	0	0
Other	659	808	291	99	20	0	10	7	0	2	0
ii. Maintenance											
Supervision	850	0	0	0	0	0	0	0	0	0	0
Wells	853	1,783	641	218	43	0	22	16	0	5	0
Lines	855	123	44	15	3	0	2	1	0	0	0
Compressor	856	2,773	374	125	44	1	34	18	0	7	0
Measuring & Regulating	857	352	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		22,808	3,539	1,195	337	8	259	125	2	44	1
D. TRANSMISSION											
i. Operating											
Supervision	660	0	0	0	0	0	0	0	0	0	0
Lines	665	520	94	32	12	0	0	3	0	1	0
Compressor	666	1,947	112	38	11	0	0	5	0	2	0
Compressor Fuel		15,234	181	64	29	1	20	12	0	6	0
Measuring & Regulating Stations	667	4,724	1,911	642	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	6,644	375	126	37	0	0	17	0	6	0
Measuring & Regulating Stations	867	590	50	17	6	0	0	2	0	0	0
Other	869	0	0	0	0	0	0	0	0	0	0
Subtotal		30,242	2,836	956	314	5	20	118	0	40	1

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

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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	0	0
Gas Holders	644	0	0	0	0	0	0	0	0	0	0	0	0
Other	649	34	0	0	0	0	0	0	0	0	0	0	0
ii. Maintenance													
Supervision	840	0	0	0	0	0	0	0	0	0	0	0	0
Gas Holders	844	0	0	0	0	0	0	0	0	0	0	0	0
Other	849	255	0	0	0	0	0	0	0	0	0	0	0
Subtotal		1,520	0	0	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	0	0
Wells	653	179	5	0	21	0	6	19	0	0	2	0	0
Lines	655	21	1	0	2	0	1	2	0	0	0	0	0
Compressor	656	2,363	32	0	183	0	34	41	22	0	1,348	0	5
Compressor Fuel		12,087	71	5	394	9	79	1,201	268	1,291	5,476	0	56
Measuring & Regulating	657	187	2	0	10	0	2	4	0	0	117	0	0
Dehydration	658	91	1	0	4	0	2	10	0	0	0	0	0
Rents	652	1,894	50	0	226	0	63	197	1	3	23	0	0
Joint Venture		0	0	0	0	0	0	0	0	0	0	0	0
Other	659	808	22	0	97	0	27	84	0	1	10	0	0
ii. Maintenance													
Supervision	850	0	0	0	0	0	0	0	0	0	0	0	0
Wells	853	1,783	47	0	213	0	59	185	1	3	22	0	0
Lines	855	123	3	0	15	0	4	13	0	0	2	0	0
Compressor	856	2,773	18	0	83	0	35	76	0	176	1,581	0	0
Measuring & Regulating	857	352	4	0	19	0	5	7	1	0	220	0	0
Dehydration	858	16	0	0	1	0	0	2	0	0	0	0	0
Other	859	132	4	0	16	0	4	14	0	0	2	0	0
Subtotal		22,808	259	5	1,285	9	322	1,854	294	1,477	8,801	0	61
D. TRANSMISSION													
i. Operating													
Supervision	660	0	0	0	0	0	0	0	0	0	0	0	0
Lines	665	520	15	0	117	0	5	0	30	0	193	0	6
Compressor	666	1,947	5	0	35	0	13	0	0	0	1,629	0	0
Compressor Fuel		15,234	27	3	137	3	27	0	71	2,511	11,953	0	0
Measuring & Regulating Stations	667	4,724	178	0	1,308	0	166	0	5	0	34	98	70
Other	669	0	0	0	0	0	0	0	0	0	0	0	0
ii. Maintenance													
Supervision	860	0	0	0	0	0	0	0	0	0	0	0	0
Lines	865	582	11	0	82	0	10	0	6	0	283	0	1
Compressor	866	6,644	18	0	118	0	43	0	0	0	5,576	0	0
Measuring & Regulating Stations	867	590	6	0	49	0	3	0	13	0	417	0	3
Other	869	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		30,242	260	3	1,846	3	266	0	125	2,511	20,086	98	80

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Total Allocation Detail Report
(\$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	921	241	64	5	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	191	50	13	1	0
Subtotal		<u>1,520</u>	<u>1,137</u>	<u>298</u>	<u>80</u>	<u>6</u>	<u>0</u>
C. UNDERGROUND STORAGE							
i. Operating							
Supervision	650	0	0	0	0	0	0
Wells	653	179	23	6	2	0	0
Lines	655	21	3	1	0	0	0
Compressor	656	2,363	125	33	9	1	0
Compressor Fuel		12,087	1,156	364	129	4	0
Measuring & Regulating	657	187	11	3	1	0	0
Dehydration	658	91	11	4	1	0	0
Rents	652	1,894	243	64	17	1	0
Joint Venture		0	0	0	0	0	0
Other	659	808	104	27	7	1	0
ii. Maintenance							
Supervision	850	0	0	0	0	0	0
Wells	853	1,783	229	60	16	1	0
Lines	855	123	16	4	1	0	0
Compressor	856	2,773	145	42	13	1	0
Measuring & Regulating	857	352	21	6	1	0	0
Dehydration	858	16	2	1	0	0	0
Other	859	132	17	4	1	0	0
Subtotal		<u>22,808</u>	<u>2,105</u>	<u>617</u>	<u>199</u>	<u>9</u>	<u>0</u>
D. TRANSMISSION							
i. Operating							
Supervision	660	0	0	0	0	0	0
Lines	665	520	9	2	1	0	0
Compressor	666	1,947	73	19	5	0	0
Compressor Fuel		15,234	133	42	15	0	0
Measuring & Regulating Stations	667	4,724	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	6,644	246	64	17	1	0
Measuring & Regulating Stations	867	590	19	5	1	0	0
Other	869	0	0	0	0	0	0
Subtotal		<u>30,242</u>	<u>493</u>	<u>136</u>	<u>40</u>	<u>2</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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
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	14,802	12,371	1,070	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	123	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	1,690	39	0	0	0	0	0	0	0
Mains	875.1	7,816	6,400	620	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	1,298	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	33,546	2,694	616	11	828	179	8	2	0

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

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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	0	0
Supervision- Customer Service	670.2	0	0	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	0	0
Meter Turn-ons & Turn-offs		2,117	0	0	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	0	0
New Appliance Inspec., Repair., Repl.		0	0	0	0	0	0	0	0	0	0	0	0
Mains & Services	675	14,802	170	15	332	123	0	0	0	0	0	0	0
Compressor	676	0	0	0	0	0	0	0	0	0	0	0	0
Leakage Survey		0	0	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating	677	631	22	2	15	10	0	0	0	0	0	0	0
Other- Plant Service	679.1	0	0	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	0	0
Other - General Operating	679.3	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Operating Transferred		0	0	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	0	0
Supervision- Customer Service	870.2	0	0	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	0	0
Structures & Improvements	872	0	0	0	0	0	0	0	0	0	0	0	0
Equipment on Customer Premises	873	1,729	0	0	0	0	0	0	0	0	0	0	0
Mains	875.1	7,816	99	9	194	72	0	0	0	0	0	0	0
Services	875.2	0	0	0	0	0	0	0	0	0	0	0	0
Compressor	876	0	0	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating	877	2,228	78	6	53	36	0	0	0	0	0	0	0
Meter & Regulator Repair	878	372	15	7	79	16	10	0	0	0	0	0	0
Other- Plant Service	879.1	0	0	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	0	0
Other- Meter Shop	879.3	987	0	0	0	0	0	0	0	0	0	0	0
Other- General Maintenance	879.4	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Maintenance Transferred		0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		39,246	383	39	674	257	10	0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Total Allocation Detail Report
(\$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	14,802	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

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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
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	15,500	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	615	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	16,331	2,074	650	45	533	182	8	35	2
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	8,322	2,587	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		31,641	10,451	3,896	1,607	87	2,595	877	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		40,318	13,110	4,774	2,495	316	3,424	892	59	27	22

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

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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	0	0
Supervision- Customer Service	670.2	0	0	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	0	0
Meter Turn-ons & Turn-offs		705	0	0	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	0	0
New Appliance Inspec., Repair., Repl.		0	0	0	0	0	0	0	0	0	0	0	0
Mains & Services	675	6,487	0	0	0	0	0	0	0	0	0	0	0
Compressor	676	0	0	0	0	0	0	0	0	0	0	0	0
Leakage Survey		0	0	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	0	0
Other- Plant Service	679.1	0	0	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	0	0
Other - General Operating	679.3	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Operating Transferred		0	0	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	0	0
Supervision- Customer Service	870.2	0	0	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	0	0
Structures & Improvements	872	0	0	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	0	0
Mains	875.1	3,871	0	0	0	0	0	0	0	0	0	0	0
Services	875.2	0	0	0	0	0	0	0	0	0	0	0	0
Compressor	876	0	0	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating	877	220	0	0	0	0	0	0	0	0	0	0	0
Meter & Regulator Repair	878	54	0	0	0	0	0	0	0	0	0	0	0
Other- Plant Service	879.1	0	0	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	0	0
Other- Meter Shop	879.3	952	0	0	0	0	0	0	0	0	0	0	0
Other- General Maintenance	879.4	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Maintenance Transferred		0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		22,097	0	0	0	0	0	0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING													
System Operation & Engineering	685	37,145	399	29	1,753	144	220	149	33	76	5,985	0	7
Other	688	513	5	0	26	2	3	2	0	1	83	0	0
Scada	684	1,463	20	1	101	5	12	20	9	21	167	0	2
General Operations Transferred	689	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		39,121	424	30	1,880	151	235	172	43	98	6,235	0	9
H. SALES PROMOTION AND MERCHANDISE													
Sales Promotion Supervision	700	8,322	326	119	63	301	57	0	0	0	0	0	0
Advertising	701	0	0	0	0	0	0	0	0	0	0	0	0
Home Service, Special Campaigns		0	0	0	0	0	0	0	0	0	0	0	0
Displays, Dealer Service, Other		0	0	0	0	0	0	0	0	0	0	0	0
Demand Side Management		31,641	1,727	74	2,505	104	0	0	0	0	0	0	0
Merchandise Sales Net Income		0	0	0	0	0	0	0	0	0	0	0	0
Other	709	354	18	8	4	21	0	0	0	0	0	0	0
Subtotal		40,318	2,071	201	2,572	425	57	0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Total Allocation Detail Report
(\$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	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	5,308	450	336	294	100
Compressor	676	0	0	0	0	0	0
Leakage Survey		0	0	0	0	0	0
Measuring and Regulating	677	4,730	1,764	563	973	1,183	246
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	750	15	0	0	0
Mains	875.1	3,871	3,119	286	215	188	64
Services	875.2	0	0	0	0	0	0
Compressor	876	0	0	0	0	0	0
Measuring and Regulating	877	220	82	26	45	55	11
Meter & Regulator Repair	878	54	0	27	11	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	16,868	1,492	1,581	1,726	430
G. GENERAL OPERATING AND ENGINEERING							
System Operation & Engineering	685	37,145	6,873	903	854	569	302
Other	688	513	96	13	9	7	3
Scada	684	1,463	265	37	25	20	7
General Operations Transferred	689	0	0	0	0	0	0
Subtotal		39,121	7,234	953	889	596	312
H. SALES PROMOTION AND MERCHANDISE							
Sales Promotion Supervision	700	8,322	973	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		31,641	3,732	1,186	974	1,798	0
Merchandise Sales Net Income		0	0	0	0	0	0
Other	709	354	22	1	23	16	28
Subtotal		40,318	4,726	1,279	1,389	2,041	438

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	2,200	1,678	11	0	0	0	0	0	0	0
Customer Contracts & Orders	711	9,407	7,176	46	1	0	1	0	0	0	0
Meter Reading	712	8,853	6,753	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	21,630	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	3,446	1,058	66	15	63	1	1	1	1
Other	719	0	0	0	0	0	0	0	0	0	0
Subtotal		57,276	41,942	1,356	130	18	125	4	1	3	2
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	90,295	46,272	4,279	1,482	164	1,464	421	29	59	13
Special Services	722	913	468	43	15	2	15	4	0	1	0
Insurance	723	9,215	4,723	434	149	16	147	43	3	6	1
Injuries & Damages	724	0	0	0	0	0	0	0	0	0	0
Employee Benefits	725	56,185	27,642	2,660	1,122	156	1,132	254	22	41	11
Other Admin & General Expenses	728	2,055	1,053	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	80,159	7,513	2,801	341	2,790	733	55	108	25
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		411,289	191,464	20,563	7,344	744	7,979	2,231	132	260	54
TOTAL COST OF GAS		707,860	415,029	69,369	3,289	50	2,777	72	2	29	9
TOTAL OPERATING EXPENSES		1,119,149	606,493	89,931	10,633	794	10,756	2,304	134	289	63
IX. OTHER REVENUE											
Delayed Payment Charges		6,467	4,933	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	5,265	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	2,310	15	0	0	0	0	0	0	0
ABC Revenue		2,145	1,570	19	0	0	0	0	0	0	0
Subtotal		20,198	15,224	116	1	0	1	0	0	0	0

(\$000's)

[illegible]

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Total Allocation Detail Report
(\$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. DISTRIBUTION CUSTOMER ACCOUNTING							
Supervision	710	2,200	507	3	0	0	0
Customer Contracts & Orders	711	9,407	2,168	14	0	0	0
Meter Reading	712	8,853	2,041	13	0	0	0
Bill Delivery	713.1	0	0	0	0	0	0
Customer Billing & Accounting	713.2	28,914	6,536	78	29	9	59
Credit & Collection	714	1,652	381	2	0	0	0
Uncollectible Accounts	718	6,250	1,133	327	42	10	57
Other	719	0	0	0	0	0	0
Subtotal		57,276	12,766	438	72	19	117
J. ADMINISTRATIVE AND GENERAL EXPENSE							
Administrative	721	90,295	18,086	1,524	1,206	1,092	480
Special Services	722	913	183	15	12	11	5
Insurance	723	9,215	1,850	154	119	111	46
Injuries & Damages	724	0	0	0	0	0	0
Employee Benefits	725	56,185	11,286	1,032	1,010	851	412
Other Admin & General Expenses	728	2,055	412	34	27	25	10
Administrative and General Transferred	729	0	0	0	0	0	0
Subtotal		158,663	31,817	2,759	2,373	2,089	953
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		411,289	77,146	7,971	6,621	6,488	2,250
TOTAL COST OF GAS		707,860	147,086	43,178	10,833	74	6,276
TOTAL OPERATING EXPENSES		1,119,149	224,232	51,149	17,455	6,562	8,526
IX. OTHER REVENUE							
Delayed Payment Charges		6,467	1,491	10	0	0	0
NSF Cheque Revenue		250	58	0	0	0	0
Revenue from Service Work		7,000	1,688	11	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	698	4	0	0	0
ABC Revenue		2,145	549	6	0	0	0
Subtotal		20,198	4,817	36	1	0	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	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

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

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	369		0	369	SUPPLYVOL	237	39	2
Furniture and Equipment	483	946		0	946	SUPPLYVOL	608	101	5
Transportation Equipment	484	353		0	353	SUPPLYVOL	227	38	2
Construction Equipment	485/6	403		0	403	SUPPLYVOL	259	43	2
Communication Equipment	488	128		0	128	SUPPLYVOL	83	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>2,205</u>		<u>0</u>	<u>2,205</u>		<u>1,417</u>	<u>236</u>	<u>11</u>
TOTAL GROSS PLANT IN SERVICE		<u>2,205</u>		<u>0</u>	<u>2,205</u>		<u>1,417</u>	<u>236</u>	<u>11</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	369		0	369	SUPPLYVOL	0	1	0	0
Furniture and Equipment	483	946		0	946	SUPPLYVOL	0	4	0	0
Transportation Equipment	484	353		0	353	SUPPLYVOL	0	1	0	0
Construction Equipment	485/6	403		0	403	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>2,205</u>		<u>0</u>	<u>2,205</u>		<u>0</u>	<u>9</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>2,205</u></u>		<u><u>0</u></u>	<u><u>2,205</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT													
	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	5		0	5	SUPPLYVOL	0	0	0	0	0	0	0
Structures & Improvements	482	369		0	369	SUPPLYVOL	0	0	0	0	0	0	0
Furniture and Equipment	483	946		0	946	SUPPLYVOL	0	0	0	0	0	0	0
Transportation Equipment	484	353		0	353	SUPPLYVOL	0	0	0	0	0	0	0
Construction Equipment	485/6	403		0	403	SUPPLYVOL	0	0	0	0	0	0	0
Communication Equipment	488	128		0	128	SUPPLYVOL	0	0	0	0	0	0	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		2,205		0	2,205		0	0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE													
		2,205		0	2,205		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	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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		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	Excess Utility Storage 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	5		0	5	SUPPLYVOL	0	0	0	0	0	0
Structures & Improvements	482	369		0	369	SUPPLYVOL	0	0	0	0	0	0
Furniture and Equipment	483	946		0	946	SUPPLYVOL	0	0	0	0	0	0
Transportation Equipment	484	353		0	353	SUPPLYVOL	0	0	0	0	0	0
Construction Equipment	485/6	403		0	403	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		<u>2,205</u>		<u>0</u>	<u>2,205</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><u>2,205</u></u>		<u><u>0</u></u>	<u><u>2,205</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>
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production 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		<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	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	369		0	369	SUPPLYVOL	67	16	1	0	4
Furniture and Equipment	483	946		0	946	SUPPLYVOL	172	42	4	0	11
Transportation Equipment	484	353		0	353	SUPPLYVOL	64	16	1	0	4
Construction Equipment	485/6	403		0	403	SUPPLYVOL	73	18	2	0	5
Communication Equipment	488	128		0	128	SUPPLYVOL	23	6	0	0	2
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>2,205</u>		<u>0</u>	<u>2,205</u>		<u>400</u>	<u>97</u>	<u>8</u>	<u>0</u>	<u>27</u>
TOTAL GROSS PLANT IN SERVICE		<u>2,205</u>		<u>0</u>	<u>2,205</u>		<u>400</u>	<u>97</u>	<u>8</u>	<u>0</u>	<u>27</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
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		<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	103		0	103	SUPPLYVOL	66	11	0
Furniture and Equipment	483	590		0	590	SUPPLYVOL	379	63	3
Transportation Equipment	484	116		0	116	SUPPLYVOL	75	12	1
Construction Equipment	485/6	150		0	150	SUPPLYVOL	96	16	1
Communication Equipment	488	66		0	66	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		<u>1,024</u>		<u>0</u>	<u>1,024</u>		<u>658</u>	<u>110</u>	<u>5</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,024</u>		<u>0</u>	<u>1,024</u>		<u>658</u>	<u>110</u>	<u>5</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<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	103		0	103	SUPPLYVOL	0	0	0	0
Furniture and Equipment	483	590		0	590	SUPPLYVOL	0	2	0	0
Transportation Equipment	484	116		0	116	SUPPLYVOL	0	0	0	0
Construction Equipment	485/6	150		0	150	SUPPLYVOL	0	1	0	0
Communication Equipment	488	66		0	66	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		<u>1,024</u>		<u>0</u>	<u>1,024</u>		<u>0</u>	<u>4</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,024</u>		<u>0</u>	<u>1,024</u>		<u>0</u>	<u>4</u>	<u>0</u>	<u>0</u>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	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	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	103		0	103	SUPPLYVOL	0	0	0	0	0	0	0
Furniture and Equipment	483	590		0	590	SUPPLYVOL	0	0	0	0	0	0	0
Transportation Equipment	484	116		0	116	SUPPLYVOL	0	0	0	0	0	0	0
Construction Equipment	485/6	150		0	150	SUPPLYVOL	0	0	0	0	0	0	0
Communication Equipment	488	66		0	66	SUPPLYVOL	0	0	0	0	0	0	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		1,024		0	1,024		0	0	0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION		1,024		0	1,024		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
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	103		0	103	SUPPLYVOL	0	0	0	0	0	0
Furniture and Equipment	483	590		0	590	SUPPLYVOL	0	0	0	0	0	0
Transportation Equipment	484	116		0	116	SUPPLYVOL	0	0	0	0	0	0
Construction Equipment	485/6	150		0	150	SUPPLYVOL	0	0	0	0	0	0
Communication Equipment	488	66		0	66	SUPPLYVOL	0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,024</u>		<u>0</u>	<u>1,024</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>1,024</u>		<u>0</u>	<u>1,024</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<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	103		0	103	SUPPLYVOL	19	5	0	0	1
Furniture and Equipment	483	590		0	590	SUPPLYVOL	107	26	2	0	7
Transportation Equipment	484	116		0	116	SUPPLYVOL	21	5	0	0	1
Construction Equipment	485/6	150		0	150	SUPPLYVOL	27	7	1	0	2
Communication Equipment	488	66		0	66	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		<u>1,024</u>		<u>0</u>	<u>1,024</u>		<u>186</u>	<u>45</u>	<u>4</u>	<u>0</u>	<u>12</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,024</u>		<u>0</u>	<u>1,024</u>		<u>186</u>	<u>45</u>	<u>4</u>	<u>0</u>	<u>12</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
III. WORKING CAPITAL									
O&M Working Capital		0		0	0		0	0	0
Gas Purchase Working Capital		1,001		0	1,001	SUPPLYVOL	643	107	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>1,001</u>		<u>0</u>	<u>1,001</u>		<u>643</u>	<u>107</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>2,158</u>		<u>0</u>	<u>2,158</u>		<u>1,382</u>	<u>230</u>	<u>10</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		158		0	158		101	17	1
Income Taxes		18		0	18	PRODBASE-1	12	2	0
Capital Taxes		0		0	0		0	0	0
Property Tax		6		0	6	PRODBASE-1	4	1	0
Subtotal		<u>183</u>		<u>0</u>	<u>183</u>		<u>117</u>	<u>19</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		<u>287</u>					<u>184</u>	<u>31</u>	<u>1</u>
Subtotal		<u>287</u>					<u>184</u>	<u>31</u>	<u>1</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		80,651		0	80,651	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		487,827		0	487,827	S_SUPPLYVOL	413,364	68,815	3,067
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>568,478</u>		<u>0</u>	<u>568,478</u>		<u>413,364</u>	<u>68,815</u>	<u>3,067</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		0		0	0		0	0	0	0
Gas Purchase Working Capital		1,001		0	1,001	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		<u>1,001</u>		<u>0</u>	<u>1,001</u>		<u>0</u>	<u>4</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>
TOTAL RATE BASE		<u>2,158</u>		<u>0</u>	<u>2,158</u>		<u>0</u>	<u>8</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		158		0	158		0	1	0	0
Income Taxes		18		0	18	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		<u>183</u>		<u>0</u>	<u>183</u>		<u>0</u>	<u>1</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>
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		<u>287</u>					<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
Subtotal		<u>287</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		80,651		0	80,651	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		487,827		0	487,827	S_SUPPLYVOL	41	2,531	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>568,478</u>		<u>0</u>	<u>568,478</u>		<u>41</u>	<u>2,531</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital				0	0		0	0	0	0	0	0	0
Gas Purchase Working Capital		1,001		0	1,001	SUPPLYVOL	0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	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>1,001</u>		<u>0</u>	<u>1,001</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>(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>	<u>0</u>
TOTAL RATE BASE		<u>2,158</u>		<u>0</u>	<u>2,158</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		158		0	158		0	0	0	0	0	0	0
Income Taxes		18		0	18	PRODBASE-1	0	0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0	0
Property Tax		6		0	6	PRODBASE-1	0	0	0	0	0	0	0
Subtotal		<u>183</u>		<u>0</u>	<u>183</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<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>	<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		0					0	0	0	0	0	0	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		<u>287</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal		<u>287</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES													
A. COST OF GAS AND PRODUCTION													
Firm Supply Commodity		80,651		0	80,651	N_SUPPLYVOL	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		487,827		0	487,827	S_SUPPLYVOL	0	9	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>568,478</u>		<u>0</u>	<u>568,478</u>		<u>0</u>	<u>9</u>	<u>0</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
III. WORKING CAPITAL												
O&M Working Capital				0	0		0	0	0	0	0	0
Gas Purchase Working Capital		1,001		0	1,001	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>1,001</u>		<u>0</u>	<u>1,001</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>2,158</u>		<u>0</u>	<u>2,158</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		158		0	158		0	0	0	0	0	0
Income Taxes		18		0	18	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>183</u>		<u>0</u>	<u>183</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		<u>287</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal		<u>287</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		80,651		0	80,651	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		487,827		0	487,827	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>568,478</u>		<u>0</u>	<u>568,478</u>		<u>0</u>	<u>0</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
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		1,001		0	1,001	SUPPLYVOL	182	44	4	0	12
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>1,001</u>		<u>0</u>	<u>1,001</u>		<u>182</u>	<u>44</u>	<u>4</u>	<u>0</u>	<u>12</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>
TOTAL RATE BASE		<u>2,158</u>		<u>0</u>	<u>2,158</u>		<u>396</u>	<u>96</u>	<u>8</u>	<u>0</u>	<u>26</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		158		0	158		29	7	1	0	2
Income Taxes		18		0	18	PRODBASE-1	3	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		<u>183</u>		<u>0</u>	<u>183</u>		<u>33</u>	<u>8</u>	<u>1</u>	<u>0</u>	<u>2</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>
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		<u>287</u>					<u>52</u>	<u>13</u>	<u>1</u>	<u>0</u>	<u>3</u>
Subtotal		<u>287</u>					<u>52</u>	<u>13</u>	<u>1</u>	<u>0</u>	<u>3</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		80,651		0	80,651	N_SUPPLYVOL	60,629	14,689	1,277	0	4,056
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		487,827		0	487,827	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		<u>568,478</u>		<u>0</u>	<u>568,478</u>		<u>60,629</u>	<u>14,689</u>	<u>1,277</u>	<u>0</u>	<u>4,056</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
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 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
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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE													
i. Operating													
Supervision	640	0		0	0		0	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0	0
Other	649	0		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	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0	0
ii. Maintenance													
Supervision	850	0		0	0		0	0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
i. Operating													
Supervision	660	0		0	0		0	0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0	0
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	0		0	0		0	0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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 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
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 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
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
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
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
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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	Excess Utility Storage 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		<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	813	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		<u>1,264</u>		<u>0</u>	<u>1,264</u>		<u>813</u>	<u>135</u>	<u>6</u>
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		<u>176</u>		<u>0</u>	<u>176</u>		<u>113</u>	<u>19</u>	<u>1</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)										
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		<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	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		<u>1,264</u>		<u>0</u>	<u>1,264</u>		<u>0</u>	<u>5</u>	<u>0</u>	<u>0</u>
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		<u>176</u>		<u>0</u>	<u>176</u>		<u>0</u>	<u>1</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
i. Operating													
Supervision	670.1	0		0	0		0	0	0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	0
Other	688	0		0	0		0	0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		1,264		0	1,264		0	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	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		176		0	176		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)												
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		<u>0</u>		<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	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>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>	<u>0</u>
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		<u>176</u>		<u>0</u>	<u>176</u>		<u>0</u>	<u>0</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
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	229	56	5	0	15
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>229</u>	<u>56</u>	<u>5</u>	<u>0</u>	<u>15</u>
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		<u>176</u>		<u>0</u>	<u>176</u>		<u>32</u>	<u>8</u>	<u>1</u>	<u>0</u>	<u>2</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
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0	SUPPLYVOL	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	1,904		0	1,904		1,224	204	9
Other	719	0		0	0		0	0	0
Subtotal		1,904		0	1,904		1,224	204	9
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	1,613		0	1,613	PRODO&MEXP-1	1,037	173	8
Special Services	722	10		0	10	PRODO&MEXP-1	7	1	0
Insurance	723	103		0	103	PRODO&MEXP-1	66	11	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	1,269		0	1,269	PRODLABOR-1	816	136	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		3,018		0	3,018		1,940	323	14
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		6,362		0	6,362		4,089	681	30
TOTAL COST OF GAS		568,478		0	568,478		413,364	68,815	3,067
TOTAL OPERATING EXPENSES		574,840		0	574,840		417,453	69,495	3,098
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
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	SUPPLYVOL	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	1,904		0	1,904		0	7	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		1,904		0	1,904		0	7	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	1,613		0	1,613	PRODO&MEXP-1	0	6	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		3,018		0	3,018		0	12	0	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		6,362		0	6,362		0	25	0	0
TOTAL COST OF GAS		568,478		0	568,478		41	2,531	0	0
TOTAL OPERATING EXPENSES		574,840		0	574,840		42	2,556	0	0
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	1,904		0	1,904	SUPPLYVOL	0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		1,904		0	1,904		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	1,613		0	1,613	PRODO&MEXP-1	0	0	0	0	0	0	0
Special Services	722	10		0	10	PRODO&MEXP-1	0	0	0	0	0	0	0
Insurance	723	103		0	103	PRODO&MEXP-1	0	0	0	0	0	0	0
Injuries & Damages	724	0		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	0
Other Admin & General Expenses	728	23		0	23	PRODO&MEXP-1	0	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		3,018		0	3,018		0	0	0	0	0	0	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		6,362		0	6,362		0	0	0	0	0	0	0
TOTAL COST OF GAS		568,478		0	568,478		0	9	0	0	0	0	0
TOTAL OPERATING EXPENSES		574,840		0	574,840		0	9	0	0	0	0	0
IX. OTHER REVENUE													
Delayed Payment Charges	0			0	0		0	0	0	0	0	0	0
NSF Cheque Revenue	0			0	0		0	0	0	0	0	0	0
Revenue from Service Work	0			0	0		0	0	0	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	0			0	0		0	0	0	0	0	0	0
Other Operating Revenue	0			0	0		0	0	0	0	0	0	0
ABC Revenue	0			0	0		0	0	0	0	0	0	0
Subtotal	0			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	Excess Utility Storage 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	1,904		0	1,904	SUPPLYVOL	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,904</u>		<u>0</u>	<u>1,904</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	1,613		0	1,613	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>3,018</u>		<u>0</u>	<u>3,018</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		6,362		0	6,362		0	0	0	0	0	0
TOTAL COST OF GAS		<u>568,478</u>		<u>0</u>	<u>568,478</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>574,840</u>		<u>0</u>	<u>574,840</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
Purchase Production System
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	1,904		0	1,904	SUPPLYVOL	346	84	7	0	23
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>1,904</u>		<u>0</u>	<u>1,904</u>		<u>346</u>	<u>84</u>	<u>7</u>	<u>0</u>	<u>23</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	1,613		0	1,613	PRODO&MEXP-1	293	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	230	56	5	0	15
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>3,018</u>		<u>0</u>	<u>3,018</u>		<u>548</u>	<u>133</u>	<u>12</u>	<u>0</u>	<u>37</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		6,362		0	6,362		1,155	280	24	0	77
TOTAL COST OF GAS		<u>568,478</u>		<u>0</u>	<u>568,478</u>		<u>60,629</u>	<u>14,689</u>	<u>1,277</u>	<u>0</u>	<u>4,056</u>
TOTAL OPERATING EXPENSES		<u>574,840</u>		<u>0</u>	<u>574,840</u>		<u>61,784</u>	<u>14,968</u>	<u>1,302</u>	<u>0</u>	<u>4,133</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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

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

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

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
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	1,503		0	1,503	INDIR_I&II_PROD	418	156	145
Transportation Equipment	484	561		0	561	INDIR_I&II_PROD	156	58	54
Construction Equipment	485/6	640		0	640	INDIR_I&II_PROD	178	67	62
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	0
Other	489	0		0	0		0	0	0
Subtotal		<u>3,502</u>		<u>0</u>	<u>3,502</u>		<u>973</u>	<u>364</u>	<u>337</u>
TOTAL GROSS PLANT IN SERVICE		<u>3,502</u>		<u>0</u>	<u>3,502</u>		<u>973</u>	<u>364</u>	<u>337</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	8		0	8	INDIR_I&II_PROD	0	1	0	0
Structures & Improvements	482	586		0	586	INDIR_I&II_PROD	16	59	2	1
Furniture and Equipment	483	1,503		0	1,503	INDIR_I&II_PROD	41	152	4	3
Transportation Equipment	484	561		0	561	INDIR_I&II_PROD	15	57	2	1
Construction Equipment	485/6	640		0	640	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		<u>3,502</u>		<u>0</u>	<u>3,502</u>		<u>95</u>	<u>354</u>	<u>10</u>	<u>6</u>
TOTAL GROSS PLANT IN SERVICE		<u>3,502</u>		<u>0</u>	<u>3,502</u>		<u>95</u>	<u>354</u>	<u>10</u>	<u>6</u>
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT												
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	8		0	8	INDIR_I&II_PROD	0	0	0	0	0	0
Structures & Improvements	482	586		0	586	INDIR_I&II_PROD	0	0	0	0	0	0
Furniture and Equipment	483	1,503		0	1,503	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	640		0	640	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		<u>3,502</u>		<u>0</u>	<u>3,502</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE												
		<u>3,502</u>		<u>0</u>	<u>3,502</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<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	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	1,503		0	1,503	INDIR_I&II_PROD	221	28	111	34	52
Transportation Equipment	484	561		0	561	INDIR_I&II_PROD	82	10	41	13	20
Construction Equipment	485/6	640		0	640	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		<u>3,502</u>		<u>0</u>	<u>3,502</u>		<u>515</u>	<u>65</u>	<u>258</u>	<u>79</u>	<u>122</u>
TOTAL GROSS PLANT IN SERVICE											
		<u>3,502</u>		<u>0</u>	<u>3,502</u>		<u>515</u>	<u>65</u>	<u>258</u>	<u>79</u>	<u>122</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
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	936		0	936	INDIR_I&II_PROD	260	97	90
Transportation Equipment	484	185		0	185	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>1,627</u>		<u>0</u>	<u>1,627</u>		<u>452</u>	<u>169</u>	<u>156</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,627</u>		<u>0</u>	<u>1,627</u>		<u>452</u>	<u>169</u>	<u>156</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	163		0	163	INDIR_I&II_PROD	4	16	0	0
Furniture and Equipment	483	936		0	936	INDIR_I&II_PROD	25	95	3	2
Transportation Equipment	484	185		0	185	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>1,627</u>		<u>0</u>	<u>1,627</u>		<u>44</u>	<u>164</u>	<u>4</u>	<u>3</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,627</u>		<u>0</u>	<u>1,627</u>		<u>44</u>	<u>164</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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>	<u>0</u>
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	163		0	163	INDIR_I&II_PROD	1	0	5	1	5	2	0
Furniture and Equipment	483	936		0	936	INDIR_I&II_PROD	3	1	30	6	31	14	3
Transportation Equipment	484	185		0	185	INDIR_I&II_PROD	1	0	6	1	6	3	0
Construction Equipment	485/6	238		0	238	INDIR_I&II_PROD	1	0	8	2	8	3	1
Communication Equipment	488	104		0	104	INDIR_I&II_PROD	0	0	3	1	3	2	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		<u>1,627</u>		<u>0</u>	<u>1,627</u>		<u>5</u>	<u>1</u>	<u>52</u>	<u>11</u>	<u>53</u>	<u>23</u>	<u>4</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,627</u>		<u>0</u>	<u>1,627</u>		<u>5</u>	<u>1</u>	<u>52</u>	<u>11</u>	<u>53</u>	<u>23</u>	<u>4</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
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	936		0	936	INDIR_I&II_PROD	0	0	0	0	0	0
Transportation Equipment	484	185		0	185	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>1,627</u>		<u>0</u>	<u>1,627</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,627</u>		<u>0</u>	<u>1,627</u>		<u>0</u>	<u>0</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		<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	163		0	163	INDIR_I&II_PROD	24	3	12	4	6
Furniture and Equipment	483	936		0	936	INDIR_I&II_PROD	138	17	69	21	33
Transportation Equipment	484	185		0	185	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		<u>1,627</u>		<u>0</u>	<u>1,627</u>		<u>239</u>	<u>30</u>	<u>120</u>	<u>37</u>	<u>57</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,627</u>		<u>0</u>	<u>1,627</u>		<u>239</u>	<u>30</u>	<u>120</u>	<u>37</u>	<u>57</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
III. WORKING CAPITAL									
O&M Working Capital		807		0	807	PRODO&MEXP-2	239	105	69
Gas Purchase Working Capital		13		0	13	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>(44,081)</u>		<u>0</u>	<u>(44,081)</u>		<u>(32,635)</u>	<u>(301)</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>(42,244)</u>		<u>0</u>	<u>(42,244)</u>		<u>(32,136)</u>	<u>(113)</u>	<u>247</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		(3,092)		0	(3,092)		(2,352)	(8)	18
Income Taxes		(359)		0	(359)	PRODBASE-2	(273)	(1)	2
Capital Taxes		0		0	0		0	0	0
Property Tax		10		0	10	PRODPROTAX-2	3	1	1
Subtotal		<u>(3,441)</u>		<u>0</u>	<u>(3,441)</u>		<u>(2,622)</u>	<u>(8)</u>	<u>21</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		456					127	47	44
Subtotal		<u>456</u>					<u>127</u>	<u>47</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	10,491		UFGALLO	7,214	3,277	S_INFRFUELVOL	939	312	128
FT Transportation Demand	0			0	0		0	0	0
FT Transportation Commodity	5,829			0	5,829	FSTRANS DIR	0	0	0
FT Transportation Fuel	1,463			0	1,463	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>17,783</u>		<u>7,214</u>	<u>10,569</u>		<u>939</u>	<u>312</u>	<u>128</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		807		0	807	PRODO&MEXP-2	19	73	2	1
Gas Purchase Working Capital		13		0	13	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>(44,081)</u>		<u>0</u>	<u>(44,081)</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>(42,244)</u>		<u>0</u>	<u>(42,244)</u>		<u>70</u>	<u>259</u>	<u>6</u>	<u>5</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		(3,092)		0	(3,092)		5	19	0	0
Income Taxes		(359)		0	(359)	PRODBASE-2	1	2	0	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		10		0	10	PRODPROTAX-2	0	1	0	0
Subtotal		<u>(3,441)</u>		<u>0</u>	<u>(3,441)</u>		<u>6</u>	<u>22</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		456					12	46	1	1
Subtotal		<u>456</u>					<u>12</u>	<u>46</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		10,491	UFGALLO	7,214	3,277	S_INFRFUELVOL	6	165	46	1
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		5,829		0	5,829	FSTRANS DIR	0	0	0	0
FT Transportation Fuel		1,463		0	1,463	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>17,783</u>		<u>7,214</u>	<u>10,569</u>		<u>6</u>	<u>165</u>	<u>46</u>	<u>1</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		807		0	807	PRODO&MEXP-2	2	0	24	5	29	11	2
Gas Purchase Working Capital		13		0	13	PRODCOG-2	0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0	0
ABC Receivable/Payables		(44,901)		0	(44,901)	ABCCUST	0	0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	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>(44,081)</u>		<u>0</u>	<u>(44,081)</u>		<u>2</u>	<u>0</u>	<u>24</u>	<u>5</u>	<u>29</u>	<u>11</u>	<u>2</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>	<u>0</u>
TOTAL RATE BASE		<u>(42,244)</u>		<u>0</u>	<u>(42,244)</u>		<u>8</u>	<u>2</u>	<u>84</u>	<u>18</u>	<u>90</u>	<u>38</u>	<u>7</u>
V. RETURN AND TAXES													
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		(3,092)		0	(3,092)		1	0	6	1	7	3	1
Income Taxes		(359)		0	(359)	PRODBASE-2	0	0	1	0	1	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0	0
Property Tax		10		0	10	PRODPROTAX-2	0	0	0	0	0	0	0
Subtotal		<u>(3,441)</u>		<u>0</u>	<u>(3,441)</u>		<u>1</u>	<u>0</u>	<u>7</u>	<u>2</u>	<u>8</u>	<u>3</u>	<u>1</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>	<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		0					0	0	0	0	0	0	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		456					1	0	15	3	15	7	1
Subtotal		<u>456</u>					<u>1</u>	<u>0</u>	<u>15</u>	<u>3</u>	<u>15</u>	<u>7</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	0
Load Balancing		0		0	0		0	0	0	0	0	0	0
Other Supplies - UFG		10,491	UFGALLO	7,214	3,277	S_INFRFUELVOL	19	0	151	20	1,360	43	87
FT Transportation Demand		0		0	0		0	0	0	0	0	0	0
FT Transportation Commodity		5,829		0	5,829	FSTRANS DIR	0	0	0	0	0	0	0
FT Transportation Fuel		1,463		0	1,463	FSFUELDIR	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>17,783</u>		<u>7,214</u>	<u>10,569</u>		<u>19</u>	<u>0</u>	<u>151</u>	<u>20</u>	<u>1,360</u>	<u>43</u>	<u>87</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
III. WORKING CAPITAL												
O&M Working Capital		807		0	807	PRODO&MEXP-2	0	0	0	0	0	0
Gas Purchase Working Capital		13		0	13	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>(44,081)</u>		<u>0</u>	<u>(44,081)</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>(42,244)</u>		<u>0</u>	<u>(42,244)</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		(3,092)		0	(3,092)		0	0	0	0	0	0
Income Taxes		(359)		0	(359)	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>(3,441)</u>		<u>0</u>	<u>(3,441)</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		456					0	0	0	0	0	0
Subtotal		<u>456</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	10,491		UFGALLO	7,214	3,277	S_INFRFUELVOL	0	292	1,309	5,244	44	92
FT Transportation Demand	0			0	0		0	0	0	0	0	0
FT Transportation Commodity	5,829			0	5,829	FSTRANS DIR	0	0	0	0	0	0
FT Transportation Fuel	1,463			0	1,463	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>17,783</u>			<u>7,214</u>	<u>10,569</u>		<u>0</u>	<u>292</u>	<u>1,309</u>	<u>5,244</u>	<u>44</u>	<u>92</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		807		0	807	PRODO&MEXP-2	115	19	51	16	24
Gas Purchase Working Capital		13		0	13	PRODCOG-2	9	3	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>(44,081)</u>		<u>0</u>	<u>(44,081)</u>		<u>(11,376)</u>	<u>(100)</u>	<u>52</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>(42,244)</u>		<u>0</u>	<u>(42,244)</u>		<u>(11,100)</u>	<u>(65)</u>	<u>190</u>	<u>58</u>	<u>90</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		(3,092)		0	(3,092)		(812)	(5)	14	4	7
Income Taxes		(359)		0	(359)	PRODBASE-2	(94)	(1)	2	0	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>(3,441)</u>		<u>0</u>	<u>(3,441)</u>		<u>(905)</u>	<u>(5)</u>	<u>16</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		456					67	8	34	10	16
Subtotal		<u>456</u>					<u>67</u>	<u>8</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	10,491		UFGALLO	7,214	3,277	S_INFRFUELVOL	163	51	18	1	0
FT Transportation Demand	0			0	0		0	0	0	0	0
FT Transportation Commodity	5,829			0	5,829	FSTRANS DIR	3,787	1,379	529	0	133
FT Transportation Fuel	1,463			0	1,463	FSFUELDIR	1,067	259	22	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>17,783</u>		<u>7,214</u>	<u>10,569</u>		<u>5,017</u>	<u>1,689</u>	<u>570</u>	<u>1</u>	<u>248</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
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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE													
i. Operating													
Supervision	640	0		0	0		0	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0	0
Other	649	0		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	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0	0
ii. Maintenance													
Supervision	850	0		0	0		0	0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
i. Operating													
Supervision	660	0		0	0		0	0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0	0
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	0		0	0		0	0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		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
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
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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision	670.1	0		0	0		0	0	0
Gas Control	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	1,662	GSGO&EDIRECT	1,283	379	S_INFRANDELVOL	368	40	142
Other	688	6		0	6	S_INFRANDELVOL	2	1	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>1,668</u>		<u>1,283</u>	<u>385</u>		<u>370</u>	<u>41</u>	<u>142</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	1,799	GSMRKTINGDIRECT	1,799	0		436	6	290
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>1,799</u>		<u>1,799</u>	<u>0</u>		<u>436</u>	<u>6</u>	<u>290</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision	670.1	0		0	0		0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<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	1,662	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		<u>1,668</u>		<u>1,283</u>	<u>385</u>		<u>37</u>	<u>152</u>	<u>8</u>	<u>3</u>
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		<u>1,799</u>		<u>1,799</u>	<u>0</u>		<u>84</u>	<u>302</u>	<u>6</u>	<u>6</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
i. Operating													
Supervision	670.1	0		0	0		0	0	0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	6	1	57	11	163	23	11
Other	688	6		0	6	S_INFRANDELVOL	0	0	0	0	2	0	0
Scada	684	0		0	0		0	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		1,668		1,283	385		6	1	57	11	166	24	11
H. SALES PROMOTION AND MERCHANDISE													
Sales Promotion Supervision	700	1,799	GSMRKTNGDIRECT	1,799	0		8	2	90	20	14	42	3
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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		1,799		1,799	0		8	2	90	20	14	42	3

