



Exhibit 7 – Cost Allocation

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7.0 COST ALLOCATION

7.1 Cost Allocation Study Overview

1. The cost allocation study (the “Study”) detailed in Exhibit 7 apportions the proposed 2020 Test Year rate base and revenue requirement for ENGLP’s Aylmer business unit to each of the existing six customer rate classes.

2. The results of the Study are summarized in the table below including the forecasted revenues, cost of service allocation, and revenue to cost ratio for each customer class. As shown in Table 7.1-1 below, the revenue to cost ratios for Rate 1 Residential and Commercial, Rate 2, Rate 3, Rate 4 and Rate 6 are within a range of plus or minus 20%. The revenue to cost ratios for Rate 1 Industrial exceeds this threshold at 1.35, and Rate 5 is below the threshold at 0.60.



Table 7.1-1
Distribution Revenue to Cost Comparison (excluding Commodity)
 (\$)

	A	B	C	D	E	F	G	H	I	J
	Total	Rate 1	Rate 1 - Residential	Rate 1 - Commercial	Rate 1 - Industrial	Rate 2	Rate 3	Rate 4	Rate 5	Rate 6
1 Proposed Revenue	6,652,600	5,262,636	4,303,350	731,833	227,452	158,957	172,071	142,754	65,767	850,416
2 Cost	6,652,600	5,254,091	4,387,928	697,776	168,387	161,267	179,031	170,745	108,793	778,673
3 Over (Under) Contribution	0	8,545	(84,578)	34,057	59,066	(2,311)	(6,960)	(27,991)	(43,026)	71,742
4 Proposed Revenue to Cost Ratio	1.00	1.00	0.98	1.05	1.35	0.99	0.96	0.84	0.60	1.09
5 EB-2010-0018 (Jan. 27, 2011 DRO)	0.98	0.99	0.94	1.47	0.72	0.37	0.93	1.14	0.61	1.06



7.2 Cost Allocation Overview

3. ENGLP has applied accepted cost allocation principles and used a three-step methodology of functionalization, classification and allocation of the costs to provide service. The Study categorizes all costs into functional areas (gas supply, distribution related, customer and administrative) which are then classified as being commodity, demand, or customer related. These three major cost components are then allocated to the proposed customer rate classes based on allocation factors derived from basic customer data.

4. The Study has been completed for the 2020 Test Year including of the proposed rate base and proposed revenue requirement for ENGLP.

5. This Study uses a methodology that is consistent with the last cost allocation study approved by the Board for 2011 rates (EB-2010-0018). The inputs to this study have been updated to reflect current accounting and operating data and to derive allocation factors where possible. A difference from the previous study includes two of the asset accounts which have been updated to be consistent with the Universal System of Accounts (USoA). The updates include the meter asset account which previously included both customer meters and distribution system meters. Under the USoA the meter account only includes customer meters and the measuring and regulating equipment asset account is used for system meters. An outcome of this change is that the meter asset account is now functionalized 100% to Customer Meters whereas it was previously functionalized to both Customer Meters and Distribution Measurement. A second change was assets in the regulators account were placed in the measuring and regulating equipment account. As discussed in Section 4.4 of Exhibit 4, Tab 1, Schedule 1, ENGLP is proposing to change a number of its depreciation rates to align with other gas utilities. By placing the assets previously in the regulators account into the measuring and regulating equipment account the depreciation rate of those assets remained similar to that which NRG has previously used – 3.67% versus 3.66%. This change has had no material impact on cost allocation.

7.3 Cost Allocation Study

6. The input data to the cost allocation analysis is based on the revenue requirement forecast for the 2020 Test Year. This includes a forecast of rate base, depreciation expense, operating



expenses, property tax, and income taxes as presented in Exhibits 2, 3 and 4. Customer volumes and demand input data are provided in Exhibit 3.

