

Exhibit List

Exhibit Tab Schedule Contents

Exhibit 1 – Administrative Documents

1	1	1	Exhibit List
		2	Certification of Evidence
		3	Application
	2	1	Administrative Documents
		2	Performance Scorecard
	3	1	Southern Bruce County NG Line Load Forecasting Survey
		2	Information Session Newspaper Notices, Storyboards & Surveys
		3	Southern Bruce Mainline Route Stations
		4	Map of Upper Tier Franchise Agreements
		5	Map of Lower Tier Franchise Agreements
	4	1	Pro Forma Utility Statements

Exhibit 2 – Rate Base

2	1	1	Rate Base
		2	Fixed Asset Continuity Schedules by Major Asset Group
		3	Project Development Policy
	2	1	Utility System Plan

Exhibit 3 – Operating Revenue

3	1	1	Operating Revenue
		2	Customer and Volume Forecasts

<u>Exhibit</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents</u>
3		3	Revenue Requirement Adjustments
		4	Rate Schedules
	2	1	Community Expansion Resolutions
		2	By-Laws and Franchise Agreements

Exhibit 4 - Operating Expenses

4	1	1	Operating Expenses
		2	OM&A Schedules
		3	Depreciation Schedules
		4	Tax Schedules
	2	1	SLA Template
		2	Limited Balancing Agreement
	3	1	Gas Supply Plan

Exhibit 5 – Cost of Capital and Capital Structure

5	1	1	Cost of Capital and Capital Structure
	2	1	Financial Commitment Letter
		2	EPCOR Rating Reports

Exhibit 6 – Revenue Sufficiency/Deficiency

6	1	1	Revenue Deficiency/Sufficiency
---	---	---	--------------------------------

Exhibit 7 – Cost Allocation

7	1	1	Cost Allocation
		2	Functionalization of Distribution and Non-distribution Costs

<u>Exhibit</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents</u>
7		3	Classification of Distribution and Non-distribution Costs
		4	Allocation of Distribution and Non-distribution Costs
		5	Functionalization of Non-distribution Costs
		6	Classification of Non-distribution Costs
		7	Allocation of Non-distribution Costs

Exhibit 8 – Rate Design

8	1	1	Rate Design
		2	Proposed Rate Schedules
		3	Customer Attachments and Throughput Volumes by Rate Class
		4	10-Year Cumulative Revenues
		5	Rate 1 - 10-Year Revenues
		6	Rate 6 - 10-Year Revenues
		7	Rate 11 - 10-Year Revenues
		8	Rate 16 - 10-Year Revenues
		9	Rate 1 – Customer Bills
		10	Rate 6 – Customer Bills
		11	Rate 11 – Customer Bills
		12	Rate 16 – Customer Bills
	2	1	ENGLP Conditions of Service
		2	ENGLP Conditions of Service for Rate 16 Customers

Exhibit 9 – Deferral and Variance Accounts

<u>Exhibit</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents</u>
9	1	1	Deferral and Variance Accounts
9	2	1	Accounting Order for Deferral and Variance Accounts

Exhibit 10 - Incentive Rate-setting Proposal

10	1	1	Incentive Rate-Setting Proposal
----	---	---	---------------------------------