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision	670.1	0		0	0		0	0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<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	1,662	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		<u>1,668</u>		<u>1,283</u>	<u>385</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	1,799	GSMRKTNGDIRECT	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		<u>1,799</u>		<u>1,799</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
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	1,662	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		<u>1,668</u>		<u>1,283</u>	<u>385</u>		<u>233</u>	<u>3</u>	<u>227</u>	<u>70</u>	<u>107</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	1,799	GSMRKTNGDIRECT	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		<u>1,799</u>		<u>1,799</u>	<u>0</u>		<u>328</u>	<u>4</u>	<u>90</u>	<u>27</u>	<u>42</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. 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	680	608	0
Other	719	0		0	0		0	0	0
Subtotal		<u>1,555</u>		<u>0</u>	<u>1,555</u>		<u>680</u>	<u>608</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	2,380	GSADMINDIRECT	208	2,172	PRODO&MEXP-2	660	284	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	573	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>5,083</u>		<u>1,275</u>	<u>3,808</u>		<u>1,321</u>	<u>396</u>	<u>540</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		10,105		4,358	5,747		2,808	1,052	972
TOTAL COST OF GAS		<u>17,783</u>		<u>7,214</u>	<u>10,569</u>		<u>939</u>	<u>312</u>	<u>128</u>
TOTAL OPERATING EXPENSES		<u>27,888</u>		<u>11,572</u>	<u>16,316</u>		<u>3,747</u>	<u>1,363</u>	<u>1,100</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		2,145		0	2,145	ABCCUST	1,570	19	0
Subtotal		<u>3,453</u>		<u>0</u>	<u>3,453</u>		<u>2,525</u>	<u>34</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	1,555		0	1,555	BDEBTOTHSUP	0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>1,555</u>		<u>0</u>	<u>1,555</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	2,380	GSADMINDIRECT	208	2,172	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	312	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>5,083</u>		<u>1,275</u>	<u>3,808</u>		<u>153</u>	<u>566</u>	<u>14</u>	<u>10</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		10,105		4,358	5,747		273	1,020	28	19
TOTAL COST OF GAS		<u>17,783</u>		<u>7,214</u>	<u>10,569</u>		<u>6</u>	<u>165</u>	<u>46</u>	<u>1</u>
TOTAL OPERATING EXPENSES		<u>27,888</u>		<u>11,572</u>	<u>16,316</u>		<u>279</u>	<u>1,185</u>	<u>73</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		2,145		0	2,145	ABCCUST	0	0	0	0
Subtotal		<u>3,453</u>		<u>0</u>	<u>3,453</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	1,555		0	1,555	BDEBTOTHSUP	0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		1,555		0	1,555		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	2,380	GSADMINDIRECT	208	2,172	PRODO&MEXP-2	7	2	72	15	79	33	6
Special Services	722	22		0	22	PRODO&MEXP-2	0	0	1	0	1	0	0
Insurance	723	224		0	224	PRODO&MEXP-2	1	0	7	1	8	3	1
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	2,407	GSBENEFITSDP	1,067	1,340	PRODLABOR-2	9	2	96	21	61	44	6
Other Admin & General Expenses	728	50		0	50	PRODO&MEXP-2	0	0	1	0	2	1	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		5,083		1,275	3,808		17	4	177	38	151	80	13
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		10,105		4,358	5,747		31	7	324	68	330	146	27
TOTAL COST OF GAS		17,783		7,214	10,569		19	0	151	20	1,360	43	87
TOTAL OPERATING EXPENSES		27,888		11,572	16,316		51	7	475	88	1,690	189	114
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0	1,308	DPADMIN	0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		2,145		0	2,145	ABCCUST	0	0	0	0	0	0	0
Subtotal		3,453		0	3,453		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	Excess Utility Storage 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	2,380	GSADMINDIRECT	208	2,172	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>5,083</u>		<u>1,275</u>	<u>3,808</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		10,105		4,358	5,747		0	0	0	0	0	0
TOTAL COST OF GAS		<u>17,783</u>		<u>7,214</u>	<u>10,569</u>		<u>0</u>	<u>292</u>	<u>1,309</u>	<u>5,244</u>	<u>44</u>	<u>92</u>
TOTAL OPERATING EXPENSES		<u>27,888</u>		<u>11,572</u>	<u>16,316</u>		<u>0</u>	<u>292</u>	<u>1,309</u>	<u>5,244</u>	<u>44</u>	<u>92</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		2,145		0	2,145	ABCCUST	0	0	0	0	0	0
Subtotal		<u>3,453</u>		<u>0</u>	<u>3,453</u>		<u>0</u>	<u>0</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	157	108	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>157</u>	<u>108</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	2,380	GSADMINDIRECT	208	2,172	PRODO&MEXP-2	328	50	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	398	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>5,083</u>		<u>1,275</u>	<u>3,808</u>		<u>768</u>	<u>72</u>	<u>429</u>	<u>131</u>	<u>203</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		10,105		4,358	5,747		1,486	188	745	228	352
TOTAL COST OF GAS		<u>17,783</u>		<u>7,214</u>	<u>10,569</u>		<u>5,017</u>	<u>1,689</u>	<u>570</u>	<u>1</u>	<u>248</u>
TOTAL OPERATING EXPENSES		<u>27,888</u>		<u>11,572</u>	<u>16,316</u>		<u>6,503</u>	<u>1,878</u>	<u>1,315</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		2,145		0	2,145	ABCCUST	549	6	0	0	0
Subtotal		<u>3,453</u>		<u>0</u>	<u>3,453</u>		<u>883</u>	<u>10</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 Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production 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	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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	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 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
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-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
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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT													
	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0	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		0		0	0		0	0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE													
		0		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	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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	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		<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
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		<u>0</u>		<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
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 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
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 - 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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	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	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0	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		0		0	0		0	0	0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION		0		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	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service 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		174		0	174	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>174</u>		<u>0</u>	<u>174</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>174</u>		<u>0</u>	<u>174</u>		<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		13		0	13	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>14</u>		<u>0</u>	<u>14</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	98,596	0		0	98,596	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	504	0		0	504	TRANSALLO	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>99,100</u>		<u>0</u>	<u>99,100</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 - 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		174		0	174	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>174</u>		<u>0</u>	<u>174</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>174</u>		<u>0</u>	<u>174</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		13		0	13	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>14</u>		<u>0</u>	<u>14</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	98,596			0	98,596	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	504			0	504	TRANSALLO	0	0	0	0
3rd Party Storage and STS	0			0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>99,100</u>		<u>0</u>	<u>99,100</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3	
III. WORKING CAPITAL														
O&M Working Capital		0		0	0	PRODCOG-3	0	0	0	0	0	0	0	
Gas Purchase Working Capital	174			0	174		0	0	0	0	0	0	0	0
Gas in Storage	0			0	0		0	0	0	0	0	0	0	0
Linepack	0			0	0		0	0	0	0	0	0	0	0
Balancing Gas	0			0	0		0	0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment	0			0	0		0	0	0	0	0	0	0	0
ABC Receivable/Payables	0			0	0		0	0	0	0	0	0	0	0
Prepaid and Deferred Expense	0			0	0		0	0	0	0	0	0	0	0
Customer Deposits	0			0	0		0	0	0	0	0	0	0	0
Other	0			0	0		0	0	0	0	0	0	0	0
Subtotal	174			0	174		0	0	0	0	0	0	0	0
IV. ACCUMULATED DEFERRED TAXES														
	0			0	0	0	0	0	0	0	0	0	0	
TOTAL RATE BASE														
	174			0	174	0	0	0	0	0	0	0	0	
V. RETURN AND TAXES														
Percent Return on Rate Base	7.32%					PRODBASE-3	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	
Return on Rate Base	13			0	13		0	0	0	0	0	0	0	0
Income Taxes	1			0	1		0	0	0	0	0	0	0	0
Capital Taxes	0			0	0		0	0	0	0	0	0	0	0
Property Tax	0			0	0		0	0	0	0	0	0	0	0
Subtotal	14			0	14		0	0	0	0	0	0	0	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN														
	0			0	0	0	0	0	0	0	0	0	0	
VII. DEPRECIATION EXPENSE														
Production & Gathering Plant	0					PRODBASE-3	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	0						0	0	0	0	0	0	0	0
Subtotal	0						0	0	0	0	0	0	0	0
VIII. OPERATING EXPENSES														
A. COST OF GAS AND PRODUCTION														
Firm Supply Commodity	0			0	0	TRANSALLO	0	0	0	0	0	0	0	
Load Balancing	0			0	0		0	0	0	0	0	0	0	0
Other Supplies - UFG	0			0	0		0	0	0	0	0	0	0	0
FT Transportation Demand	98,596			0	98,596		0	0	0	0	0	0	0	0
FT Transportation Commodity	0			0	0		0	0	0	0	0	0	0	0
FT Transportation Fuel	0			0	0		0	0	0	0	0	0	0	0
Other Transportation	0			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	0
Winter Peaking Service	0			0	0		0	0	0	0	0	0	0	0
Diversions	504			0	504		0	0	0	0	0	0	0	0
3rd Party Storage and STS	0			0	0		0	0	0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE	99,100			0	99,100	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
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		174		0	174	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>174</u>		<u>0</u>	<u>174</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>174</u>		<u>0</u>	<u>174</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		13		0	13	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>14</u>		<u>0</u>	<u>14</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	98,596			0	98,596	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	504			0	504	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>99,100</u>		<u>0</u>	<u>99,100</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Storage Transportation Service M16	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL												
O&M Working Capital		0		0	0		0	0	0	0	0	0
Gas Purchase Working Capital	174	0		0	174	PRODCOG-3	0	117	40	14	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>174</u>		<u>0</u>	<u>174</u>		<u>0</u>	<u>117</u>	<u>40</u>	<u>14</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>174</u>		<u>0</u>	<u>174</u>		<u>0</u>	<u>117</u>	<u>40</u>	<u>14</u>	<u>0</u>	<u>3</u>
V. RETURN AND TAXES												
Percent Return on Rate Base	7.32%						7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base	13			0	13	PRODBASE-3	0	9	3	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>14</u>		<u>0</u>	<u>14</u>		<u>0</u>	<u>10</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>	<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	98,596	0		0	98,596	TRANSALLO	0	66,050	22,715	7,870	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	504	0		0	504	TRANSALLO	0	338	116	40	0	10
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>99,100</u>		<u>0</u>	<u>99,100</u>		<u>0</u>	<u>66,388</u>	<u>22,831</u>	<u>7,910</u>	<u>0</u>	<u>1,971</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 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		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-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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B.	LOCAL STORAGE													
i.	Operating Supervision	640	0		0	0		0	0	0	0	0	0	0
	Gas Holders	644	0		0	0		0	0	0	0	0	0	0
	Other	649	0		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	0		0	0		0	0	0	0	0	0	0
	Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
	Lines	655	0		0	0		0	0	0	0	0	0	0
	Compressor	656	0		0	0		0	0	0	0	0	0	0
	Compressor Fuel		0		0	0		0	0	0	0	0	0	0
	Measuring & Regulating	657	0		0	0		0	0	0	0	0	0	0
	Dehydration	658	0		0	0		0	0	0	0	0	0	0
	Rents	652	0		0	0		0	0	0	0	0	0	0
	Joint Venture		0		0	0		0	0	0	0	0	0	0
	Other	659	0		0	0		0	0	0	0	0	0	0
ii.	Maintenance													
	Supervision	850	0		0	0		0	0	0	0	0	0	0
	Wells	853	0		0	0		0	0	0	0	0	0	0
	Lines	855	0		0	0		0	0	0	0	0	0	0
	Compressor	856	0		0	0		0	0	0	0	0	0	0
	Measuring & Regulating	857	0		0	0		0	0	0	0	0	0	0
	Dehydration	858	0		0	0		0	0	0	0	0	0	0
	Other	859	0		0	0		0	0	0	0	0	0	0
	Subtotal		0		0	0		0	0	0	0	0	0	0
D.	TRANSMISSION													
i.	Operating Supervision	660	0		0	0		0	0	0	0	0	0	0
	Lines	665	0		0	0		0	0	0	0	0	0	0
	Compressor	666	0		0	0		0	0	0	0	0	0	0
	Compressor Fuel		0		0	0		0	0	0	0	0	0	0
	Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0	0
	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	0		0	0		0	0	0	0	0	0	0
	Compressor	866	0		0	0		0	0	0	0	0	0	0
	Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0	0
	Other	869	0		0	0		0	0	0	0	0	0	0
	Subtotal		0		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	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 Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

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

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

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service 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
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 - 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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
	Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
	Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
	Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
	Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
	Other- Meter Shop	879.3	0		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		0		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	0
	Other	688	0		0	0		0	0	0	0	0	0	0
	Scada	684	0		0	0		0	0	0	0	0	0	0
	General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
	Subtotal		0		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	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		0		0	0		0	0	0	0	0	0	0
	Merchandise Sales Net Income		0		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	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 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>99,100</u>		<u>0</u>	<u>99,100</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>99,100</u>		<u>0</u>	<u>99,100</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 - 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>99,100</u>		<u>0</u>	<u>99,100</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>99,100</u>		<u>0</u>	<u>99,100</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	0		0	0		0	0	0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL COST OF GAS		99,100		0	99,100		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		99,100		0	99,100		0	0	0	0	0	0	0
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	0		0	0		0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS		<u>99,100</u>		<u>0</u>	<u>99,100</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>99,100</u>		<u>0</u>	<u>99,100</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Storage Transportation Service M16	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	0		0	0		0	0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS		<u>99,100</u>		<u>0</u>	<u>99,100</u>		<u>0</u>	<u>66,388</u>	<u>22,831</u>	<u>7,910</u>	<u>0</u>	<u>1,971</u>
TOTAL OPERATING EXPENSES		<u>99,100</u>		<u>0</u>	<u>99,100</u>		<u>0</u>	<u>66,388</u>	<u>22,831</u>	<u>7,910</u>	<u>0</u>	<u>1,971</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	2,641	897	223
Subtotal		<u>7,406</u>		<u>0</u>	<u>7,406</u>		<u>2,641</u>	<u>897</u>	<u>223</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	7,406		0	7,406	DEHYDEMAND	1	0	83	0
Subtotal		<u>7,406</u>		<u>0</u>	<u>7,406</u>		<u>1</u>	<u>0</u>	<u>83</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	7,406		0	7,406	DEHYDEMAND	15	2	250	0	1,076	0	258
Subtotal		7,406		0	7,406		15	2	250	0	1,076	0	258
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	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		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	7,406		0	7,406	DEHYDEMAND	998	261	70	5	0
Subtotal		<u>7,406</u>		<u>0</u>	<u>7,406</u>		<u>998</u>	<u>261</u>	<u>70</u>	<u>5</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0	DEHYDEMAND	0	0	0
Structures & Improvements	482	14		0	14	DEHYDEMAND	5	2	0
Furniture and Equipment	483	35		0	35	DEHYDEMAND	13	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		<u>87</u>		<u>0</u>	<u>87</u>		<u>31</u>	<u>11</u>	<u>3</u>
TOTAL GROSS PLANT IN SERVICE		<u>7,493</u>		<u>0</u>	<u>7,493</u>		<u>2,672</u>	<u>907</u>	<u>225</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	4,420		0	4,420	DEHYDEMAND	1,576	535	133
Subtotal		<u>4,420</u>		<u>0</u>	<u>4,420</u>		<u>1,576</u>	<u>535</u>	<u>133</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract - Firm M5	Interruptible Contract - Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
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	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		<u>87</u>		<u>0</u>	<u>87</u>		<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>7,493</u>		<u>0</u>	<u>7,493</u>		<u>1</u>	<u>0</u>	<u>84</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	4,420		0	4,420	DEHYDEMAND	1	0	49	0
Subtotal		<u>4,420</u>		<u>0</u>	<u>4,420</u>		<u>1</u>	<u>0</u>	<u>49</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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>	<u>0</u>
H. GENERAL PLANT													
Land	480	0		0	0	DEHYDEMAND	0	0	0	0	0	0	0
Structures & Improvements	482	14		0	14	DEHYDEMAND	0	0	0	0	2	0	0
Furniture and Equipment	483	35		0	35	DEHYDEMAND	0	0	1	0	5	0	1
Transportation Equipment	484	13		0	13	DEHYDEMAND	0	0	0	0	2	0	0
Construction Equipment	485/6	15		0	15	DEHYDEMAND	0	0	1	0	2	0	1
Communication Equipment	488	10		0	10	DEHYDEMAND	0	0	0	0	1	0	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		<u>87</u>		<u>0</u>	<u>87</u>		<u>0</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>13</u>	<u>0</u>	<u>3</u>
TOTAL GROSS PLANT IN SERVICE		<u>7,493</u>		<u>0</u>	<u>7,493</u>		<u>15</u>	<u>2</u>	<u>253</u>	<u>0</u>	<u>1,088</u>	<u>0</u>	<u>261</u>
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		<u>0</u>		<u>0</u>	<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	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	451	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	4,420		0	4,420	DEHYDEMAND	9	1	149	0	642	0	154
Subtotal		<u>4,420</u>		<u>0</u>	<u>4,420</u>		<u>9</u>	<u>1</u>	<u>149</u>	<u>0</u>	<u>642</u>	<u>0</u>	<u>154</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
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	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		<u>87</u>		<u>0</u>	<u>87</u>		<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE												
		<u>7,493</u>		<u>0</u>	<u>7,493</u>		<u>634</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	4,420		0	4,420	DEHYDEMAND	374	0	0	0	0	0
Subtotal		<u>4,420</u>		<u>0</u>	<u>4,420</u>		<u>374</u>	<u>0</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
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	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		<u>87</u>		<u>0</u>	<u>87</u>		<u>12</u>	<u>3</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>7,493</u>		<u>0</u>	<u>7,493</u>		<u>1,010</u>	<u>264</u>	<u>71</u>	<u>5</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	4,420		0	4,420	DEHYDEMAND	596	156	42	3	0
Subtotal		<u>4,420</u>		<u>0</u>	<u>4,420</u>		<u>596</u>	<u>156</u>	<u>42</u>	<u>3</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
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	22		0	22	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>41</u>		<u>0</u>	<u>41</u>		<u>14</u>	<u>5</u>	<u>1</u>
TOTAL ACCUMULATED DEPRECIATION		<u>4,461</u>		<u>0</u>	<u>4,461</u>		<u>1,591</u>	<u>540</u>	<u>134</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	22		0	22	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>41</u>		<u>0</u>	<u>41</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>4,461</u>		<u>0</u>	<u>4,461</u>		<u>1</u>	<u>0</u>	<u>50</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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>	<u>0</u>
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	4		0	4	DEHYDEMAND	0	0	0	0	1	0	0
Furniture and Equipment	483	22		0	22	DEHYDEMAND	0	0	1	0	3	0	1
Transportation Equipment	484	4		0	4	DEHYDEMAND	0	0	0	0	1	0	0
Construction Equipment	485/6	6		0	6	DEHYDEMAND	0	0	0	0	1	0	0
Communication Equipment	488	5		0	5	DEHYDEMAND	0	0	0	0	1	0	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		<u>41</u>		<u>0</u>	<u>41</u>		<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>6</u>	<u>0</u>	<u>1</u>
TOTAL ACCUMULATED DEPRECIATION		<u>4,461</u>		<u>0</u>	<u>4,461</u>		<u>9</u>	<u>1</u>	<u>151</u>	<u>0</u>	<u>648</u>	<u>0</u>	<u>155</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<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	4		0	4	DEHYDEMAND	0	0	0	0	0	0
Furniture and Equipment	483	22		0	22	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	DEHYDEMAND	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>41</u>		<u>0</u>	<u>41</u>		<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>4,461</u>		<u>0</u>	<u>4,461</u>		<u>378</u>	<u>0</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
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	4		0	4	DEHYDEMAND	1	0	0	0	0
Furniture and Equipment	483	22		0	22	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		<u>41</u>		<u>0</u>	<u>41</u>		<u>5</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>4,461</u>		<u>0</u>	<u>4,461</u>		<u>601</u>	<u>157</u>	<u>42</u>	<u>3</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		0		0	0		0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		26		0	26	DEHYDEMAND	9	3	1
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		4		0	4	DEHYDEMAND	2	1	0
Customer Deposits		0		0	0		0	0	0
Other		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>(14)</u>
TOTAL RATE BASE		<u>2,586</u>		<u>0</u>	<u>2,586</u>		<u>922</u>	<u>313</u>	<u>78</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		189		0	189		68	23	6
Income Taxes		22		0	22	DEHYDEMAND	8	3	1
Capital Taxes		0		0	0		0	0	0
Property Tax		0		0	0		0	0	0
Subtotal		<u>211</u>		<u>0</u>	<u>211</u>		<u>75</u>	<u>26</u>	<u>6</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(104)</u>		<u>0</u>	<u>(104)</u>	DEHYDEMAND	<u>(37)</u>	<u>(13)</u>	<u>(3)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		197					70	24	6
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		11					4	1	0
Subtotal		<u>208</u>					<u>74</u>	<u>25</u>	<u>6</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
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
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	26	DEHYDEMAND	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		4		0	4	DEHYDEMAND	0	0	0	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>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>29</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		189		0	189	DEHYDEMAND	0	0	2	0
Income Taxes		22		0	22		0	0	0	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		0		0	0		0	0	0	0
Subtotal		<u>211</u>		<u>0</u>	<u>211</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
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		197					0	0	2	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		11					0	0	0	0
Subtotal		<u>208</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
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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		0		0	0		0	0	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment	26	0		26	0	DEHYDEMAND	0	0	1	0	4	0	1
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense	4	0		4	0	DEHYDEMAND	0	0	0	0	1	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		30		0	30		0	0	1	0	4	0	1
IV. ACCUMULATED DEFERRED TAXES													
		(477)		0	(477)	DEHYDEMAND	(1)	(0)	(16)	0	(69)	0	(17)
TOTAL RATE BASE													
		2,586		0	2,586		5	1	87	0	376	0	90
V. RETURN AND TAXES													
Percent Return on Rate Base	7.32%						7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base	189			0	189		0	0	6	0	27	0	7
Income Taxes	22			0	22	DEHYDEMAND	0	0	1	0	3	0	1
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		211		0	211		0	0	7	0	31	0	7
VI. ACCUMULATED DEFERRED TAX DRAWDOWN													
		(104)		0	(104)	DEHYDEMAND	(0)	(0)	(4)	0	(15)	0	(4)
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	7	0	29	0	7
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	2	0	0
Subtotal		208					0	0	7	0	30	0	7
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		0		0	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
III. WORKING CAPITAL												
O&M Working Capital		0		0	0		0	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment	26	0		0	26	DEHYDEMAND	2	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense	4	0		0	4	DEHYDEMAND	0	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>30</u>		<u>0</u>	<u>30</u>		<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(477)</u>		<u>0</u>	<u>(477)</u>	DEHYDEMAND	<u>(40)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>2,586</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base	189			0	189		16	0	0	0	0	0
Income Taxes	22			0	22	DEHYDEMAND	2	0	0	0	0	0
Capital Taxes	0			0	0		0	0	0	0	0	0
Property Tax	0			0	0		0	0	0	0	0	0
Subtotal		<u>211</u>		<u>0</u>	<u>211</u>		<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(104)</u>		<u>0</u>	<u>(104)</u>	DEHYDEMAND	<u>(9)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant	197						17	0	0	0	0	0
Transmission Plant	0						0	0	0	0	0	0
Distribution Plant (Southern Ontario)	0						0	0	0	0	0	0
Distribution Plant (Northern Ontario)	0						0	0	0	0	0	0
Intangible Plant	0						0	0	0	0	0	0
General Plant	11						1	0	0	0	0	0
Subtotal		<u>208</u>					<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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
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	3	1	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense	4	0		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>349</u>	<u>91</u>	<u>24</u>	<u>2</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base	189			0	189		26	7	2	0	0
Income Taxes	22			0	22	DEHYDEMAND	3	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>211</u>			<u>0</u>	<u>211</u>		<u>29</u>	<u>7</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						27	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	<u>11</u>						<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<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 COST OF GAS EXPENSE	<u>0</u>			<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	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		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
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
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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE													
i. Operating Supervision	640	0		0	0		0	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0	0
Other	649	0		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	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0	0
ii. Maintenance Supervision	850	0		0	0		0	0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
i. Operating Supervision	660	0		0	0		0	0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0	0
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	0		0	0		0	0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	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
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
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
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)

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

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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
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 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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		0	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
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator 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
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
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	0		0	0		0	0	0
Other	688	0		0	0		0	0	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	0
Other	688	0		0	0		0	0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	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
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 Dehydrator Demand
(\$000's)

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

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. 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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	0		0	0		0	0	0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		0		0	0		0	0	0	0	0	0	0
IX. OTHER REVENUE													
Delayed Payment Charges	0			0	0		0	0	0	0	0	0	0
NSF Cheque Revenue	0			0	0		0	0	0	0	0	0	0
Revenue from Service Work	0			0	0		0	0	0	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	0			0	0		0	0	0	0	0	0	0
Other Operating Revenue	0			0	0		0	0	0	0	0	0	0
ABC Revenue	0			0	0		0	0	0	0	0	0	0
Subtotal		0		0	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. 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)

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

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0	DEHYCOMMODITY	0	0	0
Structures & Improvements	482	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	5	2	1
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>77</u>		<u>0</u>	<u>77</u>		<u>28</u>	<u>9</u>	<u>4</u>
TOTAL GROSS PLANT IN SERVICE		<u>77</u>		<u>0</u>	<u>77</u>		<u>28</u>	<u>9</u>	<u>4</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
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0	DEHYCOMMODITY	0	0	0	0
Structures & Improvements	482	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		<u>77</u>		<u>0</u>	<u>77</u>		<u>0</u>	<u>5</u>	<u>1</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>77</u>		<u>0</u>	<u>77</u>		<u>0</u>	<u>5</u>	<u>1</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>

(\$000's)

Subtotal

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)												
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	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		<u>77</u>		<u>0</u>	<u>77</u>		<u>9</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE												
		<u>77</u>		<u>0</u>	<u>77</u>		<u>9</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
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)											
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	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	1	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		<u>77</u>		<u>0</u>	<u>77</u>		<u>10</u>	<u>3</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>77</u>		<u>0</u>	<u>77</u>		<u>10</u>	<u>3</u>	<u>1</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
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
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	22		0	22	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>36</u>		<u>0</u>	<u>36</u>		<u>13</u>	<u>4</u>	<u>2</u>
TOTAL ACCUMULATED DEPRECIATION		<u>36</u>		<u>0</u>	<u>36</u>		<u>13</u>	<u>4</u>	<u>2</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
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	DEHYCOMMODITY	0	0	0	0
Furniture and Equipment	483	22		0	22	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		<u>36</u>		<u>0</u>	<u>36</u>		<u>0</u>	<u>2</u>	<u>1</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>36</u>		<u>0</u>	<u>36</u>		<u>0</u>	<u>2</u>	<u>1</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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>	<u>0</u>
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	4		0	4	DEHYCOMMODITY	0	0	0	0	0	0	0
Furniture and Equipment	483	22		0	22	DEHYCOMMODITY	0	0	0	0	1	0	1
Transportation Equipment	484	4		0	4	DEHYCOMMODITY	0	0	0	0	0	0	0
Construction Equipment	485/6	6		0	6	DEHYCOMMODITY	0	0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0	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		<u>36</u>		<u>0</u>	<u>36</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>1</u>
TOTAL ACCUMULATED DEPRECIATION		<u>36</u>		<u>0</u>	<u>36</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>1</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
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 Structures & Improvements	467	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	4		0	4	DEHYCOMMODITY	0	0	0	0	0	0
Furniture and Equipment	483	22		0	22	DEHYCOMMODITY	3	0	0	0	0	0
Transportation Equipment	484	4		0	4	DEHYCOMMODITY	0	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		<u>36</u>		<u>0</u>	<u>36</u>		<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>36</u>		<u>0</u>	<u>36</u>		<u>4</u>	<u>0</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
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	4		0	4	DEHYCOMMODITY	0	0	0	0	0
Furniture and Equipment	483	22		0	22	DEHYCOMMODITY	3	1	0	0	0
Transportation Equipment	484	4		0	4	DEHYCOMMODITY	1	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		<u>36</u>		<u>0</u>	<u>36</u>		<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>36</u>		<u>0</u>	<u>36</u>		<u>4</u>	<u>1</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
III. WORKING CAPITAL									
O&M Working Capital		7		0	7	DEHYCOMMODITY	2	1	0
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>7</u>		<u>0</u>	<u>7</u>		<u>2</u>	<u>1</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(0)</u>		<u>0</u>	<u>(0)</u>	DEHYCOMMODITY	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
TOTAL RATE BASE		<u>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		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		4		0	4		1	0	0
Income Taxes		0		0	0		0	0	0
Capital Taxes		0		0	0		0	0	0
Property Tax		0		0	0		0	0	0
Subtotal		<u>4</u>		<u>0</u>	<u>4</u>		<u>2</u>	<u>1</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(0)</u>		<u>0</u>	<u>(0)</u>	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
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
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		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		4		0	4		0	0	0	0
Income Taxes		0		0	0		0	0	0	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		0		0	0		0	0	0	0
Subtotal		<u>4</u>		<u>0</u>	<u>4</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(0)</u>		<u>0</u>	<u>(0)</u>	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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		7		0	7	DEHYCOMMODITY	0	0	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	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		7		0	7		0	0	0	0	0	0	0
IV. ACCUMULATED DEFERRED TAXES													
		(0)		0	(0)	DEHYCOMMODITY	(0)	(0)	(0)	0	(0)	0	(0)
TOTAL RATE BASE													
		48		0	48		0	0	1	0	2	0	1
V. RETURN AND TAXES													
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		4		0	4		0	0	0	0	0	0	0
Income Taxes		0		0	0		0	0	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		4		0	4		0	0	0	0	0	0	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN													
		(0)		0	(0)	DEHYCOMMODITY	(0)	(0)	(0)	0	(0)	0	(0)
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		0					0	0	0	0	0	0	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		10					0	0	0	0	0	0	0
Subtotal		10					0	0	0	0	0	0	0
VIII. OPERATING EXPENSES													
A. COST OF GAS AND PRODUCTION													
Firm Supply Commodity		0		0	0		0	0	0	0	0	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		0		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	Excess Utility Storage 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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		4		0	4		0	0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0	0
Subtotal		<u>4</u>		<u>0</u>	<u>4</u>		<u>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>	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
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		10					1	0	0	0	0	0
Subtotal		<u>10</u>					<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		4		0	4		0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0
Subtotal		<u>4</u>		<u>0</u>	<u>4</u>		<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(0)</u>		<u>0</u>	<u>(0)</u>	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)

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		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	91		0	91	DEHYCOMMODITY	33	11	5
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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE													
i. Operating													
Supervision	640	0		0	0		0	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0	0
Other	649	0		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	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0	0
Dehydration	658	91		0	91	DEHYCOMMODITY	1	0	1	0	4	0	2
Rents	652	0		0	0		0	0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0	0
ii. Maintenance													
Supervision	850	0		0	0		0	0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0	0
Dehydration	858	16		0	16	DEHYCOMMODITY	0	0	0	0	1	0	0
Other	859	0		0	0		0	0	0	0	0	0	0
Subtotal		107		0	107		1	0	1	0	5	0	3
D. TRANSMISSION													
i. Operating													
Supervision	660	0		0	0		0	0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0	0
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	0		0	0		0	0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	10	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>12</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 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
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	4	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>13</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)

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

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

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

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

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

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	0
Other	688	0		0	0		0	0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	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		<u>0</u>		<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 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	2	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>139</u>		<u>0</u>	<u>139</u>		<u>0</u>	<u>9</u>	<u>2</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	8		0	8	DEHYCOMMODITY	0	0	0	0	0	0	0
Special Services	722	0		0	0	DEHYCOMMODITY	0	0	0	0	0	0	0
Insurance	723	1		0	1	DEHYCOMMODITY	0	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	23		0	23	DEHYCOMMODITY	0	0	0	0	1	0	1
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		32		0	32		0	0	0	0	1	0	1
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		139		0	139		1	0	2	0	6	0	3
TOTAL COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		139		0	139		1	0	2	0	6	0	3
IX. OTHER REVENUE													
Delayed Payment Charges	0			0	0		0	0	0	0	0	0	0
NSF Cheque Revenue	0			0	0		0	0	0	0	0	0	0
Revenue from Service Work	0			0	0		0	0	0	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	0			0	0		0	0	0	0	0	0	0
Other Operating Revenue	0			0	0		0	0	0	0	0	0	0
ABC Revenue	0			0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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		16	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>16</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		17	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>17</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	876	297	74
Land Rights	451	16,031		0	16,031	NETFROMSTOR	5,717	1,941	482
Structures & Improvements	452	21,772		0	21,772	NETFROMSTOR	7,765	2,636	654
Wells and Lines	453/4/5	45,733		0	45,733	NETFROMSTOR	16,310	5,537	1,375
Measuring and Regulating	457	23,558		0	23,558	NETFROMSTOR	8,402	2,852	708
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	122,445		0	122,445	NETFROMSTOR	43,669	14,826	3,681
Other	459	0		0	0		0	0	0
Subtotal		<u>231,994</u>		<u>0</u>	<u>231,994</u>		<u>82,739</u>	<u>28,091</u>	<u>6,974</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	3	0	179	0
Structures & Improvements	452	21,772		0	21,772	NETFROMSTOR	3	0	243	0
Wells and Lines	453/4/5	45,733		0	45,733	NETFROMSTOR	7	0	511	0
Measuring and Regulating	457	23,558		0	23,558	NETFROMSTOR	4	0	263	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	122,445		0	122,445	NETFROMSTOR	19	0	1,368	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>231,994</u>		<u>0</u>	<u>231,994</u>		<u>36</u>	<u>0</u>	<u>2,592</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
C. UNDERGROUND STORAGE													
Land	450	2,456		0	2,456	NETFROMSTOR	5	1	83	0	357	0	86
Land Rights	451	16,031		0	16,031	NETFROMSTOR	32	3	542	0	2,328	0	558
Structures & Improvements	452	21,772		0	21,772	NETFROMSTOR	44	5	736	0	3,162	0	758
Wells and Lines	453/4/5	45,733		0	45,733	NETFROMSTOR	92	10	1,545	0	6,643	0	1,593
Measuring and Regulating	457	23,558		0	23,558	NETFROMSTOR	47	5	796	0	3,422	0	820
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	122,445		0	122,445	NETFROMSTOR	246	26	4,137	0	17,785	0	4,264
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		231,994		0	231,994		466	48	7,839	0	33,697	0	8,079
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	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	Excess Utility Storage 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	21,772		0	21,772	NETFROMSTOR	1,843	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	23,558		0	23,558	NETFROMSTOR	1,994	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	122,445		0	122,445	NETFROMSTOR	10,363	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>231,994</u>		<u>0</u>	<u>231,994</u>		<u>19,635</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	331	87	23	2	0
Land Rights	451	16,031		0	16,031	NETFROMSTOR	2,161	566	151	11	0
Structures & Improvements	452	21,772		0	21,772	NETFROMSTOR	2,935	768	205	14	0
Wells and Lines	453/4/5	45,733		0	45,733	NETFROMSTOR	6,164	1,614	431	30	0
Measuring and Regulating	457	23,558		0	23,558	NETFROMSTOR	3,175	831	222	16	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	122,445		0	122,445	NETFROMSTOR	16,504	4,321	1,155	81	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>231,994</u>		<u>0</u>	<u>231,994</u>		<u>31,271</u>	<u>8,187</u>	<u>2,188</u>	<u>154</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 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
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	0		0	0		0	0	0
H. GENERAL PLANT									
Land	480	17		0	17	NETFROMSTOR	6	2	0
Structures & Improvements	482	1,184		0	1,184	NETFROMSTOR	422	143	36
Furniture and Equipment	483	3,034		0	3,034	NETFROMSTOR	1,082	367	91
Transportation Equipment	484	1,133		0	1,133	NETFROMSTOR	404	137	34
Construction Equipment	485/6	1,292		0	1,292	NETFROMSTOR	461	156	39
Communication Equipment	488	352		0	352	NETFROMSTOR	126	43	11
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases	0	0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>7,012</u>		<u>0</u>	<u>7,012</u>		<u>2,501</u>	<u>849</u>	<u>211</u>
TOTAL GROSS PLANT IN SERVICE		<u>239,006</u>		<u>0</u>	<u>239,006</u>		<u>85,240</u>	<u>28,940</u>	<u>7,185</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	2,323	789	196
Structures & Improvements	452	8,515		0	8,515	NETFROMSTOR	3,037	1,031	256
Wells and Lines	453/4/5	23,826		0	23,826	NETFROMSTOR	8,497	2,885	716
Measuring and Regulating	457	14,877		0	14,877	NETFROMSTOR	5,306	1,801	447
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	56,740		0	56,740	NETFROMSTOR	20,236	6,870	1,706
Other	459	0		0	0		0	0	0
Subtotal		<u>110,472</u>		<u>0</u>	<u>110,472</u>		<u>39,399</u>	<u>13,376</u>	<u>3,321</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
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	17		0	17	NETFROMSTOR	0	0	0	0
Structures & Improvements	482	1,184		0	1,184	NETFROMSTOR	0	0	13	0
Furniture and Equipment	483	3,034		0	3,034	NETFROMSTOR	0	0	34	0
Transportation Equipment	484	1,133		0	1,133	NETFROMSTOR	0	0	13	0
Construction Equipment	485/6	1,292		0	1,292	NETFROMSTOR	0	0	14	0
Communication Equipment	488	352		0	352	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		<u>7,012</u>		<u>0</u>	<u>7,012</u>		<u>1</u>	<u>0</u>	<u>78</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE										
		<u>239,006</u>		<u>0</u>	<u>239,006</u>		<u>38</u>	<u>0</u>	<u>2,670</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	6,514		0	6,514	NETFROMSTOR	1	0	73	0
Structures & Improvements	452	8,515		0	8,515	NETFROMSTOR	1	0	95	0
Wells and Lines	453/4/5	23,826		0	23,826	NETFROMSTOR	4	0	266	0
Measuring and Regulating	457	14,877		0	14,877	NETFROMSTOR	2	0	166	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	56,740		0	56,740	NETFROMSTOR	9	0	634	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>110,472</u>		<u>0</u>	<u>110,472</u>		<u>17</u>	<u>0</u>	<u>1,234</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT													
	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	17		0	17	NETFROMSTOR	0	0	1	0	2	0	1
Structures & Improvements	482	1,184		0	1,184	NETFROMSTOR	2	0	40	0	172	0	41
Furniture and Equipment	483	3,034		0	3,034	NETFROMSTOR	6	1	103	0	441	0	106
Transportation Equipment	484	1,133		0	1,133	NETFROMSTOR	2	0	38	0	165	0	39
Construction Equipment	485/6	1,292		0	1,292	NETFROMSTOR	3	0	44	0	188	0	45
Communication Equipment	488	352		0	352	NETFROMSTOR	1	0	12	0	51	0	12
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		7,012		0	7,012		14	1	237	0	1,019	0	244
TOTAL GROSS PLANT IN SERVICE													
		239,006		0	239,006		480	50	8,076	0	34,715	0	8,323
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	6,514		0	6,514	NETFROMSTOR	13	1	220	0	946	0	227
Structures & Improvements	452	8,515		0	8,515	NETFROMSTOR	17	2	288	0	1,237	0	297
Wells and Lines	453/4/5	23,826		0	23,826	NETFROMSTOR	48	5	805	0	3,461	0	830
Measuring and Regulating	457	14,877		0	14,877	NETFROMSTOR	30	3	503	0	2,161	0	518
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	56,740		0	56,740	NETFROMSTOR	114	12	1,917	0	8,241	0	1,976
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		110,472		0	110,472		222	23	3,733	0	16,046	0	3,847

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
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	17		0	17	NETFROMSTOR	1	0	0	0	0	0
Structures & Improvements	482	1,184		0	1,184	NETFROMSTOR	100	0	0	0	0	0
Furniture and Equipment	483	3,034		0	3,034	NETFROMSTOR	257	0	0	0	0	0
Transportation Equipment	484	1,133		0	1,133	NETFROMSTOR	96	0	0	0	0	0
Construction Equipment	485/6	1,292		0	1,292	NETFROMSTOR	109	0	0	0	0	0
Communication Equipment	488	352		0	352	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		<u>7,012</u>		<u>0</u>	<u>7,012</u>		<u>593</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE												
		<u>239,006</u>		<u>0</u>	<u>239,006</u>		<u>20,228</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	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	14,877		0	14,877	NETFROMSTOR	1,259	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	56,740		0	56,740	NETFROMSTOR	4,802	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>110,472</u>		<u>0</u>	<u>110,472</u>		<u>9,350</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
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	17		0	17	NETFROMSTOR	2	1	0	0	0
Structures & Improvements	482	1,184		0	1,184	NETFROMSTOR	160	42	11	1	0
Furniture and Equipment	483	3,034		0	3,034	NETFROMSTOR	409	107	29	2	0
Transportation Equipment	484	1,133		0	1,133	NETFROMSTOR	153	40	11	1	0
Construction Equipment	485/6	1,292		0	1,292	NETFROMSTOR	174	46	12	1	0
Communication Equipment	488	352		0	352	NETFROMSTOR	47	12	3	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>7,012</u>		<u>0</u>	<u>7,012</u>		<u>945</u>	<u>247</u>	<u>66</u>	<u>5</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>239,006</u>		<u>0</u>	<u>239,006</u>		<u>32,216</u>	<u>8,434</u>	<u>2,254</u>	<u>159</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	6,514		0	6,514	NETFROMSTOR	878	230	61	4	0
Structures & Improvements	452	8,515		0	8,515	NETFROMSTOR	1,148	300	80	6	0
Wells and Lines	453/4/5	23,826		0	23,826	NETFROMSTOR	3,212	841	225	16	0
Measuring and Regulating	457	14,877		0	14,877	NETFROMSTOR	2,005	525	140	10	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	56,740		0	56,740	NETFROMSTOR	7,648	2,002	535	38	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>110,472</u>		<u>0</u>	<u>110,472</u>		<u>14,891</u>	<u>3,898</u>	<u>1,042</u>	<u>73</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
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	330		0	330	NETFROMSTOR	118	40	10
Furniture and Equipment	483	1,891		0	1,891	NETFROMSTOR	674	229	57
Transportation Equipment	484	373		0	373	NETFROMSTOR	133	45	11
Construction Equipment	485/6	480		0	480	NETFROMSTOR	171	58	14
Communication Equipment	488	180		0	180	NETFROMSTOR	64	22	5
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>3,254</u>		<u>0</u>	<u>3,254</u>		<u>1,161</u>	<u>394</u>	<u>98</u>
TOTAL ACCUMULATED DEPRECIATION		<u>113,727</u>		<u>0</u>	<u>113,727</u>		<u>40,560</u>	<u>13,770</u>	<u>3,419</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
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	330		0	330	NETFROMSTOR	0	0	4	0
Furniture and Equipment	483	1,891		0	1,891	NETFROMSTOR	0	0	21	0
Transportation Equipment	484	373		0	373	NETFROMSTOR	0	0	4	0
Construction Equipment	485/6	480		0	480	NETFROMSTOR	0	0	5	0
Communication Equipment	488	180		0	180	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>3,254</u>		<u>0</u>	<u>3,254</u>		<u>1</u>	<u>0</u>	<u>36</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>113,727</u>		<u>0</u>	<u>113,727</u>		<u>18</u>	<u>0</u>	<u>1,271</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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>	<u>0</u>
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	330		0	330	NETFROMSTOR	1	0	11	0	48	0	11
Furniture and Equipment	483	1,891		0	1,891	NETFROMSTOR	4	0	64	0	275	0	66
Transportation Equipment	484	373		0	373	NETFROMSTOR	1	0	13	0	54	0	13
Construction Equipment	485/6	480		0	480	NETFROMSTOR	1	0	16	0	70	0	17
Communication Equipment	488	180		0	180	NETFROMSTOR	0	0	6	0	26	0	6
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		<u>3,254</u>		<u>0</u>	<u>3,254</u>		<u>7</u>	<u>1</u>	<u>110</u>	<u>0</u>	<u>473</u>	<u>0</u>	<u>113</u>
TOTAL ACCUMULATED DEPRECIATION		<u>113,727</u>		<u>0</u>	<u>113,727</u>		<u>228</u>	<u>24</u>	<u>3,843</u>	<u>0</u>	<u>16,519</u>	<u>0</u>	<u>3,960</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
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 Structures & Improvements	467	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	330		0	330	NETFROMSTOR	28	0	0	0	0	0
Furniture and Equipment	483	1,891		0	1,891	NETFROMSTOR	160	0	0	0	0	0
Transportation Equipment	484	373		0	373	NETFROMSTOR	32	0	0	0	0	0
Construction Equipment	485/6	480		0	480	NETFROMSTOR	41	0	0	0	0	0
Communication Equipment	488	180		0	180	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		<u>3,254</u>		<u>0</u>	<u>3,254</u>		<u>275</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>113,727</u>		<u>0</u>	<u>113,727</u>		<u>9,625</u>	<u>0</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
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	330		0	330	NETFROMSTOR	44	12	3	0	0
Furniture and Equipment	483	1,891		0	1,891	NETFROMSTOR	255	67	18	1	0
Transportation Equipment	484	373		0	373	NETFROMSTOR	50	13	4	0	0
Construction Equipment	485/6	480		0	480	NETFROMSTOR	65	17	5	0	0
Communication Equipment	488	180		0	180	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		<u>3,254</u>		<u>0</u>	<u>3,254</u>		<u>439</u>	<u>115</u>	<u>31</u>	<u>2</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>113,727</u>		<u>0</u>	<u>113,727</u>		<u>15,329</u>	<u>4,013</u>	<u>1,073</u>	<u>75</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
III. WORKING CAPITAL									
O&M Working Capital		348		0	348	NETFROMSTOR	124	42	10
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	32
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>1,573</u>		<u>0</u>	<u>1,573</u>		<u>561</u>	<u>190</u>	<u>47</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(5,710)</u>		<u>0</u>	<u>(5,710)</u>	NETFROMSTOR	<u>(2,037)</u>	<u>(691)</u>	<u>(172)</u>
TOTAL RATE BASE									
		<u>121,143</u>		<u>0</u>	<u>121,143</u>		<u>43,204</u>	<u>14,668</u>	<u>3,642</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		8,867		0	8,867		3,162	1,074	267
Income Taxes		1,029		0	1,029	STORDEHYXBASE-1	367	125	31
Capital Taxes		0		0	0		0	0	0
Property Tax		1,038		0	1,038	STORDEHYXPROTAX-1	370	126	31
Subtotal		<u>10,934</u>		<u>0</u>	<u>10,934</u>		<u>3,899</u>	<u>1,324</u>	<u>329</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(1,243)</u>		<u>0</u>	<u>(1,243)</u>	NETFROMSTOR	<u>(443)</u>	<u>(151)</u>	<u>(37)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant	5,297						1,889	641	159
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		916					327	111	28
Subtotal		<u>6,213</u>					<u>2,216</u>	<u>752</u>	<u>187</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	19,351			0	19,351	XSPK&AVG	0	0	0
TOTAL COST OF GAS EXPENSE		<u>19,351</u>		<u>0</u>	<u>19,351</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
III. WORKING CAPITAL										
O&M Working Capital		348		0	348	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	12	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>1,573</u>		<u>0</u>	<u>1,573</u>		<u>0</u>	<u>0</u>	<u>18</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>(64)</u>	<u>0</u>
TOTAL RATE BASE		<u>121,143</u>		<u>0</u>	<u>121,143</u>		<u>19</u>	<u>0</u>	<u>1,353</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		8,867		0	8,867		1	0	99	0
Income Taxes		1,029		0	1,029	STORDEHYXBASE-1	0	0	11	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		1,038		0	1,038	STORDEHYXPROTAX-1	0	0	12	0
Subtotal		<u>10,934</u>		<u>0</u>	<u>10,934</u>		<u>2</u>	<u>0</u>	<u>122</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>(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		5,297					1	0	59	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		916					0	0	10	0
Subtotal		<u>6,213</u>					<u>1</u>	<u>0</u>	<u>69</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		19,351		0	19,351	XSPK&AVG	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>19,351</u>		<u>0</u>	<u>19,351</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		348		0	348	NETFROMSTOR	1	0	12	0	51	0	12
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment	1,049	0		0	1,049	NETFROMSTOR	2	0	35	0	152	0	37
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense	176	0		0	176	NETFROMSTOR	0	0	6	0	25	0	6
Customer Deposits		0		0	0		0	0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0	0
Subtotal		1,573		0	1,573		3	0	53	0	228	0	55
IV. ACCUMULATED DEFERRED TAXES													
		(5,710)		0	(5,710)	NETFROMSTOR	(11)	(1)	(193)	0	(829)	0	(199)
TOTAL RATE BASE													
		121,143		0	121,143		243	25	4,093	0	17,596	0	4,219
V. RETURN AND TAXES													
Percent Return on Rate Base	7.32%						7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base	8,867			0	8,867		18	2	300	0	1,288	0	309
Income Taxes	1,029			0	1,029	STORDEHYXBASE-1	2	0	35	0	149	0	36
Capital Taxes	0			0	0		0	0	0	0	0	0	0
Property Tax	1,038			0	1,038	STORDEHYXPROTAX-1	2	0	35	0	151	0	36
Subtotal	10,934			0	10,934		22	2	369	0	1,588	0	381
VI. ACCUMULATED DEFERRED TAX DRAWDOWN													
		(1,243)		0	(1,243)	NETFROMSTOR	(2)	(0)	(42)	0	(181)	0	(43)
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	5,297						11	1	179	0	769	0	184
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	916						2	0	31	0	133	0	32
Subtotal	6,213						12	1	210	0	902	0	216
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	19,351			0	19,351	XSPK&AVG	0	0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE	19,351			0	19,351		0	0	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	Excess Utility Storage 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		348		0	348	NETFROMSTOR	29	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		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		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>1,573</u>		<u>0</u>	<u>1,573</u>		<u>133</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(5,710)</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>121,143</u>		<u>0</u>	<u>121,143</u>		<u>10,253</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		8,867		0	8,867		750	0	0	0	0	0
Income Taxes		1,029		0	1,029	STORDEHYXBASE-1	87	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>10,934</u>		<u>0</u>	<u>10,934</u>		<u>925</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	5,297	0					448	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		916					78	0	0	0	0	0
Subtotal		<u>6,213</u>					<u>526</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	19,351	0		0	19,351	XSPK&AVG	0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>19,351</u>		<u>0</u>	<u>19,351</u>		<u>0</u>	<u>0</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
III. WORKING CAPITAL											
O&M Working Capital		348		0	348	NETFROMSTOR	47	12	3	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment	1,049	0		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		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>1,573</u>		<u>0</u>	<u>1,573</u>		<u>212</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>(770)</u>	<u>(202)</u>	<u>(54)</u>	<u>(4)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>121,143</u>		<u>0</u>	<u>121,143</u>		<u>16,329</u>	<u>4,275</u>	<u>1,143</u>	<u>80</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		8,867		0	8,867		1,195	313	84	6	0
Income Taxes		1,029		0	1,029	STORDEHYXBASE-1	139	36	10	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>10,934</u>		<u>0</u>	<u>10,934</u>		<u>1,474</u>	<u>386</u>	<u>103</u>	<u>7</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(1,243)</u>		<u>0</u>	<u>(1,243)</u>	NETFROMSTOR	<u>(168)</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	5,297	0					714	187	50	4	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		916					124	32	9	1	0
Subtotal		<u>6,213</u>					<u>838</u>	<u>219</u>	<u>59</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	19,351	0		0	19,351	XSPK&AVG	14,477	3,790	1,013	71	0
TOTAL COST OF GAS EXPENSE		<u>19,351</u>		<u>0</u>	<u>19,351</u>		<u>14,477</u>	<u>3,790</u>	<u>1,013</u>	<u>71</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
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	90		0	90	NETFROMSTOR	32	11	3
Lines	655	10		0	10	NETFROMSTOR	4	1	0
Compressor	656	483		0	483	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	947		0	947	NETFROMSTOR	338	115	28
Joint Venture		0		0	0		0	0	0
Other	659	404		0	404	NETFROMSTOR	144	49	12
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	891		0	891	NETFROMSTOR	318	108	27
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>3,082</u>		<u>0</u>	<u>3,082</u>		<u>1,099</u>	<u>373</u>	<u>93</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	90		0	90	NETFROMSTOR	0	0	1	0
Lines	655	10		0	10	NETFROMSTOR	0	0	0	0
Compressor	656	483		0	483	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	947		0	947	NETFROMSTOR	0	0	11	0
Joint Venture		0		0	0		0	0	0	0
Other	659	404		0	404	NETFROMSTOR	0	0	5	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	891		0	891	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>3,082</u>		<u>0</u>	<u>3,082</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
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
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	90		0	90	NETFROMSTOR	8	0	0	0	0	0
Lines	655	10		0	10	NETFROMSTOR	1	0	0	0	0	0
Compressor	656	483		0	483	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	947		0	947	NETFROMSTOR	80	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	891		0	891	NETFROMSTOR	75	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>3,082</u>		<u>0</u>	<u>3,082</u>		<u>261</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 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
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	90		0	90	NETFROMSTOR	12	3	1	0	0
Lines	655	10		0	10	NETFROMSTOR	1	0	0	0	0
Compressor	656	483		0	483	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	947		0	947	NETFROMSTOR	128	33	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	891		0	891	NETFROMSTOR	120	31	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>3,082</u>		<u>0</u>	<u>3,082</u>		<u>415</u>	<u>109</u>	<u>29</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
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
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 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
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 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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		0	0		0	0	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	Excess Utility Storage 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 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
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 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
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	853		0	853	NETFROMSTOR	304	103	26
Other	688	13		0	13	NETFROMSTOR	5	2	0
Scada	684	97		0	97	NETFROMSTOR	35	12	3
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>962</u>		<u>0</u>	<u>962</u>		<u>343</u>	<u>117</u>	<u>29</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 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
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	853		0	853	NETFROMSTOR	0	0	10	0
Other	688	13		0	13	NETFROMSTOR	0	0	0	0
Scada	684	97		0	97	NETFROMSTOR	0	0	1	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		962		0	962		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
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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		0	0		0	0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING													
System Operation & Engineering	685	853		0	853	NETFROMSTOR	2	0	29	0	124	0	30
Other	688	13		0	13	NETFROMSTOR	0	0	0	0	2	0	0
Scada	684	97		0	97	NETFROMSTOR	0	0	3	0	14	0	3
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		962		0	962		2	0	33	0	140	0	34
H. SALES PROMOTION AND MERCHANDISE													
Sales Promotion Supervision	700	0		0	0		0	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	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	Excess Utility Storage 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	853		0	853	NETFROMSTOR	72	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>962</u>		<u>0</u>	<u>962</u>		<u>81</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	853		0	853	NETFROMSTOR	115	30	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>962</u>		<u>0</u>	<u>962</u>		<u>130</u>	<u>34</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>