Functionalization

7. The first step is to functionalize the forecast cost data into the various functions each of which is described below:

- (a) Gas Supply – functions related to the provision of system gas.
- (b) Transportation Load Balancing and Storage - delivery of natural gas to the distribution system. These services are supplied by Enbridge Gas (formerly Union Gas) under Rate M9.
- (c) Distribution Measurement – stations that measure and regulate the flow of natural gas to Distribution Mains.
- (d) Distribution Mains – the pipeline delivering gas from the station to the customer service.
- (e) Customer Services – the lateral pipeline connecting the distribution mains to individual customer locations.
- (f) Customer Meters – records consumption at individual customer locations.
- (g) Billing & Accounting – preparation of customer bills, accounting and regulatory functions.
- (h) Promotion – customer marketing functions.
- (i) Bad Debt and Collection – functions related to bad debt and collection of delinquent accounts.
- (j) A&G – administrative and general functions.
- (k) LEAP Funding – funding for the Low-income Energy Assistance Program (LEAP).
- (l) Direct Assignment IGPC – costs directly assigned to IGPC taking service on a dedicated high-pressure distribution pipeline.

8. The functionalization of Rate Base, Depreciation, O&M, Property Taxes, Income Taxes, Return on Rate Base, Other Revenue and Cost of Service are provided in Exhibit 7, Tab 2, Schedules 1 to 8. The Functionalization Factors are provided in Exhibit 7, Tab 2, Schedule 9.



9. Rate Base (Exhibit 7, Tab 2, Schedule 1) includes the mains, measuring and regulating equipment, services and meters has been functionalized to these same categories. The functionalization of other asset categories that are not intuitively obvious is described below:

- (a) Land – the land is the site of the building used for the ENGLP operation and has been functionalized based on an analysis of the functions performed by the employees who work from the building.
- (b) Heavy Work Equipment – functionalized to Distribution Mains (52%) and Customer Services (48%) based on an analysis of the level of effort by employees on these two functions.
- (c) Transportation Equipment – functionalized based on an analysis of the functions performed by each of the nine employees that are assigned a vehicle.
- (d) Structures and Improvements – the building used for the ENGLP operation which has been functionalized based on an analysis of the functions performed by the employees who work from the building.
- (e) Office Furniture and Equipment – functionalized based on an analysis of the functions performed by the employees who use the office furniture and equipment located at the Aylmer site.
- (f) Communication Structures and Improvements – functionalized to Mains, Customer Services and A&G based on an estimate of ENGLP management.
- (g) Computer Hardware – functionalized based on an analysis of the functions performed by the employees who are issued a computer.
- (h) Computer Application Software – includes 1) a billing software program used for customer billing, and 2) a workforce management program used for both customer billing and other general management functions. A functionalization to Billing & Accounting of 75% and A&G 25% is based on an estimate.
- (i) Tools and Work Equipment - based on an analysis of the functions performed by the employees who use the tools and work equipment.

10. OM&A Expenses (Exhibit 7, Tab 2, Schedule 2) includes the functionalization of OM&A expenses and upstream transportation, storage and load balancing. The functionalization of OM&A Expenses which are not intuitively obvious are described as follows:

- (a) Wages – functionalized to distribution, customer and administrative related functions based on an analysis of the functions performed by all ENGLP



employees. The costs functionalized to gas supply have been specifically incurred for the provision of gas supply.

- (b) Employee Benefits – functionalized in proportion to Wages.
- (c) Insurance – automotive insurance is functionalized in proportion to Transportation functionalization, and the remaining insurance policies for general liability, property insurance, cyber security and crime are functionalized to A&G.
- (d) Utilities - functionalized in proportion to Building and Improvements.
- (e) Repairs and Maintenance - functionalized to distribution, customer and administrative related functions based on a review by EPCOR management of past years repair and maintenance activities.
- (f) Transportation Fuel and Maintenance - functionalized in proportion to transportation equipment.
- (g) Regulatory – functionalized to A&G, and the costs functionalized to gas supply have been specifically incurred for the provision of gas supply.
- (h) Consulting Fees - functionalized to Customer Meters, Services, and A&G based on a forecast of the consulting fees in the 2020 Test Year.

11. Depreciation Expense (Exhibit 7, Tab 2, Schedule 3) is the functionalization of depreciation expense corresponding to the rate base asset categories.

12. Property Taxes are assessed based on the value of Mains, Land, and Structures and Improvements. The functionalization of property tax expense (Exhibit 7, Tab 2, Schedule 4) corresponds to the functionalization used for these same asset classes (property tax on Mains is functionalized to Distribution Mains, and the property tax on both Land and Structures & Improvements is functionalized using Building and Improvements).

