

**Functionalization of
Ontario Utility Rate Base
Year Ended December 31, 2016**

(millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14
	Net Rate Base	Gas Supply	Storage	Sales Stations	Distribution Measurement	Services	Mains	Meters	Rental Equipment	Sales/ Marketing	Customer Accounting	Unidenti- fiable	CIS	HST Revenue
1. Gas Supply	1.56	0.00	1.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Distribution Plant														
2.1 Land (incl offers to buy)	133.17	1.30	0.00	0.63	0.31	15.79	52.75	0.31	0.00	8.14	30.15	23.79	0.00	0.00
2.2 Structures & Improvements	101.43	0.99	0.00	0.48	0.23	12.03	9.75	0.23	0.00	16.34	43.25	18.12	0.00	0.00
2.3 Mains	2,312.79	0.00	0.00	0.00	0.00	0.00	2,312.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4 Meas. Reg. & Telemetering	314.60	0.00	0.00	153.56	161.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.5 Services	1,491.93	0.00	0.00	0.00	0.00	1,491.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.6 Meters	245.09	0.00	0.00	0.00	0.00	0.00	0.00	245.09	0.00	0.00	0.00	0.00	0.00	0.00
2. Total Distribution Plant	4,599.00	2.29	0.00	154.67	161.58	1,519.75	2,375.28	245.63	0.00	24.48	73.40	41.91	0.00	0.00
General Plant														
3.1 Land (incl offers to buy)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2 Structures & Improvements	9.27	0.00	0.00	0.00	0.00	3.11	0.42	0.00	0.00	1.17	3.28	1.30	0.00	0.00
3.3 Office Furniture & Equip.	16.17	0.02	0.02	0.02	1.99	2.61	3.24	0.75	0.27	0.39	0.51	6.36	0.00	0.00
3.4 Transportation Equipment	28.23	0.00	0.00	0.00	0.07	8.37	18.87	0.00	0.00	0.92	0.00	0.00	0.00	0.00
3.5 Heavy Work Equipment	13.84	0.00	0.00	0.00	0.03	4.10	9.25	0.00	0.00	0.45	0.00	0.00	0.00	0.00
3.6 Tools & Work Equip.	22.24	0.00	0.00	0.00	0.00	11.12	11.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.7 Rental Equip.	10.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.21	0.00	0.00	0.00	0.00	0.00
3.8 Communication Equip.	1.87	0.03	0.00	0.01	0.53	0.16	0.23	0.00	0.00	0.18	0.32	0.41	0.00	0.00
3.9 Compressors	0.58	0.00	0.00	0.00	0.00	0.17	0.39	0.00	0.00	0.02	0.00	0.00	0.00	0.00
3.10 Computer Equipment	2.20	0.05	0.01	0.05	0.19	0.35	0.57	0.19	0.00	0.02	0.51	0.25	0.00	0.00
3.11 Software Acquired/Developed	59.24	1.43	0.20	1.38	5.03	9.56	15.47	5.03	0.09	0.53	13.68	6.85	0.00	0.00
3.12 WAMS	61.06	1.47	0.21	1.42	5.18	9.85	15.94	5.18	0.09	0.54	14.10	7.06	0.00	0.00
3.13 CIS	32.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00
3. Total General Plant	257.31	3.00	0.44	2.89	13.02	49.41	75.51	11.15	10.66	4.21	32.39	22.24	32.40	0.00
4. Plant Held for Future Use	0.44	0.00	0.00	0.00	0.00	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Items														
5.1 Working Capital Allowance	359.00	412.63	1.58	(0.14)	(0.44)	15.07	22.79	0.00	0.00	(0.73)	(67.01)	0.72	0.00	(25.47)
5. Total Other Items	359.00	412.63	1.58	(0.14)	(0.44)	15.07	22.79	0.00	0.00	(0.73)	(67.01)	0.72	0.00	(25.47)
6. Total Rate Base	5,217.30	417.92	3.58	157.41	174.16	1,584.68	2,473.58	256.78	10.66	27.95	38.77	64.88	32.40	(25.47)