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. 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	1,824		0	1,824	NETFROMSTOR	651	221	55
Special Services	722	19		0	19	NETFROMSTOR	7	2	1
Insurance	723	188		0	188	NETFROMSTOR	67	23	6
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	919		0	919	NETFROMSTOR	328	111	28
Other Admin & General Expenses	728	42		0	42	NETFROMSTOR	15	5	1
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>2,992</u>		<u>0</u>	<u>2,992</u>		<u>1,067</u>	<u>362</u>	<u>90</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,105		0	7,105		2,510	852	212
TOTAL COST OF GAS		<u>19,351</u>		<u>0</u>	<u>19,351</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>26,456</u>		<u>0</u>	<u>26,456</u>		<u>2,510</u>	<u>852</u>	<u>212</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 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. 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	1,824		0	1,824	NETFROMSTOR	0	0	20	0
Special Services	722	19		0	19	NETFROMSTOR	0	0	0	0
Insurance	723	188		0	188	NETFROMSTOR	0	0	2	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	919		0	919	NETFROMSTOR	0	0	10	0
Other Admin & General Expenses	728	42		0	42	NETFROMSTOR	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>2,992</u>		<u>0</u>	<u>2,992</u>		<u>0</u>	<u>0</u>	<u>33</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,105		0	7,105		1	0	79	0
TOTAL COST OF GAS		<u>19,351</u>		<u>0</u>	<u>19,351</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>26,456</u>		<u>0</u>	<u>26,456</u>		<u>1</u>	<u>0</u>	<u>79</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0	EXUTST	0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	68		0	68		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		68		0	68		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	1,824		0	1,824	NETFROMSTOR	4	0	62	0	265	0	64
Special Services	722	19		0	19	NETFROMSTOR	0	0	1	0	3	0	1
Insurance	723	188		0	188	NETFROMSTOR	0	0	6	0	27	0	7
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	919		0	919	NETFROMSTOR	2	0	31	0	134	0	32
Other Admin & General Expenses	728	42		0	42	NETFROMSTOR	0	0	1	0	6	0	1
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		2,992		0	2,992		6	1	101	0	435	0	104
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,105		0	7,105		14	1	238	0	1,022	0	245
TOTAL COST OF GAS		19,351		0	19,351		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		26,456		0	26,456		14	1	238	0	1,022	0	245
IX. OTHER REVENUE													
Delayed Payment Charges	0			0	0		0	0	0	0	0	0	0
NSF Cheque Revenue	0			0	0		0	0	0	0	0	0	0
Revenue from Service Work	0			0	0		0	0	0	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	0			0	0		0	0	0	0	0	0	0
Other Operating Revenue	0			0	0		0	0	0	0	0	0	0
ABC Revenue	0			0	0		0	0	0	0	0	0	0
Subtotal	0			0	0		0	0	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	Excess Utility Storage 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	1,824		0	1,824	NETFROMSTOR	154	0	0	0	0	0
Special Services	722	19		0	19	NETFROMSTOR	2	0	0	0	0	0
Insurance	723	188		0	188	NETFROMSTOR	16	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	919		0	919	NETFROMSTOR	78	0	0	0	0	0
Other Admin & General Expenses	728	42		0	42	NETFROMSTOR	4	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>2,992</u>		<u>0</u>	<u>2,992</u>		<u>253</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,105		0	7,105		664	0	0	0	0	0
TOTAL COST OF GAS		<u>19,351</u>		<u>0</u>	<u>19,351</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>26,456</u>		<u>0</u>	<u>26,456</u>		<u>664</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 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. 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	1,824		0	1,824	NETFROMSTOR	246	64	17	1	0
Special Services	722	19		0	19	NETFROMSTOR	3	1	0	0	0
Insurance	723	188		0	188	NETFROMSTOR	25	7	2	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	919		0	919	NETFROMSTOR	124	32	9	1	0
Other Admin & General Expenses	728	42		0	42	NETFROMSTOR	6	1	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>2,992</u>		<u>0</u>	<u>2,992</u>		<u>403</u>	<u>106</u>	<u>28</u>	<u>2</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,105		0	7,105		948	248	66	5	0
TOTAL COST OF GAS		<u>19,351</u>		<u>0</u>	<u>19,351</u>		<u>14,477</u>	<u>3,790</u>	<u>1,013</u>	<u>71</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>26,456</u>		<u>0</u>	<u>26,456</u>		<u>15,425</u>	<u>4,038</u>	<u>1,079</u>	<u>76</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)

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

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		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	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	0		0	0		0	0	0
H. GENERAL PLANT									
Land	480	1		0	1	STORAGECOM	0	0	0
Structures & Improvements	482	64		0	64	STORAGECOM	22	7	3
Furniture and Equipment	483	165		0	165	STORAGECOM	56	19	8
Transportation Equipment	484	62		0	62	STORAGECOM	21	7	3
Construction Equipment	485/6	70		0	70	STORAGECOM	24	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		<u>362</u>		<u>0</u>	<u>362</u>		<u>124</u>	<u>41</u>	<u>17</u>
TOTAL GROSS PLANT IN SERVICE		<u>362</u>		<u>0</u>	<u>362</u>		<u>124</u>	<u>41</u>	<u>17</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
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)										
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	64		0	64	STORAGECOM	0	4	1	0
Furniture and Equipment	483	165		0	165	STORAGECOM	0	10	3	0
Transportation Equipment	484	62		0	62	STORAGECOM	0	4	1	0
Construction Equipment	485/6	70		0	70	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>362</u>		<u>0</u>	<u>362</u>		<u>1</u>	<u>22</u>	<u>6</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE										
		<u>362</u>		<u>0</u>	<u>362</u>		<u>1</u>	<u>22</u>	<u>6</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>

(\$000's)

Subtotal

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)												
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	1		0	1	STORAGECOM	0	0	0	0	0	0
Structures & Improvements	482	64		0	64	STORAGECOM	9	0	0	0	0	0
Furniture and Equipment	483	165		0	165	STORAGECOM	22	0	0	0	0	0
Transportation Equipment	484	62		0	62	STORAGECOM	8	0	0	0	0	0
Construction Equipment	485/6	70		0	70	STORAGECOM	9	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>362</u>		<u>0</u>	<u>362</u>		<u>48</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE												
		<u>362</u>		<u>0</u>	<u>362</u>		<u>48</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
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)											
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	1		0	1	STORAGECOM	0	0	0	0	0
Structures & Improvements	482	64		0	64	STORAGECOM	8	3	1	0	0
Furniture and Equipment	483	165		0	165	STORAGECOM	22	7	2	0	0
Transportation Equipment	484	62		0	62	STORAGECOM	8	3	1	0	0
Construction Equipment	485/6	70		0	70	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		<u>362</u>		<u>0</u>	<u>362</u>		<u>48</u>	<u>15</u>	<u>5</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE											
		<u>362</u>		<u>0</u>	<u>362</u>		<u>48</u>	<u>15</u>	<u>5</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
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
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	18		0	18	STORAGECOM	6	2	1
Furniture and Equipment	483	103		0	103	STORAGECOM	35	12	5
Transportation Equipment	484	20		0	20	STORAGECOM	7	2	1
Construction Equipment	485/6	26		0	26	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		<u>167</u>		<u>0</u>	<u>167</u>		<u>57</u>	<u>19</u>	<u>8</u>
TOTAL ACCUMULATED DEPRECIATION		<u>167</u>		<u>0</u>	<u>167</u>		<u>57</u>	<u>19</u>	<u>8</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
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	18		0	18	STORAGECOM	0	1	0	0
Furniture and Equipment	483	103		0	103	STORAGECOM	0	6	2	0
Transportation Equipment	484	20		0	20	STORAGECOM	0	1	0	0
Construction Equipment	485/6	26		0	26	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		<u>167</u>		<u>0</u>	<u>167</u>		<u>0</u>	<u>10</u>	<u>3</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>167</u>		<u>0</u>	<u>167</u>		<u>0</u>	<u>10</u>	<u>3</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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>	<u>0</u>
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	18		0	18	STORAGECOM	0	0	0	0	1	0	0
Furniture and Equipment	483	103		0	103	STORAGECOM	1	0	2	0	5	0	3
Transportation Equipment	484	20		0	20	STORAGECOM	0	0	0	0	1	0	1
Construction Equipment	485/6	26		0	26	STORAGECOM	0	0	0	0	1	0	1
Communication Equipment	488	0		0	0		0	0	0	0	0	0	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		<u>167</u>		<u>0</u>	<u>167</u>		<u>1</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>8</u>	<u>0</u>	<u>4</u>
TOTAL ACCUMULATED DEPRECIATION		<u>167</u>		<u>0</u>	<u>167</u>		<u>1</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>8</u>	<u>0</u>	<u>4</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
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 Structures & Improvements	467	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	18		0	18	STORAGECOM	2	0	0	0	0	0
Furniture and Equipment	483	103		0	103	STORAGECOM	14	0	0	0	0	0
Transportation Equipment	484	20		0	20	STORAGECOM	3	0	0	0	0	0
Construction Equipment	485/6	26		0	26	STORAGECOM	3	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>167</u>		<u>0</u>	<u>167</u>		<u>22</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>167</u>		<u>0</u>	<u>167</u>		<u>22</u>	<u>0</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		<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	18		0	18	STORAGECOM	2	1	0	0	0
Furniture and Equipment	483	103		0	103	STORAGECOM	13	4	2	0	0
Transportation Equipment	484	20		0	20	STORAGECOM	3	1	0	0	0
Construction Equipment	485/6	26		0	26	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		<u>167</u>		<u>0</u>	<u>167</u>		<u>22</u>	<u>7</u>	<u>2</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>167</u>		<u>0</u>	<u>167</u>		<u>22</u>	<u>7</u>	<u>2</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		51		0	51	STORAGECOM	18	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>51</u>		<u>0</u>	<u>51</u>		<u>18</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>244</u>		<u>0</u>	<u>244</u>		<u>84</u>	<u>28</u>	<u>11</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
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>21</u>		<u>0</u>	<u>21</u>		<u>7</u>	<u>2</u>	<u>1</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(0)</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		0					0	0	0
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		48					17	6	2
Subtotal		<u>48</u>					<u>17</u>	<u>6</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	1,393		UFG-EXUTST	316	1,077	STORAGECOM-INFRAN	426	141	58
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	543			0	543	NWINSALES-EX25	0	0	0
TOTAL COST OF GAS EXPENSE	<u>1,936</u>			<u>316</u>	<u>1,620</u>		<u>426</u>	<u>141</u>	<u>58</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		51		0	51	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>51</u>		<u>0</u>	<u>51</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>244</u>		<u>0</u>	<u>244</u>		<u>0</u>	<u>15</u>	<u>4</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
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>21</u>		<u>0</u>	<u>21</u>		<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(0)</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		48					0	3	1	0
Subtotal		<u>48</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	1,393		UFG-EXUTST	316	1,077	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	543			0	543	NWINSALES-EX25	0	0	0	0
TOTAL COST OF GAS EXPENSE	<u>1,936</u>			<u>316</u>	<u>1,620</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		51		0	51	STORAGECOM	0	0	1	0	2	0	1
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	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>51</u>		<u>0</u>	<u>51</u>		<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>2</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>	<u>0</u>	<u>(0)</u>
TOTAL RATE BASE		<u>244</u>		<u>0</u>	<u>244</u>		<u>2</u>	<u>0</u>	<u>4</u>	<u>0</u>	<u>11</u>	<u>0</u>	<u>6</u>
V. RETURN AND TAXES													
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		18		0	18		0	0	0	0	1	0	0
Income Taxes		2		0	2	STORAGECOM	0	0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0	0
Property Tax		1		0	1	STORAGECOM	0	0	0	0	0	0	0
Subtotal		<u>21</u>		<u>0</u>	<u>21</u>		<u>0</u>	<u>0</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>	<u>0</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		0					0	0	0	0	0	0	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		48					0	0	1	0	2	0	1
Subtotal		<u>48</u>					<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>1</u>
VIII. OPERATING EXPENSES													
A. COST OF GAS AND PRODUCTION													
Firm Supply Commodity		0		0	0		0	0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0	0
Other Supplies - UFG	1,393		UFG-EXUTST	316	1,077	STORAGECOM-INFRAN	9	0	20	0	58	0	33
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													
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	543			0	543	NWINSALES-EX25	0	0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE	<u>1,936</u>			<u>316</u>	<u>1,620</u>		<u>9</u>	<u>0</u>	<u>20</u>	<u>0</u>	<u>58</u>	<u>0</u>	<u>33</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
III. WORKING CAPITAL												
O&M Working Capital		51		0	51	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>51</u>		<u>0</u>	<u>51</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>244</u>		<u>0</u>	<u>244</u>		<u>33</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		18		0	18		2	0	0	0	0	0
Income Taxes		2		0	2	STORAGECOM	0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		1		0	1	STORAGECOM	0	0	0	0	0	0
Subtotal		<u>21</u>		<u>0</u>	<u>21</u>		<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(0)</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		48					6	0	0	0	0	0
Subtotal		<u>48</u>					<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG	1,393		UFG-EXUTST	316	1,077	STORAGECOM-INFRAN	316	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	543			0	543	NWINSALES-EX25	0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE	<u>1,936</u>			<u>316</u>	<u>1,620</u>		<u>316</u>	<u>0</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		51		0	51	STORAGECOM	7	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>51</u>		<u>0</u>	<u>51</u>		<u>7</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>244</u>		<u>0</u>	<u>244</u>		<u>32</u>	<u>10</u>	<u>4</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
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>21</u>		<u>0</u>	<u>21</u>		<u>3</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(0)</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		48					6	2	1	0	0
Subtotal		<u>48</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	1,393		UFG-EXUTST	316	1,077	STORAGECOM-INFRAN	163	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	543			0	543	NWINSALES-EX25	380	120	42	1	0
TOTAL COST OF GAS EXPENSE	<u>1,936</u>			<u>316</u>	<u>1,620</u>		<u>543</u>	<u>171</u>	<u>61</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	675	224	92
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	567		0	567	STORAGECOM	194	64	26
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>4,559</u>		<u>2,286</u>	<u>2,274</u>		<u>869</u>	<u>288</u>	<u>118</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	118	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	567		0	567	STORAGECOM	1	34	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>4,559</u>		<u>2,286</u>	<u>2,274</u>		<u>5</u>	<u>153</u>	<u>42</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE													
i. Operating													
Supervision	640	0		0	0		0	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0	0
Other	649	0		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	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		3,992	HAGAR&EXUTSTFUEL	2,286	1,707	STORAGECOM-INFRAN	14	0	32	0	92	0	52
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0	0
ii. Maintenance													
Supervision	850	0		0	0		0	0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0	0
Compressor	856	567		0	567	STORAGECOM	4	0	9	0	26	0	15
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0	0
Subtotal		4,559		2,286	2,274		18	0	41	0	118	0	67
D. TRANSMISSION													
i. Operating													
Supervision	660	0		0	0		0	0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0	0
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	0		0	0		0	0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		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	Excess Utility Storage 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	567		0	567	STORAGECOM	76	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>4,559</u>		<u>2,286</u>	<u>2,274</u>		<u>1,277</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 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		3,992	HAGAR&EXUTSTFUEL	2,286	1,707	STORAGECOM-INFRAN	1,017	320	114	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	567		0	567	STORAGECOM	75	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>4,559</u>		<u>2,286</u>	<u>2,274</u>		<u>1,092</u>	<u>344</u>	<u>122</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)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		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	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 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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		0	0		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	Excess Utility Storage 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 Commodity
(\$000's)

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

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

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
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		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	0		0	0		0	0	0	0
Other	688	0		0	0		0	0	0	0
Scada	684	0		0	0		0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage 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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	0
Other	688	0		0	0		0	0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		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	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	0		0	0		0	0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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	272		0	272	STORAGECOM	93	31	13
Special Services	722	3		0	3	STORAGECOM	1	0	0
Insurance	723	28		0	28	STORAGECOM	10	3	1
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	169		0	169	STORAGECOM	58	19	8
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>479</u>		<u>0</u>	<u>479</u>		<u>164</u>	<u>54</u>	<u>22</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,038		2,286	2,752		1,033	343	141
TOTAL COST OF GAS		<u>1,936</u>		<u>316</u>	<u>1,620</u>		<u>426</u>	<u>141</u>	<u>58</u>
TOTAL OPERATING EXPENSES		<u>6,974</u>		<u>2,602</u>	<u>4,373</u>		<u>1,459</u>	<u>484</u>	<u>199</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	272		0	272	STORAGECOM	1	16	5	0
Special Services	722	3		0	3	STORAGECOM	0	0	0	0
Insurance	723	28		0	28	STORAGECOM	0	2	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	169		0	169	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>479</u>		<u>0</u>	<u>479</u>		<u>1</u>	<u>29</u>	<u>8</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,038		2,286	2,752		6	181	50	2
TOTAL COST OF GAS		<u>1,936</u>		<u>316</u>	<u>1,620</u>		<u>3</u>	<u>75</u>	<u>21</u>	<u>1</u>
TOTAL OPERATING EXPENSES		<u>6,974</u>		<u>2,602</u>	<u>4,373</u>		<u>9</u>	<u>256</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	272		0	272	STORAGECOM	2	0	4	0	13	0	7
Special Services	722	3		0	3	STORAGECOM	0	0	0	0	0	0	0
Insurance	723	28		0	28	STORAGECOM	0	0	0	0	1	0	1
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	169		0	169	STORAGECOM	1	0	3	0	8	0	4
Other Admin & General Expenses	728	6		0	6	STORAGECOM	0	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		479		0	479		3	0	8	0	22	0	13
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,038		2,286	2,752		21	0	49	0	141	0	80
TOTAL COST OF GAS		1,936		316	1,620		9	0	20	0	58	0	33
TOTAL OPERATING EXPENSES		6,974		2,602	4,373		30	0	69	0	199	0	113
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		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	Excess Utility Storage 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	272		0	272	STORAGECOM	36	0	0	0	0	0
Special Services	722	3		0	3	STORAGECOM	0	0	0	0	0	0
Insurance	723	28		0	28	STORAGECOM	4	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	169		0	169	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>479</u>		<u>0</u>	<u>479</u>		<u>64</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,038		2,286	2,752		1,340	0	0	0	0	0
TOTAL COST OF GAS		<u>1,936</u>		<u>316</u>	<u>1,620</u>		<u>316</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>6,974</u>		<u>2,602</u>	<u>4,373</u>		<u>1,656</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	272		0	272	STORAGECOM	36	11	4	0	0
Special Services	722	3		0	3	STORAGECOM	0	0	0	0	0
Insurance	723	28		0	28	STORAGECOM	4	1	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	169		0	169	STORAGECOM	22	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>479</u>		<u>0</u>	<u>479</u>		<u>63</u>	<u>20</u>	<u>7</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,038		2,286	2,752		1,155	363	129	4	0
TOTAL COST OF GAS		<u>1,936</u>		<u>316</u>	<u>1,620</u>		<u>543</u>	<u>171</u>	<u>61</u>	<u>2</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>6,974</u>		<u>2,602</u>	<u>4,373</u>		<u>1,698</u>	<u>534</u>	<u>190</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	5,321	1,818	278
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	41,376		0	41,376	STORAGEXCESS	15,181	5,185	792
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	31,850		0	31,850	STORAGEXCESS	11,686	3,991	610
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>32,188</u>	<u>10,994</u>	<u>1,680</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	14,504		0	14,504	STORAGEEXCESS	0	377	102	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	41,376		0	41,376	STORAGEEXCESS	0	1,075	291	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	31,850		0	31,850	STORAGEEXCESS	0	828	224	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>2,280</u>	<u>618</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	14,504		0	14,504	STORAGEEXCESS	47	0	299	0	1,417	0	489
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	41,376		0	41,376	STORAGEEXCESS	134	1	854	0	4,041	0	1,395
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	31,850		0	31,850	STORAGEEXCESS	103	1	657	0	3,111	0	1,074
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		87,729		0	87,729		285	3	1,810	0	8,569	0	2,959
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	1,815	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	5,177	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	3,985	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>10,978</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	14,504		0	14,504	STORAGEEXCESS	1,901	498	133	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	5,422	1,419	379	27	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	31,850		0	31,850	STORAGEEXCESS	4,174	1,093	292	21	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>87,729</u>		<u>0</u>	<u>87,729</u>		<u>11,496</u>	<u>3,010</u>	<u>804</u>	<u>57</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
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	478		0	478	STORAGEXCESS	175	60	9
Furniture and Equipment	483	1,225		0	1,225	STORAGEXCESS	449	153	23
Transportation Equipment	484	457		0	457	STORAGEXCESS	168	57	9
Construction Equipment	485/6	522		0	522	STORAGEXCESS	191	65	10
Communication Equipment	488	319		0	319	STORAGEXCESS	117	40	6
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>3,007</u>		<u>0</u>	<u>3,007</u>		<u>1,103</u>	<u>377</u>	<u>58</u>
TOTAL GROSS PLANT IN SERVICE		<u>90,737</u>		<u>0</u>	<u>90,737</u>		<u>33,291</u>	<u>11,370</u>	<u>1,737</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	5,894		0	5,894	STORAGEXCESS	2,162	739	113
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	21,556		0	21,556	STORAGEXCESS	7,909	2,701	413
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>27,450</u>		<u>0</u>	<u>27,450</u>		<u>10,071</u>	<u>3,440</u>	<u>526</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)										
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	7		0	7	STORAGEXCESS	0	0	0	0
Structures & Improvements	482	478		0	478	STORAGEXCESS	0	12	3	0
Furniture and Equipment	483	1,225		0	1,225	STORAGEXCESS	0	32	9	0
Transportation Equipment	484	457		0	457	STORAGEXCESS	0	12	3	0
Construction Equipment	485/6	522		0	522	STORAGEXCESS	0	14	4	0
Communication Equipment	488	319		0	319	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		<u>3,007</u>		<u>0</u>	<u>3,007</u>		<u>0</u>	<u>78</u>	<u>21</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE										
		<u>90,737</u>		<u>0</u>	<u>90,737</u>		<u>1</u>	<u>2,358</u>	<u>639</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	5,894		0	5,894	STORAGEXCESS	0	153	41	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	21,556		0	21,556	STORAGEXCESS	0	560	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		<u>27,450</u>		<u>0</u>	<u>27,450</u>		<u>0</u>	<u>713</u>	<u>193</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT													
	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	7		0	7	STORAGEXCESS	0	0	0	0	1	0	0
Structures & Improvements	482	478		0	478	STORAGEXCESS	2	0	10	0	47	0	16
Furniture and Equipment	483	1,225		0	1,225	STORAGEXCESS	4	0	25	0	120	0	41
Transportation Equipment	484	457		0	457	STORAGEXCESS	1	0	9	0	45	0	15
Construction Equipment	485/6	522		0	522	STORAGEXCESS	2	0	11	0	51	0	18
Communication Equipment	488	319		0	319	STORAGEXCESS	1	0	7	0	31	0	11
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		3,007		0	3,007		10	0	62	0	294	0	101
TOTAL GROSS PLANT IN SERVICE													
		90,737		0	90,737		295	3	1,872	0	8,863	0	3,060
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	5,894		0	5,894	STORAGEXCESS	19	0	122	0	576	0	199
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	21,556		0	21,556	STORAGEXCESS	70	1	445	0	2,106	0	727
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		27,450		0	27,450		89	1	566	0	2,681	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		<u>0</u>		<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	7		0	7	STORAGEXCESS	1	0	0	0	0	0
Structures & Improvements	482	478		0	478	STORAGEXCESS	60	0	0	0	0	0
Furniture and Equipment	483	1,225		0	1,225	STORAGEXCESS	153	0	0	0	0	0
Transportation Equipment	484	457		0	457	STORAGEXCESS	57	0	0	0	0	0
Construction Equipment	485/6	522		0	522	STORAGEXCESS	65	0	0	0	0	0
Communication Equipment	488	319		0	319	STORAGEXCESS	40	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>3,007</u>		<u>0</u>	<u>3,007</u>		<u>376</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE												
		<u>90,737</u>		<u>0</u>	<u>90,737</u>		<u>11,354</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	5,894		0	5,894	STORAGEXCESS	737	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	2,697	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>27,450</u>		<u>0</u>	<u>27,450</u>		<u>3,435</u>	<u>0</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)											
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	7		0	7	STORAGEXCESS	1	0	0	0	0
Structures & Improvements	482	478		0	478	STORAGEXCESS	63	16	4	0	0
Furniture and Equipment	483	1,225		0	1,225	STORAGEXCESS	161	42	11	1	0
Transportation Equipment	484	457		0	457	STORAGEXCESS	60	16	4	0	0
Construction Equipment	485/6	522		0	522	STORAGEXCESS	68	18	5	0	0
Communication Equipment	488	319		0	319	STORAGEXCESS	42	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		<u>3,007</u>		<u>0</u>	<u>3,007</u>		<u>394</u>	<u>103</u>	<u>28</u>	<u>2</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>90,737</u>		<u>0</u>	<u>90,737</u>		<u>11,890</u>	<u>3,113</u>	<u>832</u>	<u>59</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	5,894		0	5,894	STORAGEXCESS	772	202	54	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	2,825	739	198	14	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>27,450</u>		<u>0</u>	<u>27,450</u>		<u>3,597</u>	<u>942</u>	<u>252</u>	<u>18</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
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	133		0	133	STORAGEXCESS	49	17	3
Furniture and Equipment	483	763		0	763	STORAGEXCESS	280	96	15
Transportation Equipment	484	151		0	151	STORAGEXCESS	55	19	3
Construction Equipment	485/6	194		0	194	STORAGEXCESS	71	24	4
Communication Equipment	488	163		0	163	STORAGEXCESS	60	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>1,404</u>		<u>0</u>	<u>1,404</u>		<u>515</u>	<u>176</u>	<u>27</u>
TOTAL ACCUMULATED DEPRECIATION		<u>28,854</u>		<u>0</u>	<u>28,854</u>		<u>10,586</u>	<u>3,616</u>	<u>553</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	133		0	133	STORAGEXCESS	0	3	1	0
Furniture and Equipment	483	763		0	763	STORAGEXCESS	0	20	5	0
Transportation Equipment	484	151		0	151	STORAGEXCESS	0	4	1	0
Construction Equipment	485/6	194		0	194	STORAGEXCESS	0	5	1	0
Communication Equipment	488	163		0	163	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>1,404</u>		<u>0</u>	<u>1,404</u>		<u>0</u>	<u>36</u>	<u>10</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>28,854</u>		<u>0</u>	<u>28,854</u>		<u>0</u>	<u>750</u>	<u>203</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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>	<u>0</u>
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	133		0	133	STORAGEEXCESS	0	0	3	0	13	0	4
Furniture and Equipment	483	763		0	763	STORAGEEXCESS	2	0	16	0	75	0	26
Transportation Equipment	484	151		0	151	STORAGEEXCESS	0	0	3	0	15	0	5
Construction Equipment	485/6	194		0	194	STORAGEEXCESS	1	0	4	0	19	0	7
Communication Equipment	488	163		0	163	STORAGEEXCESS	1	0	3	0	16	0	5
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		<u>1,404</u>		<u>0</u>	<u>1,404</u>		<u>5</u>	<u>0</u>	<u>29</u>	<u>0</u>	<u>137</u>	<u>0</u>	<u>47</u>
TOTAL ACCUMULATED DEPRECIATION		<u>28,854</u>		<u>0</u>	<u>28,854</u>		<u>94</u>	<u>1</u>	<u>595</u>	<u>0</u>	<u>2,818</u>	<u>0</u>	<u>973</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	133		0	133	STORAGEXCESS	17	0	0	0	0	0
Furniture and Equipment	483	763		0	763	STORAGEXCESS	96	0	0	0	0	0
Transportation Equipment	484	151		0	151	STORAGEXCESS	19	0	0	0	0	0
Construction Equipment	485/6	194		0	194	STORAGEXCESS	24	0	0	0	0	0
Communication Equipment	488	163		0	163	STORAGEXCESS	20	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>1,404</u>		<u>0</u>	<u>1,404</u>		<u>176</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>28,854</u>		<u>0</u>	<u>28,854</u>		<u>3,610</u>	<u>0</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		<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	133		0	133	STORAGEEXCESS	17	5	1	0	0
Furniture and Equipment	483	763		0	763	STORAGEEXCESS	100	26	7	0	0
Transportation Equipment	484	151		0	151	STORAGEEXCESS	20	5	1	0	0
Construction Equipment	485/6	194		0	194	STORAGEEXCESS	25	7	2	0	0
Communication Equipment	488	163		0	163	STORAGEEXCESS	21	6	1	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>1,404</u>		<u>0</u>	<u>1,404</u>		<u>184</u>	<u>48</u>	<u>13</u>	<u>1</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>28,854</u>		<u>0</u>	<u>28,854</u>		<u>3,781</u>	<u>990</u>	<u>265</u>	<u>19</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
III. WORKING CAPITAL									
O&M Working Capital		241		0	241	STORAGEXCESS	88	30	5
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		102,862		0	102,862	STORSPACEWC	52,211	17,832	2,725
Linepack		0		0	0		0	0	0
Balancing Gas		72,963		0	72,963	STORSPACEWC	37,035	12,649	1,933
Inventory of Stores and Spare Equipment		246		0	246	STORAGEXCESS	90	31	5
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>176,354</u>		<u>0</u>	<u>176,354</u>		<u>89,440</u>	<u>30,548</u>	<u>4,668</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(1,936)</u>		<u>0</u>	<u>(1,936)</u>	STORAGEXCESS	<u>(710)</u>	<u>(243)</u>	<u>(37)</u>
TOTAL RATE BASE		<u>236,302</u>		<u>0</u>	<u>236,302</u>		<u>111,435</u>	<u>38,060</u>	<u>5,816</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		17,296		0	17,296		8,157	2,786	426
Income Taxes		2,007		0	2,007	STORDEHYXBASE-3	946	323	49
Capital Taxes		0		0	0		0	0	0
Property Tax		287		0	287	STORDEHYXPROTAX-3	105	36	6
Subtotal		<u>19,590</u>		<u>0</u>	<u>19,590</u>		<u>9,208</u>	<u>3,145</u>	<u>481</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(421)</u>		<u>0</u>	<u>(421)</u>	STORAGEXCESS	<u>(155)</u>	<u>(53)</u>	<u>(8)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		2,003					735	251	38
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		382					140	48	7
Subtotal		<u>2,385</u>					<u>875</u>	<u>299</u>	<u>46</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		240		0	240	STORAGEXCESS	88	30	5
TOTAL COST OF GAS EXPENSE		<u>240</u>		<u>0</u>	<u>240</u>		<u>88</u>	<u>30</u>	<u>5</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		241		0	241	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	3,698	1,002	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		72,963		0	72,963	STORSPACEWC	1	2,623	711	0
Inventory of Stores and Spare Equipment		246		0	246	STORAGEXCESS	0	6	2	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		41		0	41	STORAGEXCESS	0	1	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>176,354</u>		<u>0</u>	<u>176,354</u>		<u>2</u>	<u>6,335</u>	<u>1,716</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(1,936)</u>		<u>0</u>	<u>(1,936)</u>	STORAGEXCESS	<u>(0)</u>	<u>(50)</u>	<u>(14)</u>	<u>0</u>
TOTAL RATE BASE		<u>236,302</u>		<u>0</u>	<u>236,302</u>		<u>2</u>	<u>7,893</u>	<u>2,138</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		17,296		0	17,296		0	578	157	0
Income Taxes		2,007		0	2,007	STORDEHYXBASE-3	0	67	18	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		287		0	287	STORDEHYXPROTAX-3	0	7	2	0
Subtotal		<u>19,590</u>		<u>0</u>	<u>19,590</u>		<u>0</u>	<u>652</u>	<u>177</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(421)</u>		<u>0</u>	<u>(421)</u>	STORAGEXCESS	<u>(0)</u>	<u>(11)</u>	<u>(3)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		2,003					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		382					0	10	3	0
Subtotal		<u>2,385</u>					<u>0</u>	<u>62</u>	<u>17</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		240		0	240	STORAGEXCESS	0	6	2	0
TOTAL COST OF GAS EXPENSE		<u>240</u>		<u>0</u>	<u>240</u>		<u>0</u>	<u>6</u>	<u>2</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		241		0	241	STORAGEXCESS	1	0	5	0	24	0	8
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage		102,862		0	102,862	STORSPACEWC	462	5	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0	0
Balancing Gas		72,963		0	72,963	STORSPACEWC	328	3	0	0	0	0	0
Inventory of Stores and Spare Equipment		246		0	246	STORAGEXCESS	1	0	5	0	24	0	8
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense		41		0	41	STORAGEXCESS	0	0	1	0	4	0	1
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>176,354</u>		<u>0</u>	<u>176,354</u>		<u>792</u>	<u>8</u>	<u>11</u>	<u>0</u>	<u>52</u>	<u>0</u>	<u>18</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(1,936)</u>		<u>0</u>	<u>(1,936)</u>	STORAGEXCESS	<u>(6)</u>	<u>(0)</u>	<u>(40)</u>	<u>0</u>	<u>(189)</u>	<u>0</u>	<u>(65)</u>
TOTAL RATE BASE		<u>236,302</u>		<u>0</u>	<u>236,302</u>		<u>987</u>	<u>10</u>	<u>1,248</u>	<u>0</u>	<u>5,907</u>	<u>0</u>	<u>2,040</u>
V. RETURN AND TAXES													
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		17,296		0	17,296		72	1	91	0	432	0	149
Income Taxes		2,007		0	2,007	STORDEHYXBASE-3	8	0	11	0	50	0	17
Capital Taxes		0		0	0		0	0	0	0	0	0	0
Property Tax		287		0	287	STORDEHYXPROTAX-3	1	0	6	0	28	0	10
Subtotal		<u>19,590</u>		<u>0</u>	<u>19,590</u>		<u>82</u>	<u>1</u>	<u>108</u>	<u>0</u>	<u>511</u>	<u>0</u>	<u>176</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(421)</u>		<u>0</u>	<u>(421)</u>	STORAGEXCESS	<u>(1)</u>	<u>(0)</u>	<u>(9)</u>	<u>0</u>	<u>(41)</u>	<u>0</u>	<u>(14)</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		2,003					7	0	41	0	196	0	68
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		382					1	0	8	0	37	0	13
Subtotal		<u>2,385</u>					<u>8</u>	<u>0</u>	<u>49</u>	<u>0</u>	<u>233</u>	<u>0</u>	<u>80</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		240		0	240	STORAGEXCESS	1	0	5	0	23	0	8
TOTAL COST OF GAS EXPENSE		<u>240</u>		<u>0</u>	<u>240</u>		<u>1</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>23</u>	<u>0</u>	<u>8</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		241		0	241	STORAGEXCESS	30	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	31	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	5	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>176,354</u>		<u>0</u>	<u>176,354</u>		<u>66</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(1,936)</u>		<u>0</u>	<u>(1,936)</u>	STORAGEXCESS	<u>(242)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>236,302</u>		<u>0</u>	<u>236,302</u>		<u>7,567</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		17,296		0	17,296		554	0	0	0	0	0
Income Taxes		2,007		0	2,007	STORDEHYXBASE-3	64	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		287		0	287	STORDEHYXPROTAX-3	36	0	0	0	0	0
Subtotal		<u>19,590</u>		<u>0</u>	<u>19,590</u>		<u>654</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(421)</u>		<u>0</u>	<u>(421)</u>	STORAGEXCESS	<u>(53)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		2,003					251	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		382					48	0	0	0	0	0
Subtotal		<u>2,385</u>					<u>298</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		240		0	240	STORAGEXCESS	30	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>240</u>		<u>0</u>	<u>240</u>		<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		241		0	241	STORAGEXCESS	32	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	18,647	4,882	1,305	92	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		72,963		0	72,963	STORSPACEWC	13,227	3,463	926	65	0
Inventory of Stores and Spare Equipment		246		0	246	STORAGEXCESS	32	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		<u>176,354</u>		<u>0</u>	<u>176,354</u>		<u>31,943</u>	<u>8,363</u>	<u>2,235</u>	<u>157</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(1,936)</u>		<u>0</u>	<u>(1,936)</u>	STORAGEXCESS	<u>(254)</u>	<u>(66)</u>	<u>(18)</u>	<u>(1)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>236,302</u>		<u>0</u>	<u>236,302</u>		<u>39,799</u>	<u>10,419</u>	<u>2,785</u>	<u>196</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		17,296		0	17,296		2,913	763	204	14	0
Income Taxes		2,007		0	2,007	STORDEHYXBASE-3	338	88	24	2	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		287		0	287	STORDEHYXPROTAX-3	38	10	3	0	0
Subtotal		<u>19,590</u>		<u>0</u>	<u>19,590</u>		<u>3,289</u>	<u>861</u>	<u>230</u>	<u>16</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(421)</u>		<u>0</u>	<u>(421)</u>	STORAGEXCESS	<u>(55)</u>	<u>(14)</u>	<u>(4)</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		2,003					262	69	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		382					50	13	3	0	0
Subtotal		<u>2,385</u>					<u>312</u>	<u>82</u>	<u>22</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		240		0	240	STORAGEXCESS	31	8	2	0	0
TOTAL COST OF GAS EXPENSE		<u>240</u>		<u>0</u>	<u>240</u>		<u>31</u>	<u>8</u>	<u>2</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
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	81		0	81	STORAGEXCESS	30	10	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	857		0	857	STORAGEXCESS	314	107	16
Joint Venture		0		0	0		0	0	0
Other	659	365		0	365	STORAGEXCESS	134	46	7
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	807		0	807	STORAGEXCESS	296	101	15
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	59		0	59	STORAGEXCESS	22	7	1
Subtotal		<u>2,234</u>		<u>0</u>	<u>2,234</u>		<u>820</u>	<u>280</u>	<u>43</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	81		0	81	STORAGEXCESS	0	2	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	857		0	857	STORAGEXCESS	0	22	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	807		0	807	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	59		0	59	STORAGEXCESS	0	2	0	0
Subtotal		<u>2,234</u>		<u>0</u>	<u>2,234</u>		<u>0</u>	<u>58</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE													
i. Operating													
Supervision	640	0		0	0		0	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0	0
Other	649	0		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			0	0		0	0	0	0	0	0	0
Subtotal		0		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	81		0	81	STORAGEEXCESS	0	0	2	0	8	0	3
Lines	655	9		0	9	STORAGEEXCESS	0	0	0	0	1	0	0
Compressor	656	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0	0
Rents	652	857		0	857	STORAGEEXCESS	3	0	18	0	84	0	29
Joint Venture		0		0	0		0	0	0	0	0	0	0
Other	659	365		0	365	STORAGEEXCESS	1	0	8	0	36	0	12
ii. Maintenance													
Supervision	850	0		0	0		0	0	0	0	0	0	0
Wells	853	807		0	807	STORAGEEXCESS	3	0	17	0	79	0	27
Lines	855	56		0	56	STORAGEEXCESS	0	0	1	0	5	0	2
Compressor	856	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0	0
Other	859	59		0	59	STORAGEEXCESS	0	0	1	0	6	0	2
Subtotal		2,234		0	2,234		7	0	46	0	218	0	75
D. TRANSMISSION													
i. Operating													
Supervision	660	0		0	0		0	0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0	0
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	0		0	0		0	0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	81		0	81	STORAGEXCESS	10	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	857		0	857	STORAGEXCESS	107	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	365		0	365	STORAGEXCESS	46	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	807		0	807	STORAGEXCESS	101	0	0	0	0	0
Lines	855	56		0	56	STORAGEXCESS	7	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	59		0	59	STORAGEXCESS	7	0	0	0	0	0
Subtotal		<u>2,234</u>		<u>0</u>	<u>2,234</u>		<u>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
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	81		0	81	STORAGEXCESS	11	3	1	0	0
Lines	655	9		0	9	STORAGEXCESS	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	857		0	857	STORAGEXCESS	112	29	8	1	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	365		0	365	STORAGEXCESS	48	13	3	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	807		0	807	STORAGEXCESS	106	28	7	1	0
Lines	855	56		0	56	STORAGEXCESS	7	2	1	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	59		0	59	STORAGEXCESS	8	2	1	0	0
Subtotal		<u>2,234</u>		<u>0</u>	<u>2,234</u>		<u>293</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)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		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	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 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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	Excess Utility Storage 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 Excluding Dehydrator Space
(\$000's)

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	566		0	566	STORAGEXCESS	208	71	11
Other	688	8		0	8	STORAGEXCESS	3	1	0
Scada	684	88		0	88	STORAGEXCESS	32	11	2
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>662</u>		<u>0</u>	<u>662</u>		<u>243</u>	<u>83</u>	<u>13</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		<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	566		0	566	STORAGEXCESS	0	15	4	0
Other	688	8		0	8	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		<u>662</u>		<u>0</u>	<u>662</u>		<u>0</u>	<u>17</u>	<u>5</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 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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		0	0		0	0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING													
System Operation & Engineering	685	566		0	566	STORAGEXCESS	2	0	12	0	55	0	19
Other	688	8		0	8	STORAGEXCESS	0	0	0	0	1	0	0
Scada	684	88		0	88	STORAGEXCESS	0	0	2	0	9	0	3
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		662		0	662		2	0	14	0	65	0	22
H. SALES PROMOTION AND MERCHANDISE													
Sales Promotion Supervision	700	0		0	0		0	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	566		0	566	STORAGEXCESS	71	0	0	0	0	0
Other	688	8		0	8	STORAGEXCESS	1	0	0	0	0	0
Scada	684	88		0	88	STORAGEXCESS	11	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		662		0	662		83	0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<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	566		0	566	STORAGEXCESS	74	19	5	0	0
Other	688	8		0	8	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		<u>662</u>		<u>0</u>	<u>662</u>		<u>87</u>	<u>23</u>	<u>6</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 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	1,258		0	1,258	STORAGEXCESS	462	158	24
Special Services	722	13		0	13	STORAGEXCESS	5	2	0
Insurance	723	130		0	130	STORAGEXCESS	48	16	2
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	594		0	594	STORAGEXCESS	218	74	11
Other Admin & General Expenses	728	29		0	29	STORAGEXCESS	11	4	1
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>2,024</u>		<u>0</u>	<u>2,024</u>		<u>742</u>	<u>254</u>	<u>39</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		4,920		0	4,920		1,805	617	94
TOTAL COST OF GAS		<u>240</u>		<u>0</u>	<u>240</u>		<u>88</u>	<u>30</u>	<u>5</u>
TOTAL OPERATING EXPENSES		<u>5,160</u>		<u>0</u>	<u>5,160</u>		<u>1,893</u>	<u>647</u>	<u>99</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	1,258		0	1,258	STORAGEXCESS	0	33	9	0
Special Services	722	13		0	13	STORAGEXCESS	0	0	0	0
Insurance	723	130		0	130	STORAGEXCESS	0	3	1	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	594		0	594	STORAGEXCESS	0	15	4	0
Other Admin & General Expenses	728	29		0	29	STORAGEXCESS	0	1	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>2,024</u>		<u>0</u>	<u>2,024</u>		<u>0</u>	<u>53</u>	<u>14</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		4,920		0	4,920		0	128	35	0
TOTAL COST OF GAS		<u>240</u>		<u>0</u>	<u>240</u>		<u>0</u>	<u>6</u>	<u>2</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>5,160</u>		<u>0</u>	<u>5,160</u>		<u>0</u>	<u>134</u>	<u>36</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	1,258		0	1,258	STORAGEXCESS	4	0	26	0	123	0	42
Special Services	722	13		0	13	STORAGEXCESS	0	0	0	0	1	0	0
Insurance	723	130		0	130	STORAGEXCESS	0	0	3	0	13	0	4
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	594		0	594	STORAGEXCESS	2	0	12	0	58	0	20
Other Admin & General Expenses	728	29		0	29	STORAGEXCESS	0	0	1	0	3	0	1
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		2,024		0	2,024		7	0	42	0	198	0	68
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		4,920		0	4,920		16	0	101	0	481	0	166
TOTAL COST OF GAS		240		0	240		1	0	5	0	23	0	8
TOTAL OPERATING EXPENSES		5,160		0	5,160		17	0	106	0	504	0	174
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	1,258		0	1,258	STORAGEXCESS	157	0	0	0	0	0
Special Services	722	13		0	13	STORAGEXCESS	2	0	0	0	0	0
Insurance	723	130		0	130	STORAGEXCESS	16	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	594		0	594	STORAGEXCESS	74	0	0	0	0	0
Other Admin & General Expenses	728	29		0	29	STORAGEXCESS	4	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>2,024</u>		<u>0</u>	<u>2,024</u>		<u>253</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		4,920		0	4,920		616	0	0	0	0	0
TOTAL COST OF GAS		<u>240</u>		<u>0</u>	<u>240</u>		<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>5,160</u>		<u>0</u>	<u>5,160</u>		<u>646</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	1,258		0	1,258	STORAGEXCESS	165	43	12	1	0
Special Services	722	13		0	13	STORAGEXCESS	2	0	0	0	0
Insurance	723	130		0	130	STORAGEXCESS	17	4	1	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	594		0	594	STORAGEXCESS	78	20	5	0	0
Other Admin & General Expenses	728	29		0	29	STORAGEXCESS	4	1	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>2,024</u>		<u>0</u>	<u>2,024</u>		<u>265</u>	<u>69</u>	<u>19</u>	<u>1</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		4,920		0	4,920		645	169	45	3	0
TOTAL COST OF GAS		<u>240</u>		<u>0</u>	<u>240</u>		<u>31</u>	<u>8</u>	<u>2</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>5,160</u>		<u>0</u>	<u>5,160</u>		<u>676</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)