13. Income Taxes (Exhibit 7, Tab 2, Schedule 5) are functionalized in proportion to rate base.

14. Return on Rate Base (Exhibit 7, Tab 2, Schedule 6) is functionalized using rate base.

15. Other Revenue (Exhibit 7, Tab 2, Schedule 7) includes delayed payment fees, transfer/connection fees, utility fees, direct purchase fees and interest and miscellaneous revenue. Except for delayed payment fees which have been functionalized to Bad Debt and Collections, all the fees have been functionalized to Other Revenue.



16. Cost of Service (Exhibit 7, Tab 2, Schedule 8) summarizes the results from Schedule 1 – Schedule 7 and shows the proportion of the total cost of service allocated to each function.

17. The total cost of service presented in Exhibit 7, Tab 2, Schedule 8 is net of the proposed cost recovery through the System Gas Fee of \$11,501. This includes two cost components which have been specifically identified in connection with the provision of system gas for non-direct purchase customers, 1) 2020 Regulatory expenses totalling \$8,405 for consulting services related to QRAM submissions, and 2) \$3,096 for Wages of EPCOR staff.

Functionalization Factors

18. Functionalization factor are summarized in Exhibit 7, Tab 2, Schedule 9. All factors have been updated to reflect current accounting and operating data, with the one exception being Communication Structures and Equipment which is based on an estimate by ENGLP Management.

Classification

19. The second step is to allocate the functionalized costs into gas supply, demand or customer related classifications as summarized below.

Gas Supply:

- (i) Enbridge Demand – Enbridge Gas demand costs for transportation
- (ii) Enbridge Commodity – Enbridge Gas commodity costs for transportation
- (iii) Delivery Commodity – distribution system costs of gas supply measurement

Demand:

- (i) Delivery Demand – costs of distribution capacity

Customer:

- (i) Weighted Customer Services – costs of customer service lines
- (ii) Weighted Customer Meters – costs of customer meters
- (iii) Weighted Customer Billing – costs of customer billing
- (iv) Customer (unweighted) – costs shared by all customers
- (v) Bad Debts & Collection – costs for bad debt expenses



- (vi) LEAP Funding – costs of the Low-income Energy Assistance Program (LEAP)

Direct Assignment:

- (i) Direct Assignment to IGPC – costs directly assigned to IGPC

20. Classification of functionalized rate base and cost of service are shown in Exhibit 7, Tab 2, Schedules 10 to 12.

Rate Base (Exhibit 7, Tab 2, Schedule 10)

21. The rate base items functionalized as Distribution Measurement consists of the assets used to measure the volume and regulate the flow of gas from Enbridge Gas into the distribution system and is classified to Delivery Commodity (50%) and Delivery Demand (50%).

22. Distribution Mains are classified as 67% Demand and 33% Customer related.

23. Customer Services and Customer Meters rate base functions are classified to Weighted Customer Services and Weighted Customer Meters, respectively.

24. The classification of the remaining rate base functions is as follows:

- (a) Billing & Accounting – classified to Customer Weighted Billing
- (b) Promotion – classified to Customer (unweighted)
- (c) Bad Debts and Collections – classified to Bad Debt/ Collection
- (d) Direct Assignment IGPC – classified as Direct Assignment IGPC
- (e) A&G – classified on a pro rata basis to the Demand and Customer related classifications

Cost of Service (Schedule 11)

25. The Transportation, Load Balancing and Storage cost of service item is classified to Enbridge Demand (89%) and Enbridge Commodity (11%) based on the proportion of the Enbridge Gas M9 contract demand and volumetric charges.



26. The remaining functionalized Cost of Service costs follow the same classification of the corresponding rate base fixed assets in Exhibit 7, Tab 2, Schedule 11.

Classification Factors (Schedule 12)

27. The classification factor for Distribution Mains remains unchanged from the previous cost allocation study completed by NRG at 66.53% Delivery Demand and 33.47% Unweighted Customer. All the other classification factors have been updated as presented in Exhibit 7, Tab 2, Schedule 12.

Allocation

28. In this last step, the classified costs are allocated to each of the six customer rate classes in accordance with the allocation factors as summarized below. The allocation factors are based on customer connections, sales volumes, and capacity. For the Customer Weighted Services, Meters and Billing allocations, an adjustment factor has been applied to better reflect the level of effort and cost for each customer rate class. As an example, the weighting factor for Rate 1 Residential and Rate 5 customer billing is 1.0 and 6.5, respectively. This factor recognizes that the cost associated with a Rate 5 bill is estimated to be 6.5 times that of a Rate 1 Residential bill. Factors for Customer Weighted Service, Meters and Billing are based on an updated analysis of ENGLP Aylmer's costs.