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	19,220		0	19,220	XSPK&AVG	0	0	0
Land	440	7		0	7	XSPK&AVG	0	0	0
Structures & Improvements	442	3,541		0	3,541	XSPK&AVG	0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>22,768</u>		<u>0</u>	<u>22,768</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	1,527		0	1,527	SYSINTEGRITY	495	167	18
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	4,357		0	4,357	SYSINTEGRITY	1,411	476	50
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	3,354		0	3,354	SYSINTEGRITY	1,086	367	39
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>9,238</u>		<u>0</u>	<u>9,238</u>		<u>2,992</u>	<u>1,010</u>	<u>106</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	19,220		0	19,220	XSPK&AVG	0	0	0	0
Land	440	7		0	7	XSPK&AVG	0	0	0	0
Structures & Improvements	442	3,541		0	3,541	XSPK&AVG	0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>22,768</u>		<u>0</u>	<u>22,768</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	1,527		0	1,527	SYSINTEGRITY	0	22	6	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	4,357		0	4,357	SYSINTEGRITY	1	63	19	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	3,354		0	3,354	SYSINTEGRITY	1	48	14	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>9,238</u>		<u>0</u>	<u>9,238</u>		<u>2</u>	<u>133</u>	<u>39</u>	<u>1</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	19,220	XSPK&AVG	0	0	0	0	0	0	0
Land	440	7		0	7	XSPK&AVG	0	0	0	0	0	0	0
Structures & Improvements	442	3,541		0	3,541	XSPK&AVG	0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		22,768		0	22,768		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	1,527		0	1,527	SYSINTEGRITY	3	0	13	1	88	2	14
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	4,357		0	4,357	SYSINTEGRITY	8	0	36	2	251	5	41
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	3,354		0	3,354	SYSINTEGRITY	6	0	28	2	193	4	32
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		9,238		0	9,238		17	0	77	5	533	11	87
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	19,220		0	19,220	XSPK&AVG	0	0	0	0	0	0
Land	440	7		0	7	XSPK&AVG	0	0	0	0	0	0
Structures & Improvements	442	3,541		0	3,541	XSPK&AVG	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>22,768</u>		<u>0</u>	<u>22,768</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	1,527		0	1,527	SYSINTEGRITY	159	13	59	394	2	4
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	4,357		0	4,357	SYSINTEGRITY	454	38	168	1,123	6	12
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	3,354		0	3,354	SYSINTEGRITY	350	29	129	865	4	9
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>9,238</u>		<u>0</u>	<u>9,238</u>		<u>963</u>	<u>80</u>	<u>356</u>	<u>2,381</u>	<u>12</u>	<u>25</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	19,220		0	19,220	XSPK&AVG	14,379	3,764	1,006	71	0
Land	440	7		0	7	XSPK&AVG	5	1	0	0	0
Structures & Improvements	442	3,541		0	3,541	XSPK&AVG	2,649	694	185	13	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>22,768</u>		<u>0</u>	<u>22,768</u>		<u>17,033</u>	<u>4,459</u>	<u>1,192</u>	<u>84</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	1,527		0	1,527	SYSINTEGRITY	50	14	4	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	4,357		0	4,357	SYSINTEGRITY	142	39	11	1	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	3,354		0	3,354	SYSINTEGRITY	109	30	9	1	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>9,238</u>		<u>0</u>	<u>9,238</u>		<u>300</u>	<u>82</u>	<u>24</u>	<u>1</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
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	0		0	0		0	0	0
H. GENERAL PLANT									
Land	480	4		0	4	INDIR_I_STOR	0	0	0
Structures & Improvements	482	298		0	298	INDIR_I_STOR	34	12	1
Furniture and Equipment	483	764		0	764	INDIR_I_STOR	88	30	3
Transportation Equipment	484	285		0	285	INDIR_I_STOR	33	11	1
Construction Equipment	485/6	325		0	325	INDIR_I_STOR	37	13	1
Communication Equipment	488	34		0	34	INDIR_I_STOR	4	1	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>1,710</u>		<u>0</u>	<u>1,710</u>		<u>196</u>	<u>66</u>	<u>7</u>
TOTAL GROSS PLANT IN SERVICE		<u>33,717</u>		<u>0</u>	<u>33,717</u>		<u>3,189</u>	<u>1,076</u>	<u>113</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	9,353		0	9,353	XSPK&AVG	0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	1,868		0	1,868	XSPK&AVG	0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>11,221</u>		<u>0</u>	<u>11,221</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	621		0	621	SYSINTEGRITY	201	68	7
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	2,270		0	2,270	SYSINTEGRITY	735	248	26
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>2,891</u>		<u>0</u>	<u>2,891</u>		<u>936</u>	<u>316</u>	<u>33</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
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	4		0	4	INDIR_I_STOR	0	0	0	0
Structures & Improvements	482	298		0	298	INDIR_I_STOR	0	2	0	0
Furniture and Equipment	483	764		0	764	INDIR_I_STOR	0	4	1	0
Transportation Equipment	484	285		0	285	INDIR_I_STOR	0	1	0	0
Construction Equipment	485/6	325		0	325	INDIR_I_STOR	0	2	0	0
Communication Equipment	488	34		0	34	INDIR_I_STOR	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>1,710</u>		<u>0</u>	<u>1,710</u>		<u>0</u>	<u>9</u>	<u>3</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>33,717</u>		<u>0</u>	<u>33,717</u>		<u>2</u>	<u>142</u>	<u>42</u>	<u>1</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	9,353		0	9,353	XSPK&AVG	0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	1,868		0	1,868	XSPK&AVG	0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>11,221</u>		<u>0</u>	<u>11,221</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	621		0	621	SYSINTEGRITY	0	9	3	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	2,270		0	2,270	SYSINTEGRITY	0	33	10	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>2,891</u>		<u>0</u>	<u>2,891</u>		<u>1</u>	<u>42</u>	<u>12</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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>	<u>0</u>
H. GENERAL PLANT													
Land	480	4		0	4	INDIR_I_STOR	0	0	0	0	0	0	0
Structures & Improvements	482	298		0	298	INDIR_I_STOR	0	0	1	0	6	0	1
Furniture and Equipment	483	764		0	764	INDIR_I_STOR	1	0	2	0	16	0	3
Transportation Equipment	484	285		0	285	INDIR_I_STOR	0	0	1	0	6	0	1
Construction Equipment	485/6	325		0	325	INDIR_I_STOR	0	0	1	0	7	0	1
Communication Equipment	488	34		0	34	INDIR_I_STOR	0	0	0	0	1	0	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		<u>1,710</u>		<u>0</u>	<u>1,710</u>		<u>1</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>35</u>	<u>1</u>	<u>6</u>
TOTAL GROSS PLANT IN SERVICE													
		<u>33,717</u>		<u>0</u>	<u>33,717</u>		<u>18</u>	<u>0</u>	<u>82</u>	<u>6</u>	<u>568</u>	<u>12</u>	<u>93</u>
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		<u>0</u>		<u>0</u>	<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	9,353		0	9,353	XSPK&AVG	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	1,868	XSPK&AVG	0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>11,221</u>		<u>0</u>	<u>11,221</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	0
Land Rights	451	621		0	621	SYSINTEGRITY	1	0	5	0	36	1	6
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	2,270		0	2,270	SYSINTEGRITY	4	0	19	1	131	3	21
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>2,891</u>		<u>0</u>	<u>2,891</u>		<u>5</u>	<u>0</u>	<u>24</u>	<u>2</u>	<u>167</u>	<u>4</u>	<u>27</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
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	4		0	4	INDIR_I_STOR	0	0	0	0	0	0
Structures & Improvements	482	298		0	298	INDIR_I_STOR	11	1	4	27	0	0
Furniture and Equipment	483	764		0	764	INDIR_I_STOR	28	2	10	70	0	1
Transportation Equipment	484	285		0	285	INDIR_I_STOR	11	1	4	26	0	0
Construction Equipment	485/6	325		0	325	INDIR_I_STOR	12	1	4	30	0	0
Communication Equipment	488	34		0	34	INDIR_I_STOR	1	0	0	3	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,710</u>		<u>0</u>	<u>1,710</u>		<u>63</u>	<u>5</u>	<u>23</u>	<u>156</u>	<u>1</u>	<u>2</u>
TOTAL GROSS PLANT IN SERVICE												
		<u>33,717</u>		<u>0</u>	<u>33,717</u>		<u>1,027</u>	<u>85</u>	<u>379</u>	<u>2,538</u>	<u>13</u>	<u>27</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	9,353		0	9,353	XSPK&AVG	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	1,868		0	1,868	XSPK&AVG	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>11,221</u>		<u>0</u>	<u>11,221</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	621		0	621	SYSINTEGRITY	65	5	24	160	1	2
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	2,270		0	2,270	SYSINTEGRITY	237	20	87	585	3	6
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>2,891</u>		<u>0</u>	<u>2,891</u>		<u>301</u>	<u>25</u>	<u>111</u>	<u>745</u>	<u>4</u>	<u>8</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
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	4		0	4	INDIR_I_STOR	2	1	0	0	0
Structures & Improvements	482	298		0	298	INDIR_I_STOR	147	39	10	1	0
Furniture and Equipment	483	764		0	764	INDIR_I_STOR	378	99	26	2	0
Transportation Equipment	484	285		0	285	INDIR_I_STOR	141	37	10	1	0
Construction Equipment	485/6	325		0	325	INDIR_I_STOR	161	42	11	1	0
Communication Equipment	488	34		0	34	INDIR_I_STOR	17	4	1	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>1,710</u>		<u>0</u>	<u>1,710</u>		<u>845</u>	<u>222</u>	<u>59</u>	<u>4</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE											
		<u>33,717</u>		<u>0</u>	<u>33,717</u>		<u>18,179</u>	<u>4,763</u>	<u>1,275</u>	<u>89</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	9,353		0	9,353	XSPK&AVG	6,997	1,832	490	34	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	1,868		0	1,868	XSPK&AVG	1,398	366	98	7	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>11,221</u>		<u>0</u>	<u>11,221</u>		<u>8,395</u>	<u>2,198</u>	<u>587</u>	<u>41</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	621		0	621	SYSINTEGRITY	20	5	2	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	2,270		0	2,270	SYSINTEGRITY	74	20	6	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>2,891</u>		<u>0</u>	<u>2,891</u>		<u>94</u>	<u>26</u>	<u>7</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	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	83		0	83	INDIR_I_STOR	10	3	0
Furniture and Equipment	483	476		0	476	INDIR_I_STOR	55	18	2
Transportation Equipment	484	94		0	94	INDIR_I_STOR	11	4	0
Construction Equipment	485/6	121		0	121	INDIR_I_STOR	14	5	0
Communication Equipment	488	17		0	17	INDIR_I_STOR	2	1	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>791</u>		<u>0</u>	<u>791</u>		<u>91</u>	<u>31</u>	<u>3</u>
TOTAL ACCUMULATED DEPRECIATION		<u>14,903</u>		<u>0</u>	<u>14,903</u>		<u>1,027</u>	<u>347</u>	<u>37</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
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	83		0	83	INDIR_I_STOR	0	0	0	0
Furniture and Equipment	483	476		0	476	INDIR_I_STOR	0	2	1	0
Transportation Equipment	484	94		0	94	INDIR_I_STOR	0	0	0	0
Construction Equipment	485/6	121		0	121	INDIR_I_STOR	0	1	0	0
Communication Equipment	488	17		0	17	INDIR_I_STOR	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>791</u>		<u>0</u>	<u>791</u>		<u>0</u>	<u>4</u>	<u>1</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>14,903</u>		<u>0</u>	<u>14,903</u>		<u>1</u>	<u>46</u>	<u>13</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	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	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	83		0	83	INDIR_I_STOR	0	0	0	0	2	0	0
Furniture and Equipment	483	476		0	476	INDIR_I_STOR	0	0	1	0	10	0	2
Transportation Equipment	484	94		0	94	INDIR_I_STOR	0	0	0	0	2	0	0
Construction Equipment	485/6	121		0	121	INDIR_I_STOR	0	0	0	0	2	0	0
Communication Equipment	488	17		0	17	INDIR_I_STOR	0	0	0	0	0	0	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		791		0	791		1	0	2	0	16	0	3
TOTAL ACCUMULATED DEPRECIATION		14,903		0	14,903		6	0	27	2	183	4	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	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage 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	83		0	83	INDIR_I_STOR	3	0	1	8	0	0
Furniture and Equipment	483	476		0	476	INDIR_I_STOR	18	1	7	44	0	0
Transportation Equipment	484	94		0	94	INDIR_I_STOR	3	0	1	9	0	0
Construction Equipment	485/6	121		0	121	INDIR_I_STOR	4	0	2	11	0	0
Communication Equipment	488	17		0	17	INDIR_I_STOR	1	0	0	2	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>791</u>		<u>0</u>	<u>791</u>		<u>29</u>	<u>2</u>	<u>11</u>	<u>72</u>	<u>0</u>	<u>1</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>14,903</u>		<u>0</u>	<u>14,903</u>		<u>331</u>	<u>27</u>	<u>122</u>	<u>817</u>	<u>4</u>	<u>9</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
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	83		0	83	INDIR_I_STOR	41	11	3	0	0
Furniture and Equipment	483	476		0	476	INDIR_I_STOR	235	62	17	1	0
Transportation Equipment	484	94		0	94	INDIR_I_STOR	46	12	3	0	0
Construction Equipment	485/6	121		0	121	INDIR_I_STOR	60	16	4	0	0
Communication Equipment	488	17		0	17	INDIR_I_STOR	8	2	1	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>791</u>		<u>0</u>	<u>791</u>		<u>391</u>	<u>102</u>	<u>27</u>	<u>2</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>14,903</u>		<u>0</u>	<u>14,903</u>		<u>8,880</u>	<u>2,326</u>	<u>622</u>	<u>44</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		166		0	166	INDIR_II_STOR	8	3	0
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		29,022	N_SYSINTEG	3,093	25,929	SYSINTEGRITY	8,398	2,834	299
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		126		0	126	INDIR_I_STOR	14	5	1
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		21		0	21	INDIR_I_STOR	2	1	0
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>29,335</u>		<u>3,093</u>	<u>26,242</u>		<u>8,423</u>	<u>2,843</u>	<u>300</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(212)</u>		<u>0</u>	<u>(212)</u>	SYSINTEGRITY	<u>(69)</u>	<u>(23)</u>	<u>(2)</u>
TOTAL RATE BASE		<u>47,937</u>		<u>3,093</u>	<u>44,844</u>		<u>10,516</u>	<u>3,549</u>	<u>374</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		3,509		0	3,509		770	260	27
Income Taxes		407		0	407	STORDEHYXBASE-4	89	30	3
Capital Taxes		0		0	0		0	0	0
Property Tax		111		0	111	STORDEHYXPROTAX-4	10	3	0
Subtotal		<u>4,027</u>		<u>0</u>	<u>4,027</u>		<u>869</u>	<u>293</u>	<u>31</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(46)</u>		<u>0</u>	<u>(46)</u>	SYSINTEGRITY	<u>(15)</u>	<u>(5)</u>	<u>(1)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		734					0	0	0
Underground Storage Plant		211					68	23	2
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		227					26	9	1
Subtotal		<u>1,172</u>					<u>94</u>	<u>32</u>	<u>3</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		166		0	166	INDIR_II_STOR	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		29,022	N_SYSTEINTEG	3,093	25,929	SYSINTEGRITY	6	373	110	1
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		126		0	126	INDIR_I_STOR	0	1	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		21		0	21	INDIR_I_STOR	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>29,335</u>		<u>3,093</u>	<u>26,242</u>		<u>6</u>	<u>374</u>	<u>110</u>	<u>1</u>
IV. ACCUMULATED DEFERRED TAXES										
		(212)		0	(212)	SYSINTEGRITY	(0)	(3)	(1)	(0)
TOTAL RATE BASE										
		<u>47,937</u>		<u>3,093</u>	<u>44,844</u>		<u>7</u>	<u>467</u>	<u>138</u>	<u>2</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		3,509		0	3,509		1	34	10	0
Income Taxes		407		0	407	STORDEHYXBASE-4	0	4	1	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		111		0	111	STORDEHYXPROTAX-4	0	0	0	0
Subtotal		<u>4,027</u>		<u>0</u>	<u>4,027</u>		<u>1</u>	<u>39</u>	<u>11</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		(46)		0	(46)	SYSINTEGRITY	(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		227					0	1	0	0
Subtotal		<u>1,172</u>					<u>0</u>	<u>4</u>	<u>1</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		166		0	166	INDIR_IL_STOR	0	0	0	0	1	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage	29,022		N_SYSINTEG	3,093	25,929	SYSINTEGRITY	48	0	217	15	1,495	32	244
Linepack		0		0	0		0	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment	126			0	126	INDIR_I_STOR	0	0	0	0	3	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense	21			0	21	INDIR_I_STOR	0	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		29,335		3,093	26,242		49	0	218	15	1,500	32	244
IV. ACCUMULATED DEFERRED TAXES													
		(212)		0	(212)	SYSINTEGRITY	(0)	(0)	(2)	(0)	(12)	(0)	(2)
TOTAL RATE BASE													
		47,937		3,093	44,844		61	1	272	19	1,872	40	305
V. RETURN AND TAXES													
Percent Return on Rate Base	7.32%						7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base	3,509			0	3,509		4	0	20	1	137	3	22
Income Taxes	407			0	407	STORDEHYXBASE-4	1	0	2	0	16	0	3
Capital Taxes	0			0	0		0	0	0	0	0	0	0
Property Tax	111			0	111	STORDEHYXPROTAX-4	0	0	0	0	2	0	0
Subtotal	4,027			0	4,027		5	0	22	2	155	3	25
VI. ACCUMULATED DEFERRED TAX DRAWDOWN													
		(46)		0	(46)	SYSINTEGRITY	(0)	(0)	(0)	(0)	(3)	(0)	(0)
VII. DEPRECIATION EXPENSE													
Production & Gathering Plant		0					0	0	0	0	0	0	0
Local Storage Plant	734						0	0	0	0	0	0	0
Underground Storage Plant	211						0	0	2	0	12	0	2
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	227						0	0	1	0	5	0	1
Subtotal	1,172						1	0	2	0	17	0	3
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	0			0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage 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		166		0	166	INDIR_II_STOR	3	0	1	7	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		29,022	N_SYSTEING	3,093	25,929	SYSINTEGRITY	2,704	223	999	6,684	33	70
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		126		0	126	INDIR_I_STOR	5	0	2	11	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		21		0	21	INDIR_I_STOR	1	0	0	2	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>29,335</u>		<u>3,093</u>	<u>26,242</u>		<u>2,712</u>	<u>224</u>	<u>1,002</u>	<u>6,704</u>	<u>34</u>	<u>70</u>
IV. ACCUMULATED DEFERRED TAXES												
		(212)		0	(212)	SYSINTEGRITY	(22)	(2)	(8)	(55)	(0)	(1)
TOTAL RATE BASE												
		<u>47,937</u>		<u>3,093</u>	<u>44,844</u>		<u>3,386</u>	<u>280</u>	<u>1,251</u>	<u>8,370</u>	<u>42</u>	<u>88</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		3,509		0	3,509		248	20	92	613	3	6
Income Taxes		407		0	407	STORDEHYXBASE-4	29	2	11	71	0	1
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		111		0	111	STORDEHYXPROTAX-4	3	0	1	8	0	0
Subtotal		<u>4,027</u>		<u>0</u>	<u>4,027</u>		<u>280</u>	<u>23</u>	<u>103</u>	<u>692</u>	<u>3</u>	<u>7</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		(46)		0	(46)	SYSINTEGRITY	(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	54	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		227					8	1	3	21	0	0
Subtotal		<u>1,172</u>					<u>30</u>	<u>3</u>	<u>11</u>	<u>75</u>	<u>0</u>	<u>1</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		166		0	166	INDIR_II_STOR	106	28	7	1	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		29,022	N_SYSTEINTEG	3,093	25,929	SYSINTEGRITY	3,156	835	228	15	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		126		0	126	INDIR_I_STOR	62	16	4	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		21		0	21	INDIR_I_STOR	10	3	1	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>29,335</u>		<u>3,093</u>	<u>26,242</u>		<u>3,335</u>	<u>882</u>	<u>240</u>	<u>16</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		(212)		0	(212)	SYSINTEGRITY	(7)	(2)	(1)	(0)	0
TOTAL RATE BASE											
		<u>47,937</u>		<u>3,093</u>	<u>44,844</u>		<u>12,627</u>	<u>3,317</u>	<u>892</u>	<u>62</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		3,509		0	3,509		924	243	65	5	0
Income Taxes		407		0	407	STORDEHYXBASE-4	107	28	8	1	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		111		0	111	STORDEHYXPROTAX-4	61	16	4	0	0
Subtotal		<u>4,027</u>		<u>0</u>	<u>4,027</u>		<u>1,092</u>	<u>287</u>	<u>77</u>	<u>5</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(46)		0	(46)	SYSINTEGRITY	(1)	(0)	(0)	(0)	0
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		734					549	144	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		227					112	29	8	1	0
Subtotal		<u>1,172</u>					<u>668</u>	<u>175</u>	<u>47</u>	<u>3</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 Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
B. LOCAL STORAGE									
i. Operating									
Supervision	640	1,231		0	1,231	XSPK&AVG	0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	34		0	34	XSPK&AVG	0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	255		0	255	XSPK&AVG	0	0	0
Subtotal		<u>1,520</u>		<u>0</u>	<u>1,520</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	9		0	9	SYSINTEGRITY	3	1	0
Lines	655	1		0	1	SYSINTEGRITY	0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	90		0	90	SYSINTEGRITY	29	10	1
Joint Venture		0		0	0		0	0	0
Other	659	38		0	38	SYSINTEGRITY	12	4	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	85		0	85	SYSINTEGRITY	28	9	1
Lines	855	6		0	6	SYSINTEGRITY	2	1	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	6		0	6	SYSINTEGRITY	2	1	0
Subtotal		<u>235</u>		<u>0</u>	<u>235</u>		<u>76</u>	<u>26</u>	<u>3</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	1,231		0	1,231	XSPK&AVG	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	34		0	34	XSPK&AVG	0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	255		0	255	XSPK&AVG	0	0	0	0
Subtotal		<u>1,520</u>		<u>0</u>	<u>1,520</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	9		0	9	SYSINTEGRITY	0	0	0	0
Lines	655	1		0	1	SYSINTEGRITY	0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	90		0	90	SYSINTEGRITY	0	1	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	38		0	38	SYSINTEGRITY	0	1	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	85		0	85	SYSINTEGRITY	0	1	0	0
Lines	855	6		0	6	SYSINTEGRITY	0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	6		0	6	SYSINTEGRITY	0	0	0	0
Subtotal		<u>235</u>		<u>0</u>	<u>235</u>		<u>0</u>	<u>3</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE													
i. Operating													
Supervision	640	1,231		0	1,231	XSPK&AVG	0	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0	0
Other	649	34		0	34	XSPK&AVG	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	255	XSPK&AVG	0	0	0	0	0	0	0
Subtotal		1,520		0	1,520		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	9		0	9	SYSINTEGRITY	0	0	0	0	0	0	0
Lines	655	1		0	1	SYSINTEGRITY	0	0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0	0
Rents	652	90		0	90	SYSINTEGRITY	0	0	1	0	5	0	1
Joint Venture		0		0	0		0	0	0	0		0	0
Other	659	38		0	38	SYSINTEGRITY	0	0	0	0	2	0	0
ii. Maintenance													
Supervision	850	0		0	0		0	0	0	0	0	0	0
Wells	853	85		0	85	SYSINTEGRITY	0	0	1	0	5	0	1
Lines	855	6		0	6	SYSINTEGRITY	0	0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0	0
Other	859	6		0	6	SYSINTEGRITY	0	0	0	0	0	0	0
Subtotal		235		0	235		0	0	2	0	14	0	2
D. TRANSMISSION													
i. Operating													
Supervision	660	0		0	0		0	0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0	0
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	0		0	0		0	0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	1,231		0	1,231	XSPK&AVG	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	34		0	34	XSPK&AVG	0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	255		0	255	XSPK&AVG	0	0	0	0	0	0
Subtotal		<u>1,520</u>		<u>0</u>	<u>1,520</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	9		0	9	SYSINTEGRITY	1	0	0	2	0	0
Lines	655	1		0	1	SYSINTEGRITY	0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	90		0	90	SYSINTEGRITY	9	1	3	23	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	38		0	38	SYSINTEGRITY	4	0	1	10	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	85		0	85	SYSINTEGRITY	9	1	3	22	0	0
Lines	855	6		0	6	SYSINTEGRITY	1	0	0	2	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	6		0	6	SYSINTEGRITY	1	0	0	2	0	0
Subtotal		<u>235</u>		<u>0</u>	<u>235</u>		<u>25</u>	<u>2</u>	<u>9</u>	<u>61</u>	<u>0</u>	<u>1</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	1,231		0	1,231	XSPK&AVG	921	241	64	5	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	34		0	34	XSPK&AVG	25	7	2	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	255		0	255	XSPK&AVG	191	50	13	1	0
Subtotal		<u>1,520</u>		<u>0</u>	<u>1,520</u>		<u>1,137</u>	<u>298</u>	<u>80</u>	<u>6</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	9		0	9	SYSINTEGRITY	0	0	0	0	0
Lines	655	1		0	1	SYSINTEGRITY	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	90		0	90	SYSINTEGRITY	3	1	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	38		0	38	SYSINTEGRITY	1	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	85		0	85	SYSINTEGRITY	3	1	0	0	0
Lines	855	6		0	6	SYSINTEGRITY	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	6		0	6	SYSINTEGRITY	0	0	0	0	0
Subtotal		<u>235</u>		<u>0</u>	<u>235</u>		<u>8</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
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	Direct Assignment Factor	Total Direct Assignment	Balance to 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 Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage 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 System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
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 Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
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	60		0	60	SYSINTEGRITY	19	7	1
Other	688	1		0	1	SYSINTEGRITY	0	0	0
Scada	684	9		0	9	SYSINTEGRITY	3	1	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		70		0	70		23	8	1
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
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	60		0	60	SYSINTEGRITY	0	1	0	0
Other	688	1		0	1	SYSINTEGRITY	0	0	0	0
Scada	684	9		0	9	SYSINTEGRITY	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		70		0	70		0	1	0	0
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		0	0		0	0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING													
System Operation & Engineering	685	60		0	60	SYSINTEGRITY	0	0	0	0	3	0	1
Other	688	1		0	1	SYSINTEGRITY	0	0	0	0	0	0	0
Scada	684	9		0	9	SYSINTEGRITY	0	0	0	0	1	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		70		0	70		0	0	1	0	4	0	1
H. SALES PROMOTION AND MERCHANDISE													
Sales Promotion Supervision	700	0		0	0		0	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage 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	60		0	60	SYSINTEGRITY	6	1	2	15	0	0
Other	688	1		0	1	SYSINTEGRITY	0	0	0	0	0	0
Scada	684	9		0	9	SYSINTEGRITY	1	0	0	2	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>70</u>		<u>0</u>	<u>70</u>		<u>7</u>	<u>1</u>	<u>3</u>	<u>18</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 System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
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	60		0	60	SYSINTEGRITY	2	1	0	0	0
Other	688	1		0	1	SYSINTEGRITY	0	0	0	0	0
Scada	684	9		0	9	SYSINTEGRITY	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>70</u>		<u>0</u>	<u>70</u>		<u>2</u>	<u>1</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 System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	881		0	881	STORDEHYXO&MEXP-4	44	15	2
Special Services	722	9		0	9	STORDEHYXO&MEXP-4	0	0	0
Insurance	723	91		0	91	STORDEHYXO&MEXP-4	5	2	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	569		0	569	STORDEHYXLABOR-4	20	7	1
Other Admin & General Expenses	728	20		0	20	STORDEHYXO&MEXP-4	1	0	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>1,570</u>		<u>0</u>	<u>1,570</u>		<u>70</u>	<u>24</u>	<u>3</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,395		0	3,395		169	57	6
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>3,395</u>		<u>0</u>	<u>3,395</u>		<u>169</u>	<u>57</u>	<u>6</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	881		0	881	STORDEHYXO&MEXP-4	0	2	1	0
Special Services	722	9		0	9	STORDEHYXO&MEXP-4	0	0	0	0
Insurance	723	91		0	91	STORDEHYXO&MEXP-4	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	569		0	569	STORDEHYXLABOR-4	0	1	0	0
Other Admin & General Expenses	728	20		0	20	STORDEHYXO&MEXP-4	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>1,570</u>		<u>0</u>	<u>1,570</u>		<u>0</u>	<u>3</u>	<u>1</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,395		0	3,395		0	8	2	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>3,395</u>		<u>0</u>	<u>3,395</u>		<u>0</u>	<u>8</u>	<u>2</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	881		0	881	STORDEHYXO&MEXP-4	0	0	1	0	8	0	1
Special Services	722	9		0	9	STORDEHYXO&MEXP-4	0	0	0	0	0	0	0
Insurance	723	91		0	91	STORDEHYXO&MEXP-4	0	0	0	0	1	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	569		0	569	STORDEHYXLABOR-4	0	0	1	0	4	0	1
Other Admin & General Expenses	728	20		0	20	STORDEHYXO&MEXP-4	0	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		1,570		0	1,570		0	0	2	0	13	0	2
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,395		0	3,395		1	0	4	0	30	1	5
TOTAL COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		3,395		0	3,395		1	0	4	0	30	1	5
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage 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	881		0	881	STORDEHYXO&MEXP-4	14	1	5	35	0	0
Special Services	722	9		0	9	STORDEHYXO&MEXP-4	0	0	0	0	0	0
Insurance	723	91		0	91	STORDEHYXO&MEXP-4	1	0	1	4	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	569		0	569	STORDEHYXLABOR-4	7	1	2	16	0	0
Other Admin & General Expenses	728	20		0	20	STORDEHYXO&MEXP-4	0	0	0	1	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,570</u>		<u>0</u>	<u>1,570</u>		<u>23</u>	<u>2</u>	<u>8</u>	<u>56</u>	<u>0</u>	<u>1</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,395		0	3,395		54	4	20	135	1	1
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>3,395</u>		<u>0</u>	<u>3,395</u>		<u>54</u>	<u>4</u>	<u>20</u>	<u>135</u>	<u>1</u>	<u>1</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	881		0	881	STORDEHYXO&MEXP-4	562	147	39	3	0
Special Services	722	9		0	9	STORDEHYXO&MEXP-4	6	2	0	0	0
Insurance	723	91		0	91	STORDEHYXO&MEXP-4	58	15	4	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	569		0	569	STORDEHYXLABOR-4	380	100	27	2	0
Other Admin & General Expenses	728	20		0	20	STORDEHYXO&MEXP-4	13	3	1	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>1,570</u>		<u>0</u>	<u>1,570</u>		<u>1,019</u>	<u>267</u>	<u>71</u>	<u>5</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,395		0	3,395		2,166	567	152	11	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>3,395</u>		<u>0</u>	<u>3,395</u>		<u>2,166</u>	<u>567</u>	<u>152</u>	<u>11</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	1,260		0	1,260	DAWNCOMP	111	37	11
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	25,287		0	25,287	DAWNCOMP	2,237	751	219
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	108,336		0	108,336	DAWNCOMP	9,583	3,220	936
Other	459	2,302	DAWNTCPL -M&R	2,302	0		0	0	0
Subtotal		<u>152,586</u>		<u>2,302</u>	<u>150,284</u>		<u>13,294</u>	<u>4,466</u>	<u>1,299</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	1,260		0	1,260	DAWNCOMP	0	0	5	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	25,287		0	25,287	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	108,336		0	108,336	DAWNCOMP	9	0	432	0
Other	459	2,302	DAWNTCPL -M&R	2,302	0		0	0	0	0
Subtotal		<u>152,586</u>		<u>2,302</u>	<u>150,284</u>		<u>12</u>	<u>0</u>	<u>599</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
C. UNDERGROUND STORAGE													
Land	450	1,260		0	1,260	DAWNCOMP	2	0	5	0	35	0	13
Land Rights	451	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	25,287		0	25,287	DAWNCOMP	36	1	108	0	700	0	254
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	15,401		0	15,401	DAWNCOMP	22	1	66	0	427	0	155
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	108,336		0	108,336	DAWNCOMP	154	5	463	0	3,001	0	1,087
Other	459	2,302	DAWNTCPL -M&R	2,302	0		0	0	0	0	0	0	0
Subtotal		152,586		2,302	150,284		214	7	642	0	4,163	0	1,508
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	25,287		0	25,287	DAWNCOMP	0	0	0	19,707	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	108,336		0	108,336	DAWNCOMP	0	0	0	84,429	0	0
Other	459	2,302	DAWNTCPL -M&R	2,302	0		0	2,302	0	0	0	0
Subtotal		<u>152,586</u>		<u>2,302</u>	<u>150,284</u>		<u>0</u>	<u>2,302</u>	<u>0</u>	<u>117,120</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	11	3	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	25,287		0	25,287	DAWNCOMP	876	229	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	534	140	37	3	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	108,336		0	108,336	DAWNCOMP	3,754	983	263	18	0
Other	459	2,302	DAWNTCPL -M&R	2,302	0		0	0	0	0	0
Subtotal		<u>152,586</u>		<u>2,302</u>	<u>150,284</u>		<u>5,207</u>	<u>1,363</u>	<u>364</u>	<u>26</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	0		0	0		0	0	0
H. GENERAL PLANT									
Land	480	14		0	14	DAWNCOMP	1	0	0
Structures & Improvements	482	1,010		0	1,010	DAWNCOMP	89	30	9
Furniture and Equipment	483	2,588		0	2,588	DAWNCOMP	229	77	22
Transportation Equipment	484	966		0	966	DAWNCOMP	85	29	8
Construction Equipment	485/6	1,102		0	1,102	DAWNCOMP	97	33	10
Communication Equipment	488	351		0	351	DAWNCOMP	31	10	3
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases	0	0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>6,031</u>		<u>0</u>	<u>6,031</u>		<u>533</u>	<u>179</u>	<u>52</u>
TOTAL GROSS PLANT IN SERVICE		<u>158,617</u>		<u>2,302</u>	<u>156,315</u>		<u>13,827</u>	<u>4,645</u>	<u>1,351</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	949	319	93
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	50,188		0	50,188	DAWNCOMP	4,439	1,492	434
Other	459	1,109	DAWNTPCL - M&RAD	1,109	0		0	0	0
Subtotal		<u>74,266</u>		<u>1,109</u>	<u>73,157</u>		<u>6,471</u>	<u>2,174</u>	<u>632</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	14		0	14	DAWNCOMP	0	0	0	0
Structures & Improvements	482	1,010		0	1,010	DAWNCOMP	0	0	4	0
Furniture and Equipment	483	2,588		0	2,588	DAWNCOMP	0	0	10	0
Transportation Equipment	484	966		0	966	DAWNCOMP	0	0	4	0
Construction Equipment	485/6	1,102		0	1,102	DAWNCOMP	0	0	4	0
Communication Equipment	488	351		0	351	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>6,031</u>		<u>0</u>	<u>6,031</u>		<u>0</u>	<u>0</u>	<u>24</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>158,617</u>		<u>2,302</u>	<u>156,315</u>		<u>13</u>	<u>0</u>	<u>623</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	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	50,188		0	50,188	DAWNCOMP	4	0	200	0
Other	459	1,109	DAWNTPCL - M&RAD	1,109	0		0	0	0	0
Subtotal		<u>74,266</u>		<u>1,109</u>	<u>73,157</u>		<u>6</u>	<u>0</u>	<u>291</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT													
	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	14		0	14	DAWNCOMP	0	0	0	0	0	0	0
Structures & Improvements	482	1,010		0	1,010	DAWNCOMP	1	0	4	0	28	0	10
Furniture and Equipment	483	2,588		0	2,588	DAWNCOMP	4	0	11	0	72	0	26
Transportation Equipment	484	966		0	966	DAWNCOMP	1	0	4	0	27	0	10
Construction Equipment	485/6	1,102		0	1,102	DAWNCOMP	2	0	5	0	31	0	11
Communication Equipment	488	351		0	351	DAWNCOMP	1	0	2	0	10	0	4
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		6,031		0	6,031		9	0	26	0	167	0	61
TOTAL GROSS PLANT IN SERVICE													
		158,617		2,302	156,315		223	7	668	0	4,330	0	1,569
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	12,245		0	12,245	DAWNCOMP	17	1	52	0	339	0	123
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	10,724		0	10,724	DAWNCOMP	15	0	46	0	297	0	108
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	50,188		0	50,188	DAWNCOMP	72	2	214	0	1,390	0	504
Other	459	1,109	DAWNTPCL - M&RAD	1,109	0		0	0	0	0	0	0	0
Subtotal		74,266		1,109	73,157		104	3	312	0	2,026	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		<u>0</u>		<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	14		0	14	DAWNCOMP	0	0	0	11	0	0
Structures & Improvements	482	1,010		0	1,010	DAWNCOMP	0	0	0	787	0	0
Furniture and Equipment	483	2,588		0	2,588	DAWNCOMP	0	0	0	2,017	0	0
Transportation Equipment	484	966		0	966	DAWNCOMP	0	0	0	753	0	0
Construction Equipment	485/6	1,102		0	1,102	DAWNCOMP	0	0	0	859	0	0
Communication Equipment	488	351		0	351	DAWNCOMP	0	0	0	274	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>6,031</u>		<u>0</u>	<u>6,031</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>4,700</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>158,617</u>		<u>2,302</u>	<u>156,315</u>		<u>0</u>	<u>2,302</u>	<u>0</u>	<u>121,820</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	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	50,188		0	50,188	DAWNCOMP	0	0	0	39,113	0	0
Other	459	1,109	DAWNTPCL - M&RAD	1,109	0		0	1,109	0	0	0	0
Subtotal		<u>74,266</u>		<u>1,109</u>	<u>73,157</u>		<u>0</u>	<u>1,109</u>	<u>0</u>	<u>57,013</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
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	14		0	14	DAWNCOMP	0	0	0	0	0
Structures & Improvements	482	1,010		0	1,010	DAWNCOMP	35	9	2	0	0
Furniture and Equipment	483	2,588		0	2,588	DAWNCOMP	90	23	6	0	0
Transportation Equipment	484	966		0	966	DAWNCOMP	33	9	2	0	0
Construction Equipment	485/6	1,102		0	1,102	DAWNCOMP	38	10	3	0	0
Communication Equipment	488	351		0	351	DAWNCOMP	12	3	1	0	0
Rental Equip. on Customer Premise	487	0		0	0	DAWNCOMP	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>6,031</u>		<u>0</u>	<u>6,031</u>		<u>209</u>	<u>55</u>	<u>15</u>	<u>1</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE											
		<u>158,617</u>		<u>2,302</u>	<u>156,315</u>		<u>5,416</u>	<u>1,418</u>	<u>379</u>	<u>27</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	12,245		0	12,245	DAWNCOMP	424	111	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	372	97	26	2	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	50,188		0	50,188	DAWNCOMP	1,739	455	122	9	0
Other	459	1,109	DAWNTPCL - M&RAD	1,109	0		0	0	0	0	0
Subtotal		<u>74,266</u>		<u>1,109</u>	<u>73,157</u>		<u>2,535</u>	<u>664</u>	<u>177</u>	<u>12</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
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	281		0	281	DAWNCOMP	25	8	2
Furniture and Equipment	483	1,613		0	1,613	DAWNCOMP	143	48	14
Transportation Equipment	484	318		0	318	DAWNCOMP	28	9	3
Construction Equipment	485/6	410		0	410	DAWNCOMP	36	12	4
Communication Equipment	488	179		0	179	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		<u>2,801</u>		<u>0</u>	<u>2,801</u>		<u>248</u>	<u>83</u>	<u>24</u>
TOTAL ACCUMULATED DEPRECIATION		<u>77,067</u>		<u>1,109</u>	<u>75,958</u>		<u>6,719</u>	<u>2,257</u>	<u>656</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	281		0	281	DAWNCOMP	0	0	1	0
Furniture and Equipment	483	1,613		0	1,613	DAWNCOMP	0	0	6	0
Transportation Equipment	484	318		0	318	DAWNCOMP	0	0	1	0
Construction Equipment	485/6	410		0	410	DAWNCOMP	0	0	2	0
Communication Equipment	488	179		0	179	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>2,801</u>		<u>0</u>	<u>2,801</u>		<u>0</u>	<u>0</u>	<u>11</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>77,067</u>		<u>1,109</u>	<u>75,958</u>		<u>6</u>	<u>0</u>	<u>303</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating Structures & Improvements	467	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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>	<u>0</u>
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	281		0	281	DAWNCOMP	0	0	1	0	8	0	3
Furniture and Equipment	483	1,613		0	1,613	DAWNCOMP	2	0	7	0	45	0	16
Transportation Equipment	484	318		0	318	DAWNCOMP	0	0	1	0	9	0	3
Construction Equipment	485/6	410		0	410	DAWNCOMP	1	0	2	0	11	0	4
Communication Equipment	488	179		0	179	DAWNCOMP	0	0	1	0	5	0	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		<u>2,801</u>		<u>0</u>	<u>2,801</u>		<u>4</u>	<u>0</u>	<u>12</u>	<u>0</u>	<u>78</u>	<u>0</u>	<u>28</u>
TOTAL ACCUMULATED DEPRECIATION													
		<u>77,067</u>		<u>1,109</u>	<u>75,958</u>		<u>108</u>	<u>3</u>	<u>324</u>	<u>0</u>	<u>2,104</u>	<u>0</u>	<u>762</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating Structures & Improvements	467	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	281		0	281	DAWNCOMP	0	0	0	219	0	0
Furniture and Equipment	483	1,613		0	1,613	DAWNCOMP	0	0	0	1,257	0	0
Transportation Equipment	484	318		0	318	DAWNCOMP	0	0	0	248	0	0
Construction Equipment	485/6	410		0	410	DAWNCOMP	0	0	0	319	0	0
Communication Equipment	488	179		0	179	DAWNCOMP	0	0	0	140	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>2,801</u>		<u>0</u>	<u>2,801</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>2,183</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>77,067</u>		<u>1,109</u>	<u>75,958</u>		<u>0</u>	<u>1,109</u>	<u>0</u>	<u>59,196</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	281		0	281	DAWNCOMP	10	3	1	0	0
Furniture and Equipment	483	1,613		0	1,613	DAWNCOMP	56	15	4	0	0
Transportation Equipment	484	318		0	318	DAWNCOMP	11	3	1	0	0
Construction Equipment	485/6	410		0	410	DAWNCOMP	14	4	1	0	0
Communication Equipment	488	179		0	179	DAWNCOMP	6	2	0	0	0
Rental Equip. on Customer Premise	487	0		0	0	DAWNCOMP	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>2,801</u>		<u>0</u>	<u>2,801</u>		<u>97</u>	<u>25</u>	<u>7</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>77,067</u>		<u>1,109</u>	<u>75,958</u>		<u>2,632</u>	<u>689</u>	<u>184</u>	<u>13</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
III. WORKING CAPITAL									
O&M Working Capital		423		0	423	DAWNCOMP	37	13	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		677		0	677	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>1,213</u>		<u>0</u>	<u>1,213</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>78,500</u>		<u>1,192</u>	<u>77,307</u>		<u>6,838</u>	<u>2,297</u>	<u>668</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		5,746		0	5,746		501	168	49
Income Taxes		667		0	667	DAWNCOMP	59	20	6
Capital Taxes		0		0	0		0	0	0
Property Tax		662		0	662	DAWNCOMP	59	20	6
Subtotal		<u>7,075</u>		<u>0</u>	<u>7,075</u>		<u>618</u>	<u>208</u>	<u>60</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		4,464					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		785					69	23	7
Subtotal		<u>5,249</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		423		0	423	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		677		0	677	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>1,213</u>		<u>0</u>	<u>1,213</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>78,500</u>		<u>1,192</u>	<u>77,307</u>		<u>6</u>	<u>0</u>	<u>308</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		5,746		0	5,746		0	0	23	0
Income Taxes		667		0	667	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>7,075</u>		<u>0</u>	<u>7,075</u>		<u>1</u>	<u>0</u>	<u>28</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		4,464					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		785					0	0	3	0
Subtotal		<u>5,249</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		423		0	423	DAWNCOMP	1	0	2	0	12	0	4
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		677		0	677	DAWNCOMP	1	0	3	0	19	0	7
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense		113		0	113	DAWNCOMP	0	0	0	0	3	0	1
Customer Deposits		0		0	0		0	0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0	0
Subtotal		1,213		0	1,213		2	0	5	0	34	0	12
IV. ACCUMULATED DEFERRED TAXES													
		(4,263)		0	(4,263)	DAWNCOMP	(6)	(0)	(18)	0	(118)	0	(43)
TOTAL RATE BASE													
		78,500		1,192	77,307		110	3	330	0	2,141	0	776
V. RETURN AND TAXES													
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		5,746		0	5,746		8	0	24	0	157	0	57
Income Taxes		667		0	667	DAWNCOMP	1	0	3	0	18	0	7
Capital Taxes		0		0	0		0	0	0	0	0	0	0
Property Tax		662		0	662	DAWNCOMP	1	0	3	0	18	0	7
Subtotal		7,075		0	7,075		10	0	30	0	194	0	70
VI. ACCUMULATED DEFERRED TAX DRAWDOWN													
		(928)		0	(928)		(1)	(0)	(4)	0	(26)	0	(9)
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		4,464					6	0	17	0	111	0	40
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		785					1	0	3	0	22	0	8
Subtotal		5,249					7	0	20	0	133	0	48
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		0		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	Excess Utility Storage 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		423		0	423	DAWNCOMP	0	0	0	330	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		677		0	677	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>1,213</u>		<u>0</u>	<u>1,213</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>945</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>78,500</u>		<u>1,192</u>	<u>77,307</u>		<u>0</u>	<u>1,192</u>	<u>0</u>	<u>60,248</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		5,746		0	5,746		0	87	0	4,410	0	0
Income Taxes		667		0	667	DAWNCOMP	0	0	0	520	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>7,075</u>		<u>0</u>	<u>7,075</u>		<u>0</u>	<u>87</u>	<u>0</u>	<u>5,445</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		4,464					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		785					0	0	0	612	0	0
Subtotal		<u>5,249</u>					<u>0</u>	<u>460</u>	<u>0</u>	<u>3,732</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		423		0	423	DAWNCOMP	15	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		677		0	677	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>1,213</u>		<u>0</u>	<u>1,213</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>(148)</u>	<u>(39)</u>	<u>(10)</u>	<u>(1)</u>	<u>0</u>
TOTAL RATE BASE		<u>78,500</u>		<u>1,192</u>	<u>77,307</u>		<u>2,679</u>	<u>701</u>	<u>187</u>	<u>13</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		5,746		0	5,746		196	51	14	1	0
Income Taxes		667		0	667	DAWNCOMP	23	6	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>7,075</u>		<u>0</u>	<u>7,075</u>		<u>242</u>	<u>63</u>	<u>17</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		4,464					139	36	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		785					27	7	2	0	0
Subtotal		<u>5,249</u>					<u>166</u>	<u>43</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
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	1,729		0	1,729	DAWNCOMP	153	51	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	2,029		0	2,029	DAWNCOMP	180	60	18
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>3,758</u>		<u>0</u>	<u>3,758</u>		<u>332</u>	<u>112</u>	<u>32</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	1,729		0	1,729	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	2,029		0	2,029	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>3,758</u>		<u>0</u>	<u>3,758</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>

(\$000's)

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	1,729		0	1,729	DAWNCOMP	0	0	0	1,348	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	2,029		0	2,029	DAWNCOMP	0	0	0	1,581	0	0
Compressor Fuel		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>3,758</u>		<u>0</u>	<u>3,758</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>2,929</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
Compressor Fuel		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	1,729		0	1,729	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	2,029		0	2,029	DAWNCOMP	70	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>3,758</u>		<u>0</u>	<u>3,758</u>		<u>130</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)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		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
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
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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	Excess Utility Storage 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 Demand
(\$000's)

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	906		0	906	DAWNCOMP	80	27	8
Other	688	14		0	14	DAWNCOMP	1	0	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>920</u>		<u>0</u>	<u>920</u>		<u>81</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>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<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	906		0	906	DAWNCOMP	0	0	4	0
Other	688	14		0	14	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		<u>920</u>		<u>0</u>	<u>920</u>		<u>0</u>	<u>0</u>	<u>4</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 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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		0	0		0	0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING													
System Operation & Engineering	685	906		0	906	DAWNCOMP	1	0	4	0	25	0	9
Other	688	14		0	14	DAWNCOMP	0	0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		920		0	920		1	0	4	0	25	0	9
H. SALES PROMOTION AND MERCHANDISE													
Sales Promotion Supervision	700	0		0	0		0	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	906		0	906	DAWNCOMP	0	0	0	706	0	0
Other	688	14		0	14	DAWNCOMP	0	0	0	11	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>920</u>		<u>0</u>	<u>920</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>717</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 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	906		0	906	DAWNCOMP	31	8	2	0	0
Other	688	14		0	14	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>920</u>		<u>0</u>	<u>920</u>		<u>32</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	2,247		0	2,247	DAWNCOMP	199	67	19
Special Services	722	23		0	23	DAWNCOMP	2	1	0
Insurance	723	231		0	231	DAWNCOMP	20	7	2
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	1,399		0	1,399	DAWNCOMP	124	42	12
Other Admin & General Expenses	728	52		0	52	DAWNCOMP	5	2	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>3,952</u>		<u>0</u>	<u>3,952</u>		<u>350</u>	<u>117</u>	<u>34</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,630		0	8,630		763	256	75
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>8,630</u>		<u>0</u>	<u>8,630</u>		<u>763</u>	<u>256</u>	<u>75</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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. 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	2,247		0	2,247	DAWNCOMP	0	0	9	0
Special Services	722	23		0	23	DAWNCOMP	0	0	0	0
Insurance	723	231		0	231	DAWNCOMP	0	0	1	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	1,399		0	1,399	DAWNCOMP	0	0	6	0
Other Admin & General Expenses	728	52		0	52	DAWNCOMP	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>3,952</u>		<u>0</u>	<u>3,952</u>		<u>0</u>	<u>0</u>	<u>16</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,630		0	8,630		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>8,630</u>		<u>0</u>	<u>8,630</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>

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	2,247		0	2,247	DAWNCOMP	3	0	10	0	62	0	23
Special Services	722	23		0	23	DAWNCOMP	0	0	0	0	1	0	0
Insurance	723	231		0	231	DAWNCOMP	0	0	1	0	6	0	2
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	1,399		0	1,399	DAWNCOMP	2	0	6	0	39	0	14
Other Admin & General Expenses	728	52		0	52	DAWNCOMP	0	0	0	0	1	0	1
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		3,952		0	3,952		6	0	17	0	109	0	40
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,630		0	8,630		12	0	37	0	239	0	87
TOTAL COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		8,630		0	8,630		12	0	37	0	239	0	87
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	2,247		0	2,247	DAWNCOMP	0	0	0	1,751	0	0
Special Services	722	23		0	23	DAWNCOMP	0	0	0	18	0	0
Insurance	723	231		0	231	DAWNCOMP	0	0	0	180	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	1,399		0	1,399	DAWNCOMP	0	0	0	1,090	0	0
Other Admin & General Expenses	728	52		0	52	DAWNCOMP	0	0	0	40	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>3,952</u>		<u>0</u>	<u>3,952</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>3,080</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,630		0	8,630		0	0	0	6,725	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>8,630</u>		<u>0</u>	<u>8,630</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>6,725</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	2,247		0	2,247	DAWNCOMP	78	20	5	0	0
Special Services	722	23		0	23	DAWNCOMP	1	0	0	0	0
Insurance	723	231		0	231	DAWNCOMP	8	2	1	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	1,399		0	1,399	DAWNCOMP	48	13	3	0	0
Other Admin & General Expenses	728	52		0	52	DAWNCOMP	2	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>3,952</u>		<u>0</u>	<u>3,952</u>		<u>137</u>	<u>36</u>	<u>10</u>	<u>1</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,630		0	8,630		299	78	21	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>8,630</u>		<u>0</u>	<u>8,630</u>		<u>299</u>	<u>78</u>	<u>21</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)

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

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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)

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

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

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT													
	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0	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		0		0	0		0	0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE													
		0		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	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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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		<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	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>