29. Rate base (Exhibit 7, Tab 2, Schedule 13), the Cost of Service (Exhibit 7, Tab 2, Schedule 14), and the Commodity Cost of Gas (Exhibit 7, Tab 2, Schedule 15) are allocated to the rate classes based on the allocation factors shown in Exhibit 7, Tab 2, Schedule 16.

30. A comparison of the allocated Customer-related costs per customer per month by rate class to the level of the proposed fixed monthly customer charges is provided in row 9 of Exhibit 7, Tab 2, Schedule 17. The proposed fixed monthly charges are below the customer cost for Rates 1 through 5. As of October 1, 2018, the cost of distribution service for Rate 6 is to be recovered entirely through a flat fixed monthly charge¹. The proposed fixed monthly charge for Rate 6 is \$5,979 above the total cost of distribution service (row 10 less row 9). ENGLP is

¹ As per EB-2018-0235 Settlement Agreement.



proposing to increase the fixed monthly charge for Rates 1 through 5, with the exception of Rate 4, to help cover the level of Customer-related costs identified. In order to mitigate a large increase to the fixed monthly charge for Rate 1 in the Test Year, as part of its Price Cap IR Plan ENGLP is proposing to further increase the fixed monthly charges for this Rate Class over the Price Cap IR term by \$1.00 per year. Further detail on the proposed fixed monthly customer charges is provided in Exhibit 8, Tab 1, Schedule 1.

7.4 Summary of Results

31. The results of the cost allocation analysis and revenue to cost ratios are presented excluding commodity and including commodity in Table 7.4-1 and Table 7.4-2 respectively. The revenue to cost ratios in Table 7.4-1 including commodity range from 0.76 for Rate 5 to 1.09 for Rate 6.

32. A comparison to the most recent OEB-approved revenue to cost ratios from EB-2010-0018 as filed by NRG are included in Table 7.4-2.



Table 7.4-1
Total Revenue to Cost Comparison
 (\$ thousands)

	A	B	C	D	E	F	G	H	I	J
	Total	Rate 1	Rate 1 - Residential	Rate 1 - Commercial	Rate 1 - Industrial	Rate 2	Rate 3	Rate 4	Rate 5	Rate 6
1 Revenue	11,402	9,271	7,361	1,403	507	380	423	338	140	850
2 Cost	11,402	9,263	7,445	1,369	448	382	430	366	183	779
3 Over (Under) Contribution	0	9	(85)	34	59	(2)	(7)	(28)	(43)	72
4 Revenue to Cost Ratio	1.00	1.00	0.99	1.02	1.13	0.99	0.98	0.92	0.76	1.09

Table 7.4-2
Distribution Revenue to Cost Comparison (excluding Commodity)
 (\$ thousands)

	A	B	C	D	E	F	G	H	I	J
	Total	Rate 1	Rate 1 - Residential	Rate 1 - Commercial	Rate 1 - Industrial	Rate 2	Rate 3	Rate 4	Rate 5	Rate 6
1 Proposed Revenue	6,653	5,263	4,303	732	227	159	172	143	66	850
2 Cost	6,653	5,254	4,388	698	168	161	179	171	109	779
3 Over (Under) Contribution	0	9	(85)	34	59	(2)	(7)	(28)	(43)	72
4 Proposed Revenue to Cost Ratio	1.00	1.00	0.98	1.05	1.35	0.99	0.96	0.84	0.60	1.09
5 EB-2010-0018 (Jan. 27, 2011 DRO)	0.98	0.99	0.94	1.47	0.72	0.37	0.93	1.14	0.61	1.06