(\$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	Transportation Service - Firm T1	Transportation Service - Interruptible T1	Transportation Service - Firm T2	Transportation Service - Interruptible T2	Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	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	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT	401/402	0		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	Excess Utility Storage 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		7.32%					7.32%	7.32%	7.32%
Return on Rate Base				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 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		7.32%					7.32%	7.32%	7.32%	7.32%
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>	<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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		0		0	0		0	0	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	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		0		0	0		0	0	0	0	0	0	0
IV. ACCUMULATED DEFERRED TAXES													
		0		0	0		0	0	0	0	0	0	0
TOTAL RATE BASE													
		0		0	0		0	0	0	0	0	0	0
V. RETURN AND TAXES													
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		0		0	0		0	0	0	0	0	0	0
Income Taxes		0		0	0		0	0	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		0		0	0		0	0	0	0	0	0	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN													
		0		0	0		0	0	0	0	0	0	0
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		0					0	0	0	0	0	0	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		0					0	0	0	0	0	0	0
Subtotal		0					0	0	0	0	0	0	0
VIII. OPERATING EXPENSES													
A. COST OF GAS AND PRODUCTION													
Firm Supply Commodity		0		0	0		0	0	0	0	0	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													
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		0		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	Excess Utility Storage 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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		0		0	0		0	0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		0					0	0	0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation												
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		0		0	0		0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		0					0	0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation											
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		7,448	DAWNSTORFUEL	6,934	514	S_E_INFRFUELVOL	183	65	29
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>183</u>	<u>65</u>	<u>29</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	20	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>20</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B.	LOCAL STORAGE													
i.	Operating													
	Supervision	640	0		0	0		0	0	0	0	0	0	0
	Gas Holders	644	0		0	0		0	0	0	0	0	0	0
	Other	649	0		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	0		0	0		0	0	0	0	0	0	0
	Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
	Lines	655	0		0	0		0	0	0	0	0	0	0
	Compressor	656	0		0	0		0	0	0	0	0	0	0
	Compressor Fuel		7,448	DAWNSTORFUEL	6,934	514	S_E_INFRFUELVOL	6	0	27	3	138	3	27
	Measuring & Regulating	657	0		0	0		0	0	0	0	0	0	0
	Dehydration	658	0		0	0		0	0	0	0	0	0	0
	Rents	652	0		0	0		0	0	0	0	0	0	0
	Joint Venture		0		0	0		0	0	0	0	0	0	0
	Other	659	0		0	0		0	0	0	0	0	0	0
ii.	Maintenance													
	Supervision	850	0		0	0		0	0	0	0	0	0	0
	Wells	853	0		0	0		0	0	0	0	0	0	0
	Lines	855	0		0	0		0	0	0	0	0	0	0
	Compressor	856	0		0	0		0	0	0	0	0	0	0
	Measuring & Regulating	857	0		0	0		0	0	0	0	0	0	0
	Dehydration	858	0		0	0		0	0	0	0	0	0	0
	Other	859	0		0	0		0	0	0	0	0	0	0
	Subtotal		7,448		6,934	514		6	0	27	3	138	3	27
D.	TRANSMISSION													
i.	Operating													
	Supervision	660	0		0	0		0	0	0	0	0	0	0
	Lines	665	0		0	0		0	0	0	0	0	0	0
	Compressor	666	0		0	0		0	0	0	0	0	0	0
	Compressor Fuel		0		0	0		0	0	0	0	0	0	0
	Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0	0
	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	0		0	0		0	0	0	0	0	0	0
	Compressor	866	0		0	0		0	0	0	0	0	0	0
	Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0	0
	Other	869	0		0	0		0	0	0	0	0	0	0
	Subtotal		0		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	Excess Utility Storage 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	15	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>7,448</u>		<u>6,934</u>	<u>514</u>		<u>138</u>	<u>44</u>	<u>15</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
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
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
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		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	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	Excess Utility Storage 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		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
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		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 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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	0
Other	688	0		0	0		0	0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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
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		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0		0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn 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		183	65	29
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>183</u>	<u>65</u>	<u>29</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	20	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>20</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	0		0	0		0	0	0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,448		6,934	514		6	0	27	3	138	3	27
TOTAL COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		7,448		6,934	514		6	0	27	3	138	3	27
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	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>7,448</u>		<u>6,934</u>	<u>514</u>		<u>138</u>	<u>44</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 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	16,554		0	16,554	DTTRANS	949	319	93
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	2,897		0	2,897	DTTRANS	166	56	16
Other	459	0		0	0		0	0	0
Subtotal		<u>20,105</u>		<u>0</u>	<u>20,105</u>		<u>1,153</u>	<u>387</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	47,415	15,930	4,632
Compressor Equipment	466	345,384		0	345,384	DTTRANS	19,809	6,655	1,935
Measuring and Regulating	467	53,504		0	53,504	DTTRANS	3,069	1,031	300
Structures & Improvements	462	44,088		0	44,088	DTTRANS	2,529	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>75,665</u>	<u>25,421</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	16,554		0	16,554	DTTRANS	1	0	43	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	2,897		0	2,897	DTTRANS	0	0	7	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>20,105</u>		<u>0</u>	<u>20,105</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>

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	655		0	655	DTTRANS	1	0	2	0	12	0	4
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	16,554		0	16,554	DTTRANS	15	0	46	0	297	0	108
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	2,897		0	2,897	DTTRANS	3	0	8	0	52	0	19
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		20,105		0	20,105		19	1	56	0	361	0	131
D. TRANSMISSION													
Land	460	19,970		0	19,970	DTTRANS	18	1	55	0	359	0	130
Land Rights	461	29,611		0	29,611	DTTRANS	27	1	82	0	532	0	193
Mains	465	826,697		0	826,697	DTTRANS	764	24	2,289	0	14,848	0	5,379
Compressor Equipment	466	345,384		0	345,384	DTTRANS	319	10	956	0	6,203	0	2,247
Measuring and Regulating	467	53,504		0	53,504	DTTRANS	49	2	148	0	961	0	348
Structures & Improvements	462	44,088		0	44,088	DTTRANS	41	1	122	0	792	0	287
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		1,319,255		0	1,319,255		1,219	38	3,653	0	23,694	0	8,584
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	16,554		0	16,554	DTTRANS	0	0	0	13,852	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	2,897		0	2,897	DTTRANS	0	0	0	2,424	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>20,105</u>		<u>0</u>	<u>20,105</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>16,824</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	16,554		0	16,554	DTTRANS	621	163	43	3	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	2,897		0	2,897	DTTRANS	109	28	8	1	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>20,105</u>		<u>0</u>	<u>20,105</u>		<u>755</u>	<u>198</u>	<u>53</u>	<u>4</u>	<u>0</u>
D. TRANSMISSION											
Land	460	19,970		0	19,970	DTTRANS	750	196	52	4	0
Land Rights	461	29,611		0	29,611	DTTRANS	1,112	291	78	5	0
Mains	465	826,697		0	826,697	DTTRANS	31,033	8,124	2,171	153	0
Compressor Equipment	466	345,384		0	345,384	DTTRANS	12,965	3,394	907	64	0
Measuring and Regulating	467	53,504		0	53,504	DTTRANS	2,008	526	141	10	0
Structures & Improvements	462	44,088		0	44,088	DTTRANS	1,655	433	116	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>49,523</u>	<u>12,965</u>	<u>3,465</u>	<u>244</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	0		0	0		0	0	0
H. GENERAL PLANT									
Land	480	99		0	99	DTTRANS	6	2	1
Structures & Improvements	482	7,111		0	7,111	DTTRANS	408	137	40
Furniture and Equipment	483	18,227		0	18,227	DTTRANS	1,045	351	102
Transportation Equipment	484	6,806		0	6,806	DTTRANS	390	131	38
Construction Equipment	485/6	7,762		0	7,762	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>42,480</u>		<u>0</u>	<u>42,480</u>		<u>2,436</u>	<u>819</u>	<u>238</u>
TOTAL GROSS PLANT IN SERVICE		<u>1,381,840</u>		<u>0</u>	<u>1,381,840</u>		<u>79,255</u>	<u>26,627</u>	<u>7,742</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	764		0	764	DTTRANS	44	15	4
Other	459	0		0	0		0	0	0
Subtotal		<u>9,337</u>		<u>0</u>	<u>9,337</u>		<u>536</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	7,111		0	7,111	DTTRANS	0	0	18	0
Furniture and Equipment	483	18,227		0	18,227	DTTRANS	1	0	47	0
Transportation Equipment	484	6,806		0	6,806	DTTRANS	0	0	18	0
Construction Equipment	485/6	7,762		0	7,762	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>42,480</u>		<u>0</u>	<u>42,480</u>		<u>2</u>	<u>0</u>	<u>110</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>1,381,840</u>		<u>0</u>	<u>1,381,840</u>		<u>73</u>	<u>0</u>	<u>3,570</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	764		0	764	DTTRANS	0	0	2	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>9,337</u>		<u>0</u>	<u>9,337</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT													
	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	99		0	99	DTTRANS	0	0	0	0	2	0	1
Structures & Improvements	482	7,111		0	7,111	DTTRANS	7	0	20	0	128	0	46
Furniture and Equipment	483	18,227		0	18,227	DTTRANS	17	1	50	0	327	0	119
Transportation Equipment	484	6,806		0	6,806	DTTRANS	6	0	19	0	122	0	44
Construction Equipment	485/6	7,762		0	7,762	DTTRANS	7	0	21	0	139	0	51
Communication Equipment	488	2,475		0	2,475	DTTRANS	2	0	7	0	44	0	16
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		42,480		0	42,480		39	1	118	0	763	0	276
TOTAL GROSS PLANT IN SERVICE													
		1,381,840		0	1,381,840		1,277	39	3,826	0	24,818	0	8,991
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	392		0	392	DTTRANS	0	0	1	0	7	0	3
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	8,180		0	8,180	DTTRANS	8	0	23	0	147	0	53
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	764		0	764	DTTRANS	1	0	2	0	14	0	5
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		9,337		0	9,337		9	0	26	0	168	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		<u>0</u>		<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	99		0	99	DTTRANS	0	0	0	83	0	0
Structures & Improvements	482	7,111		0	7,111	DTTRANS	0	0	0	5,950	0	0
Furniture and Equipment	483	18,227		0	18,227	DTTRANS	0	0	0	15,251	0	0
Transportation Equipment	484	6,806		0	6,806	DTTRANS	0	0	0	5,695	0	0
Construction Equipment	485/6	7,762		0	7,762	DTTRANS	0	0	0	6,495	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		<u>42,480</u>		<u>0</u>	<u>42,480</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>35,546</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE												
		<u>1,381,840</u>		<u>0</u>	<u>1,381,840</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>1,156,284</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	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	764		0	764	DTTRANS	0	0	0	640	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>9,337</u>		<u>0</u>	<u>9,337</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>7,813</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
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	99		0	99	DTTRANS	4	1	0	0	0
Structures & Improvements	482	7,111		0	7,111	DTTRANS	267	70	19	1	0
Furniture and Equipment	483	18,227		0	18,227	DTTRANS	684	179	48	3	0
Transportation Equipment	484	6,806		0	6,806	DTTRANS	256	67	18	1	0
Construction Equipment	485/6	7,762		0	7,762	DTTRANS	291	76	20	1	0
Communication Equipment	488	2,475		0	2,475	DTTRANS	93	24	7	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>42,480</u>		<u>0</u>	<u>42,480</u>		<u>1,595</u>	<u>417</u>	<u>112</u>	<u>8</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>1,381,840</u>		<u>0</u>	<u>1,381,840</u>		<u>51,873</u>	<u>13,580</u>	<u>3,630</u>	<u>255</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	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	307	80	21	2	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	764		0	764	DTTRANS	29	8	2	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>9,337</u>		<u>0</u>	<u>9,337</u>		<u>351</u>	<u>92</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)

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	141	41
Mains	465	348,788		0	348,788	DTTRANS	20,005	6,721	1,954
Compressor Equipment	466	120,191		0	120,191	DTTRANS	6,893	2,316	673
Measuring and Regulating	467	11,467		0	11,467	DTTRANS	658	221	64
Structures & Improvements	462	22,629		0	22,629	DTTRANS	1,298	436	127
Other	469	0		0	0		0	0	0
Subtotal		<u>510,410</u>		<u>0</u>	<u>510,410</u>		<u>29,274</u>	<u>9,835</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	11,359		0	11,359	DTTRANS	652	219	64
Transportation Equipment	484	2,240		0	2,240	DTTRANS	128	43	13
Construction Equipment	485/6	2,886		0	2,886	DTTRANS	166	56	16
Communication Equipment	488	1,264		0	1,264	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>19,730</u>		<u>0</u>	<u>19,730</u>		<u>1,132</u>	<u>380</u>	<u>111</u>
TOTAL ACCUMULATED DEPRECIATION		<u>539,477</u>		<u>0</u>	<u>539,477</u>		<u>30,942</u>	<u>10,395</u>	<u>3,023</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	11,359		0	11,359	DTTRANS	1	0	29	0
Transportation Equipment	484	2,240		0	2,240	DTTRANS	0	0	6	0
Construction Equipment	485/6	2,886		0	2,886	DTTRANS	0	0	7	0
Communication Equipment	488	1,264		0	1,264	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>19,730</u>		<u>0</u>	<u>19,730</u>		<u>1</u>	<u>0</u>	<u>51</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>539,477</u>		<u>0</u>	<u>539,477</u>		<u>29</u>	<u>0</u>	<u>1,394</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	7,336		0	7,336	DTTRANS	7	0	20	0	132	0	48
Mains	465	348,788		0	348,788	DTTRANS	322	10	966	0	6,264	0	2,269
Compressor Equipment	466	120,191		0	120,191	DTTRANS	111	3	333	0	2,159	0	782
Measuring and Regulating	467	11,467		0	11,467	DTTRANS	11	0	32	0	206	0	75
Structures & Improvements	462	22,629		0	22,629	DTTRANS	21	1	63	0	406	0	147
Other	469	0		0	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>1,413</u>	<u>0</u>	<u>9,167</u>	<u>0</u>	<u>3,321</u>
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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>	<u>0</u>
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	1,981		0	1,981	DTTRANS	2	0	5	0	36	0	13
Furniture and Equipment	483	11,359		0	11,359	DTTRANS	10	0	31	0	204	0	74
Transportation Equipment	484	2,240		0	2,240	DTTRANS	2	0	6	0	40	0	15
Construction Equipment	485/6	2,886		0	2,886	DTTRANS	3	0	8	0	52	0	19
Communication Equipment	488	1,264		0	1,264	DTTRANS	1	0	3	0	23	0	8
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		<u>19,730</u>		<u>0</u>	<u>19,730</u>		<u>18</u>	<u>1</u>	<u>55</u>	<u>0</u>	<u>354</u>	<u>0</u>	<u>128</u>
TOTAL ACCUMULATED DEPRECIATION		<u>539,477</u>		<u>0</u>	<u>539,477</u>		<u>498</u>	<u>15</u>	<u>1,494</u>	<u>0</u>	<u>9,689</u>	<u>0</u>	<u>3,510</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 Structures & Improvements	467	11,467		0	11,467	DTTRANS	0	0	0	9,595	0	0
Other	469	0		0	0	DTTRANS	0	0	0	18,936	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	1,658	0	0
Furniture and Equipment	483	11,359		0	11,359	DTTRANS	0	0	0	9,505	0	0
Transportation Equipment	484	2,240		0	2,240	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	1,264		0	1,264	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>19,730</u>		<u>0</u>	<u>19,730</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>16,509</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>539,477</u>		<u>0</u>	<u>539,477</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>451,419</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
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	7,336		0	7,336	DTTRANS	275	72	19	1	0
Mains	465	348,788		0	348,788	DTTRANS	13,093	3,428	916	64	0
Compressor Equipment	466	120,191		0	120,191	DTTRANS	4,512	1,181	316	22	0
Measuring and Regulating	467	11,467		0	11,467	DTTRANS	430	113	30	2	0
Structures & Improvements	462	22,629		0	22,629	DTTRANS	849	222	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>19,160</u>	<u>5,016</u>	<u>1,341</u>	<u>94</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	19	5	0	0
Furniture and Equipment	483	11,359		0	11,359	DTTRANS	426	112	30	2	0
Transportation Equipment	484	2,240		0	2,240	DTTRANS	84	22	6	0	0
Construction Equipment	485/6	2,886		0	2,886	DTTRANS	108	28	8	1	0
Communication Equipment	488	1,264		0	1,264	DTTRANS	47	12	3	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>19,730</u>		<u>0</u>	<u>19,730</u>		<u>741</u>	<u>194</u>	<u>52</u>	<u>4</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>539,477</u>		<u>0</u>	<u>539,477</u>		<u>20,251</u>	<u>5,302</u>	<u>1,417</u>	<u>100</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	87	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		7,081		0	7,081	DTTRANS	406	136	40
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		1,185		0	1,185	DTTRANS	68	23	7
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>16,348</u>		<u>0</u>	<u>16,348</u>		<u>938</u>	<u>315</u>	<u>92</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(25,418)</u>		<u>0</u>	<u>(25,418)</u>	DTTRANS	<u>(1,458)</u>	<u>(490)</u>	<u>(142)</u>
TOTAL RATE BASE									
		<u>833,293</u>		<u>0</u>	<u>833,293</u>		<u>47,793</u>	<u>16,057</u>	<u>4,669</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		60,993		0	60,993		3,498	1,175	342
Income Taxes		7,077		0	7,077	DTTRANS	406	136	40
Capital Taxes		0		0	0		0	0	0
Property Tax		15,291		0	15,291	DTTRANS	877	295	86
Subtotal		<u>83,361</u>		<u>0</u>	<u>83,361</u>		<u>4,781</u>	<u>1,606</u>	<u>467</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		595					34	11	3
Transmission Plant		30,140					1,729	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		5,529					317	107	31
Subtotal		<u>36,264</u>					<u>2,080</u>	<u>699</u>	<u>203</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		1,508		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		7,081		0	7,081	DTTRANS	0	0	18	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		1,185		0	1,185	DTTRANS	0	0	3	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>16,348</u>		<u>0</u>	<u>16,348</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>833,293</u>		<u>0</u>	<u>833,293</u>		<u>44</u>	<u>0</u>	<u>2,153</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		60,993		0	60,993		3	0	158	0
Income Taxes		7,077		0	7,077	DTTRANS	0	0	18	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		15,291		0	15,291	DTTRANS	1	0	40	0
Subtotal		<u>83,361</u>		<u>0</u>	<u>83,361</u>		<u>4</u>	<u>0</u>	<u>215</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		595					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		5,529					0	0	14	0
Subtotal		<u>36,264</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		1,508		0	1,508	DTTRANS	1	0	4	0	27	0	10
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		6,575		0	6,575	DTTRANS	6	0	18	0	118	0	43
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		7,081		0	7,081	DTTRANS	7	0	20	0	127	0	46
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense		1,185		0	1,185	DTTRANS	1	0	3	0	21	0	8
Customer Deposits		0		0	0		0	0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0	0
Subtotal		16,348		0	16,348		15	0	45	0	294	0	106
IV. ACCUMULATED DEFERRED TAXES													
		(25,418)		0	(25,418)	DTTRANS	(23)	(1)	(70)	0	(457)	0	(165)
TOTAL RATE BASE													
		833,293		0	833,293		770	24	2,307	0	14,966	0	5,422
V. RETURN AND TAXES													
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		60,993		0	60,993		56	2	169	0	1,095	0	397
Income Taxes		7,077		0	7,077	DTTRANS	7	0	20	0	127	0	46
Capital Taxes		0		0	0		0	0	0	0	0	0	0
Property Tax		15,291		0	15,291	DTTRANS	14	0	42	0	275	0	99
Subtotal		83,361		0	83,361		77	2	231	0	1,497	0	542
VI. ACCUMULATED DEFERRED TAX DRAWDOWN													
		(5,533)		0	(5,533)	DTTRANS	(5)	(0)	(15)	0	(99)	0	(36)
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		595					1	0	2	0	11	0	4
Transmission Plant		30,140					28	1	83	0	541	0	196
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		5,529					5	0	15	0	99	0	36
Subtotal		36,264					34	1	100	0	651	0	236
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		0		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	Excess Utility Storage 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		7,081		0	7,081	DTTRANS	0	0	0	5,925	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		1,185		0	1,185	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>16,348</u>		<u>0</u>	<u>16,348</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>13,680</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>833,293</u>		<u>0</u>	<u>833,293</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>697,276</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		60,993		0	60,993		0	0	0	51,037	0	0
Income Taxes		7,077		0	7,077	DTTRANS	0	0	0	5,922	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		15,291		0	15,291	DTTRANS	0	0	0	12,795	0	0
Subtotal		<u>83,361</u>		<u>0</u>	<u>83,361</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>69,754</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		595					0	0	0	498	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		5,529					0	0	0	4,626	0	0
Subtotal		<u>36,264</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>30,345</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		1,508		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	247	65	17	1	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		7,081		0	7,081	DTTRANS	266	70	19	1	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		1,185		0	1,185	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>16,348</u>		<u>0</u>	<u>16,348</u>		<u>614</u>	<u>161</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>(954)</u>	<u>(250)</u>	<u>(67)</u>	<u>(5)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>833,293</u>		<u>0</u>	<u>833,293</u>		<u>31,281</u>	<u>8,189</u>	<u>2,189</u>	<u>154</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		60,993		0	60,993		2,290	599	160	11	0
Income Taxes		7,077		0	7,077	DTTRANS	266	70	19	1	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		15,291		0	15,291	DTTRANS	574	150	40	3	0
Subtotal		<u>83,361</u>		<u>0</u>	<u>83,361</u>		<u>3,129</u>	<u>819</u>	<u>219</u>	<u>15</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(5,533)</u>		<u>0</u>	<u>(5,533)</u>	DTTRANS	<u>(208)</u>	<u>(54)</u>	<u>(15)</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		595					22	6	2	0	0
Transmission Plant		30,140					1,131	296	79	6	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		5,529					208	54	15	1	0
Subtotal		<u>36,264</u>					<u>1,361</u>	<u>356</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)

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		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	262		0	262	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	1,947		0	1,947	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	6,644	M12&F24TCOMPMAINT	100	6,544	DTTRANS	375	126	37
Measuring & Regulating Stations	867	498		0	498	DTTRANS	29	10	3
Other	869	0		0	0		0	0	0
Subtotal		<u>9,700</u>		<u>100</u>	<u>9,600</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	262		0	262	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	1,947		0	1,947	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	6,644	M12&F24TCOMPMAINT	100	6,544	DTTRANS	0	0	17	0
Measuring & Regulating Stations	867	498		0	498	DTTRANS	0	0	1	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>9,700</u>		<u>100</u>	<u>9,600</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE													
i. Operating													
Supervision	640	0		0	0		0	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0	0
Other	649	0		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	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Wells	653	0		0	0		0	0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	657	139		0	139	DTTRANS	0	0	0	0	3	0	1
Dehydration	658	0		0	0		0	0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0	0
ii. Maintenance													
Supervision	850	0		0	0		0	0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	857	262		0	262	DTTRANS	0	0	1	0	5	0	2
Dehydration	858	0		0	0		0	0	0	0	0	0	0
Other	859	0		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>1</u>	<u>0</u>	<u>7</u>	<u>0</u>	<u>3</u>
D. TRANSMISSION													
i. Operating													
Supervision	660	0		0	0		0	0	0	0	0	0	0
Lines	665	231		0	231	DTTRANS	0	0	1	0	4	0	2
Compressor	666	1,947		0	1,947	DTTRANS	2	0	5	0	35	0	13
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	667	41		0	41	DTTRANS	0	0	0	0	1	0	0
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	339		0	339	DTTRANS	0	0	1	0	6	0	2
Compressor	866	6,644	M12&F24TCOMPMAINT	100	6,544	DTTRANS	6	0	18	0	118	0	43
Measuring & Regulating Stations	867	498		0	498	DTTRANS	0	0	1	0	9	0	3
Other	869	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>9,700</u>		<u>100</u>	<u>9,600</u>		<u>9</u>	<u>0</u>	<u>27</u>	<u>0</u>	<u>172</u>	<u>0</u>	<u>62</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	262		0	262	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>336</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	1,947		0	1,947	DTTRANS	0	0	0	1,629	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	283	0	0
Compressor	866	6,644	M12&F24TCOMPMAINT	100	6,544	DTTRANS	0	0	0	5,576	0	0
Measuring & Regulating Stations	867	498		0	498	DTTRANS	0	0	0	417	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>9,700</u>		<u>100</u>	<u>9,600</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>8,133</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	262		0	262	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	1,947		0	1,947	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	6,644	M12&F24TCOMPMAINT	100	6,544	DTTRANS	246	64	17	1	0
Measuring & Regulating Stations	867	498		0	498	DTTRANS	19	5	1	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>9,700</u>		<u>100</u>	<u>9,600</u>		<u>360</u>	<u>94</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)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		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
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
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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	Excess Utility Storage 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-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	6,195	M12&F24TGENOPS	490	5,705	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		6,477		490	5,988		343	115	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	6,195	M12&F24TGENOPS	490	5,705	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		6,477		490	5,988		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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		0	0		0	0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING													
System Operation & Engineering	685	6,195	M12&F24TGENOPS	490	5,705	DTTRANS	5	0	16	0	102	0	37
Other	688	86		0	86	DTTRANS	0	0	0	0	2	0	1
Scada	684	197		0	197	DTTRANS	0	0	1	0	4	0	1
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		6,477		490	5,988		6	0	17	0	108	0	39
H. SALES PROMOTION AND MERCHANDISE													
Sales Promotion Supervision	700	0		0	0		0	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	6,195	M12&F24TGENOPS	490	5,705	DTTRANS	0	0	0	5,264	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		6,477		490	5,988		0	0	0	5,500	0	0
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	6,195	M12&F24TGENOPS	490	5,705	DTTRANS	214	56	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		<u>6,477</u>		<u>490</u>	<u>5,988</u>		<u>225</u>	<u>59</u>	<u>16</u>	<u>1</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	124		0	124	M12/C1	0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>124</u>		<u>0</u>	<u>124</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	7,960		0	7,960	DTTRANS	457	153	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	5,026	M12&F24TBENEFITS	57	4,969	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>14,070</u>		<u>57</u>	<u>14,013</u>		<u>804</u>	<u>270</u>	<u>79</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		30,773		647	30,126		1,721	578	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>30,773</u>		<u>647</u>	<u>30,126</u>		<u>1,721</u>	<u>578</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	7,960		0	7,960	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	5,026	M12&F24TBENEFITS	57	4,969	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>14,070</u>		<u>57</u>	<u>14,013</u>		<u>1</u>	<u>0</u>	<u>36</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		30,773		647	30,126		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>30,773</u>		<u>647</u>	<u>30,126</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>

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	124		0	124	M12/C1	0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		124		0	124		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	7,960		0	7,960	DTTRANS	7	0	22	0	143	0	52
Special Services	722	81		0	81	DTTRANS	0	0	0	0	1	0	1
Insurance	723	820		0	820	DTTRANS	1	0	2	0	15	0	5
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	5,026	M12&F24TBENEFITS	57	4,969	DTTRANS	5	0	14	0	89	0	32
Other Admin & General Expenses	728	183		0	183	DTTRANS	0	0	1	0	3	0	1
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		14,070		57	14,013		13	0	39	0	252	0	91
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		30,773		647	30,126		28	1	83	0	539	0	195
TOTAL COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		30,773		647	30,126		28	1	83	0	539	0	195
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	7,960		0	7,960	DTTRANS	0	0	0	6,661	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	5,026	M12&F24TBENEFITS	57	4,969	DTTRANS	0	0	0	4,215	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>14,070</u>		<u>57</u>	<u>14,013</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>11,783</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		30,773		647	30,126		0	35	70	25,770	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>30,773</u>		<u>647</u>	<u>30,126</u>		<u>0</u>	<u>35</u>	<u>70</u>	<u>25,770</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	7,960		0	7,960	DTTRANS	299	78	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	5,026	M12&F24TBENEFITS	57	4,969	DTTRANS	187	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>14,070</u>		<u>57</u>	<u>14,013</u>		<u>526</u>	<u>138</u>	<u>37</u>	<u>3</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		30,773		647	30,126		1,126	295	79	6	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>30,773</u>		<u>647</u>	<u>30,126</u>		<u>1,126</u>	<u>295</u>	<u>79</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
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. 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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	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	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		<u>0</u>		<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 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		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT											
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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

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

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

(\$000's)

[illegible]

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 Structures & Improvements	467	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		7.32%					7.32%	7.32%	7.32%
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 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		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base				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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		0		0	0		0	0	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	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		0		0	0		0	0	0	0	0	0	0
IV. ACCUMULATED DEFERRED TAXES													
		0		0	0		0	0	0	0	0	0	0
TOTAL RATE BASE													
		0		0	0		0	0	0	0	0	0	0
V. RETURN AND TAXES													
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		0		0	0		0	0	0	0	0	0	0
Income Taxes		0		0	0		0	0	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		0		0	0		0	0	0	0	0	0	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN													
		0		0	0		0	0	0	0	0	0	0
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		0					0	0	0	0	0	0	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		0					0	0	0	0	0	0	0
Subtotal		0					0	0	0	0	0	0	0
VIII. OPERATING EXPENSES													
A. COST OF GAS AND PRODUCTION													
Firm Supply Commodity		0		0	0		0	0	0	0	0	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													
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		0		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	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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
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>	<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 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
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	181	64	29
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>181</u>	<u>64</u>	<u>29</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	20	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>20</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE													
i. Operating													
Supervision	640	0		0	0		0	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0	0
Other	649	0		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	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Wells	653	0		0	0		0	0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0	0
ii. Maintenance													
Supervision	850	0		0	0		0	0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Lines	665	0		0	0		0	0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		15,206	TRANSFUELEAST	14,698	509	S_E_INFRFUELVOL	6	0	27	3	137	3	27
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0	0
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	0		0	0		0	0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0	0
Other	869	0		0	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>27</u>	<u>3</u>	<u>137</u>	<u>3</u>	<u>27</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	133	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>133</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)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		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	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
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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	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		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
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	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-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		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	0		0	0		0	0	0	0
Other	688	0		0	0		0	0	0	0
Scada	684	0		0	0		0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar 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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	0
Other	688	0		0	0		0	0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	0		0	0		0	0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	0		0	0		0	0	0
Special Services	722	0		0	0		0	0	0
Insurance	723	0		0	0		0	0	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	0		0	0		0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		15,206		14,698	509		181	64	29
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>181</u>	<u>64</u>	<u>29</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	20	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>20</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	0		0	0		0	0	0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		15,206		14,698	509		6	0	27	3	137	3	27
TOTAL COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		15,206		14,698	509		6	0	27	3	137	3	27
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	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		133	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>133</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)

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

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage 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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT													
	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0	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		0		0	0		0	0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE													
		0		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	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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage 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		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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

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

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

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	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	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0	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		0		0	0		0	0	0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION		0		0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage 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 Structures & Improvements	467	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		<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	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		7.32%					7.32%	7.32%	7.32%
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		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base				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>	<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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		0		0	0		0	0	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	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		0		0	0		0	0	0	0	0	0	0
IV. ACCUMULATED DEFERRED TAXES													
		0		0	0		0	0	0	0	0	0	0
TOTAL RATE BASE													
		0		0	0		0	0	0	0	0	0	0
V. RETURN AND TAXES													
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		0		0	0		0	0	0	0	0	0	0
Income Taxes		0		0	0		0	0	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		0		0	0		0	0	0	0	0	0	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN													
		0		0	0		0	0	0	0	0	0	0
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		0					0	0	0	0	0	0	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		0					0	0	0	0	0	0	0
Subtotal		0					0	0	0	0	0	0	0
VIII. OPERATING EXPENSES													
A. COST OF GAS AND PRODUCTION													
Firm Supply Commodity		0		0	0		0	0	0	0	0	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

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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
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>	<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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
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>	<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	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		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>

(\$000's)

TRANSFUELWEST

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)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		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	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
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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage 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-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)

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-Trafalgar Westerly Commodity
(\$000's)

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	0
Other	688	0		0	0		0	0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0

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

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

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

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	0		0	0		0	0	0
Special Services	722	0		0	0		0	0	0
Insurance	723	0		0	0		0	0	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	0		0	0		0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	0		0	0		0	0	0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		28		28	0		0	0	0	0	0	0	0
TOTAL COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		28		28	0		0	0	0	0	0	0	0
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage 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	1,874	630	203
Land Rights	461	6,912		0	6,912	OTHERTRANS	2,931	985	318
Mains	465	220,860	M13&M16MAINS	21	220,839	OTHERTRANS	93,636	31,458	10,149
Compressor Equipment	466	10,091		0	10,091	OTHERTRANS	4,279	1,437	464
Measuring and Regulating	467	103,309	M13&M16M&R	778	102,531	OTHERTRANS	43,473	14,605	4,712
Structures & Improvements	462	8,636		0	8,636	OTHERTRANS	3,661	1,230	397
Other	469	0		0	0		0	0	0
Subtotal		<u>354,253</u>		<u>825</u>	<u>353,428</u>		<u>149,854</u>	<u>50,345</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	220,860	M13&M16MAINS	21	220,839	OTHERTRANS	165	0	3,676	0
Compressor Equipment	466	10,091		0	10,091	OTHERTRANS	8	0	168	0
Measuring and Regulating	467	103,309	M13&M16M&R	778	102,531	OTHERTRANS	77	0	1,707	0
Structures & Improvements	462	8,636		0	8,636	OTHERTRANS	6	0	144	0
Other	469	0		0	0	OTHERTRANS	0	0	0	0
Subtotal		<u>354,253</u>		<u>825</u>	<u>353,428</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
Land	460	4,446	M13&M16LAND	26	4,420	OTHERTRANS	24	1	173	0	1,275	0	164
Land Rights	461	6,912		0	6,912	OTHERTRANS	37	1	271	0	1,994	0	256
Mains	465	220,860	M13&M16MAINS	21	220,839	OTHERTRANS	1,181	36	8,653	0	63,700	0	8,185
Compressor Equipment	466	10,091		0	10,091	OTHERTRANS	54	2	395	0	2,911	0	374
Measuring and Regulating	467	103,309	M13&M16M&R	778	102,531	OTHERTRANS	548	17	4,017	0	29,575	0	3,800
Structures & Improvements	462	8,636		0	8,636	OTHERTRANS	46	1	338	0	2,491	0	320
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		354,253		825	353,428		1,890	57	13,848	0	101,945	0	13,099
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	220,860	M13&M16MAINS	21	220,839	OTHERTRANS	0	0	0	0	21	0
Compressor Equipment	466	10,091		0	10,091	OTHERTRANS	0	0	0	0	0	0
Measuring and Regulating	467	103,309	M13&M16M&R	778	102,531	OTHERTRANS	0	0	0	0	752	26
Structures & Improvements	462	8,636		0	8,636	OTHERTRANS	0	0	0	0	0	0
Other	469	0		0	0	OTHERTRANS	0	0	0	0	0	0
Subtotal		<u>354,253</u>		<u>825</u>	<u>353,428</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>799</u>	<u>26</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	4,446	M13&M16LAND	26	4,420	OTHERTRANS	0	0	0	0	0
Land Rights	461	6,912		0	6,912	OTHERTRANS	0	0	0	0	0
Mains	465	220,860	M13&M16MAINS	21	220,839	OTHERTRANS	0	0	0	0	0
Compressor Equipment	466	10,091		0	10,091	OTHERTRANS	0	0	0	0	0
Measuring and Regulating	467	103,309	M13&M16M&R	778	102,531	OTHERTRANS	0	0	0	0	0
Structures & Improvements	462	8,636		0	8,636	OTHERTRANS	0	0	0	0	0
Other	469	0		0	0	OTHERTRANS	0	0	0	0	0
Subtotal		<u>354,253</u>		<u>825</u>	<u>353,428</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	OTHERTRANSP-1	13	4	1
Structures & Improvements	482	2,271		0	2,271	OTHERTRANSP-1	961	323	104
Furniture and Equipment	483	5,821		0	5,821	OTHERTRANSP-1	2,462	827	267
Transportation Equipment	484	2,174		0	2,174	OTHERTRANSP-1	920	309	100
Construction Equipment	485/6	2,479		0	2,479	OTHERTRANSP-1	1,049	352	114
Communication Equipment	488	790		0	790	OTHERTRANSP-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>13,567</u>		<u>0</u>	<u>13,567</u>		<u>5,739</u>	<u>1,928</u>	<u>622</u>
TOTAL GROSS PLANT IN SERVICE		<u>367,820</u>		<u>825</u>	<u>366,995</u>		<u>155,593</u>	<u>52,273</u>	<u>16,864</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		<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	32		0	32	OTHERTRANSP-1	0	0	1	0
Structures & Improvements	482	2,271		0	2,271	OTHERTRANSP-1	2	0	38	0
Furniture and Equipment	483	5,821		0	5,821	OTHERTRANSP-1	4	0	97	0
Transportation Equipment	484	2,174		0	2,174	OTHERTRANSP-1	2	0	36	0
Construction Equipment	485/6	2,479		0	2,479	OTHERTRANSP-1	2	0	41	0
Communication Equipment	488	790		0	790	OTHERTRANSP-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		<u>13,567</u>		<u>0</u>	<u>13,567</u>		<u>10</u>	<u>0</u>	<u>225</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE										
		<u>367,820</u>		<u>825</u>	<u>366,995</u>		<u>274</u>	<u>0</u>	<u>6,109</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
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		<u>0</u>		<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	32		0	32	OTHERTRANSP-1	0	0	0	0	0	0
Structures & Improvements	482	2,271		0	2,271	OTHERTRANSP-1	0	0	0	0	5	0
Furniture and Equipment	483	5,821		0	5,821	OTHERTRANSP-1	0	0	0	0	13	0
Transportation Equipment	484	2,174		0	2,174	OTHERTRANSP-1	0	0	0	0	5	0
Construction Equipment	485/6	2,479		0	2,479	OTHERTRANSP-1	0	0	0	0	6	0
Communication Equipment	488	790		0	790	OTHERTRANSP-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		<u>13,567</u>		<u>0</u>	<u>13,567</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31</u>	<u>1</u>
TOTAL GROSS PLANT IN SERVICE												
		<u>367,820</u>		<u>825</u>	<u>366,995</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>830</u>	<u>27</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
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		<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	32		0	32	OTHERTRANSPT-1	0	0	0	0	0
Structures & Improvements	482	2,271		0	2,271	OTHERTRANSPT-1	0	0	0	0	0
Furniture and Equipment	483	5,821		0	5,821	OTHERTRANSPT-1	0	0	0	0	0
Transportation Equipment	484	2,174		0	2,174	OTHERTRANSPT-1	0	0	0	0	0
Construction Equipment	485/6	2,479		0	2,479	OTHERTRANSPT-1	0	0	0	0	0
Communication Equipment	488	790		0	790	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>13,567</u>		<u>0</u>	<u>13,567</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE											
		<u>367,820</u>		<u>825</u>	<u>366,995</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
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	2,723		0	2,723	OTHERTRANS	1,154	388	125
Mains	465	77,847	M13&M16MAINSAD	7	77,839	OTHERTRANS	33,004	11,088	3,577
Compressor Equipment	466	3,230		0	3,230	OTHERTRANS	1,369	460	148
Measuring and Regulating Structures & Improvements	467	44,261	M13&M16M&RAD	333	43,927	OTHERTRANS	18,625	6,257	2,019
Other	462	3,353		0	3,353	OTHERTRANS	1,422	478	154
Subtotal	469	0		0	0		0	0	0
		<u>131,413</u>		<u>341</u>	<u>131,072</u>		<u>55,575</u>	<u>18,671</u>	<u>6,023</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	633		0	633	OTHERTRANSP-1	268	90	29
Furniture and Equipment	483	3,628		0	3,628	OTHERTRANSP-1	1,535	516	166
Transportation Equipment	484	715		0	715	OTHERTRANSP-1	303	102	33
Construction Equipment	485/6	922		0	922	OTHERTRANSP-1	390	131	42
Communication Equipment	488	404		0	404	OTHERTRANSP-1	171	57	19
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>6,301</u>		<u>0</u>	<u>6,301</u>		<u>2,665</u>	<u>896</u>	<u>289</u>
TOTAL ACCUMULATED DEPRECIATION		<u>137,714</u>		<u>341</u>	<u>137,374</u>		<u>58,240</u>	<u>19,567</u>	<u>6,312</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	2,723		0	2,723	OTHERTRANS	2	0	45	0
Mains	465	77,847	M13&M16MAINSAD	7	77,839	OTHERTRANS	58	0	1,296	0
Compressor Equipment	466	3,230		0	3,230	OTHERTRANS	2	0	54	0
Measuring and Regulating Structures & Improvements	467	44,261	M13&M16M&RAD	333	43,927	OTHERTRANS	33	0	731	0
Other	469	0		0	3,353	OTHERTRANS	3	0	56	0
Subtotal		<u>131,413</u>		<u>341</u>	<u>131,072</u>		<u>98</u>	<u>0</u>	<u>2,182</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	633		0	633	OTHERTRANSP-1	0	0	11	0
Furniture and Equipment	483	3,628		0	3,628	OTHERTRANSP-1	3	0	60	0
Transportation Equipment	484	715		0	715	OTHERTRANSP-1	1	0	12	0
Construction Equipment	485/6	922		0	922	OTHERTRANSP-1	1	0	15	0
Communication Equipment	488	404		0	404	OTHERTRANSP-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>6,301</u>		<u>0</u>	<u>6,301</u>		<u>5</u>	<u>0</u>	<u>105</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>137,714</u>		<u>341</u>	<u>137,374</u>		<u>103</u>	<u>0</u>	<u>2,287</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	2,723		0	2,723	OTHERTRANS	15	0	107	0	785	0	101
Mains	465	77,847	M13&M16MAINSAD	7	77,839	OTHERTRANS	416	13	3,050	0	22,452	0	2,885
Compressor Equipment	466	3,230		0	3,230	OTHERTRANS	17	1	127	0	932	0	120
Measuring and Regulating Structures & Improvements	467	44,261	M13&M16M&RAD	333	43,927	OTHERTRANS	235	7	1,721	0	12,671	0	1,628
Other	462	3,353		0	3,353	OTHERTRANS	18	1	131	0	967	0	124
Subtotal	469	0		0	0		0	0	0	0	0	0	0
		<u>131,413</u>		<u>341</u>	<u>131,072</u>		<u>701</u>	<u>21</u>	<u>5,136</u>	<u>0</u>	<u>37,807</u>	<u>0</u>	<u>4,858</u>
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	633		0	633	OTHERTRANSP-1	3	0	25	0	182	0	23
Furniture and Equipment	483	3,628		0	3,628	OTHERTRANSP-1	19	1	142	0	1,044	0	134
Transportation Equipment	484	715		0	715	OTHERTRANSP-1	4	0	28	0	206	0	26
Construction Equipment	485/6	922		0	922	OTHERTRANSP-1	5	0	36	0	265	0	34
Communication Equipment	488	404		0	404	OTHERTRANSP-1	2	0	16	0	116	0	15
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		<u>6,301</u>		<u>0</u>	<u>6,301</u>		<u>34</u>	<u>1</u>	<u>246</u>	<u>0</u>	<u>1,813</u>	<u>0</u>	<u>233</u>
TOTAL ACCUMULATED DEPRECIATION		<u>137,714</u>		<u>341</u>	<u>137,374</u>		<u>734</u>	<u>22</u>	<u>5,382</u>	<u>0</u>	<u>39,621</u>	<u>0</u>	<u>5,091</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	2,723		0	2,723	OTHERTRANS	0	0	0	0	0	0
Mains	465	77,847	M13&M16MAINSAD	7	77,839	OTHERTRANS	0	0	0	0	7	0
Compressor Equipment	466	3,230		0	3,230	OTHERTRANS	0	0	0	0	0	0
Measuring and Regulating Structures & Improvements	467	44,261	M13&M16M&RAD	333	43,927	OTHERTRANS	0	0	0	0	322	11
Other	469	0		0	3,353	OTHERTRANS	0	0	0	0	0	0
Subtotal		<u>131,413</u>		<u>341</u>	<u>131,072</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>330</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	633		0	633	OTHERTRANSP-1	0	0	0	0	1	0
Furniture and Equipment	483	3,628		0	3,628	OTHERTRANSP-1	0	0	0	0	8	0
Transportation Equipment	484	715		0	715	OTHERTRANSP-1	0	0	0	0	2	0
Construction Equipment	485/6	922		0	922	OTHERTRANSP-1	0	0	0	0	2	0
Communication Equipment	488	404		0	404	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>6,301</u>		<u>0</u>	<u>6,301</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>137,714</u>		<u>341</u>	<u>137,374</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>344</u>	<u>12</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	2,723		0	2,723	OTHERTRANS	0	0	0	0	0
Mains	465	77,847	M13&M16MAINSAD	7	77,839	OTHERTRANS	0	0	0	0	0
Compressor Equipment	466	3,230		0	3,230	OTHERTRANS	0	0	0	0	0
Measuring and Regulating Structures & Improvements	467	44,261	M13&M16M&RAD	333	43,927	OTHERTRANS	0	0	0	0	0
Other	462	3,353		0	3,353	OTHERTRANS	0	0	0	0	0
Subtotal	469	0		0	0		0	0	0	0	0
		<u>131,413</u>		<u>341</u>	<u>131,072</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	633		0	633	OTHERTRANSP-1	0	0	0	0	0
Furniture and Equipment	483	3,628		0	3,628	OTHERTRANSP-1	0	0	0	0	0
Transportation Equipment	484	715		0	715	OTHERTRANSP-1	0	0	0	0	0
Construction Equipment	485/6	922		0	922	OTHERTRANSP-1	0	0	0	0	0
Communication Equipment	488	404		0	404	OTHERTRANSP-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>6,301</u>		<u>0</u>	<u>6,301</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>137,714</u>		<u>341</u>	<u>137,374</u>		<u>0</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
III. WORKING CAPITAL									
O&M Working Capital		695		0	695	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		1,925		0	1,925	OTHERTRANSBASE-1	815	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>3,919</u>		<u>0</u>	<u>3,919</u>		<u>1,658</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>(3,019)</u>	<u>(1,014)</u>	<u>(327)</u>
TOTAL RATE BASE		<u>226,889</u>		<u>485</u>	<u>226,404</u>		<u>95,991</u>	<u>32,249</u>	<u>10,404</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		16,607		0	16,607		7,026	2,361	762
Income Taxes		1,927		0	1,927	OTHERTRANSBASE-1	815	274	88
Capital Taxes		0		0	0		0	0	0
Property Tax		6,230		0	6,230	OTHERTRANSPROTAX-1	2,641	887	286
Subtotal		<u>24,764</u>		<u>0</u>	<u>24,764</u>		<u>10,482</u>	<u>3,522</u>	<u>1,136</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		7,916					3,349	1,125	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		1,766					747	251	81
Subtotal		<u>9,682</u>					<u>4,096</u>	<u>1,376</u>	<u>444</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		695		0	695	OTHERTRANSBASE-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	OTHERTRANSBASE-1	1	0	16	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		1,925		0	1,925	OTHERTRANSBASE-1	1	0	32	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		322		0	322	OTHERTRANSBASE-1	0	0	5	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>3,919</u>		<u>0</u>	<u>3,919</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>	OTHERTRANSBASE-1	<u>(5)</u>	<u>0</u>	<u>(119)</u>	<u>0</u>
TOTAL RATE BASE		<u>226,889</u>		<u>485</u>	<u>226,404</u>		<u>169</u>	<u>0</u>	<u>3,769</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		16,607		0	16,607		12	0	276	0
Income Taxes		1,927		0	1,927	OTHERTRANSBASE-1	1	0	32	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>24,764</u>		<u>0</u>	<u>24,764</u>		<u>18</u>	<u>0</u>	<u>412</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(1,553)</u>		<u>0</u>	<u>(1,553)</u>	OTHERTRANSBASE-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		7,916					6	0	131	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		1,766					1	0	29	0
Subtotal		<u>9,682</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		695		0	695	OTHERTRANSBASE-1	4	0	27	0	200	0	26
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		977		0	977	OTHERTRANSBASE-1	5	0	38	0	281	0	36
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		1,925		0	1,925	OTHERTRANSBASE-1	10	0	75	0	554	0	71
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense		322		0	322	OTHERTRANSBASE-1	2	0	13	0	93	0	12
Customer Deposits		0		0	0		0	0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0	0
Subtotal		3,919		0	3,919		21	1	153	0	1,128	0	145
IV. ACCUMULATED DEFERRED TAXES													
		(7,136)		0	(7,136)	OTHERTRANSBASE-1	(38)	(1)	(279)	0	(2,054)	0	(264)
TOTAL RATE BASE													
		226,889		485	226,404		1,210	37	8,870	0	65,303	0	8,391
V. RETURN AND TAXES													
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		16,607		0	16,607		89	3	649	0	4,780	0	614
Income Taxes		1,927		0	1,927	OTHERTRANSBASE-1	10	0	75	0	555	0	71
Capital Taxes		0		0	0		0	0	0	0	0	0	0
Property Tax		6,230		0	6,230	OTHERTRANSBASPROTAX-1	33	1	244	0	1,797	0	231
Subtotal		24,764		0	24,764		132	4	969	0	7,131	0	916
VI. ACCUMULATED DEFERRED TAX DRAWDOWN													
		(1,553)		0	(1,553)	OTHERTRANSBASE-1	(8)	(0)	(61)	0	(447)	0	(57)
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		0					0	0	0	0	0	0	0
Transmission Plant		7,916					42	1	309		2,278		293
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		1,766					9	0	69	0	508	0	65
Subtotal		9,682					52	2	378	0	2,786	0	358
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		0		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	Excess Utility Storage 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		695		0	695	OTHERTRANBASE-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	OTHERTRANBASE-1	0	0	0	0	2	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		1,925		0	1,925	OTHERTRANBASE-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	OTHERTRANBASE-1	0	0	0	0	1	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>3,919</u>		<u>0</u>	<u>3,919</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>	OTHERTRANBASE-1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(15)</u>	<u>(0)</u>
TOTAL RATE BASE												
		<u>226,889</u>		<u>485</u>	<u>226,404</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>479</u>	<u>15</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		16,607		0	16,607		0	0	0	0	35	1
Income Taxes		1,927		0	1,927	OTHERTRANBASE-1	0	0	0	0	4	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>24,764</u>		<u>0</u>	<u>24,764</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40</u>	<u>1</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(1,553)</u>		<u>0</u>	<u>(1,553)</u>	OTHERTRANBASE-1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3)</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		7,916					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		1,766					0	0	0	0	4	0
Subtotal		<u>9,682</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		695		0	695	OTHERTRANBASE-1	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		977		0	977	OTHERTRANBASE-1	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		1,925		0	1,925	OTHERTRANBASE-1	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		322		0	322	OTHERTRANBASE-1	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>3,919</u>		<u>0</u>	<u>3,919</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>	OTHERTRANBASE-1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>226,889</u>		<u>485</u>	<u>226,404</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		16,607		0	16,607		0	0	0	0	0
Income Taxes		1,927		0	1,927	OTHERTRANBASE-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>24,764</u>		<u>0</u>	<u>24,764</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>	OTHERTRANBASE-1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		7,916					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		1,766					0	0	0	0	0
Subtotal		<u>9,682</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)

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		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	1,902	639	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>2,025</u>	<u>680</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE													
i. Operating													
Supervision	640	0		0	0		0	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0	0
Other	649	0		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	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Wells	653	0		0	0		0	0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0	0
ii. Maintenance													
Supervision	850	0		0	0		0	0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Lines	665	87		0	87	OTHERTRANS	0	0	3	0	25	0	3
Compressor	666	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	667	4,652	M13&M16OPERATING	167	4,485	OTHERTRANS	24	1	176	0	1,294	0	166
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	200		0	200	OTHERTRANS	1	0	8	0	58	0	7
Compressor	866	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	867	4		0	4	OTHERTRANS	0	0	0	1	0	0	0
Other	869	0		0	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>187</u>	<u>0</u>	<u>1,378</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)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		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
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
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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

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

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<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	2,858		0	2,858	OTHERTRANS	1,212	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		<u>3,014</u>		<u>0</u>	<u>3,014</u>		<u>1,278</u>	<u>429</u>	<u>139</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
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		<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	2,858		0	2,858	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		<u>3,014</u>		<u>0</u>	<u>3,014</u>		<u>2</u>	<u>0</u>	<u>50</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
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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		0	0		0	0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING													
System Operation & Engineering	685	2,858		0	2,858	OTHERTRANS	15	0	112	0	824	0	106
Other	688	43		0	43	OTHERTRANS	0	0	2	0	12	0	2
Scada	684	114		0	114	OTHERTRANS	1	0	4	0	33	0	4
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		3,014		0	3,014		16	0	118	0	870	0	112
H. SALES PROMOTION AND MERCHANDISE													
Sales Promotion Supervision	700	0		0	0		0	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	2,858		0	2,858	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		<u>3,014</u>		<u>0</u>	<u>3,014</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
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<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	2,858		0	2,858	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		<u>3,014</u>		<u>0</u>	<u>3,014</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
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	5		0	5	M13	0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>5</u>		<u>0</u>	<u>5</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	3,664		0	3,664	OTHERTRANS	1,554	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	2,062		0	2,062	OTHERTRANS	874	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>6,225</u>		<u>0</u>	<u>6,225</u>		<u>2,639</u>	<u>887</u>	<u>286</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		14,187		167	14,020		5,942	1,996	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>14,187</u>		<u>167</u>	<u>14,020</u>		<u>5,942</u>	<u>1,996</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
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	5		0	5	M13	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>5</u>		<u>0</u>	<u>5</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	3,664		0	3,664	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	2,062		0	2,062	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>6,225</u>		<u>0</u>	<u>6,225</u>		<u>5</u>	<u>0</u>	<u>104</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		14,187		167	14,020		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>14,187</u>		<u>167</u>	<u>14,020</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	5		0	5	M13	0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		5		0	5		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	3,664		0	3,664	OTHERTRANS	20	1	144	0	1,057	0	136
Special Services	722	37		0	37	OTHERTRANS	0	0	1	0	11	0	1
Insurance	723	377		0	377	OTHERTRANS	2	0	15	0	109	0	14
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	2,062		0	2,062	OTHERTRANS	11	0	81	0	595	0	76
Other Admin & General Expenses	728	84		0	84	OTHERTRANS	0	0	3	0	24	0	3
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		6,225		0	6,225		33	1	244	0	1,796	0	231
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		14,187		167	14,020		75	2	549	0	4,043	0	519
TOTAL COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		14,187		167	14,020		75	2	549	0	4,043	0	519
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	3,664		0	3,664	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	2,062		0	2,062	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>6,225</u>		<u>0</u>	<u>6,225</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		14,187		167	14,020		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>14,187</u>		<u>167</u>	<u>14,020</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	3,664		0	3,664	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	2,062		0	2,062	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>6,225</u>		<u>0</u>	<u>6,225</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		14,187		167	14,020		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>14,187</u>		<u>167</u>	<u>14,020</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	1,135		0	1,135	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	6,293		0	6,293	O/SC_DEMAND	1,377	463	205
Other	459	0		0	0		0	0	0
Subtotal		<u>7,803</u>		<u>0</u>	<u>7,803</u>		<u>1,707</u>	<u>574</u>	<u>254</u>
D. TRANSMISSION									
Land	460	599		0	599	O/SC_DEMAND	131	44	19
Land Rights	461	1,352		0	1,352	O/SC_DEMAND	296	99	44
Mains	465	37,816		0	37,816	O/SC_DEMAND	8,273	2,780	1,230
Compressor Equipment	466	4,849		0	4,849	O/SC_DEMAND	1,061	356	158
Measuring and Regulating	467	7,868		0	7,868	O/SC_DEMAND	1,721	578	256
Structures & Improvements	462	1,200		0	1,200	O/SC_DEMAND	263	88	39
Other	469	0		0	0		0	0	0
Subtotal		<u>53,683</u>		<u>0</u>	<u>53,683</u>		<u>11,745</u>	<u>3,946</u>	<u>1,746</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	1,135		0	1,135	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	6,293		0	6,293	O/SC_DEMAND	7	0	28	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>7,803</u>		<u>0</u>	<u>7,803</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	1,352		0	1,352	O/SC_DEMAND	1	0	6	0
Mains	465	37,816		0	37,816	O/SC_DEMAND	39	0	171	0
Compressor Equipment	466	4,849		0	4,849	O/SC_DEMAND	5	0	22	0
Measuring and Regulating	467	7,868		0	7,868	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>53,683</u>		<u>0</u>	<u>53,683</u>		<u>56</u>	<u>0</u>	<u>243</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
C. UNDERGROUND STORAGE													
Land	450	98		0	98	O/SC_DEMAND	0	0	5	0	42	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	1,135		0	1,135	O/SC_DEMAND	0	0	62	0	494	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	278		0	278	O/SC_DEMAND	0	0	15	0	121	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	6,293		0	6,293	O/SC_DEMAND	0	0	342	0	2,738	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		7,803		0	7,803		0	0	423	0	3,396	0	0
D. TRANSMISSION													
Land	460	599		0	599	O/SC_DEMAND	0	0	32	0	261	0	0
Land Rights	461	1,352		0	1,352	O/SC_DEMAND	0	0	73	0	588	0	0
Mains	465	37,816		0	37,816	O/SC_DEMAND	0	0	2,052	0	16,456	0	0
Compressor Equipment	466	4,849		0	4,849	O/SC_DEMAND	0	0	263	0	2,110	0	0
Measuring and Regulating	467	7,868		0	7,868	O/SC_DEMAND	0	0	427	0	3,424	0	0
Structures & Improvements	462	1,200		0	1,200	O/SC_DEMAND	0	0	65	0	522	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		53,683		0	53,683		0	0	2,913	0	23,362	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	1,135		0	1,135	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	6,293		0	6,293	O/SC_DEMAND	0	938	0	0	0	196
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>7,803</u>		<u>0</u>	<u>7,803</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	1,352		0	1,352	O/SC_DEMAND	0	201	0	0	0	42
Mains	465	37,816		0	37,816	O/SC_DEMAND	0	5,636	0	0	0	1,177
Compressor Equipment	466	4,849		0	4,849	O/SC_DEMAND	0	723	0	0	0	151
Measuring and Regulating	467	7,868		0	7,868	O/SC_DEMAND	0	1,173	0	0	0	245
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>53,683</u>		<u>0</u>	<u>53,683</u>		<u>0</u>	<u>8,002</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,671</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	1,135		0	1,135	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	6,293		0	6,293	O/SC_DEMAND	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>7,803</u>		<u>0</u>	<u>7,803</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	1,352		0	1,352	O/SC_DEMAND	0	0	0	0	0
Mains	465	37,816		0	37,816	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	7,868		0	7,868	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>53,683</u>		<u>0</u>	<u>53,683</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	0		0	0		0	0	0
H. GENERAL PLANT									
Land	480	3		0	3	O/SC_DEMAND	1	0	0
Structures & Improvements	482	248		0	248	O/SC_DEMAND	54	18	8
Furniture and Equipment	483	637		0	637	O/SC_DEMAND	139	47	21
Transportation Equipment	484	238		0	238	O/SC_DEMAND	52	17	8
Construction Equipment	485/6	271		0	271	O/SC_DEMAND	59	20	9
Communication Equipment	488	99		0	99	O/SC_DEMAND	22	7	3
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>1,496</u>		<u>0</u>	<u>1,496</u>		<u>327</u>	<u>110</u>	<u>49</u>
TOTAL GROSS PLANT IN SERVICE		<u>62,982</u>		<u>0</u>	<u>62,982</u>		<u>13,779</u>	<u>4,629</u>	<u>2,048</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	412		0	412	O/SC_DEMAND	90	30	13
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	113		0	113	O/SC_DEMAND	25	8	4
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	2,806		0	2,806	O/SC_DEMAND	614	206	91
Other	459	0		0	0		0	0	0
Subtotal		<u>3,332</u>		<u>0</u>	<u>3,332</u>		<u>729</u>	<u>245</u>	<u>108</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<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	3		0	3	O/SC_DEMAND	0	0	0	0
Structures & Improvements	482	248		0	248	O/SC_DEMAND	0	0	1	0
Furniture and Equipment	483	637		0	637	O/SC_DEMAND	1	0	3	0
Transportation Equipment	484	238		0	238	O/SC_DEMAND	0	0	1	0
Construction Equipment	485/6	271		0	271	O/SC_DEMAND	0	0	1	0
Communication Equipment	488	99		0	99	O/SC_DEMAND	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>1,496</u>		<u>0</u>	<u>1,496</u>		<u>2</u>	<u>0</u>	<u>7</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE										
		<u>62,982</u>		<u>0</u>	<u>62,982</u>		<u>66</u>	<u>0</u>	<u>285</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	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		<u>3,332</u>		<u>0</u>	<u>3,332</u>		<u>3</u>	<u>0</u>	<u>15</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT													
	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	3		0	3	O/SC_DEMAND	0	0	0	0	2	0	0
Structures & Improvements	482	248		0	248	O/SC_DEMAND	0	0	13	0	108	0	0
Furniture and Equipment	483	637		0	637	O/SC_DEMAND	0	0	35	0	277	0	0
Transportation Equipment	484	238		0	238	O/SC_DEMAND	0	0	13	0	103	0	0
Construction Equipment	485/6	271		0	271	O/SC_DEMAND	0	0	15	0	118	0	0
Communication Equipment	488	99		0	99	O/SC_DEMAND	0	0	5	0	43	0	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		1,496		0	1,496		0	0	81	0	651	0	0
TOTAL GROSS PLANT IN SERVICE													
		62,982		0	62,982		0	0	3,418	0	27,408	0	0
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	412		0	412	O/SC_DEMAND	0	0	22	0	179	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	113		0	113	O/SC_DEMAND	0	0	6	0	49	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	2,806		0	2,806	O/SC_DEMAND	0	0	152	0	1,221	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		3,332		0	3,332		0	0	181	0	1,450	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<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	3		0	3	O/SC_DEMAND	0	1	0	0	0	0
Structures & Improvements	482	248		0	248	O/SC_DEMAND	0	37	0	0	0	8
Furniture and Equipment	483	637		0	637	O/SC_DEMAND	0	95	0	0	0	20
Transportation Equipment	484	238		0	238	O/SC_DEMAND	0	35	0	0	0	7
Construction Equipment	485/6	271		0	271	O/SC_DEMAND	0	40	0	0	0	8
Communication Equipment	488	99		0	99	O/SC_DEMAND	0	15	0	0	0	3
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,496</u>		<u>0</u>	<u>1,496</u>		<u>0</u>	<u>223</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47</u>
TOTAL GROSS PLANT IN SERVICE												
		<u>62,982</u>		<u>0</u>	<u>62,982</u>		<u>0</u>	<u>9,388</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,960</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	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		<u>3,332</u>		<u>0</u>	<u>3,332</u>		<u>0</u>	<u>497</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>104</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
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	3		0	3	O/SC_DEMAND	0	0	0	0	0
Structures & Improvements	482	248		0	248	O/SC_DEMAND	0	0	0	0	0
Furniture and Equipment	483	637		0	637	O/SC_DEMAND	0	0	0	0	0
Transportation Equipment	484	238		0	238	O/SC_DEMAND	0	0	0	0	0
Construction Equipment	485/6	271		0	271	O/SC_DEMAND	0	0	0	0	0
Communication Equipment	488	99		0	99	O/SC_DEMAND	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>1,496</u>		<u>0</u>	<u>1,496</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>62,982</u>		<u>0</u>	<u>62,982</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	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		<u>3,332</u>		<u>0</u>	<u>3,332</u>		<u>0</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
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	605		0	605	O/SC_DEMAND	132	44	20
Mains	465	22,224		0	22,224	O/SC_DEMAND	4,862	1,634	723
Compressor Equipment	466	3,145		0	3,145	O/SC_DEMAND	688	231	102
Measuring and Regulating	467	5,350		0	5,350	O/SC_DEMAND	1,170	393	174
Structures & Improvements	462	482		0	482	O/SC_DEMAND	106	35	16
Other	469	0		0	0		0	0	0
Subtotal		<u>31,806</u>		<u>0</u>	<u>31,806</u>		<u>6,959</u>	<u>2,338</u>	<u>1,034</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	69		0	69	O/SC_DEMAND	15	5	2
Furniture and Equipment	483	397		0	397	O/SC_DEMAND	87	29	13
Transportation Equipment	484	78		0	78	O/SC_DEMAND	17	6	3
Construction Equipment	485/6	101		0	101	O/SC_DEMAND	22	7	3
Communication Equipment	488	50		0	50	O/SC_DEMAND	11	4	2
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>696</u>		<u>0</u>	<u>696</u>		<u>152</u>	<u>51</u>	<u>23</u>
TOTAL ACCUMULATED DEPRECIATION		<u>35,833</u>		<u>0</u>	<u>35,833</u>		<u>7,840</u>	<u>2,634</u>	<u>1,165</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	605		0	605	O/SC_DEMAND	1	0	3	0
Mains	465	22,224		0	22,224	O/SC_DEMAND	23	0	101	0
Compressor Equipment	466	3,145		0	3,145	O/SC_DEMAND	3	0	14	0
Measuring and Regulating	467	5,350		0	5,350	O/SC_DEMAND	6	0	24	0
Structures & Improvements	462	482		0	482	O/SC_DEMAND	1	0	2	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>31,806</u>		<u>0</u>	<u>31,806</u>		<u>33</u>	<u>0</u>	<u>144</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	69		0	69	O/SC_DEMAND	0	0	0	0
Furniture and Equipment	483	397		0	397	O/SC_DEMAND	0	0	2	0
Transportation Equipment	484	78		0	78	O/SC_DEMAND	0	0	0	0
Construction Equipment	485/6	101		0	101	O/SC_DEMAND	0	0	0	0
Communication Equipment	488	50		0	50	O/SC_DEMAND	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>696</u>		<u>0</u>	<u>696</u>		<u>1</u>	<u>0</u>	<u>3</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>35,833</u>		<u>0</u>	<u>35,833</u>		<u>37</u>	<u>0</u>	<u>162</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	605		0	605	O/SC_DEMAND	0	0	33	0	263	0	0
Mains	465	22,224		0	22,224	O/SC_DEMAND	0	0	1,206	0	9,671	0	0
Compressor Equipment	466	3,145		0	3,145	O/SC_DEMAND	0	0	171	0	1,369	0	0
Measuring and Regulating Structures & Improvements	467	5,350		0	5,350	O/SC_DEMAND	0	0	290	0	2,328	0	0
Other	469	0		0	0	O/SC_DEMAND	0	0	26	0	210	0	0
Subtotal		<u>31,806</u>		<u>0</u>	<u>31,806</u>		<u>0</u>	<u>0</u>	<u>1,726</u>	<u>0</u>	<u>13,841</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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>	<u>0</u>
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	69		0	69	O/SC_DEMAND	0	0	4	0	30	0	0
Furniture and Equipment	483	397		0	397	O/SC_DEMAND	0	0	22	0	173	0	0
Transportation Equipment	484	78		0	78	O/SC_DEMAND	0	0	4	0	34	0	0
Construction Equipment	485/6	101		0	101	O/SC_DEMAND	0	0	5	0	44	0	0
Communication Equipment	488	50		0	50	O/SC_DEMAND	0	0	3	0	22	0	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		<u>696</u>		<u>0</u>	<u>696</u>		<u>0</u>	<u>0</u>	<u>38</u>	<u>0</u>	<u>303</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>35,833</u>		<u>0</u>	<u>35,833</u>		<u>0</u>	<u>0</u>	<u>1,945</u>	<u>0</u>	<u>15,594</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	605		0	605	O/SC_DEMAND	0	90	0	0	0	19
Mains	465	22,224		0	22,224	O/SC_DEMAND	0	3,313	0	0	0	692
Compressor Equipment	466	3,145		0	3,145	O/SC_DEMAND	0	469	0	0	0	98
Measuring and Regulating Structures & Improvements	467	5,350		0	5,350	O/SC_DEMAND	0	797	0	0	0	167
Other	462	482		0	482	O/SC_DEMAND	0	72	0	0	0	15
Subtotal	469	0		0	0		0	0	0	0	0	0
		<u>31,806</u>		<u>0</u>	<u>31,806</u>		<u>0</u>	<u>4,741</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>990</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	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	69		0	69	O/SC_DEMAND	0	10	0	0	0	2
Furniture and Equipment	483	397		0	397	O/SC_DEMAND	0	59	0	0	0	12
Transportation Equipment	484	78		0	78	O/SC_DEMAND	0	12	0	0	0	2
Construction Equipment	485/6	101		0	101	O/SC_DEMAND	0	15	0	0	0	3
Communication Equipment	488	50		0	50	O/SC_DEMAND	0	8	0	0	0	2
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>696</u>		<u>0</u>	<u>696</u>		<u>0</u>	<u>104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22</u>
TOTAL ACCUMULATED DEPRECIATION		<u>35,833</u>		<u>0</u>	<u>35,833</u>		<u>0</u>	<u>5,341</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,115</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	605		0	605	O/SC_DEMAND	0	0	0	0	0
Mains	465	22,224		0	22,224	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	5,350		0	5,350	O/SC_DEMAND	0	0	0	0	0
Structures & Improvements	462	482		0	482	O/SC_DEMAND	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>31,806</u>		<u>0</u>	<u>31,806</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	69		0	69	O/SC_DEMAND	0	0	0	0	0
Furniture and Equipment	483	397		0	397	O/SC_DEMAND	0	0	0	0	0
Transportation Equipment	484	78		0	78	O/SC_DEMAND	0	0	0	0	0
Construction Equipment	485/6	101		0	101	O/SC_DEMAND	0	0	0	0	0
Communication Equipment	488	50		0	50	O/SC_DEMAND	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>696</u>		<u>0</u>	<u>696</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>35,833</u>		<u>0</u>	<u>35,833</u>		<u>0</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		228		0	228	O/SC_DEMAND	50	17	7
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		38		0	38	O/SC_DEMAND	8	3	1
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>863</u>		<u>0</u>	<u>863</u>		<u>189</u>	<u>63</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>27,111</u>		<u>0</u>	<u>27,111</u>		<u>5,931</u>	<u>1,993</u>	<u>882</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		1,984		0	1,984		434	146	65
Income Taxes		230		0	230	O/SC_DEMAND	50	17	7
Capital Taxes		0		0	0		0	0	0
Property Tax		1,056		0	1,056	O/SC_DEMAND	231	78	34
Subtotal		<u>3,271</u>		<u>0</u>	<u>3,271</u>		<u>716</u>	<u>240</u>	<u>106</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		1,183					259	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		194					42	14	6
Subtotal		<u>1,583</u>					<u>346</u>	<u>116</u>	<u>51</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		972		0	972	O/SC_DEMAND	213	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>213</u>	<u>71</u>	<u>32</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		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		228		0	228	O/SC_DEMAND	0	0	1	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		38		0	38	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>863</u>		<u>0</u>	<u>863</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>27,111</u>		<u>0</u>	<u>27,111</u>		<u>28</u>	<u>0</u>	<u>123</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		1,984		0	1,984		2	0	9	0
Income Taxes		230		0	230	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>3,271</u>		<u>0</u>	<u>3,271</u>		<u>3</u>	<u>0</u>	<u>15</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		1,183					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		194					0	0	1	0
Subtotal		<u>1,583</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
(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		71		0	71	O/SC_DEMAND	0	0	4	0	31	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		526		0	526	O/SC_DEMAND	0	0	29	0	229	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		228		0	228	O/SC_DEMAND	0	0	12	0	99	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense		38		0	38	O/SC_DEMAND	0	0	2	0	17	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>863</u>		<u>0</u>	<u>863</u>		<u>0</u>	<u>0</u>	<u>47</u>	<u>0</u>	<u>376</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>(49)</u>	<u>0</u>	<u>(392)</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE		<u>27,111</u>		<u>0</u>	<u>27,111</u>		<u>0</u>	<u>0</u>	<u>1,471</u>	<u>0</u>	<u>11,798</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES													
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		1,984		0	1,984		0	0	108	0	864	0	0
Income Taxes		230		0	230	O/SC_DEMAND	0	0	12	0	100	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0	0
Property Tax		1,056		0	1,056	O/SC_DEMAND	0	0	57	0	460	0	0
Subtotal		<u>3,271</u>		<u>0</u>	<u>3,271</u>		<u>0</u>	<u>0</u>	<u>178</u>	<u>0</u>	<u>1,423</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>(11)</u>	<u>0</u>	<u>(85)</u>	<u>0</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		206					0	0	11	0	90	0	0
Transmission Plant		1,183					0	0	64	0	515	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		194					0	0	11	0	84	0	0
Subtotal		<u>1,583</u>					<u>0</u>	<u>0</u>	<u>86</u>	<u>0</u>	<u>689</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		972		0	972	O/SC_DEMAND	0	0	53	0	423	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>972</u>		<u>0</u>	<u>972</u>		<u>0</u>	<u>0</u>	<u>53</u>	<u>0</u>	<u>423</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		228		0	228	O/SC_DEMAND	0	34	0	0	0	7
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		38		0	38	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>863</u>		<u>0</u>	<u>863</u>		<u>0</u>	<u>129</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>27,111</u>		<u>0</u>	<u>27,111</u>		<u>0</u>	<u>4,041</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>844</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		1,984		0	1,984		0	296	0	0	0	62
Income Taxes		230		0	230	O/SC_DEMAND	0	34	0	0	0	7
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>3,271</u>		<u>0</u>	<u>3,271</u>		<u>0</u>	<u>488</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>102</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		1,183					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		194					0	29	0	0	0	6
Subtotal		<u>1,583</u>					<u>0</u>	<u>236</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		972		0	972	O/SC_DEMAND	0	145	0	0	0	30
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>972</u>		<u>0</u>	<u>972</u>		<u>0</u>	<u>145</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30</u>

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		228		0	228	O/SC_DEMAND	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		38		0	38	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>863</u>		<u>0</u>	<u>863</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>27,111</u>		<u>0</u>	<u>27,111</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		1,984		0	1,984		0	0	0	0	0
Income Taxes		230		0	230	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>3,271</u>		<u>0</u>	<u>3,271</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		1,183					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		194					0	0	0	0	0
Subtotal		<u>1,583</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE													
i. Operating													
Supervision	640	0		0	0		0	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0	0
Other	649	0		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	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Wells	653	0		0	0		0	0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0	0
Compressor	656	150		0	150	O/SC_DEMAND	0	0	8	0	65	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	657	3		0	3	O/SC_DEMAND	0	0	0	0	1	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0	0
ii. Maintenance													
Supervision	850	0		0	0		0	0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	857	6		0	6	O/SC_DEMAND	0	0	0	0	2	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0	0
Other	859	0		0	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>9</u>	<u>0</u>	<u>69</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION													
i. Operating													
Supervision	660	0		0	0		0	0	0	0	0	0	0
Lines	665	203		0	203	O/SC_DEMAND	0	0	11	0	88	0	0
Compressor	666	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	667	31		0	31	O/SC_DEMAND	0	0	2	0	14	0	0
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	43		0	43	O/SC_DEMAND	0	0	2	0	19	0	0
Compressor	866	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	867	88		0	88	O/SC_DEMAND	0	0	5	0	38	0	0
Other	869	0		0	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>20</u>	<u>0</u>	<u>159</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)

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
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
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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	Excess Utility Storage 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		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	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	219		0	219	O/SC_DEMAND	48	16	7
Other	688	3		0	3	O/SC_DEMAND	1	0	0
Scada	684	62		0	62	O/SC_DEMAND	14	5	2
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>284</u>		<u>0</u>	<u>284</u>		<u>62</u>	<u>21</u>	<u>9</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 Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract - Firm M5	Interruptible Contract - Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	219		0	219	O/SC_DEMAND	0	0	1	0
Other	688	3		0	3	O/SC_DEMAND	0	0	0	0
Scada	684	62		0	62	O/SC_DEMAND	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		<u>284</u>		<u>0</u>	<u>284</u>		<u>0</u>	<u>0</u>	<u>1</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 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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		0	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	12	0	95	0	0
Other	688	3		0	3	O/SC_DEMAND	0	0	0	0	1	0	0
Scada	684	62		0	62	O/SC_DEMAND	0	0	3	0	27	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		284		0	284		0	0	15	0	124	0	0
H. SALES PROMOTION AND MERCHANDISE													
Sales Promotion Supervision	700	0		0	0		0	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	62		0	62	O/SC_DEMAND	0	9	0	0	0	2
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>284</u>		<u>0</u>	<u>284</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>

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)											
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	62		0	62	O/SC_DEMAND	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>284</u>		<u>0</u>	<u>284</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 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	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	234		0	234	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>141</u>	<u>48</u>	<u>21</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,457		0	1,457		318	107	47
TOTAL COST OF GAS		<u>972</u>		<u>0</u>	<u>972</u>		<u>213</u>	<u>71</u>	<u>32</u>
TOTAL OPERATING EXPENSES		<u>2,428</u>		<u>0</u>	<u>2,428</u>		<u>531</u>	<u>178</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	234		0	234	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		1,457		0	1,457		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>2,428</u>		<u>0</u>	<u>2,428</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	2		0	2		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		2		0	2		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	363		0	363	O/SC_DEMAND	0	0	20	0	158	0	0
Special Services	722	4		0	4	O/SC_DEMAND	0	0	0	0	2	0	0
Insurance	723	37		0	37	O/SC_DEMAND	0	0	2	0	16	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	234		0	234	O/SC_DEMAND	0	0	13	0	102	0	0
Other Admin & General Expenses	728	8		0	8	O/SC_DEMAND	0	0	0	0	4	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		647		0	647		0	0	35	0	281	0	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,457		0	1,457		0	0	79	0	633	0	0
TOTAL COST OF GAS		972		0	972		0	0	53	0	423	0	0
TOTAL OPERATING EXPENSES		2,428		0	2,428		0	0	132	0	1,056	0	0
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	234		0	234	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		1,457		0	1,457		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>2,428</u>		<u>0</u>	<u>2,428</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	234		0	234	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		1,457		0	1,457		0	0	0	0	0
TOTAL COST OF GAS		<u>972</u>		<u>0</u>	<u>972</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>2,428</u>		<u>0</u>	<u>2,428</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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

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

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

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	91		0	91	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>201</u>		<u>0</u>	<u>201</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>201</u>		<u>0</u>	<u>201</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	91		0	91	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>201</u>		<u>0</u>	<u>201</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>201</u>		<u>0</u>	<u>201</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>

(\$000's)

Subtotal

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		<u>0</u>		<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	C1	0	0	0	0	0	0
Structures & Improvements	482	36		0	36	C1	0	0	36	0	0	0
Furniture and Equipment	483	91		0	91	C1	0	0	91	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		<u>201</u>		<u>0</u>	<u>201</u>		<u>0</u>	<u>0</u>	<u>201</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE												
		<u>201</u>		<u>0</u>	<u>201</u>		<u>0</u>	<u>0</u>	<u>201</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
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		<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	C1	0	0	0	0	0
Structures & Improvements	482	36		0	36	C1	0	0	0	0	0
Furniture and Equipment	483	91		0	91	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		<u>201</u>		<u>0</u>	<u>201</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>201</u>		<u>0</u>	<u>201</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
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	10		0	10	C1	0	0	0
Furniture and Equipment	483	57		0	57	C1	0	0	0
Transportation Equipment	484	11		0	11	C1	0	0	0
Construction Equipment	485/6	14		0	14	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>93</u>		<u>0</u>	<u>93</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>93</u>		<u>0</u>	<u>93</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract - Firm M5	Interruptible Contract - Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	10		0	10	C1	0	0	0	0
Furniture and Equipment	483	57		0	57	C1	0	0	0	0
Transportation Equipment	484	11		0	11	C1	0	0	0	0
Construction Equipment	485/6	14		0	14	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>93</u>		<u>0</u>	<u>93</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>93</u>		<u>0</u>	<u>93</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(\$000's)

Account Description	Account Code	Account Dollars	Assignment Factor	Direct Assignment	to be Allocated	Allocation Factor	Wholesale Service M9	Wholesale Service M10	Service - Firm T1	Service - Interruptible T1	Service - Firm T2	Service - Interruptible T2	Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0	0
Mains	475.1	0		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 Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	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	0		0	0		0	0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
G. INTANGIBLE PLANT	401/402	0		0	0		0	0	0	0	0	0	0
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	10		0	10	C1	0	0	0	0	0	0	0
Furniture and Equipment	483	57		0	57	C1	0	0	0	0	0	0	0
Transportation Equipment	484	11		0	11	C1	0	0	0	0	0	0	0
Construction Equipment	485/6	14		0	14	C1	0	0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0	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		93		0	93		0	0	0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION		93		0	93		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
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 Structures & Improvements	467	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	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	57		0	57	C1	0	0	57	0	0	0
Transportation Equipment	484	11		0	11	C1	0	0	11	0	0	0
Construction Equipment	485/6	14		0	14	C1	0	0	14	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>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>
TOTAL ACCUMULATED DEPRECIATION												
		<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>

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		<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	10		0	10	C1	0	0	0	0	0
Furniture and Equipment	483	57		0	57	C1	0	0	0	0	0
Transportation Equipment	484	11		0	11	C1	0	0	0	0	0
Construction Equipment	485/6	14		0	14	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		<u>93</u>		<u>0</u>	<u>93</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>93</u>		<u>0</u>	<u>93</u>		<u>0</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
III. WORKING CAPITAL									
O&M Working Capital		24		0	24	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>24</u>		<u>0</u>	<u>24</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		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		9		0	9	C1	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>14</u>		<u>0</u>	<u>14</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>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
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
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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
III. WORKING CAPITAL										
O&M Working Capital		24		0	24	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>24</u>		<u>0</u>	<u>24</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		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		9		0	9		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>14</u>		<u>0</u>	<u>14</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(0)</u>		<u>0</u>	<u>(0)</u>	C1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		27					0	0	0	0
Subtotal		<u>27</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL													
O&M Working Capital		24		0	24	C1	0	0	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	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		24		0	24		0	0	0	0	0	0	0
IV. ACCUMULATED DEFERRED TAXES													
		(2)		0	(2)	C1	0	0	0	0	0	0	0
TOTAL RATE BASE													
		130		0	130		0	0	0	0	0	0	0
V. RETURN AND TAXES													
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		9		0	9	C1	0	0	0	0	0	0	0
Income Taxes		1		0	1	C1	0	0	0	0	0	0	0
Capital Taxes		0		0	0	C1	0	0	0	0	0	0	0
Property Tax		3		0	3		0	0	0	0	0	0	0
Subtotal		14		0	14		0	0	0	0	0	0	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN													
		(0)		0	(0)	C1	0	0	0	0	0	0	0
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		0					0	0	0	0	0	0	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		27					0	0	0	0	0	0	0
Subtotal		27					0	0	0	0	0	0	0
VIII. OPERATING EXPENSES													
A. COST OF GAS AND PRODUCTION													
Firm Supply Commodity		0		0	0		0	0	0	0	0	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		0		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	Excess Utility Storage 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		24		0	24	C1	0	0	24	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>24</u>		<u>0</u>	<u>24</u>		<u>0</u>	<u>0</u>	<u>24</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		9		0	9	C1	0	0	9	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>14</u>		<u>0</u>	<u>14</u>		<u>0</u>	<u>0</u>	<u>14</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>

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
III. WORKING CAPITAL											
O&M Working Capital		24		0	24	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>24</u>		<u>0</u>	<u>24</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		9		0	9	C1	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		<u>3</u>		<u>0</u>	<u>3</u>	C1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal		<u>14</u>		<u>0</u>	<u>14</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		<u>27</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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		<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 COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel	647	647	M16/C1FUEL	355	292	S_W_INFRFUELVOL	64	19	6
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	176		0	176	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>823</u>		<u>355</u>	<u>468</u>		<u>64</u>	<u>19</u>	<u>6</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel	647	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	176		0	176	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>823</u>		<u>355</u>	<u>468</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>

(\$000's)

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel	647	647	M16/C1FUEL	355	292	S_W_INFRFUELVOL	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	176		0	176	C1	0	0	176	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>823</u>		<u>355</u>	<u>468</u>		<u>0</u>	<u>98</u>	<u>378</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>

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
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	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	176		0	176	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>823</u>		<u>355</u>	<u>468</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
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
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
Ojibway/St. Clair Commodity
(\$000's)

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

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		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	Excess Utility Storage 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		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
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	73		0	73	C1	0	0	0
Other	688	1		0	1	C1	0	0	0
Scada	684	21		0	21	C1	0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>95</u>		<u>0</u>	<u>95</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<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	73		0	73	C1	0	0	0	0
Other	688	1		0	1	C1	0	0	0	0
Scada	684	21		0	21	C1	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		<u>95</u>		<u>0</u>	<u>95</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	0		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	0		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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	0		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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		0		0	0		0	0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING													
System Operation & Engineering	685	73		0	73	C1	0	0	0	0	0	0	0
Other	688	1		0	1	C1	0	0	0	0	0	0	0
Scada	684	21		0	21	C1	0	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		95		0	95		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	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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	73		0	73	C1	0	0	73	0	0	0
Other	688	1		0	1	C1	0	0	1	0	0	0
Scada	684	21		0	21	C1	0	0	21	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>95</u>		<u>0</u>	<u>95</u>		<u>0</u>	<u>0</u>	<u>95</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	73		0	73	C1	0	0	0	0	0
Other	688	1		0	1	C1	0	0	0	0	0
Scada	684	21		0	21	C1	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>95</u>		<u>0</u>	<u>95</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	122		0	122	C1	0	0	0
Special Services	722	1		0	1	C1	0	0	0
Insurance	723	13		0	13	C1	0	0	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	78		0	78	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>217</u>		<u>0</u>	<u>217</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,135		355	780		64	19	6
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>1,135</u>		<u>355</u>	<u>780</u>		<u>64</u>	<u>19</u>	<u>6</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	122		0	122	C1	0	0	0	0
Special Services	722	1		0	1	C1	0	0	0	0
Insurance	723	13		0	13	C1	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	78		0	78	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>217</u>		<u>0</u>	<u>217</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,135		355	780		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>1,135</u>		<u>355</u>	<u>780</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	122		0	122	C1	0	0	0	0	0	0	0
Special Services	722	1		0	1	C1	0	0	0	0	0	0	0
Insurance	723	13		0	13	C1	0	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	78		0	78	C1	0	0	0	0	0	0	0
Other Admin & General Expenses	728	3		0	3	C1	0	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		217		0	217		0	0	0	0	0	0	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,135		355	780		0	0	12	2	164	6	0
TOTAL COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		1,135		355	780		0	0	12	2	164	6	0
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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	122		0	122	C1	0	0	122	0	0	0
Special Services	722	1		0	1	C1	0	0	1	0	0	0
Insurance	723	13		0	13	C1	0	0	13	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	78		0	78	C1	0	0	78	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>217</u>		<u>0</u>	<u>217</u>		<u>0</u>	<u>0</u>	<u>217</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,135		355	780		0	98	690	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>1,135</u>		<u>355</u>	<u>780</u>		<u>0</u>	<u>98</u>	<u>690</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	122		0	122	C1	0	0	0	0	0
Special Services	722	1		0	1	C1	0	0	0	0	0
Insurance	723	13		0	13	C1	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	78		0	78	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>217</u>		<u>0</u>	<u>217</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,135		355	780		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>1,135</u>		<u>355</u>	<u>780</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)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	5,140		0	5,140	DISTDEMAND	2,994	1,006	284
Land Rights	471	4,981		0	4,981	DISTDEMAND	2,901	975	275
Mains	475.1	619,719		0	619,719	DISTDEMAND	360,930	121,259	34,269
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,465		0	43,465	DISTDEMAND	25,314	8,505	2,404
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	86,902		0	86,902	DISTDEMAND	50,613	17,004	4,806
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>760,207</u>		<u>0</u>	<u>760,207</u>		<u>442,752</u>	<u>148,748</u>	<u>42,038</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	619,719		0	619,719	DISTDEMAND	637	47,178	7,352	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,465		0	43,465	DISTDEMAND	45	3,309	516	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	86,902		0	86,902	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>760,207</u>		<u>0</u>	<u>760,207</u>		<u>781</u>	<u>57,873</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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		<u>0</u>		<u>0</u>	<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	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	451	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	5,140		0	5,140	DISTDEMAND	0	0	179	15	122	84	0
Land Rights	471	4,981		0	4,981	DISTDEMAND	0	0	173	14	118	81	0
Mains	475.1	619,719		0	619,719	DISTDEMAND	0	0	21,559	1,757	14,668	10,110	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,465		0	43,465	DISTDEMAND	0	0	1,512	123	1,029	709	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	86,902		0	86,902	DISTDEMAND	0	0	3,023	246	2,057	1,418	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>760,207</u>		<u>0</u>	<u>760,207</u>		<u>0</u>	<u>0</u>	<u>26,447</u>	<u>2,156</u>	<u>17,993</u>	<u>12,402</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. 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	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	619,719		0	619,719	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	43,465		0	43,465	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	86,902		0	86,902	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>760,207</u>		<u>0</u>	<u>760,207</u>		<u>0</u>	<u>0</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. 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	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	619,719		0	619,719	DISTDEMAND	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,465		0	43,465	DISTDEMAND	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	86,902		0	86,902	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>760,207</u>		<u>0</u>	<u>760,207</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
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	16,470		0	16,470	DDPKINT	0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>624,929</u>		<u>0</u>	<u>624,929</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	3,465		0	3,465	DISTDEMPT	1,108	372	105
H. GENERAL PLANT									
Land	480	134		0	134	DISTDEMPT	43	14	4
Structures & Improvements	482	9,594		0	9,594	DISTDEMPT	3,067	1,030	291
Furniture and Equipment	483	24,590		0	24,590	DISTDEMPT	7,860	2,641	746
Transportation Equipment	484	9,183		0	9,183	DISTDEMPT	2,935	986	279
Construction Equipment	485/6	10,472		0	10,472	DISTDEMPT	3,347	1,125	318
Communication Equipment	488	3,339		0	3,339	DISTDEMPT	1,067	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		<u>57,312</u>		<u>0</u>	<u>57,312</u>		<u>18,320</u>	<u>6,155</u>	<u>1,739</u>
TOTAL GROSS PLANT IN SERVICE		<u>1,445,913</u>		<u>0</u>	<u>1,445,913</u>		<u>462,179</u>	<u>155,274</u>	<u>43,882</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 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	16,470		0	16,470	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>624,929</u>		<u>0</u>	<u>624,929</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>3,465</u>		<u>0</u>	<u>3,465</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	9,594		0	9,594	DISTDEMPT	5	401	62	0
Furniture and Equipment	483	24,590		0	24,590	DISTDEMPT	14	1,027	160	0
Transportation Equipment	484	9,183		0	9,183	DISTDEMPT	5	384	60	0
Construction Equipment	485/6	10,472		0	10,472	DISTDEMPT	6	438	68	0
Communication Equipment	488	3,339		0	3,339	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>57,312</u>		<u>0</u>	<u>57,312</u>		<u>32</u>	<u>2,395</u>	<u>373</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE										
		<u>1,445,913</u>		<u>0</u>	<u>1,445,913</u>		<u>815</u>	<u>60,412</u>	<u>9,414</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)														
	Land	470	3,194		0	3,194	N_DEMMMRCOM	0	0	0	0	0	0	0
	Land Rights	471	7,364		0	7,364	N_DEMMMRCOM	0	0	0	0	0	0	0
	Mains- Grid	475.1	224,525		0	224,525	PK&AVG-XLGIND	0	0	0	0	0	0	0
	Mains- Joint	475.2	164,912		0	164,912	PK&AVG-XSOLE	0	0	0	0	0	0	0
	Mains- Sole	475.3	45,027		0	45,027	MAINS-SOLE	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	87,218	PK&AVG-XSOLE	0	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	0
	Structures & Improvements	472	49,749		0	49,749	N_DEMMMRCOM	0	0	0	0	0	0	0
	Services	473	0		0	0		0	0	0	0	0	0	0
	Meters	478	0		0	0		0	0	0	0	0	0	0
	Regulators	474.1	16,470		0	16,470	DDPKINT	0	0	0	0	0	0	0
	Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
	Other	479	0		0	0		0	0	0	0	0	0	0
	Subtotal		624,929		0	624,929		0	0	0	0	0	0	0
G. INTANGIBLE PLANT		401/402	3,465		0	3,465	DISTDEMP	0	0	66	5	45	31	0
H. GENERAL PLANT														
	Land	480	134		0	134	DISTDEMP	0	0	3	0	2	1	0
	Structures & Improvements	482	9,594		0	9,594	DISTDEMP	0	0	183	15	125	86	0
	Furniture and Equipment	483	24,590		0	24,590	DISTDEMP	0	0	470	38	319	220	0
	Transportation Equipment	484	9,183		0	9,183	DISTDEMP	0	0	175	14	119	82	0
	Construction Equipment	485/6	10,472		0	10,472	DISTDEMP	0	0	200	16	136	94	0
	Communication Equipment	488	3,339		0	3,339	DISTDEMP	0	0	64	5	43	30	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		57,312		0	57,312		0	0	1,094	89	744	513	0
TOTAL GROSS PLANT IN SERVICE			1,445,913		0	1,445,913		0	0	27,607	2,250	18,783	12,946	0
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	0		0	0		0	0	0	0	0	0	0
	Land	440	0		0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage 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	16,470		0	16,470	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>624,929</u>		<u>0</u>	<u>624,929</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT												
	401/402	3,465		0	3,465	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	9,594		0	9,594	DISTDEMPT	0	0	0	0	0	0
Furniture and Equipment	483	24,590		0	24,590	DISTDEMPT	0	0	0	0	0	0
Transportation Equipment	484	9,183		0	9,183	DISTDEMPT	0	0	0	0	0	0
Construction Equipment	485/6	10,472		0	10,472	DISTDEMPT	0	0	0	0	0	0
Communication Equipment	488	3,339		0	3,339	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		<u>57,312</u>		<u>0</u>	<u>57,312</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>1,445,913</u>		<u>0</u>	<u>1,445,913</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
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	3,194		0	3,194	N_DEMMMRCOM	1,535	496	531	481	151
Land Rights	471	7,364		0	7,364	N_DEMMMRCOM	3,538	1,145	1,224	1,109	348
Mains- Grid	475.1	224,525		0	224,525	PK&AVG-XLGIND	169,339	55,186	0	0	0
Mains- Joint	475.2	164,912		0	164,912	PK&AVG-XSOLE	61,520	19,631	33,943	41,238	8,580
Mains- Sole	475.3	45,027		0	45,027	MAINS-SOLE	0	0	25,309	10,717	9,001
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	32,536	10,382	17,952	21,810	4,538
Measuring and Regulating Eq. - Sole	477.2	26,471		0	26,471	M&R-SOLE	0	0	13,936	8,765	3,771
Structures & Improvements	472	49,749		0	49,749	N_DEMMMRCOM	23,905	7,732	8,272	7,490	2,350
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	16,470		0	16,470	DDPKINT	6,517	1,888	3,133	3,867	1,065
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>624,929</u>		<u>0</u>	<u>624,929</u>		<u>298,890</u>	<u>96,461</u>	<u>104,300</u>	<u>95,476</u>	<u>29,802</u>
G. INTANGIBLE PLANT											
	401/402	<u>3,465</u>		<u>0</u>	<u>3,465</u>	DISTDEMPT	<u>748</u>	<u>241</u>	<u>261</u>	<u>239</u>	<u>75</u>
H. GENERAL PLANT											
Land	480	134		0	134	DISTDEMPT	29	9	10	9	3
Structures & Improvements	482	9,594		0	9,594	DISTDEMPT	2,070	668	722	661	206
Furniture and Equipment	483	24,590		0	24,590	DISTDEMPT	5,306	1,712	1,852	1,695	529
Transportation Equipment	484	9,183		0	9,183	DISTDEMPT	1,982	640	691	633	198
Construction Equipment	485/6	10,472		0	10,472	DISTDEMPT	2,260	729	789	722	225
Communication Equipment	488	3,339		0	3,339	DISTDEMPT	721	233	251	230	72
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>57,312</u>		<u>0</u>	<u>57,312</u>		<u>12,367</u>	<u>3,991</u>	<u>4,316</u>	<u>3,950</u>	<u>1,233</u>
TOTAL GROSS PLANT IN SERVICE		<u>1,445,913</u>		<u>0</u>	<u>1,445,913</u>		<u>312,005</u>	<u>100,693</u>	<u>108,877</u>	<u>99,666</u>	<u>31,109</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
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	944		0	944	DISTDEMAND	550	185	52
Mains	475.1	309,192		0	309,192	DISTDEMAND	180,076	60,499	17,098
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	14,804		0	14,804	DISTDEMAND	8,622	2,897	819
Structures & Improvements	472	25,828		0	25,828	DISTDEMAND	15,043	5,054	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>204,291</u>	<u>68,634</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_DEMMMRCOM	0	0	0
Mains - Grid	475.1	122,111		0	122,111	PK&AVG-XLGIND	0	0	0
Mains- Joint	475.2	89,562		0	89,562	PK&AVG-XSOLE	0	0	0
Mains- Sole	475.3	24,454		0	24,454	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_DEMMMRCOM	0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	9,757		0	9,757	DDPKINT	0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>307,702</u>		<u>0</u>	<u>307,702</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>	DISTDEMPT	<u>893</u>	<u>300</u>	<u>85</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	2,673		0	2,673	DISTDEMPT	854	287	81
Furniture and Equipment	483	15,326		0	15,326	DISTDEMPT	4,899	1,646	465
Transportation Equipment	484	3,022		0	3,022	DISTDEMPT	966	324	92
Construction Equipment	485/6	3,894		0	3,894	DISTDEMPT	1,245	418	118
Communication Equipment	488	1,705		0	1,705	DISTDEMPT	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>26,619</u>		<u>0</u>	<u>26,619</u>		<u>8,509</u>	<u>2,859</u>	<u>808</u>
TOTAL ACCUMULATED DEPRECIATION		<u>687,885</u>		<u>0</u>	<u>687,885</u>		<u>213,693</u>	<u>71,793</u>	<u>20,289</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_DEMMMRCOM	0	0	0	0
Mains - Grid	475.1	122,111		0	122,111	PK&AVG-XLGIND	0	0	0	0
Mains- Joint	475.2	89,562		0	89,562	PK&AVG-XSOLE	0	0	0	0
Mains- Sole	475.3	24,454		0	24,454	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_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	9,757		0	9,757	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>307,702</u>		<u>0</u>	<u>307,702</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>	DISTDEMPT	<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	2,673		0	2,673	DISTDEMPT	2	112	17	0
Furniture and Equipment	483	15,326		0	15,326	DISTDEMPT	9	640	100	0
Transportation Equipment	484	3,022		0	3,022	DISTDEMPT	2	126	20	0
Construction Equipment	485/6	3,894		0	3,894	DISTDEMPT	2	163	25	0
Communication Equipment	488	1,705		0	1,705	DISTDEMPT	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>26,619</u>		<u>0</u>	<u>26,619</u>		<u>15</u>	<u>1,112</u>	<u>173</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>687,885</u>		<u>0</u>	<u>687,885</u>		<u>377</u>	<u>27,932</u>	<u>4,353</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating Structures & Improvements	467	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	471	944		0	944	DISTDEMAND	0	0	33	3	22	15	0
Mains	475.1	309,192		0	309,192	DISTDEMAND	0	0	10,756	877	7,318	5,044	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	14,804		0	14,804	DISTDEMAND	0	0	515	42	350	242	0
Structures & Improvements	472	25,828		0	25,828	DISTDEMAND	0	0	899	73	611	421	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		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>12,203</u>	<u>995</u>	<u>8,302</u>	<u>5,722</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	2,402		0	2,402	N_DEMMMRCOM	0	0	0	0	0	0	0
Mains - Grid	475.1	122,111		0	122,111	PK&AVG-XLGIND	0	0	0	0	0	0	0
Mains - Joint	475.2	89,562		0	89,562	PK&AVG-XSOLE	0	0	0	0	0	0	0
Mains - Sole	475.3	24,454		0	24,454	MAINS-SOLE	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	35,130	PK&AVG-XSOLE	0	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	0
Structures & Improvements	472	13,625		0	13,625	N_DEMMMRCOM	0	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0	0
Regulators	474.1	9,757		0	9,757	DDPKINT	0	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>307,702</u>		<u>0</u>	<u>307,702</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>2,795</u>		<u>0</u>	<u>2,795</u>	DISTDEMPT	<u>0</u>	<u>0</u>	<u>53</u>	<u>4</u>	<u>36</u>	<u>25</u>	<u>0</u>
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	2,673		0	2,673	DISTDEMPT	0	0	51	4	35	24	0
Furniture and Equipment	483	15,326		0	15,326	DISTDEMPT	0	0	293	24	199	137	0
Transportation Equipment	484	3,022		0	3,022	DISTDEMPT	0	0	58	5	39	27	0
Construction Equipment	485/6	3,894		0	3,894	DISTDEMPT	0	0	74	6	51	35	0
Communication Equipment	488	1,705		0	1,705	DISTDEMPT	0	0	33	3	22	15	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		<u>26,619</u>		<u>0</u>	<u>26,619</u>		<u>0</u>	<u>0</u>	<u>508</u>	<u>41</u>	<u>346</u>	<u>238</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>687,885</u>		<u>0</u>	<u>687,885</u>		<u>0</u>	<u>0</u>	<u>12,764</u>	<u>1,040</u>	<u>8,684</u>	<u>5,986</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 Structures & Improvements	467	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_DEMMMRCOM	0	0	0	0	0	0
Mains - Grid	475.1	122,111		0	122,111	PK&AVG-XLGIND	0	0	0	0	0	0
Mains- Joint	475.2	89,562		0	89,562	PK&AVG-XSOLE	0	0	0	0	0	0
Mains- Sole	475.3	24,454		0	24,454	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_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	9,757		0	9,757	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>307,702</u>		<u>0</u>	<u>307,702</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>	DISTDEMPT	<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	2,673		0	2,673	DISTDEMPT	0	0	0	0	0	0
Furniture and Equipment	483	15,326		0	15,326	DISTDEMPT	0	0	0	0	0	0
Transportation Equipment	484	3,022		0	3,022	DISTDEMPT	0	0	0	0	0	0
Construction Equipment	485/6	3,894		0	3,894	DISTDEMPT	0	0	0	0	0	0
Communication Equipment	488	1,705		0	1,705	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		<u>26,619</u>		<u>0</u>	<u>26,619</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>687,885</u>		<u>0</u>	<u>687,885</u>		<u>0</u>	<u>0</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_DEMMMRCOM	1,154	373	399	362	113
Mains - Grid	475.1	122,111		0	122,111	PK&AVG-XLGIND	92,097	30,014	0	0	0
Mains- Joint	475.2	89,562		0	89,562	PK&AVG-XSOLE	33,411	10,661	18,434	22,396	4,660
Mains- Sole	475.3	24,454		0	24,454	MAINS-SOLE	0	0	13,745	5,820	4,888
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	13,105	4,182	7,231	8,785	1,828
Measuring and Regulating Eq. - Sole	477.2	10,662		0	10,662	M&R-SOLE	0	0	5,613	3,530	1,519
Structures & Improvements	472	13,625		0	13,625	N_DEMMMRCOM	6,547	2,118	2,265	2,051	643
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	9,757		0	9,757	DDPKINT	3,861	1,118	1,856	2,291	631
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>307,702</u>		<u>0</u>	<u>307,702</u>		<u>150,175</u>	<u>48,466</u>	<u>49,544</u>	<u>45,235</u>	<u>14,282</u>
G. INTANGIBLE PLANT	401/402	<u>2,795</u>		<u>0</u>	<u>2,795</u>	DISTDEMPT	<u>603</u>	<u>195</u>	<u>210</u>	<u>193</u>	<u>60</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	2,673		0	2,673	DISTDEMPT	577	186	201	184	58
Furniture and Equipment	483	15,326		0	15,326	DISTDEMPT	3,307	1,067	1,154	1,056	330
Transportation Equipment	484	3,022		0	3,022	DISTDEMPT	652	210	228	208	65
Construction Equipment	485/6	3,894		0	3,894	DISTDEMPT	840	271	293	268	84
Communication Equipment	488	1,705		0	1,705	DISTDEMPT	368	119	128	118	37
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>26,619</u>		<u>0</u>	<u>26,619</u>		<u>5,744</u>	<u>1,854</u>	<u>2,004</u>	<u>1,835</u>	<u>573</u>
TOTAL ACCUMULATED DEPRECIATION		<u>687,885</u>		<u>0</u>	<u>687,885</u>		<u>156,522</u>	<u>50,515</u>	<u>51,759</u>	<u>47,262</u>	<u>14,915</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		4,021		0	4,021	DISTO&MEXP-1	1,289	460	165
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	153	43
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		6,278		0	6,278	DISTDEMAND	3,656	1,228	347
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		1,050		0	1,050	DISTDEMAND	612	206	58
Customer Deposits		(16,799)		0	(16,799)	DISTDEMAND	(9,784)	(3,287)	(929)
Other		0		0	0		0	0	0
Subtotal		<u>(4,075)</u>		<u>590</u>	<u>(4,665)</u>		<u>(3,770)</u>	<u>(1,240)</u>	<u>(315)</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(7,040)</u>		<u>0</u>	<u>(7,040)</u>	DISTDEMAND	<u>(4,100)</u>	<u>(1,378)</u>	<u>(389)</u>
TOTAL RATE BASE									
		<u>746,914</u>		<u>590</u>	<u>746,323</u>		<u>240,616</u>	<u>80,864</u>	<u>22,889</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		54,671		0	54,671		17,612	5,919	1,675
Income Taxes		6,343		0	6,343	DISTBASE-1	2,043	687	194
Capital Taxes		0		0	0		0	0	0
Property Tax		<u>19,898</u>		<u>0</u>	<u>19,898</u>	DISTPROTAX-1	<u>7,072</u>	<u>2,376</u>	<u>671</u>
Subtotal		<u>80,912</u>		<u>0</u>	<u>80,912</u>		<u>26,727</u>	<u>8,981</u>	<u>2,541</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(1,533)</u>		<u>0</u>	<u>(1,533)</u>	DISTDEMAND	<u>(893)</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					11,451	3,847	1,087
Distribution Plant (Northern Ontario)		18,716					0	0	0
Intangible Plant		84					27	9	3
General Plant		<u>7,459</u>					<u>2,384</u>	<u>801</u>	<u>226</u>
Subtotal		<u>45,921</u>					<u>13,862</u>	<u>4,657</u>	<u>1,316</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		4,021		0	4,021	DISTO&MEXP-1	7	254	72	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		(16,799)		0	(16,799)	DISTDEMAND	(17)	(1,279)	(199)	0
Other		0		0	0		0	0	0	0
Subtotal		<u>(4,075)</u>		<u>590</u>	<u>(4,665)</u>		<u>(2)</u>	<u>(407)</u>	<u>(31)</u>	<u>2</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(7,040)</u>		<u>0</u>	<u>(7,040)</u>	DISTDEMAND	<u>(7)</u>	<u>(536)</u>	<u>(84)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>746,914</u>		<u>590</u>	<u>746,323</u>		<u>429</u>	<u>31,537</u>	<u>4,947</u>	<u>2</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		54,671		0	54,671		31	2,308	362	0
Income Taxes		6,343		0	6,343	DISTBASE-1	4	268	42	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>80,912</u>		<u>0</u>	<u>80,912</u>		<u>48</u>	<u>3,501</u>	<u>548</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)		18,716					0	0	0	0
Intangible Plant		84					0	3	1	0
General Plant		<u>7,459</u>					<u>4</u>	<u>312</u>	<u>49</u>	<u>0</u>
Subtotal		<u>45,921</u>					<u>24</u>	<u>1,812</u>	<u>282</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	Excess Utility Storage 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		4,021		0	4,021	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		(16,799)		0	(16,799)	DISTDEMAND	0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>(4,075)</u>		<u>590</u>	<u>(4,665)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(7,040)</u>		<u>0</u>	<u>(7,040)</u>	DISTDEMAND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>746,914</u>		<u>590</u>	<u>746,323</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		54,671		0	54,671		0	0	0	0	0	0
Income Taxes		6,343		0	6,343	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>80,912</u>		<u>0</u>	<u>80,912</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)		18,716					0	0	0	0	0	0
Intangible Plant		84					0	0	0	0	0	0
General Plant		7,459					0	0	0	0	0	0
Subtotal		<u>45,921</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		4,021		0	4,021	DISTO&MEXP-1	647	207	215	280	40
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	234	68	112	139	38
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		(16,799)		0	(16,799)	DISTDEMAND	0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>(4,075)</u>		<u>590</u>	<u>(4,665)</u>		<u>880</u>	<u>275</u>	<u>328</u>	<u>419</u>	<u>78</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(7,040)</u>		<u>0</u>	<u>(7,040)</u>	DISTDEMAND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>746,914</u>		<u>590</u>	<u>746,323</u>		<u>156,363</u>	<u>50,453</u>	<u>57,445</u>	<u>52,822</u>	<u>16,273</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		54,671		0	54,671		11,445	3,693	4,205	3,866	1,191
Income Taxes		6,343		0	6,343	DISTBASE-1	1,328	428	488	449	138
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		19,898		0	19,898	DISTPROTAX-1	4,086	1,324	1,079	950	318
Subtotal		<u>80,912</u>		<u>0</u>	<u>80,912</u>		<u>16,859</u>	<u>5,445</u>	<u>5,771</u>	<u>5,264</u>	<u>1,648</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)		18,716					9,095	2,929	2,932	2,926	835
Intangible Plant		84					18	6	6	6	2
General Plant		7,459					1,610	519	562	514	160
Subtotal		<u>45,921</u>					<u>10,722</u>	<u>3,454</u>	<u>3,500</u>	<u>3,446</u>	<u>997</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	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		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
(\$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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE													
i. Operating													
Supervision	640	0		0	0		0	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0	0
Other	649	0		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			0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0	0
ii. Maintenance													
Supervision	850	0		0	0		0	0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
D. TRANSMISSION													
i. Operating													
Supervision	660	0		0	0		0	0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0	0
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	0		0	0		0	0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage 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
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
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
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
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	2,570	863	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	123	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	1,298	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>5,737</u>	<u>1,928</u>	<u>545</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
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		<u>9,851</u>		<u>0</u>	<u>9,851</u>		<u>10</u>	<u>750</u>	<u>117</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	4,413		0	4,413	DISTDEMAND	0	0	154	13	104	72	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		0	631	DISTDEMAND	0	0	22	2	15	10	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	0		0	0		0	0	0	0	0	0	0
Mains	875.1	2,579		0	2,579	DISTDEMAND	0	0	90	7	61	42	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		0	2,228	DISTDEMAND	0	0	78	6	53	36	0
Meter & Regulator Repair	878	0		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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		<u>9,851</u>		<u>0</u>	<u>9,851</u>		<u>0</u>	<u>0</u>	<u>343</u>	<u>28</u>	<u>233</u>	<u>161</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		<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>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	4,413		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)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision	670.1	0		0	0		0	0	0
Gas Control	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	2,461		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	6,909		0	6,909	DISTDEMPT	2,208	742	210
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>7,282</u>		<u>0</u>	<u>7,282</u>		<u>2,328</u>	<u>782</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		31,641		0	31,641	DSM	10,451	3,896	1,607
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>31,641</u>		<u>0</u>	<u>31,641</u>		<u>10,451</u>	<u>3,896</u>	<u>1,607</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		<u>8,994</u>		<u>0</u>	<u>8,994</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	6,909		0	6,909	DISTDEMPT	4	289	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		<u>7,282</u>		<u>0</u>	<u>7,282</u>		<u>4</u>	<u>304</u>	<u>47</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		31,641		0	31,641	DSM	87	2,595	877	29
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		<u>31,641</u>		<u>0</u>	<u>31,641</u>		<u>87</u>	<u>2,595</u>	<u>877</u>	<u>29</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
i. Operating													
Supervision	670.1	0		0	0		0	0	0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0	0
Service on Customer Premise	674	0		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	2,461		0	2,461	N_DEMMAINS&SER	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	4,730	PK&AVG-XSOLE	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	870.1	0		0	0		0	0	0	0	0	0	0
Gas Control	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	0		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	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	220	PK&AVG-XSOLE	0	0	0	0	0	0	0
Meter & Regulator Repair	878	9		0	9	N_DEMM&RXRES	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	0		0	0		0	0	0	0	0	0	0
Other- Meter Shop	879.3	0		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		<u>8,994</u>		<u>0</u>	<u>8,994</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING													
System Operation & Engineering	685	6,909		0	6,909	DISTDEMPT	0	0	132	11	90	62	0
Other	688	104		0	104	DISTDEMPT	0	0	2	0	1	1	0
Scada	684	269		0	269	DISTDEMPT	0	0	5	0	3	2	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>7,282</u>		<u>0</u>	<u>7,282</u>		<u>0</u>	<u>0</u>	<u>139</u>	<u>11</u>	<u>95</u>	<u>65</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE													
Sales Promotion Supervision	700	0		0	0		0	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		31,641		0	31,641	DSM	0	0	1,727	74	2,505	104	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>31,641</u>		<u>0</u>	<u>31,641</u>		<u>0</u>	<u>0</u>	<u>1,727</u>	<u>74</u>	<u>2,505</u>	<u>104</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision	670.1	0		0	0		0	0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	2,461		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		<u>8,994</u>		<u>0</u>	<u>8,994</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	6,909		0	6,909	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		<u>7,282</u>		<u>0</u>	<u>7,282</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		31,641		0	31,641	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		<u>31,641</u>		<u>0</u>	<u>31,641</u>		<u>0</u>	<u>0</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
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	1,308	424	336	294	100
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	1,764	563	973	1,183	246
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	836	271	215	188	64
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	45	55	11
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		<u>8,994</u>		<u>0</u>	<u>8,994</u>		<u>3,990</u>	<u>1,286</u>	<u>1,572</u>	<u>1,724</u>	<u>422</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	6,909		0	6,909	DISTDEMPT	1,491	481	520	476	149
Other	688	104		0	104	DISTDEMPT	22	7	8	7	2
Scada	684	269		0	269	DISTDEMPT	58	19	20	19	6
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>7,282</u>		<u>0</u>	<u>7,282</u>		<u>1,571</u>	<u>507</u>	<u>548</u>	<u>502</u>	<u>157</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		31,641		0	31,641	DSM	3,732	1,186	974	1,798	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>31,641</u>		<u>0</u>	<u>31,641</u>		<u>3,732</u>	<u>1,186</u>	<u>974</u>	<u>1,798</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
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	13,052		0	13,052	DISTO&MEXP-1	4,183	1,492	536
Special Services	722	133		0	133	DISTO&MEXP-1	43	15	5
Insurance	723	1,344		0	1,344	DISTO&MEXP-1	431	154	55
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	9,447		0	9,447	DISTLABOR-1	2,997	1,054	360
Other Admin & General Expenses	728	300		0	300	DISTO&MEXP-1	96	34	12
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>24,276</u>		<u>0</u>	<u>24,276</u>		<u>7,750</u>	<u>2,750</u>	<u>969</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		82,045		0	82,045		26,265	9,355	3,342
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>82,045</u>		<u>0</u>	<u>82,045</u>		<u>26,265</u>	<u>9,355</u>	<u>3,342</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	13,052		0	13,052	DISTO&MEXP-1	23	825	235	6
Special Services	722	133		0	133	DISTO&MEXP-1	0	8	2	0
Insurance	723	1,344		0	1,344	DISTO&MEXP-1	2	85	24	1
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	9,447		0	9,447	DISTLABOR-1	14	543	143	4
Other Admin & General Expenses	728	300		0	300	DISTO&MEXP-1	1	19	5	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>24,276</u>		<u>0</u>	<u>24,276</u>		<u>40</u>	<u>1,479</u>	<u>410</u>	<u>11</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		82,045		0	82,045		141	5,129	1,451	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>82,045</u>		<u>0</u>	<u>82,045</u>		<u>141</u>	<u>5,129</u>	<u>1,451</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	0		0	0		0	0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	13,052		0	13,052	DISTO&MEXP-1	0	0	499	26	640	74	0
Special Services	722	133		0	133	DISTO&MEXP-1	0	0	5	0	7	1	0
Insurance	723	1,344		0	1,344	DISTO&MEXP-1	0	0	51	3	66	8	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0	0
Employee Benefits	725	9,447		0	9,447	DISTLABOR-1	0	0	314	17	377	61	0
Other Admin & General Expenses	728	300		0	300	DISTO&MEXP-1	0	0	11	1	15	2	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0	0
Subtotal		24,276		0	24,276		0	0	881	46	1,104	145	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		82,045		0	82,045		0	0	3,090	159	3,937	475	0
TOTAL COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		82,045		0	82,045		0	0	3,090	159	3,937	475	0
IX. OTHER REVENUE													
Delayed Payment Charges		0		0	0		0	0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage 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	13,052		0	13,052	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	1,344		0	1,344	DISTO&MEXP-1	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	9,447		0	9,447	DISTLABOR-1	0	0	0	0	0	0
Other Admin & General Expenses	728	300		0	300	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>24,276</u>		<u>0</u>	<u>24,276</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		82,045		0	82,045		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>82,045</u>		<u>0</u>	<u>82,045</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	13,052		0	13,052	DISTO&MEXP-1	2,100	673	699	909	131
Special Services	722	133		0	133	DISTO&MEXP-1	21	7	7	9	1
Insurance	723	1,344		0	1,344	DISTO&MEXP-1	216	69	72	94	13
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	9,447		0	9,447	DISTLABOR-1	1,649	530	571	691	124
Other Admin & General Expenses	728	300		0	300	DISTO&MEXP-1	48	15	16	21	3
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>24,276</u>		<u>0</u>	<u>24,276</u>		<u>4,035</u>	<u>1,295</u>	<u>1,365</u>	<u>1,724</u>	<u>272</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		82,045		0	82,045		13,328	4,274	4,460	5,748	850
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>82,045</u>		<u>0</u>	<u>82,045</u>		<u>13,328</u>	<u>4,274</u>	<u>4,460</u>	<u>5,748</u>	<u>850</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)

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
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	340,476	S_CROSSBORE-PL	2,042	338,434	SERVREPLCOSTS	318,569	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	44,615		0	44,615	S_CUSTMM&RCOM	41,745	980	120
Services	473	917,649		0	917,649	SERVREPLCOSTS	858,283	20,239	2,493
Meters	478	224,996		0	224,996	STATIONREPLCOSTS	198,994	10,994	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>1,677,986</u>		<u>2,042</u>	<u>1,675,944</u>		<u>1,550,743</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	340,476	S_CROSSBORE-PL	2,042	338,434	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	44,615		0	44,615	S_CUSTMM&RCOM	1	131	149	19
Services	473	917,649		0	917,649	SERVREPLCOSTS	22	2,704	3,081	390
Meters	478	224,996		0	224,996	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>1,677,986</u>		<u>2,042</u>	<u>1,675,944</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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		<u>0</u>		<u>0</u>	<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	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	451	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<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	5	1	67	15	0
Land Rights	471	2,557		0	2,557	S_CUSTMM&RCOM	0	0	5	1	65	14	0
Mains	475.1	340,476	S_CROSSBORE-PL	2,042	338,434	SERVREPLCOSTS	0	0	608	96	8,609	1,912	0
Compressor Equipment	476	0		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	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	44,615		0	44,615	S_CUSTMM&RCOM	0	0	80	13	1,128	250	0
Services	473	917,649		0	917,649	SERVREPLCOSTS	0	1	1,648	261	23,343	5,183	0
Meters	478	224,996		0	224,996	STATIONREPLCOSTS	174	26	1,059	459	5,534	1,119	678
Regulators	474.1	74,531		0	74,531	STATIONREPLCOSTS	58	9	351	152	1,833	371	225
Customer Stations	474.2	70,522		0	70,522	STATIONREPLCOSTS	55	8	332	144	1,735	351	212
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		<u>1,677,986</u>		<u>2,042</u>	<u>1,675,944</u>		<u>286</u>	<u>44</u>	<u>4,087</u>	<u>1,126</u>	<u>42,314</u>	<u>9,214</u>	<u>1,115</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
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	2,639		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	340,476	S_CROSSBORE-PL	2,042	338,434	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	44,615		0	44,615	S_CUSTMM&RCOM	0	0	0	0	0	0
Services	473	917,649		0	917,649	SERVREPLCOSTS	0	0	0	0	0	0
Meters	478	224,996		0	224,996	STATIONREPLCOSTS	0	0	0	0	0	0
Regulators	474.1	74,531		0	74,531	STATIONREPLCOSTS	0	0	0	0	0	0
Customer Stations	474.2	70,522		0	70,522	STATIONREPLCOSTS	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,677,986</u>		<u>2,042</u>	<u>1,675,944</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	2,639		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	340,476	S_CROSSBORE-PL	2,042	338,434	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	44,615		0	44,615	S_CUSTMM&RCOM	0	0	0	0	0
Services	473	917,649		0	917,649	SERVREPLCOSTS	0	0	0	0	0
Meters	478	224,996		0	224,996	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>1,677,986</u>		<u>2,042</u>	<u>1,675,944</u>		<u>0</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	13,091	CUSTREG-RES	12,514	577	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>759,497</u>		<u>13,274</u>	<u>746,223</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	4,212		0	4,212	INDIR_I_DIST	2,682	83	13
H. GENERAL PLANT									
Land	480	297		0	297	INDIR_I&II_DIST	194	6	2
Structures & Improvements	482	21,276		0	21,276	INDIR_I&II_DIST	13,935	433	110
Furniture and Equipment	483	54,532		0	54,532	INDIR_I&II_DIST	35,716	1,111	282
Transportation Equipment	484	20,364		0	20,364	INDIR_I&II_DIST	13,338	415	105
Construction Equipment	485/6	23,222		0	23,222	INDIR_I&II_DIST	15,209	473	120
Communication Equipment	488	7,405		0	7,405	AVECUST	5,648	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>127,096</u>		<u>0</u>	<u>127,096</u>		<u>84,040</u>	<u>2,474</u>	<u>619</u>
TOTAL GROSS PLANT IN SERVICE		<u>2,568,790</u>		<u>15,316</u>	<u>2,553,474</u>		<u>1,637,465</u>	<u>49,449</u>	<u>7,938</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		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	N_CROSSBORE-PL	760	152,939	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	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		0	65,139	METERPL	0	0	0	0
Regulators	474.1	13,091	CUSTREG-RES	12,514	577	N_ACXRES	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>759,497</u>		<u>13,274</u>	<u>746,223</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	4,212		0	4,212	INDIR_I_DIST	0	14	10	1
H. GENERAL PLANT										
Land	480	297		0	297	INDIR_I&II_DIST	0	1	1	0
Structures & Improvements	482	21,276		0	21,276	INDIR_I&II_DIST	16	107	37	7
Furniture and Equipment	483	54,532		0	54,532	INDIR_I&II_DIST	40	274	94	18
Transportation Equipment	484	20,364		0	20,364	INDIR_I&II_DIST	15	102	35	7
Construction Equipment	485/6	23,222		0	23,222	INDIR_I&II_DIST	17	117	40	8
Communication Equipment	488	7,405		0	7,405	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>127,096</u>		<u>0</u>	<u>127,096</u>		<u>88</u>	<u>602</u>	<u>206</u>	<u>40</u>
TOTAL GROSS PLANT IN SERVICE		<u>2,568,790</u>		<u>15,316</u>	<u>2,553,474</u>		<u>176</u>	<u>8,593</u>	<u>6,208</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>

(\$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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	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	0	0
Land Rights	471	2,065		0	2,065	N_CUSTMM&RCOM	0	0	0	0	0	0	0
Mains- Grid	475.1	153,699		760	152,939	N_ACEXLGIND	0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	13,949		0	13,949	N_CUSTMM&RCOM	0	0	0	0	0	0	0
Services	473	480,693		0	480,693	N_SERVICES	0	0	0	0	0	0	0
Meters	478	65,139	0	65,139	METERPL	0	0	0	0	0	0	0	
Regulators	474.1	13,091	CUSTREG-RES	12,514	577	N_ACEXRES	0	0	0	0	0	0	0
Customer Stations	474.2	29,965		0	29,965	N_CUSTSTATIONS	0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		759,497		13,274	746,223		0	0	0	0	0	0	0
G. INTANGIBLE PLANT	401/402	4,212		0	4,212	INDIR_I_DIST	1	0	7	2	73	16	2
H. GENERAL PLANT													
Land	480	297		0	297	INDIR_I&II_DIST	0	0	1	0	4	1	0
Structures & Improvements	482	21,276		0	21,276	INDIR_I&II_DIST	4	2	50	17	258	81	12
Furniture and Equipment	483	54,532		0	54,532	INDIR_I&II_DIST	10	6	128	44	662	208	31
Transportation Equipment	484	20,364		0	20,364	INDIR_I&II_DIST	4	2	48	17	247	78	12
Construction Equipment	485/6	23,222		0	23,222	INDIR_I&II_DIST	4	2	55	19	282	89	13
Communication Equipment	488	7,405		0	7,405	AVECUST	0	0	0	0	0	0	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		127,096		0	127,096		21	13	282	97	1,453	457	68
TOTAL GROSS PLANT IN SERVICE		2,568,790		15,316	2,553,474		308	57	4,376	1,225	43,840	9,687	1,185
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	0		0	0		0	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0	0
Subtotal		0		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	Excess Utility Storage 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		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	N_CROSSBORE-PL	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		0	65,139	METERPL	0	0	0	0	0	0
Regulators	474.1	13,091	CUSTREG-RES	12,514	577	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		<u>759,497</u>		<u>13,274</u>	<u>746,223</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>4,212</u>		<u>0</u>	<u>4,212</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	297		0	297	INDIR_I&II_DIST	0	0	0	0	0	0
Structures & Improvements	482	21,276		0	21,276	INDIR_I&II_DIST	0	0	0	0	0	0
Furniture and Equipment	483	54,532		0	54,532	INDIR_I&II_DIST	0	0	0	0	0	0
Transportation Equipment	484	20,364		0	20,364	INDIR_I&II_DIST	0	0	0	0	0	0
Construction Equipment	485/6	23,222		0	23,222	INDIR_I&II_DIST	0	0	0	0	0	0
Communication Equipment	488	7,405		0	7,405	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>127,096</u>		<u>0</u>	<u>127,096</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>2,568,790</u>		<u>15,316</u>	<u>2,553,474</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
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		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	N_CROSSBORE-PL	760	152,939	N_ACEXLGIND	152,719	980	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	465,372	9,559	2,538	728	2,497
Meters	478	65,139		0	65,139	METERPL	53,944	6,166	2,215	635	2,179
Regulators	474.1	13,091	CUSTREG-RES	12,514	577	N_ACEXRES	12,514	540	16	5	16
Customer Stations	474.2	29,965		0	29,965	N_CUSTSTATIONS	0	21,578	6,403	1,857	128
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>759,497</u>		<u>13,274</u>	<u>746,223</u>		<u>701,351</u>	<u>38,930</u>	<u>11,172</u>	<u>3,225</u>	<u>4,820</u>
G. INTANGIBLE PLANT	401/402	<u>4,212</u>		<u>0</u>	<u>4,212</u>	INDIR_I_DIST	<u>1,199</u>	<u>72</u>	<u>21</u>	<u>6</u>	<u>9</u>
H. GENERAL PLANT											
Land	480	297		0	297	INDIR_I&II_DIST	80	4	1	1	1
Structures & Improvements	482	21,276		0	21,276	INDIR_I&II_DIST	5,748	251	96	39	72
Furniture and Equipment	483	54,532		0	54,532	INDIR_I&II_DIST	14,733	644	246	101	185
Transportation Equipment	484	20,364		0	20,364	INDIR_I&II_DIST	5,502	241	92	38	69
Construction Equipment	485/6	23,222		0	23,222	INDIR_I&II_DIST	6,274	274	105	43	79
Communication Equipment	488	7,405		0	7,405	AVECUST	1,707	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		<u>127,096</u>		<u>0</u>	<u>127,096</u>		<u>34,044</u>	<u>1,425</u>	<u>541</u>	<u>221</u>	<u>406</u>
TOTAL GROSS PLANT IN SERVICE		<u>2,568,790</u>		<u>15,316</u>	<u>2,553,474</u>		<u>736,593</u>	<u>40,427</u>	<u>11,733</u>	<u>3,452</u>	<u>5,235</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
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
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	70,471		0	70,471	STATIONREPLCOSTS	62,327	3,444	716
Regulators	474.1	40,772		0	40,772	STATIONREPLCOSTS	36,060	1,992	414
Customer Stations	474.2	27,689		0	27,689	STATIONREPLCOSTS	24,489	1,353	281
Other	479	0		0	0		0	0	0
Subtotal		<u>721,587</u>		<u>55</u>	<u>721,532</u>		<u>667,845</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	83,200	N_CROSSBORE-PLAD	22	83,178	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	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	7,755	CUSTREG-RESAD	7,413	342	N_ACEXRES	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>328,945</u>		<u>7,435</u>	<u>321,509</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	5,927		0	5,927	INDIR_I&II_DIST	3,882	121	31
Furniture and Equipment	483	33,986		0	33,986	INDIR_I&II_DIST	22,259	692	176
Transportation Equipment	484	6,701		0	6,701	INDIR_I&II_DIST	4,389	136	35
Construction Equipment	485/6	8,635		0	8,635	INDIR_I&II_DIST	5,656	176	45
Communication Equipment	488	3,781		0	3,781	AVECUST	2,884	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>59,030</u>		<u>0</u>	<u>59,030</u>		<u>39,069</u>	<u>1,144</u>	<u>286</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>1,112,959</u></u>		<u><u>7,490</u></u>	<u><u>1,105,468</u></u>		<u><u>709,078</u></u>	<u><u>20,848</u></u>	<u><u>3,290</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	70,471		0	70,471	STATIONREPLCOSTS	11	786	306	47
Regulators	474.1	40,772		0	40,772	STATIONREPLCOSTS	6	455	177	27
Customer Stations	474.2	27,689		0	27,689	STATIONREPLCOSTS	4	309	120	18
Other	479	0		0	0		0	0	0	0
Subtotal		<u>721,587</u>		<u>55</u>	<u>721,532</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	83,200	N_CROSSBORE-PLAD	22	83,178	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	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	7,755	CUSTREG-RESAD	7,413	342	N_ACEXRES	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>328,945</u>		<u>7,435</u>	<u>321,509</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	3,397		0	3,397	INDIR_I_DIST	0	12	8	1
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	5,927		0	5,927	INDIR_I&II_DIST	4	30	10	2
Furniture and Equipment	483	33,986		0	33,986	INDIR_I&II_DIST	25	171	59	11
Transportation Equipment	484	6,701		0	6,701	INDIR_I&II_DIST	5	34	12	2
Construction Equipment	485/6	8,635		0	8,635	INDIR_I&II_DIST	6	43	15	3
Communication Equipment	488	3,781		0	3,781	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>59,030</u>		<u>0</u>	<u>59,030</u>		<u>41</u>	<u>278</u>	<u>95</u>	<u>19</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,112,959</u>		<u>7,490</u>	<u>1,105,468</u>		<u>76</u>	<u>3,556</u>	<u>2,663</u>	<u>360</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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
D. TRANSMISSION													
Land	460	0		0	0		0	0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	485		0	485	S_CUSTMM&RCOM	0	0	1	0	12	3	0
Mains	475.1	168,908	S_CROSSBORE-PLAD	55	168,853	SERVREPLCOSTS	0	0	303	48	4,295	954	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	472	13,260		0	13,260	S_CUSTMM&RCOM	0	0	24	4	335	74	0
Services	473	400,003		0	400,003	SERVREPLCOSTS	0	0	718	114	10,175	2,259	0
Meters	478	70,471		0	70,471	STATIONREPLCOSTS	54	8	332	144	1,733	350	212
Regulators	474.1	40,772		0	40,772	STATIONREPLCOSTS	32	5	192	83	1,003	203	123
Customer Stations	474.2	27,689		0	27,689	STATIONREPLCOSTS	21	3	130	56	681	138	83
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		721,587		55	721,532		107	16	1,700	449	18,236	3,981	419
F. DISTRIBUTION (Northern Ontario)													
Land	470	0		0	0		0	0	0	0	0	0	0
Land Rights	471	674		0	674	N_CUSTMM&RCOM	0	0	0	0	0	0	0
Mains - Grid	475.1	83,200	N_CROSSBORE-PLAD	22	83,178	N_ACEXLGIND	0	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0	0
Mains- Sole	475.3	0		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	0		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	0
Structures & Improvements	472	3,820		0	3,820	N_CUSTMM&RCOM	0	0	0	0	0	0	0
Services	473	203,174		0	203,174	N_SERVICES	0	0	0	0	0	0	0
Meters	478	18,293		0	18,293	METERPL	0	0	0	0	0	0	0
Regulators	474.1	7,755	CUSTREG-RESAD	7,413	342	N_ACEXRES	0	0	0	0	0	0	0
Customer Stations	474.2	12,028		0	12,028	N_CUSTSTATIONS	0	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0	0
Subtotal		328,945		7,435	321,509		0	0	0	0	0	0	0
G. INTANGIBLE PLANT	401/402	3,397		0	3,397	INDIR_I_DIST	0	0	6	2	59	13	2
H. GENERAL PLANT													
Land	480	0		0	0		0	0	0	0	0	0	0
Structures & Improvements	482	5,927		0	5,927	INDIR_I&II_DIST	1	1	14	5	72	23	3
Furniture and Equipment	483	33,986		0	33,986	INDIR_I&II_DIST	6	4	80	28	412	130	19
Transportation Equipment	484	6,701		0	6,701	INDIR_I&II_DIST	1	1	16	5	81	26	4
Construction Equipment	485/6	8,635		0	8,635	INDIR_I&II_DIST	2	1	20	7	105	33	5
Communication Equipment	488	3,781		0	3,781	AVECUST	0	0	0	0	0	0	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		59,030		0	59,030		10	6	130	45	671	211	32
TOTAL ACCUMULATED DEPRECIATION		1,112,959		7,490	1,105,468		118	22	1,836	495	18,965	4,205	452

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	70,471		0	70,471	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	27,689		0	27,689	STATIONREPLCOSTS	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>721,587</u>		<u>55</u>	<u>721,532</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	83,200	N_CROSSBORE-PLAD	22	83,178	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	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	7,755	CUSTREG-RESAD	7,413	342	N_ACEXRES	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>328,945</u>		<u>7,435</u>	<u>321,509</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	5,927		0	5,927	INDIR_I&II_DIST	0	0	0	0	0	0
Furniture and Equipment	483	33,986		0	33,986	INDIR_I&II_DIST	0	0	0	0	0	0
Transportation Equipment	484	6,701		0	6,701	INDIR_I&II_DIST	0	0	0	0	0	0
Construction Equipment	485/6	8,635		0	8,635	INDIR_I&II_DIST	0	0	0	0	0	0
Communication Equipment	488	3,781		0	3,781	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>59,030</u>		<u>0</u>	<u>59,030</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>1,112,959</u>		<u>7,490</u>	<u>1,105,468</u>		<u>0</u>	<u>0</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		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	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	70,471		0	70,471	STATIONREPLCOSTS	0	0	0	0	0
Regulators	474.1	40,772		0	40,772	STATIONREPLCOSTS	0	0	0	0	0
Customer Stations	474.2	27,689		0	27,689	STATIONREPLCOSTS	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		721,587		55	721,532		0	0	0	0	0
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	83,200	N_CROSSBORE-PLAD	22	83,178	N_ACEXLGIND	82,670	530	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	196,698	4,040	1,073	308	1,055
Meters	478	18,293		0	18,293	METERPL	15,149	1,732	622	178	612
Regulators	474.1	7,755	CUSTREG-RESAD	7,413	342	N_ACEXRES	7,413	320	10	3	10
Customer Stations	474.2	12,028		0	12,028	N_CUSTSTATIONS	0	8,661	2,570	745	51
Other	479	0		0	0		0	0	0	0	0
Subtotal		328,945		7,435	321,509		306,396	15,312	4,274	1,234	1,728
G. INTANGIBLE PLANT											
	401/402	3,397		0	3,397	INDIR_I_DIST	967	58	17	5	8
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	5,927		0	5,927	INDIR_I&II_DIST	1,601	70	27	11	20
Furniture and Equipment	483	33,986		0	33,986	INDIR_I&II_DIST	9,182	402	153	63	115
Transportation Equipment	484	6,701		0	6,701	INDIR_I&II_DIST	1,810	79	30	12	23
Construction Equipment	485/6	8,635		0	8,635	INDIR_I&II_DIST	2,333	102	39	16	29
Communication Equipment	488	3,781		0	3,781	AVECUST	871	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		59,030		0	59,030		15,798	658	250	102	187
TOTAL ACCUMULATED DEPRECIATION											
		1,112,959		7,490	1,105,468		323,161	16,028	4,541	1,341	1,923

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
III. WORKING CAPITAL									
O&M Working Capital		10,455		0	10,455	INDIR_II_DIST	7,036	221	76
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		11,983		0	11,983	INDIR_I_DIST	7,632	235	37
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		2,005		0	2,005	INDIR_I_DIST	1,277	39	6
Customer Deposits		(32,196)		0	(32,196)	INDIR_I_DIST	(20,506)	(631)	(100)
Other		0		0	0		0	0	0
Subtotal		<u>(7,754)</u>		<u>0</u>	<u>(7,754)</u>		<u>(4,561)</u>	<u>(136)</u>	<u>19</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(16,526)</u>		<u>0</u>	<u>(16,526)</u>	S_DISTBASE-3	<u>(15,260)</u>	<u>(470)</u>	<u>(76)</u>
TOTAL RATE BASE		<u>1,431,551</u>		<u>7,825</u>	<u>1,423,725</u>		<u>908,565</u>	<u>27,995</u>	<u>4,590</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%
Return on Rate Base		104,783		0	104,783		66,503	2,049	336
Income Taxes		12,158		0	12,158	DISTBASE-3	7,716	238	39
Capital Taxes		0		0	0		0	0	0
Property Tax		18,677		0	18,677	DISTPROTAX-3	12,554	297	38
Subtotal		<u>135,617</u>		<u>0</u>	<u>135,617</u>		<u>86,772</u>	<u>2,584</u>	<u>413</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)		22,067					0	0	0
Intangible Plant		101					65	2	0
General Plant		16,541					10,887	329	83
Subtotal		<u>86,207</u>					<u>54,663</u>	<u>1,755</u>	<u>317</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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
III. WORKING CAPITAL										
O&M Working Capital		10,455		0	10,455	INDIR_II_DIST	15	70	10	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		11,983		0	11,983	INDIR_I_DIST	0	41	30	4
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		2,005		0	2,005	INDIR_I_DIST	0	7	5	1
Customer Deposits		(32,196)		0	(32,196)	INDIR_I_DIST	(1)	(109)	(79)	(11)
Other		0		0	0		0	0	0	0
Subtotal		<u>(7,754)</u>		<u>0</u>	<u>(7,754)</u>		<u>14</u>	<u>8</u>	<u>(35)</u>	<u>(3)</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>1,431,551</u>		<u>7,825</u>	<u>1,423,725</u>		<u>113</u>	<u>4,962</u>	<u>3,452</u>	<u>473</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%
Return on Rate Base		104,783		0	104,783		8	363	253	35
Income Taxes		12,158		0	12,158	DISTBASE-3	1	42	29	4
Capital Taxes		0		0	0		0	0	0	0
Property Tax		18,677		0	18,677	DISTPROTAX-3	1	41	45	6
Subtotal		<u>135,617</u>		<u>0</u>	<u>135,617</u>		<u>10</u>	<u>446</u>	<u>327</u>	<u>44</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)		22,067					0	0	0	0
Intangible Plant		101					0	0	0	0
General Plant		16,541					12	81	28	5
Subtotal		<u>86,207</u>					<u>15</u>	<u>336</u>	<u>201</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
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
III. WORKING CAPITAL												
O&M Working Capital		10,455		0	10,455	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		11,983		0	11,983	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		2,005		0	2,005	INDIR_I_DIST	0	0	0	0	0	0
Customer Deposits		(32,196)		0	(32,196)	INDIR_I_DIST	0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>(7,754)</u>		<u>0</u>	<u>(7,754)</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>1,431,551</u>		<u>7,825</u>	<u>1,423,725</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		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		104,783		0	104,783		0	0	0	0	0	0
Income Taxes		12,158		0	12,158	DISTBASE-3	0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		18,677		0	18,677	DISTPROTAX-3	0	0	0	0	0	0
Subtotal		<u>135,617</u>		<u>0</u>	<u>135,617</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)		22,067					0	0	0	0	0	0
Intangible Plant		101					0	0	0	0	0	0
General Plant		16,541					0	0	0	0	0	0
Subtotal		<u>86,207</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 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		10,455		0	10,455	INDIR_II_DIST	2,674	69	43	24	48
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		11,983		0	11,983	INDIR_I_DIST	3,411	204	59	17	27
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		2,005		0	2,005	INDIR_I_DIST	571	34	10	3	4
Customer Deposits		(32,196)		0	(32,196)	INDIR_I_DIST	(9,164)	(547)	(160)	(46)	(72)
Other		0		0	0		0	0	0	0	0
Subtotal		<u>(7,754)</u>		<u>0</u>	<u>(7,754)</u>		<u>(2,509)</u>	<u>(240)</u>	<u>(48)</u>	<u>(2)</u>	<u>7</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>1,431,551</u>		<u>7,825</u>	<u>1,423,725</u>		<u>410,923</u>	<u>24,159</u>	<u>7,144</u>	<u>2,108</u>	<u>3,319</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.32%					7.32%	7.32%	7.32%	7.32%	7.32%
Return on Rate Base		104,783		0	104,783		30,078	1,768	523	154	243
Income Taxes		12,158		0	12,158	DISTBASE-3	3,490	205	61	18	28
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		18,677		0	18,677	DISTPROTAX-3	5,151	71	15	4	14
Subtotal		<u>135,617</u>		<u>0</u>	<u>135,617</u>		<u>38,718</u>	<u>2,044</u>	<u>598</u>	<u>177</u>	<u>285</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)		22,067					20,258	1,199	348	100	162
Intangible Plant		101					29	2	1	0	0
General Plant		16,541					4,450	190	72	30	54
Subtotal		<u>86,207</u>					<u>24,736</u>	<u>1,391</u>	<u>421</u>	<u>130</u>	<u>216</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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

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

(\$000's)

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
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
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
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
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
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	S_SERVICECALLTIME	1,690	39	0
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	27,963		27,808	766	71

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	4,245		0	4,245	S_METERCALLTIME	0	0	0	0
Meter Turn-ons & Turn-offs		2,117		0	2,117	S_METERCALLTIME	0	0	0	0
Service on Customer Premise	674	4,306		0	4,306	S_SERVICECALLTIME	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	10,390	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	S_SERVICECALLTIME	0	0	0	0
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	27,963		1	78	62	8

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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
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	4,245	S_METERCALLTIME	0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		2,117		0	2,117	S_METERCALLTIME	0	0	0	0	0	0	0
Service on Customer Premise	674	4,306		0	4,306	S_SERVICECALLTIME	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	10,390	S_CROSSBORE-OM	1,431	8,958	SERVREPLCOSTS	0	0	16	3	228	51	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	0		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	1,729		0	1,729	S_SERVICECALLTIME	0	0	0	0	0	0	0
Mains	875.1	5,237		0	5,237	SERVREPLCOSTS	0	0	9	1	133	30	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	0		0	0		0	0	0	0	0	0	0
Meter & Regulator Repair	878	372		0	372	S_CUSTM&RXRES	2	0	15	7	79	16	10
Other- Plant Service	879.1	0		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	0
Other- Meter Shop	879.3	987		0	987	S_SERVICECALLTIME	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		29,395		1,431	27,963		2	0	41	11	440	96	10

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	S_SERVICECALLTIME	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	27,963		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	S_SERVICECALLTIME	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	27,963		0	0	0	0	0

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

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision	670.1	0		0	0		0	0	0
Gsa Control	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	2,228		0	2,228	N_METERCALLTIME	0	0	0
Meter Turn-ons & Turn-offs		705		0	705	N_METERCALLTIME	0	0	0
Service on Customer Premise	674	2,063		0	2,063	N_SERVICECALLTIME	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	4,026	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	APPLIANCERENT	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		13,103		432	12,671		0	0	0
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	15,581		0	15,581	DISTCUSTPT	9,913	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		16,421		0	16,421		10,447	316	49
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		6,701		71	6,630		2,110	854	597

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	APPLIANCERENT	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	15,581		0	15,581	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		16,421		0	16,421		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	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)													
i. Operating													
Supervision	670.1	0		0	0		0	0	0	0	0	0	0
Gsa Control	670.2	0		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	0
Meter Turn-ons & Turn-offs		705		0	705	N_METERCALLTIME	0	0	0	0	0	0	0
Service on Customer Premise	674	2,063		0	2,063	N_SERVICECALLTIME	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	4,026	N_CROSSBORE-OM	432	3,594	N_ACEXLGIND	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	0		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	870.1	0		0	0		0	0	0	0	0	0	0
Gas Control	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	765	APPLIANCERENT	0	0	0	0	0	0	0
Mains	875.1	2,297		0	2,297	N_ACEXLGIND	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	0		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	0
Other- Plant Service	879.1	0		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	0
Other- Meter Shop	879.3	952		0	952	N_SERVICECALLTIME	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		13,103		432	12,671		0	0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING													
System Operation & Engineering	685	15,581		0	15,581	DISTCUSTPT	2	0	26	7	270	59	7
Other	688	234		0	234	DISTCUSTPT	0	0	0	0	4	1	0
Scada	684	607		0	607	DISTCUSTPT	0	0	1	0	11	2	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0	0
Subtotal		16,421		0	16,421		2	0	28	8	285	62	8
H. SALES PROMOTION AND MERCHANDISE													
Sales Promotion Supervision	700	6,347	M9/T3ALLO	71	6,276	DCUSTSALEPRO	19	18	236	100	49	259	54
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		0		0	0		0	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0	0
Other	709	354		0	354	DCUSTSALEOTHER	0	1	18	8	4	21	0
Subtotal		6,701		71	6,630		19	20	255	108	53	280	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	APPLIANCERENT	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	15,581		0	15,581	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		16,421		0	16,421		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	APPLIANCERENT	750	15	0	0	0
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		12,878	206	9	2	8
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	15,581		0	15,581	DISTCUSTPT	4,483	249	71	21	31
Other	688	234		0	234	DISTCUSTPT	67	4	1	0	0
Scada	684	607		0	607	DISTCUSTPT	175	10	3	1	1
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		16,421		0	16,421		4,725	262	75	22	32
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	6,347	M9/T3ALLO	71	6,276	DCUSTSALEPRO	613	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		635	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	1,678	11	0
Customer Contracts & Orders	711	9,407		0	9,407	AVECUST	7,176	46	1
Meter Reading	712	8,853		0	8,853	AVECUST	6,753	43	1
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	28,715	LRGINDBILLS	360	28,354	AVECUST	21,630	190	62
Credit & Collection	714	1,652		0	1,652	AVECUST	1,260	8	0
Uncollectible Accounts	718	2,791		0	2,791	BDEBTDIST	1,542	246	57
Other	719	0		0	0		0	0	0
Subtotal		<u>53,618</u>		<u>360</u>	<u>53,257</u>		<u>40,038</u>	<u>544</u>	<u>121</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	54,650		0	54,650	DISTO&MEXP-3	36,851	1,137	384
Special Services	722	557		0	557	DISTO&MEXP-3	376	12	4
Insurance	723	5,629		0	5,629	DISTO&MEXP-3	3,795	117	40
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	31,988		0	31,988	DISTLABOR-3	21,290	734	266
Other Admin & General Expenses	728	1,255		0	1,255	DISTO&MEXP-3	846	26	9
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>94,079</u>		<u>0</u>	<u>94,079</u>		<u>63,158</u>	<u>2,025</u>	<u>703</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		213,316		2,294	211,022		143,562	4,505	1,542
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>213,316</u>		<u>2,294</u>	<u>211,022</u>		<u>143,562</u>	<u>4,505</u>	<u>1,542</u>
IX. OTHER REVENUE									
Delayed Payment Charges		6,467		0	6,467	AVECUST	4,933	32	1
NSF Cheque Revenue		250		0	250	AVECUST	191	1	0
Revenue from Service Work		7,000	N_SERREV	1,699	5,301	S_AVECUST	5,265	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	2,310	15	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>16,745</u>		<u>1,699</u>	<u>15,046</u>		<u>12,699</u>	<u>81</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	2,791		0	2,791	BDEBTDIST	15	55	1	1
Other	719	0		0	0		0	0	0	0
Subtotal		<u>53,618</u>		<u>360</u>	<u>53,257</u>		<u>18</u>	<u>117</u>	<u>4</u>	<u>1</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	54,650		0	54,650	DISTO&MEXP-3	75	355	53	18
Special Services	722	557		0	557	DISTO&MEXP-3	1	4	1	0
Insurance	723	5,629		0	5,629	DISTO&MEXP-3	8	37	5	2
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	31,988		0	31,988	DISTLABOR-3	54	244	33	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>94,079</u>		<u>0</u>	<u>94,079</u>		<u>140</u>	<u>647</u>	<u>93</u>	<u>33</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		213,316		2,294	211,022		304	1,421	208	72
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>213,316</u>		<u>2,294</u>	<u>211,022</u>		<u>304</u>	<u>1,421</u>	<u>208</u>	<u>72</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	1,699	5,301	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>1,699</u>	<u>15,046</u>		<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Storage & Transportation Service - Firm T2	Storage & Transportation Service - Interruptible T2	Wholesale Storage & Transportation T3
I. DISTRIBUTION CUSTOMER ACCOUNTING													
Supervision	710	2,200	LRGINDBILLS	0	2,200	DISTCUSTACCT	0	0	0	0	0	0	0
Customer Contracts & Orders	711	9,407		0	9,407	AVECUST	0	0	0	0	0	0	0
Meter Reading	712	8,853		0	8,853	AVECUST	0	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	28,715		360	28,354	AVECUST	1	1	6	1	44	2	1
Credit & Collection	714	1,652		0	1,652	AVECUST	0	0	0	0	0	0	0
Uncollectible Accounts	718	2,791		0	2,791	BDEBTDIST	1	1	16	3	2	7	0
Other	719	0		0	0		0	0	0	0	0	0	0
Subtotal		53,618			360	53,257		3	2	22	4	47	9
J. ADMINISTRATIVE AND GENERAL EXPENSE													
Administrative	721	54,650	0	54,650	DISTO&MEXP-3	12	10	158	60	378	205	33	
Special Services	722	557	0	557	DISTO&MEXP-3	0	0	2	1	4	2	0	
Insurance	723	5,629	0	5,629	DISTO&MEXP-3	1	1	16	6	39	21	3	
Injuries & Damages	724	0	0	0		0	0	0	0	0	0	0	
Employee Benefits	725	31,988	0	31,988	DISTLABOR-3	9	8	114	45	228	145	26	
Other Admin & General Expenses	728	1,255	0	1,255	DISTO&MEXP-3	0	0	4	1	9	5	1	
Administrative and General Transferred	729	0	0	0		0	0	0	0	0	0	0	
Subtotal		94,079		0	94,079		22	19	293	112	658	378	64
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		213,316		2,294	211,022		48	42	638	243	1,484	825	136
TOTAL COST OF GAS		0		0	0		0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		213,316		2,294	211,022		48	42	638	243	1,484	825	136
IX. OTHER REVENUE													
Delayed Payment Charges		6,467	0	6,467	AVECUST	0	0	0	0	0	0	0	0
NSF Cheque Revenue		250	0	250	AVECUST	0	0	0	0	0	0	0	0
Revenue from Service Work	7,000		N_SERREV	1,699	5,301	S_AVECUST	0	0	0	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		0		0	0		0	0	0	0	0	0	0
Other Operating Revenue		3,028		0	3,028	AVECUST	0	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0	0
Subtotal		16,745		1,699	15,046		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	Excess Utility Storage 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	2,791		0	2,791	BDEBTDIST	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>53,618</u>		<u>360</u>	<u>53,257</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	54,650		0	54,650	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	5,629		0	5,629	DISTO&MEXP-3	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	31,988		0	31,988	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>94,079</u>		<u>0</u>	<u>94,079</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		213,316		2,294	211,022		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>213,316</u>		<u>2,294</u>	<u>211,022</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	1,699	5,301	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>1,699</u>	<u>15,046</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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	507	3	0	0	0
Customer Contracts & Orders	711	9,407		0	9,407	AVECUST	2,168	14	0	0	0
Meter Reading	712	8,853		0	8,853	AVECUST	2,041	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	6,536	78	29	9	59
Credit & Collection	714	1,652		0	1,652	AVECUST	381	2	0	0	0
Uncollectible Accounts	718	2,791		0	2,791	BDEBTDIST	631	135	34	10	34
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>53,618</u>		<u>360</u>	<u>53,257</u>		<u>12,263</u>	<u>245</u>	<u>64</u>	<u>19</u>	<u>94</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	54,650		0	54,650	DISTO&MEXP-3	13,979	364	216	119	242
Special Services	722	557		0	557	DISTO&MEXP-3	143	4	2	1	2
Insurance	723	5,629		0	5,629	DISTO&MEXP-3	1,440	38	22	12	25
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	31,988		0	31,988	DISTLABOR-3	8,167	209	150	87	167
Other Admin & General Expenses	728	1,255		0	1,255	DISTO&MEXP-3	321	8	5	3	6
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>94,079</u>		<u>0</u>	<u>94,079</u>		<u>24,049</u>	<u>623</u>	<u>396</u>	<u>222</u>	<u>442</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		213,316		2,294	211,022		54,550	1,418	867	481	970
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>213,316</u>		<u>2,294</u>	<u>211,022</u>		<u>54,550</u>	<u>1,418</u>	<u>867</u>	<u>481</u>	<u>970</u>
IX. OTHER REVENUE											
Delayed Payment Charges		6,467		0	6,467	AVECUST	1,491	10	0	0	0
NSF Cheque Revenue		250		0	250	AVECUST	58	0	0	0	0
Revenue from Service Work		7,000	N_SERREV	1,699	5,301	S_AVECUST	1,688	11	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	698	4	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>16,745</u>		<u>1,699</u>	<u>15,046</u>		<u>3,934</u>	<u>25</u>	<u>1</u>	<u>0</u>	<u>1</u>

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

Allocation Factor	Total	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract - Firm M5	Interruptible Contract - Interruptible M5	Special Large Volume Contract Firm M7	Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
PRODLABOR-1	INT	1,116	186	8	0	7	0	0	0	0
PRODLABOR-1%	1,736	64.28%	10.70%	0.48%	0.01%	0.39%	0.00%	0.00%	0.00%	0.00%
PRODLABOR-2	INT	919	192	424	119	445	12	8	14	3
PRODLABOR-2%	3,661	25.10%	5.25%	11.58%	3.26%	12.16%	0.33%	0.22%	0.38%	0.08%
DISTLABOR-1	INT	8,185	2,879	983	38	1,482	389	10	0	0
DISTLABOR-1%	25,803	31.72%	11.16%	3.81%	0.15%	5.74%	1.51%	0.04%	0.00%	0.00%
DISTLABOR-3	INT	58,149	2,004	728	149	665	89	35	24	21
DISTLABOR-3%	87,368	66.56%	2.29%	0.83%	0.17%	0.76%	0.10%	0.04%	0.03%	0.02%
PRODPROTAX-2	INT	3	1	1	0	1	0	0	0	0
PRODPROTAX-2%	10	27.79%	10.41%	9.62%	2.71%	10.10%	0.27%	0.18%	0.31%	0.07%
STORDEHYXPROTAX-1	INT	370	126	31	0	0	12	0	2	0
STORDEHYXPROTAX-1%	1,038	35.66%	12.11%	3.01%	0.02%	0.00%	1.12%	0.00%	0.20%	0.02%
STORDEHYXPROTAX-3	INT	105	36	6	0	7	2	0	1	0
STORDEHYXPROTAX-3%	287	36.69%	12.53%	1.91%	0.00%	2.60%	0.70%	0.00%	0.32%	0.00%
OTHERTRANSPROTAX-1	INT	1,804	606	196	3	0	71	0	23	1
OTHERTRANSPROTAX-1%	4,257	42.39%	14.24%	4.59%	0.07%	0.00%	1.66%	0.00%	0.53%	0.02%
DISTPROTAX-1	INT	7,072	2,376	671	12	924	144	0	0	0
DISTPROTAX-1%	19,898	35.54%	11.94%	3.37%	0.06%	4.65%	0.72%	0.00%	0.00%	0.00%
DISTPROTAX-3	INT	12,554	297	38	1	41	45	6	0	0
DISTPROTAX-3%	18,677	67.22%	1.59%	0.20%	0.00%	0.22%	0.24%	0.03%	0.00%	0.00%
OTHERTRANSP-1	INT	149,854	50,345	16,242	264	0	5,884	0	1,890	57
OTHERTRANSP-1%	354,253	42.30%	14.21%	4.58%	0.07%	0.00%	1.66%	0.00%	0.53%	0.02%
PRODBASE-1	INT	1,382	230	10	0	8	0	0	0	0
PRODBASE-1%	2,158	64.05%	10.66%	0.48%	0.01%	0.39%	0.00%	0.00%	0.00%	0.00%
PRODBASE-2	INT	(32,136)	(113)	247	70	259	6	5	8	2
PRODBASE-2%	(42,244)	76.07%	0.27%	(0.58%)	(0.17%)	(0.61%)	(0.01%)	(0.01%)	(0.02%)	0.00%
PRODBASE-3	INT	0	0	0	0	0	0	0	0	0
PRODBASE-3%	174	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYXBASE-1	INT	43,204	14,668	3,642	19	0	1,353	0	243	25
STORDEHYXBASE-1%	121,143	35.66%	12.11%	3.01%	0.02%	0.00%	1.12%	0.00%	0.20%	0.02%
STORDEHYXBASE-3	INT	111,435	38,060	5,816	2	7,893	2,138	0	987	10
STORDEHYXBASE-3%	236,302	47.16%	16.11%	2.46%	0.00%	3.34%	0.90%	0.00%	0.42%	0.00%
OTHERTRANSBASE-1	INT	97,352	32,707	10,551	172	0	3,822	0	1,228	37
OTHERTRANSBASE-1%	230,106	42.31%	14.21%	4.59%	0.07%	0.00%	1.66%	0.00%	0.53%	0.02%
DISTBASE-1	INT	240,616	80,864	22,889	429	31,537	4,947	2	0	0
DISTBASE-1%	746,914	32.21%	10.83%	3.06%	0.06%	4.22%	0.66%	0.00%	0.00%	0.00%
DISTBASE-3	INT	908,565	27,995	4,590	113	4,962	3,452	473	187	35
DISTBASE-3%	1,431,551	63.47%	1.96%	0.32%	0.01%	0.35%	0.24%	0.03%	0.01%	0.00%

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

Allocation Factor	Total	Transportation Service - Firm T1	Transportation Service - Interruptible T1	Transportation Service - Firm T2	Transportation Service - Interruptible T2	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	0	0
PRODLABOR-1%	1,736	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODLABOR-2	INT	141	30	147	64	12	0	0	0	0	0	0
PRODLABOR-2%	3,661	3.86%	0.81%	4.02%	1.74%	0.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLABOR-1	INT	859	47	1,030	166	0	0	0	0	0	0	0
DISTLABOR-1%	25,803	3.33%	0.18%	3.99%	0.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLABOR-3	INT	311	122	623	396	72	0	0	0	0	0	0
DISTLABOR-3%	87,368	0.36%	0.14%	0.71%	0.45%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODPROTAX-2	INT	0	0	0	0	0	0	0	0	0	0	0
PRODPROTAX-2%	10	3.20%	0.67%	3.27%	1.44%	0.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYXPROTAX-1	INT	35	0	151	0	36	88	0	0	0	0	0
STORDEHYXPROTAX-1%	1,038	3.38%	0.00%	14.52%	0.00%	3.48%	8.46%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYXPROTAX-3	INT	6	0	28	0	10	36	0	0	0	0	0
STORDEHYXPROTAX-3%	287	2.06%	0.00%	9.77%	0.00%	3.37%	12.51%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHERTRANSPROTAX-1	INT	167	0	1,228	0	158	0	0	0	0	1	0
OTHERTRANSPROTAX-1%	4,257	3.92%	0.00%	28.84%	0.00%	3.71%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%
DISTPROTAX-1	INT	422	34	287	198	0	0	0	0	0	0	0
DISTPROTAX-1%	19,898	2.12%	0.17%	1.44%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPROTAX-3	INT	24	4	338	76	0	0	0	0	0	0	0
DISTPROTAX-3%	18,677	0.13%	0.02%	1.81%	0.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHERTRANSP-1	INT	13,848	0	101,945	0	13,099	0	0	0	0	799	26
OTHERTRANSP-1%	354,253	3.91%	0.00%	28.78%	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	0	0
PRODBASE-1%	2,158	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODBASE-2	INT	84	18	90	38	7	0	0	0	0	0	0
PRODBASE-2%	(42,244)	(0.20%)	(0.04%)	(0.21%)	(0.09%)	(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	0	0
PRODBASE-3%	174	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYXBASE-1	INT	4,093	0	17,596	0	4,219	10,253	0	0	0	0	0
STORDEHYXBASE-1%	121,143	3.38%	0.00%	14.52%	0.00%	3.48%	8.46%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYXBASE-3	INT	1,248	0	5,907	0	2,040	7,567	0	0	0	0	0
STORDEHYXBASE-3%	236,302	0.53%	0.00%	2.50%	0.00%	0.86%	3.20%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHERTRANSPBASE-1	INT	8,996	0	66,229	0	8,510	0	0	0	0	486	15
OTHERTRANSPBASE-1%	230,106	3.91%	0.00%	28.78%	0.00%	3.70%	0.00%	0.00%	0.00%	0.00%	0.21%	0.01%
DISTBASE-1	INT	14,449	1,173	9,923	6,727	0	0	0	0	0	0	0
DISTBASE-1%	746,914	1.93%	0.16%	1.33%	0.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTBASE-3	INT	2,498	720	24,223	5,364	719	0	0	0	0	0	0
DISTBASE-3%	1,431,551	0.17%	0.05%	1.69%	0.37%	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 Firm Service R01	Large Volume General Firm Service R10	Medium Volume General Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interr. Service R25
PRODLABOR-1	INT	315	76	7	0	21
PRODLABOR-1%	1,736	18.15%	4.40%	0.38%	0.00%	1.21%
PRODLABOR-2	INT	567	34	297	91	141
PRODLABOR-2%	3,661	15.49%	0.94%	8.12%	2.49%	3.84%
DISTLABOR-1	INT	4,504	1,447	1,560	1,887	337
DISTLABOR-1%	25,803	17.46%	5.61%	6.04%	7.31%	1.31%
DISTLABOR-3	INT	22,306	572	409	238	455
DISTLABOR-3%	87,368	25.53%	0.65%	0.47%	0.27%	0.52%
PRODPROTAX-2	INT	1	0	1	0	0
PRODPROTAX-2%	10	14.70%	1.86%	7.37%	2.26%	3.49%
STORDEHYXPROTAX-1	INT	140	37	10	1	0
STORDEHYXPROTAX-1%	1,038	13.48%	3.53%	0.94%	0.07%	0.00%
STORDEHYXPROTAX-3	INT	38	10	3	0	0
STORDEHYXPROTAX-3%	287	13.10%	3.43%	0.92%	0.06%	0.00%
OTHERTRANSPROTAX-1	INT	0	0	0	0	0
OTHERTRANSPROTAX-1%	4,257	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPROTAX-1	INT	4,086	1,324	1,079	950	318
DISTPROTAX-1%	19,898	20.53%	6.65%	5.42%	4.77%	1.60%
DISTPROTAX-3	INT	5,151	71	15	4	14
DISTPROTAX-3%	18,677	27.58%	0.38%	0.08%	0.02%	0.08%
OTHERTRANSP-1	INT	0	0	0	0	0
OTHERTRANSP-1%	354,253	0.00%	0.00%	0.00%	0.00%	0.00%
PRODBASE-1	INT	396	96	8	0	26
PRODBASE-1%	2,158	18.35%	4.45%	0.39%	0.00%	1.23%
PRODBASE-2	INT	(11,100)	(65)	190	58	90
PRODBASE-2%	(42,244)	26.28%	0.15%	(0.45%)	(0.14%)	(0.21%)
PRODBASE-3	INT	117	40	14	0	3
PRODBASE-3%	174	66.99%	23.04%	7.98%	0.00%	1.99%
STORDEHYXBASE-1	INT	16,329	4,275	1,143	80	0
STORDEHYXBASE-1%	121,143	13.48%	3.53%	0.94%	0.07%	0.00%
STORDEHYXBASE-3	INT	39,799	10,419	2,785	196	0
STORDEHYXBASE-3%	236,302	16.84%	4.41%	1.18%	0.08%	0.00%
OTHERTRANSBASE-1	INT	0	0	0	0	0
OTHERTRANSBASE-1%	230,106	0.00%	0.00%	0.00%	0.00%	0.00%
DISTBASE-1	INT	156,363	50,453	57,445	52,822	16,273
DISTBASE-1%	746,914	20.93%	6.75%	7.69%	7.07%	2.18%
DISTBASE-3	INT	410,923	24,159	7,144	2,108	3,319
DISTBASE-3%	1,431,551	28.70%	1.69%	0.50%	0.15%	0.23%

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

Allocation Factor	Total	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract - Firm M5	Interruptible Contract - Interruptible M5	Special Large Volume Contract Firm M7	Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
PRODCOG-2	INT	0	0	0	0	0	0	0	0	0
PRODCOG-2%	7,292	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODCOG-3	INT	0	0	0	0	0	0	0	0	0
PRODCOG-3%	99,100	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODO&MEXP-1	INT	2,150	358	16	0	13	0	0	0	0
PRODO&MEXP-1%	3,344	64.28%	10.70%	0.48%	0.01%	0.39%	0.00%	0.00%	0.00%	0.00%
PRODO&MEXP-2	INT	1,487	655	432	121	454	13	8	14	3
PRODO&MEXP-2%	5,022	29.60%	13.05%	8.61%	2.41%	9.05%	0.27%	0.16%	0.29%	0.06%
DISTO&MEXP-1	INT	18,516	6,605	2,373	102	3,649	1,041	29	0	0
DISTO&MEXP-1%	57,769	32.05%	11.43%	4.11%	0.18%	6.32%	1.80%	0.05%	0.00%	0.00%
DISTO&MEXP-3	INT	80,404	2,480	839	164	774	115	39	26	22
DISTO&MEXP-3%	119,238	67.43%	2.08%	0.70%	0.14%	0.65%	0.10%	0.03%	0.02%	0.02%
DEHYDEMAND	INT	15,358	5,214	1,295	7	0	481	0	86	9
DEHYDEMAND%	43,064	35.66%	12.11%	3.01%	0.02%	0.00%	1.12%	0.00%	0.20%	0.02%
STORDELIVERYWC	INT	15,358	5,214	1,295	7	0	481	0	86	9
STORDELIVERYWC%	39,419	38.96%	13.23%	3.28%	0.02%	0.00%	1.22%	0.00%	0.22%	0.02%
M13&M16MAINSAD	INT	0	0	0	0	0	0	0	0	0
M13&M16MAINSAD%	7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M13&M16M&RAD	INT	0	0	0	0	0	0	0	0	0
M13&M16M&RAD%	333,300	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INDIR_I_DIST	INT	885,662	27,273	4,312	53	4,710	3,432	461	179	27
INDIR_I_DIST%	1,390,575	63.69%	1.96%	0.31%	0.00%	0.34%	0.25%	0.03%	0.01%	0.00%
INDIR_II_DIST	INT	143,562	4,505	1,542	304	1,421	208	72	48	42
INDIR_II_DIST%	213,316	67.30%	2.11%	0.72%	0.14%	0.67%	0.10%	0.03%	0.02%	0.02%
INDIR_I&II_DIST	INT	1	0	0	0	0	0	0	0	0
INDIR_I&II_DIST%	1	65.50%	2.04%	0.52%	0.07%	0.50%	0.17%	0.03%	0.02%	0.01%
DISTCUSTACCT	INT	12,859	82	1	0	1	0	0	0	0
DISTCUSTACCT%	16,857	76.28%	0.49%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
N_DEMMMRCOM	INT	0	0	0	0	0	0	0	0	0
N_DEMMMRCOM%	548,153	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
N_DEMMAINS&SER	INT	0	0	0	0	0	0	0	0	0
N_DEMMAINS&SER%	434,463	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTDEMP	INT	442,752	148,748	42,038	781	57,873	9,019	0	0	0
DISTDEMP%	1,385,136	31.96%	10.74%	3.03%	0.06%	4.18%	0.65%	0.00%	0.00%	0.00%

UNION GAS LIMITED

Fully Allocated Cost of Service Study for 2013

Allocation Factors

(\$000's)

[illegible]

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

Allocation Factor	Total	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume General Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interr. Service R25
PRODCOG-2	INT	4,854	1,638	552	0	248
PRODCOG-2%	7,292	66.57%	22.46%	7.57%	0.00%	3.40%
PRODCOG-3	INT	66,388	22,831	7,910	0	1,971
PRODCOG-3%	99,100	66.99%	23.04%	7.98%	0.00%	1.99%
PRODO&MEXP-1	INT	607	147	13	0	41
PRODO&MEXP-1%	3,344	18.15%	4.40%	0.38%	0.00%	1.21%
PRODO&MEXP-2	INT	718	116	316	97	150
PRODO&MEXP-2%	5,022	14.29%	2.31%	6.30%	1.93%	2.98%
DISTO&MEXP-1	INT	9,293	2,979	3,095	4,024	578
DISTO&MEXP-1%	57,769	16.09%	5.16%	5.36%	6.97%	1.00%
DISTO&MEXP-3	INT	30,501	795	472	259	528
DISTO&MEXP-3%	119,238	25.58%	0.67%	0.40%	0.22%	0.44%
DEHYDEMAND	INT	5,805	1,520	406	29	0
DEHYDEMAND%	43,064	13.48%	3.53%	0.94%	0.07%	0.00%
STORDELIVERYWC	INT	5,805	1,520	406	29	0
STORDELIVERYWC%	39,419	14.73%	3.86%	1.03%	0.07%	0.00%
M13&M16MAINSAD	INT	0	0	0	0	0
M13&M16MAINSAD%	7	0.00%	0.00%	0.00%	0.00%	0.00%
M13&M16M&RAD	INT	0	0	0	0	0
M13&M16M&RAD%	333,300	0.00%	0.00%	0.00%	0.00%	0.00%
INDIR_I_DIST	INT	395,790	23,623	6,897	1,991	3,092
INDIR_I_DIST%	1,390,575	28.46%	1.70%	0.50%	0.14%	0.22%
INDIR_II_DIST	INT	54,550	1,418	867	481	970
INDIR_II_DIST%	213,316	25.57%	0.66%	0.41%	0.23%	0.45%
INDIR_I&II_DIST	INT	0	0	0	0	0
INDIR_I&II_DIST%	1	27.02%	1.18%	0.45%	0.18%	0.34%
DISTCUSTACCT	INT	3,886	25	1	0	1
DISTCUSTACCT%	16,857	23.05%	0.15%	0.00%	0.00%	0.00%
N_DEMMMRCOM	INT	263,395	85,200	91,140	82,530	25,889
N_DEMMMRCOM%	548,153	48.05%	15.54%	16.63%	15.06%	4.72%
N_DEMMAINS&SER	INT	230,858	74,817	59,252	51,955	17,580
N_DEMMAINS&SER%	434,463	53.14%	17.22%	13.64%	11.96%	4.05%
DISTDEMP	INT	298,890	96,461	104,300	95,476	29,802
DISTDEMP%	1,385,136	21.58%	6.96%	7.53%	6.89%	2.15%

[illegible]

UNION GAS LIMITED

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013

Allocation Factors

(\$000's)

[illegible]

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

Allocation Factor	Total	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume General Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interr. Service R25
N_CUSTMM&RCOM N_CUSTMM&RCOM%	INT 153,699	152,719 99.36%	980 0.64%	0 0.00%	0 0.00%	0 0.00%
S_CUSTMM&RCOM S_CUSTMM&RCOM%	INT 340,476	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_ACEXLGIND N_ACEXLGIND%	INT 322,030	319,978 99.36%	2,052 0.64%	0 0.00%	0 0.00%	0 0.00%
N_ACEXRES N_ACEXRES%	INT 2,194	0 0.00%	2,052 93.56%	62 2.83%	18 0.81%	61 2.79%
METERPL METERPL%	INT 65,139	53,944 82.81%	6,166 9.47%	2,215 3.40%	635 0.98%	2,179 3.35%
AVECUST AVECUST%	INT 1,388,185	319,978 23.05%	2,052 0.15%	62 0.00%	18 0.00%	61 0.00%
DISTCUSTPT DISTCUSTPT%	INT 2,437,483	701,351 28.77%	38,930 1.60%	11,172 0.46%	3,225 0.13%	4,820 0.20%
S_DISTBASE-3 S_DISTBASE-3%	INT 1,005,386	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORDEHYXPROTAX-4 STORDEHYXPROTAX-4%	INT 111	61 54.76%	16 14.35%	4 3.84%	0 0.27%	0 0.00%
STORDEHYXBASE-4 STORDEHYXBASE-4%	INT 47,937	12,627 26.34%	3,317 6.92%	892 1.86%	62 0.13%	0 0.00%
INDIR_I_STOR INDIR_I_STOR%	INT 17,911	8,853 49.43%	2,320 12.95%	621 3.47%	44 0.24%	0 0.00%
INDIR_II_STOR INDIR_II_STOR%	INT 3,395	2,166 63.80%	567 16.71%	152 4.47%	11 0.31%	0 0.00%
INDIR_I&II_STOR INDIR_I&II_STOR%	INT 1	0.57 56.61%	0.15 14.83%	0.04 3.97%	0.00 0.28%	0.00 0.00%
STORDEHYXO&MEXP-4 STORDEHYXO&MEXP-4%	INT 3,395	2,166 63.80%	567 16.71%	152 4.47%	11 0.31%	0 0.00%
STORDEHYXLABOR-4 STORDEHYXLABOR-4%	INT 1,554	1,039 66.85%	272 17.51%	73 4.68%	5 0.33%	0 0.00%
N_SUPPLYVOL N_SUPPLYVOL%	INT 853,247	641,423 75.17%	155,398 18.21%	13,514 1.58%	0 0.00%	42,913 5.03%
S_SUPPLYVOL S_SUPPLYVOL%	INT 2,680,616	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
CUSTREG-RESAD CUSTREG-RESAD%	INT 7,413	7,413 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%

UNION GAS LIMITED

Fully Allocated Cost of Service Study for 2013

Allocation Factors

(\$000's)

[illegible]

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	Transportation Service - Firm T2	Transportation Service - Interruptible T2	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 34,615	1,410 4.07%	610 1.76%	7,368 21.28%	1,489 4.30%	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 11,772	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%	0 0.00%	0 0.00%
SUPPLYVOL SUPPLYVOL%	EXT 3,533,863	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%	0 0.00%	0 0.00%
OTHERTRANS OTHERTRANS%	EXT 67,745	2,654 3.92%	0 0.00%	19,541 28.84%	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	1,716 3.48%	140 0.28%	1,167 2.37%	805 1.63%	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	49,441 2.06%	0 0.00%	234,095 9.77%	0 0.00%	80,826 3.37%	299,890 12.51%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
NETFROMSTOR NETFROMSTOR%	EXT 43,064	1,455 3.38%	0 0.00%	6,255 14.52%	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 862,485	9,657 1.12%	0 0.00%	37,488 4.35%	0 0.00%	20,835 2.42%	99,291 11.51%	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%	0 0.00%	0 0.00%	1 100.00%	0 0.00%	0 0.00%	0 0.00%
DAWNCOMP DAWNCOMP%	EXT 149,083	637 0.43%	0 0.00%	4,130 2.77%	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 7,214	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	292 4.05%	1,309 18.14%	5,244 72.69%	44 0.61%	92 1.27%
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%	0 0.00%	0 0.00%	5 100.00%	0 0.00%
STORAGECOM STORAGECOM%	EXT 4,467,621	72,856 1.63%	0 0.00%	208,471 4.67%	0 0.00%	118,137 2.64%	595,744 13.33%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DTTRANS DTTRANS%	EXT 31,737	88 0.28%	0 0.00%	570 1.80%	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	824 5.43%	0 0.00%	6,610 43.52%	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%	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%	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%	0 0.00%	0 0.00%	752 96.64%	26 3.36%

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

Allocation Factor		Total	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume General Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interr. Service R25
S_CUSTM&RXRES	INT		0	0	0	0	0
S_CUSTM&RXRES%		34,615	0.00%	0.00%	0.00%	0.00%	0.00%
N_CUSTM&RXRES	INT		0	6,706	2,231	640	2,195
N_CUSTM&RXRES%		11,772	0.00%	56.96%	18.95%	5.44%	18.65%
SUPPLYVOL	EXT		641,423	155,398	13,514	0	42,913
SUPPLYVOL%		3,533,863	18.15%	4.40%	0.38%	0.00%	1.21%
OTHERTRANS	EXT		0	0	0	0	0
OTHERTRANS%		67,745	0.00%	0.00%	0.00%	0.00%	0.00%
DISTDEMAND	EXT		0	0	0	0	0
DISTDEMAND%		49,319	0.00%	0.00%	0.00%	0.00%	0.00%
STORAGEEXCESS	EXT		314,050	82,217	21,975	1,546	0
STORAGEEXCESS%		2,396,632	13.10%	3.43%	0.92%	0.06%	0.00%
NETFROMSTOR	EXT		5,805	1,520	406	29	0
NETFROMSTOR%		43,064	13.48%	3.53%	0.94%	0.07%	0.00%
DEHYCOMMODITY	EXT		107,008	33,681	11,965	380	0
DEHYCOMMODITY%		862,485	12.41%	3.91%	1.39%	0.04%	0.00%
C1	EXT		0	0	0	0	0
C1%		1	0.00%	0.00%	0.00%	0.00%	0.00%
DAWNCOMP	EXT		5,166	1,352	361	25	0
DAWNCOMP%		149,083	3.47%	0.91%	0.24%	0.02%	0.00%
UFGALLO	EXT		163	51	18	1	0
UFGALLO%		7,214	2.26%	0.71%	0.25%	0.01%	0.00%
M13	EXT		0	0	0	0	0
M13%		5	0.00%	0.00%	0.00%	0.00%	0.00%
STORAGECOM	EXT		587,067	184,783	65,644	2,083	0
STORAGECOM%		4,467,621	13.14%	4.14%	1.47%	0.05%	0.00%
DTTRANS	EXT		1,191	312	83	6	0
DTTRANS%		31,737	3.75%	0.98%	0.26%	0.02%	0.00%
O/SC_DEMAND	EXT		0	0	0	0	0
O/SC_DEMAND%		15,188	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSFUELWEST	EXT		0	0	0	0	0
TRANSFUELWEST%		28	0.00%	0.00%	0.00%	0.00%	0.00%
M13&M16LAND	EXT		0	0	0	0	0
M13&M16LAND%		26	0.00%	0.00%	0.00%	0.00%	0.00%
M13&M16M&R	EXT		0	0	0	0	0
M13&M16M&R%		778	0.00%	0.00%	0.00%	0.00%	0.00%

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
S_W_INFRFUELVOL S_W_INFRFUELVOL%	EXT	5,124,561	1,115,690 21.77%	330,312 6.45%	106,003 2.07%	9,884 0.19%	312,501 6.10%	24,164 0.47%	4,655 0.09%	0 0.00%	0 0.00%
S_E_INFRFUELVOL S_E_INFRFUELVOL%	EXT	5,135,803	1,823,853 35.51%	645,259 12.56%	294,126 5.73%	7,501 0.15%	203,891 3.97%	118,324 2.30%	0 0.00%	60,750 1.18%	189 0.00%
S_INFRFUELVOL S_INFRFUELVOL%	EXT	10,260,364	2,939,543 28.65%	975,571 9.51%	400,129 3.90%	17,385 0.17%	516,392 5.03%	142,488 1.39%	4,655 0.05%	60,750 0.59%	189 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%	0 0.00%	0 0.00%	0 0.00%
SERVREPLCOSTS SERVREPLCOSTS%	EXT	1,443,503	1,350,119 93.53%	31,837 2.21%	3,921 0.27%	35 0.00%	4,254 0.29%	4,846 0.34%	613 0.04%	0 0.00%	1 0.00%
STATIONREPLCOSTS STATIONREPLCOSTS%	EXT	818,832	724,202 88.44%	40,012 4.89%	8,319 1.02%	125 0.02%	9,137 1.12%	3,561 0.43%	547 0.07%	633 0.08%	94 0.01%
S_AVECUST S_AVECUST%	EXT	1,066,014	1,058,900 99.33%	6,788 0.64%	115 0.01%	31 0.00%	112 0.01%	2 0.00%	2 0.00%	3 0.00%	2 0.00%
BDEBTDIST BDEBTDIST%	EXT	2,791	1,542 55.23%	246 8.80%	57 2.03%	15 0.55%	55 1.98%	1 0.04%	1 0.04%	1 0.05%	1 0.03%
BDEBTOHSUP BDEBTOHSUP%	EXT	1,555	680 43.77%	608 39.14%	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	3,122,732	3,053,040 97.77%	69,691 2.23%	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	5,784,603	5,666,690 97.96%	117,913 2.04%	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	969,074	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	1,789,415	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	1 0.33%	52 14.35%	60 16.67%	2 0.54%	58 16.02%	3 0.75%	0 0.02%	1 0.33%	1 0.22%
DCUSTSALEOTHER DCUSTSALEOTHER%	EXT	354	73 20.50%	50 14.05%	42 11.74%	10 2.81%	36 10.22%	1 0.18%	2 0.50%	0 0.00%	1 0.41%
GSBENEFITSDP GSBENEFITSDP%	EXT	1,067	237 22.21%	4 0.33%	143 13.44%	41 3.87%	149 14.01%	3 0.26%	3 0.26%	4 0.39%	1 0.10%
GSADMINDIRECT GSADMINDIRECT%	EXT	208	18 8.44%	0 0.13%	29 13.88%	8 4.00%	30 14.47%	1 0.27%	1 0.27%	1 0.40%	0 0.10%
GSGO&EDIRECT GSGO&EDIRECT%	EXT	1,283	260 20.23%	4 0.32%	127 9.92%	37 2.86%	133 10.34%	2 0.19%	2 0.19%	4 0.29%	1 0.07%

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	Transportation Service - Firm T2	Transportation Service - Interruptible T2	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	5,124,561	205,494 4.01%	34,734 0.68%	2,878,457 56.17%	102,666 2.00%	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	5,135,803	267,950 5.22%	28,552 0.56%	1,380,265 26.88%	32,431 0.63%	272,712 5.31%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_INFRFUELVOL S_INFRFUELVOL%	EXT	10,260,364	473,443 4.61%	63,286 0.62%	4,258,722 41.51%	135,097 1.32%	272,712 2.66%	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%	98 27.63%	201 56.69%	0 0.00%	0 0.00%	56 15.68%
SERVREPLCOSTS SERVREPLCOSTS%	EXT	1,443,503	2,593 0.18%	411 0.03%	36,720 2.54%	8,153 0.56%	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	3,854 0.47%	1,669 0.20%	20,141 2.46%	4,071 0.50%	2,467 0.30%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_AVECUS S_AVECUS%	EXT	1,066,014	32 0.00%	7 0.00%	5 0.00%	15 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	2,791	16 0.57%	3 0.12%	2 0.00%	7 0.27%	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%	0 0.00%	0 0.00%
S_SERVICECALLTIME S_SERVICECALLTIME%	EXT	3,122,732	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%	0 0.00%	0 0.00%
S_METERCALLTIME S_METERCALLTIME%	EXT	5,784,603	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%	0 0.00%	0 0.00%
N_SERVICECALLTIME N_SERVICECALLTIME%	EXT	969,074	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%	0 0.00%	0 0.00%
N_METERCALLTIME N_METERCALLTIME%	EXT	1,789,415	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%	0 0.00%	0 0.00%
LRGINDBILLS LRGINDBILLS%	EXT	360	5 1.37%	1 0.18%	44 12.30%	1 0.39%	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	18 5.16%	8 2.24%	4 1.10%	21 5.85%	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	44 4.15%	10 0.91%	7 0.65%	21 1.95%	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	9 4.29%	2 0.94%	1 0.67%	4 2.01%	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	39 3.06%	9 0.67%	6 0.48%	18 1.44%	1 0.10%	0 0.00%	0 0.00%	0 0.00%	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 Firm Service R01	Large Volume General Firm Service R10	Medium Volume General Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interr. Service R25
S_W_INFRFUELVOL S_W_INFRFUELVOL%	EXT	5,124,561	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_E_INFRFUELVOL S_E_INFRFUELVOL%	EXT	5,135,803	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_INFRFUELVOL S_INFRFUELVOL%	EXT	10,260,364	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%
SERVREPLCOSTS SERVREPLCOSTS%	EXT	1,443,503	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STATIONREPLCOSTS STATIONREPLCOSTS%	EXT	818,832	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_AVECUST S_AVECUST%	EXT	1,066,014	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
BDEBTDIST BDEBTDIST%	EXT	2,791	631 22.59%	135 4.82%	34 1.23%	10 0.35%	34 1.21%
BDEBTOHSUP BDEBTOHSUP%	EXT	1,555	157 10.12%	108 6.97%	0 0.00%	0 0.00%	0 0.00%
S_SERVICECALLTIME S_SERVICECALLTIME%	EXT	3,122,732	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_METERCALLTIME S_METERCALLTIME%	EXT	5,784,603	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_SERVICECALLTIME N_SERVICECALLTIME%	EXT	969,074	947,916 97.82%	21,158 2.18%	0 0.00%	0 0.00%	0 0.00%
N_METERCALLTIME N_METERCALLTIME%	EXT	1,789,415	1,753,622 98.00%	35,793 2.00%	0 0.00%	0 0.00%	0 0.00%
LRGINDBILLS LRGINDBILLS%	EXT	360	0 0.11%	36 10.04%	28 7.69%	9 2.46%	58 16.00%
DCUSTSALEOTHER DCUSTSALEOTHER%	EXT	354	22 6.13%	1 0.41%	23 6.37%	16 4.45%	28 7.88%
GSBENEFITSDP GSBENEFITSDP%	EXT	1,067	190 17.81%	3 0.24%	116 10.85%	35 3.33%	55 5.13%
GSADMINDIRECT GSADMINDIRECT%	EXT	208	18 8.45%	0 0.12%	48 23.28%	15 7.14%	23 11.01%
GSGO&EDIRECT GSGO&EDIRECT%	EXT	1,283	233 18.14%	3 0.26%	227 17.68%	70 5.42%	107 8.36%

Allocation Factor		Total	Gen. Service	Gen. Service	Firm	Interruptible	Interruptible	Special	Contract -	Large	Small
			Small Volume M1	Large Volume M2	Contract M4	Contract - Firm M5	Contract - Interruptible M5	Large Volume Contract Firm M7			
GSMRKTINGDIRECT	EXT		436	6	290	84	302	6	6	8	2
GSMRKTINGDIRECT%		1,799	24.25%	0.35%	16.12%	4.64%	16.80%	0.31%	0.47%	0.12%	
DSM	EXT		10,451	3,896	1,607	87	2,595	877	29	0	0
DSM%		31,641	33.03%	12.31%	5.08%	0.28%	8.20%	2.77%	0.09%	0.00%	0.00%
M9/T3ALLO	EXT		0	0	0	0	0	0	0	17	0
M9/T3ALLO%		71	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	24.54%	0.00%
TRANSFUELEAST	EXT		0	0	0	0	0	0	0	0	0
TRANSFUELEAST%		14,698	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DAWNSTORFUEL	EXT		0	0	0	0	0	0	0	0	0
DAWNSTORFUEL%		6,934	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DDPKINT	EXT		0	0	0	0	0	0	0	0	0
DDPKINT%		22,543	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PK&AVG-XLGIND	EXT		0	0	0	0	0	0	0	0	0
PK&AVG-XLGIND%		10,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PK&AVG-XSOLE	EXT		0	0	0	0	0	0	0	0	0
PK&AVG-XSOLE%		100	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MAINS-SOLE	EXT		0	0	0	0	0	0	0	0	0
MAINS-SOLE%		45,027	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M&R-SOLE	EXT		0	0	0	0	0	0	0	0	0
M&R-SOLE%		26,471	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
N_SERVICES	EXT		0	0	0	0	0	0	0	0	0
N_SERVICES%		480,693	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M12/C1	EXT		0	0	0	0	0	0	0	0	0
M12/C1%		124	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S_INFRXT	EXT		2,939,543	975,571	400,129	17,385	516,392	142,488	4,655	60,750	189
S_INFRXT%		5,057,103	58.13%	19.29%	7.91%	0.34%	10.21%	2.82%	0.09%	1.20%	0.00%
FSFUELDIR	EXT		0	0	0	0	0	0	0	0	0
FSFUELDIR%		1,463	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FSTRANSDIR	EXT		0	0	0	0	0	0	0	0	0
FSTRANSDIR%		5,829	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NWINSALES-EX25	EXT		0	0	0	0	0	0	0	0	0
NWINSALES-EX25%		640,431	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSALLO	EXT		0	0	0	0	0	0	0	0	0
TRANSALLO%		98,596	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
N_LINEPACK	EXT		0	0	0	0	0	0	0	0	0
N_LINEPACK%		590	0.00%	0.00%	0.00%	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)

[illegible]

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

Allocation Factor		Total	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume General Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interr. Service R25
GSMRKTINGDIRECT GSMRKTINGDIRECT%	EXT	1,799	328 18.21%	4 0.23%	90 4.98%	27 1.53%	42 2.35%
DSM DSM%	EXT	31,641	3,732 11.79%	1,186 3.75%	974 3.08%	1,798 5.68%	0 0.00%
M9/T3ALLO M9/T3ALLO%	EXT	71	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSFUELEAST TRANSFUELEAST%	EXT	14,698	133 0.90%	42 0.28%	15 0.10%	0 0.00%	0 0.00%
DAWNSTORFUEL DAWNSTORFUEL%	EXT	6,934	138 2.00%	44 0.63%	15 0.22%	0 0.01%	0 0.00%
DDPKINT DDPKINT%	EXT	22,543	8,921 39.57%	2,584 11.46%	4,288 19.02%	5,293 23.48%	1,457 6.46%
PK&AVG-XLGIND PK&AVG-XLGIND%	EXT	10,000	7,542 75.42%	2,458 24.58%	0 0.00%	0 0.00%	0 0.00%
PK&AVG-XSOLE PK&AVG-XSOLE%	EXT	100	37 37.30%	12 11.90%	21 20.58%	25 25.01%	5 5.20%
MAINS-SOLE MAINS-SOLE%	EXT	45,027	0 0.00%	0 0.00%	25,309 56.21%	10,717 23.80%	9,001 19.99%
M&R-SOLE M&R-SOLE%	EXT	26,471	0 0.00%	0 0.00%	13,936 52.65%	8,765 33.11%	3,771 14.24%
N_SERVICES N_SERVICES%	EXT	480,693	465,372 96.81%	9,559 1.99%	2,538 0.53%	728 0.15%	2,497 0.52%
M12/C1 M12/C1%	EXT	124	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_INFRXT S_INFRXT%	EXT	5,057,103	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
FSFUELDIR FSFUELDIR%	EXT	1,463	1,067 72.94%	259 17.67%	22 1.54%	0 0.00%	115 7.85%
FSTRANSDIR FSTRANSDIR%	EXT	5,829	3,787 64.97%	1,379 23.66%	529 9.08%	0 0.00%	133 2.29%
NWINSALES-EX25 NWINSALES-EX25%	EXT	640,431	447,816 69.92%	140,953 22.01%	50,073 7.82%	1,589 0.25%	0 0.00%
TRANSALLO TRANSALLO%	EXT	98,596	66,050 66.99%	22,715 23.04%	7,870 7.98%	0 0.00%	1,961 1.99%
N_LINEPACK N_LINEPACK%	EXT	590	234 39.57%	68 11.46%	112 19.02%	139 23.48%	38 6.46%

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
S_INFRANDELVOL S_INFRANDELVOL%	EXT	10,260,364	2,939,543 28.65%	975,571 9.51%	400,129 3.90%	17,385 0.17%	516,392 5.03%	142,488 1.39%	4,655 0.05%	60,750 0.59%	189 0.00%
XSPK&AVG XSPK&AVG%	EXT	8,685	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	12,514	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%
APPLIANCERENT APPLIANCERENT%	EXT	100	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	2,060 32.47%	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	1,699	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	76,244 32.39%	25,734 10.93%	2,713 1.15%	51 0.02%	3,386 1.44%	1,000 0.42%	13 0.01%	439 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	322,171	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	316	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	3,871,877	1,530,389 39.53%	507,903 13.12%	208,316 5.38%	9,051 0.23%	268,845 6.94%	74,182 1.92%	2,424 0.06%	31,628 0.82%	98 0.00%
INDIR_I_PROD INDIR_I_PROD%	INT	-0.0	-0 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
INDIR_II_PROD INDIR_II_PROD%	INT	10,105	2,808 27.79%	1,052 10.41%	972 9.62%	273 2.71%	1,020 10.10%	28 0.27%	19 0.18%	31 0.31%	7 0.07%

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	Transportation Service - Firm T2	Transportation Service - Interruptible T2	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	EXT		473,443	63,286	4,258,722	135,097	272,712	0	0	0	0	0	0
S_INFRANDELVOL%		10,260,364	4.61%	0.62%	41.51%	1.32%	2.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XSPK&AVG	EXT		0	0	0	0	0	0	0	0	0	0	0
XSPK&AVG%		8,685	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTREG-RES	EXT		0	0	0	0	0	0	0	0	0	0	0
CUSTREG-RES%		12,514	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
APPLIANCERENT	EXT		0	0	0	0	0	0	0	0	0	0	0
APPLIANCERENT%		100	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DCUSTSALEPRO	EXT		239	101	50	262	0	0	0	0	0	0	0
DCUSTSALEPRO%		6,347	3.77%	1.59%	0.79%	4.12%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M13&M16OPERATING	EXT		0	0	0	0	0	0	0	0	0	98	69
M13&M16OPERATING%		167	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	58.78%	41.22%
M13&M16MAINS	EXT		0	0	0	0	0	0	0	0	0	21	0
M13&M16MAINS%		21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
HAGAR&EXUTSTFUEL	EXT		0	0	0	0	0	1,201	0	0	0	0	0
HAGAR&EXUTSTFUEL%		2,286	0.00%	0.00%	0.00%	0.00%	0.00%	52.55%	0.00%	0.00%	0.00%	0.00%	0.00%
N_SERREV	EXT		0	0	0	0	0	0	0	0	0	0	0
N_SERREV%		1,699	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ABCCUST	EXT		0	0	0	0	0	0	0	0	0	0	0
ABCCUST%		313,534	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DPADMIN	EXT		0	0	0	0	0	0	0	0	0	0	0
DPADMIN%		315,839	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
N_SYSINTEG	EXT		0	0	0	0	0	0	0	0	0	0	0
N_SYSINTEG%		3,093	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SYSINTEGRITY	EXT		1,970	134	13,575	287	2,213	24,547	2,027	9,073	60,684	303	637
SYSINTEGRITY%		235,404	0.84%	0.06%	5.77%	0.12%	0.94%	10.43%	0.86%	3.85%	25.78%	0.13%	0.27%
M16	EXT		0	0	0	0	0	0	0	0	0	0	2
M16%		2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
N_AVECUST	EXT		0	0	0	0	0	0	0	0	0	0	0
N_AVECUST%		322,171	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UFG-EXUTST	EXT		0	0	0	0	0	316	0	0	0	0	0
UFG-EXUTST%		316	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORAGECOM-INFRAN	EXT		72,856	0	208,471	0	118,137	0	0	0	0	0	0
STORAGECOM-INFRAN%		3,871,877	1.88%	0.00%	5.38%	0.00%	3.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INDIR_I_PROD	INT		0	0	0	0	0	0	0	0	0	0	0
INDIR_I_PROD%		-0.0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INDIR_II_PROD	INT		324	68	330	146	27	0	0	0	0	0	0
INDIR_II_PROD%		10,105	3.20%	0.67%	3.27%	1.44%	0.27%	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 Firm Service R01	Large Volume General Firm Service R10	Medium Volume General Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interr. Service R25
S_INFRANDELVOL S_INFRANDELVOL%	EXT	10,260,364	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
XSPK&AVG XSPK&AVG%	EXT	8,685	6,498 74.81%	1,701 19.59%	455 5.23%	32 0.37%	0 0.00%
CUSTREG-RES CUSTREG-RES%	EXT	12,514	12,514 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
APPLIANCERENT APPLIANCERENT%	EXT	100	98 98.00%	2 2.00%	0 0.00%	0 0.00%	0 0.00%
DCUSTSALEPRO DCUSTSALEPRO%	EXT	6,347	620 9.77%	80 1.26%	305 4.80%	202 3.18%	370 5.83%
M13&M16OPERATING M13&M16OPERATING%	EXT	167	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
M13&M16MAINS M13&M16MAINS%	EXT	21	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
HAGAR&EXUTSTFUEL HAGAR&EXUTSTFUEL%	EXT	2,286	758 33.18%	239 10.44%	85 3.71%	3 0.12%	0 0.00%
N_SERREV N_SERREV%	EXT	1,699	1,688 99.32%	11 0.64%	0 0.02%	0 0.01%	0 0.02%
ABCCUST ABCCUST%	EXT	313,534	80,300 25.61%	845 0.27%	0 0.00%	0 0.00%	0 0.00%
DPADMIN DPADMIN%	EXT	315,839	80,643 25.53%	1,134 0.36%	0 0.00%	0 0.00%	0 0.00%
N_SYSINTEG N_SYSINTEG%	EXT	3,093	2,314 74.81%	606 19.59%	162 5.23%	11 0.37%	0 0.00%
SYSINTEGRITY SYSINTEGRITY%	EXT	235,404	7,649 3.25%	2,084 0.89%	600 0.25%	36 0.02%	0 0.00%
M16 M16%	EXT	2	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_AVECUST N_AVECUST%	EXT	322,171	319,978 99.32%	2,052 0.64%	62 0.02%	18 0.01%	61 0.02%
UFG-EXUTST UFG-EXUTST%	EXT	316	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORAGECOM-INFRAN STORAGECOM-INFRAN%	EXT	3,871,877	587,067 15.16%	184,783 4.77%	65,644 1.70%	2,083 0.05%	0 0.00%
INDIR_I_PROD INDIR_I_PROD%	INT	-0.0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
INDIR_II_PROD INDIR_II_PROD%	INT	10,105	1,486 14.70%	188 1.86%	745 7.37%	228 2.26%	352 3.49%

[illegible]

[illegible]

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

<u>Allocation Factor</u>	<u>Total</u>	<u>Small Volume General Firm Service R01</u>	<u>Large Volume General Firm Service R10</u>	<u>Medium Volume General Firm Service R20</u>	<u>Large Volume High Load Factor Firm Service R100</u>	<u>Large Volume Interr. Service R25</u>
INDIR_I&II_PROD INDIR_I&II_PROD%	INT 5,052	743 14.70%	94 1.86%	372 7.37%	114 2.26%	176 3.49%
STORSPACEWC STORSPACEWC%	INT 102,862	18,647 18.13%	4,882 4.75%	1,305 1.27%	92 0.09%	0 0.00%
S_CROSSBORE-PL S_CROSSBORE-PL%	EXT 2,042	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_CROSSBORE-PLAD S_CROSSBORE-PLAD%	EXT 55	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_CROSSBORE-PL N_CROSSBORE-PL%	EXT 760	755 99.36%	5 0.64%	0 0.00%	0 0.00%	0 0.00%
N_CROSSBORE-PLAD N_CROSSBORE-PLAD%	EXT 22	22 99.36%	0 0.64%	0 0.00%	0 0.00%	0 0.00%
S_CROSSBORE-OM S_CROSSBORE-OM%	EXT 1,431	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_CROSSBORE-OM N_CROSSBORE-OM%	EXT 432	429 99.36%	3 0.64%	0 0.00%	0 0.00%	0 0.00%
DAWNTCPL -M&R DAWNTCPL -M&R%	EXT 2,302	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DAWNTCPL - M&RAD DAWNTCPL - M&RAD%	EXT 1,109	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
M12&F24TGENOPS M12&F24TGENOPS%	EXT 490	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
M12&F24TBENEFITS M12&F24TBENEFITS%	EXT 57	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
M12&F24TCOMPMAINT M12&F24TCOMPMAINT%	EXT 100	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_CUSTSTATIONS N_CUSTSTATIONS%	EXT 468	0 0.00%	337 72.01%	100 21.37%	29 6.20%	2 0.43%
EXUTST EXUTST%	EXT 68	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_DEMM&RXRES N_DEMM&RXRES%	INT 9,952	0 0.00%	1,888 18.97%	3,133 31.48%	3,867 38.86%	1,065 10.70%