Schedule 1
Functionalization of Rate Base
 (\$ thousands)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Asset	Total	Gas Supply	Transportation Load Bal/ Storage	Distribution Measurement	Distribution - Mains	Customer - Services	Customer - Meters	Billing & Accounting	Promotion	Bad Debt & Collection	A&G	LEAP Funding	Direct Assignment to IGPC	Other Revenue	Functionalization Factor	USoA #
1 Land Rights - Distribution Structures and	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Bldgs&Impr.	471
2 Improvements - Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Bldgs&Impr.	472
3 Mains - Distribution	7,341	0	0	0	7,341	0	0	0	0	0	0	0	0	0	Mains	475
4 Measuring and Regulating Equipment - Distribution	746	0	0	746	0	0	0	0	0	0	0	0	0	0	Distribution Measurement	477
5 Regulators and Meter Installations	104	0	0	0	0	104	0	0	0	0	0	0	0	0	Regulators	474
6 Services	1,146	0	0	0	0	1,146	0	0	0	0	0	0	0	0	Services	473
7 Meter	1,618	0	0	0	0	0	1,618	0	0	0	0	0	0	0	Meters	478
8 Land	123	0	0	1	18	16	12	24	10	5	36	0	0	0	Bldgs&Impr.	480
9 Heavy Work Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Heavy Equipment	485
10 Transportation Equipment Structures and	201	0	0	2	54	48	19	6	25	0	47	0	0	0	Vehicles	484
11 Improvements - General Office Furniture and	444	0	0	2	66	58	43	89	35	20	132	0	0	0	Bldgs&Impr.	482
12 Equipment	3	0	0	0	0	0	0	1	0	0	1	0	0	0	Bldgs&Impr.	483
13 Communication Structures and Equipment	39	0	0	0	10	10	0	0	0	0	19	0	0	0	Communications	488
14 Computer Hardware	75	0	0	0	11	11	8	14	5	4	22	0	0	0	Computers	490
15 Computer Application Software	355	0	0	0	0	0	0	266	0	0	89	0	0	0	Computer Application Software	491
16 Tools and Work Equipment	179	0	0	3	77	70	29	0	0	0	0	0	0	0	SmallTools	486
17 Franchises and Consents	368	0	0	0	0	0	0	0	0	0	368	0	0	0	A&G	401
18 Mains - IGPC	3,607	0	0	0	0	0	0	0	0	0	0	0	3,607	0	IGPC Direct Assignment	475
19 Meter - IGPC	7	0	0	0	0	0	0	0	0	0	0	0	7	0	IGPC Direct Assignment	478
20 Sum	Sum	16,356	0	0	755	7,577	1,462	1,729	401	75	29	714	0	3,614		



Schedule 2
Functionalization of O&M
(\$ thousands)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Cost	Total	Gas Supply	Transportation Load Bal/ Storage	Distribution Measurement	Distribution - Mains	Customer - Services	Customer - Meters	Billing & Accounting	Promotion	Bad Debt & Collection	A&G	LEAP Funding	Direct Assignment to IGPC	Other Revenue	Functionalization Factor
1 Wages and Benefits Related to Gas Supply	3	3	0	0	0	0	0	0	0	0	0	0	0	0	Gas Supply
2 Regulatory Expense Related to Gas Supply	8	8	0	0	0	0	0	0	0	0	0	0	0	0	Gas Supply
3 Enbridge M9 Cost (Excluding IGPC after September 2018)	676	0	676	0	0	0	0	0	0	0	0	0	0	0	Transportation
4 Wages	1,071	0	0	6	159	139	104	214	84	47	317	0	0	0	Wages/Benefits
5 Employee Benefits	361	0	0	2	54	47	35	72	29	16	107	0	0	0	Wages/Benefits
6 Insurance	86	0	0	0	0	0	0	0	0	0	85	0	0	0	Insurance
7 Utilities	17	0	0	0	3	2	2	3	1	1	5	0	0	0	Bldgs&Impr.
8 Advertising	34	0	0	0	0	0	0	0	34	0	0	0	0	0	Marketing
9 Telephone	36	0	0	0	0	0	0	0	0	0	36	0	0	0	A&G
10 Office & Postage	127	0	0	0	0	0	0	127	0	0	0	0	0	0	Billing & Accounting
11 Repair & Maintenance	118	0	0	7	13	11	37	16	6	4	24	0	0	0	R&MGeneral
12 Transp. Fuel/ Maint.	46	0	0	0	12	11	4	1	6	0	11	0	0	0	Vehicles
13 Dues & Fees	31	0	0	0	0	0	0	0	0	0	31	0	0	0	A&G
14 Mapping Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Regulatory	212	0	0	0	0	0	0	0	0	0	212	0	0	0	A&G
16 Bad Debts	34	0	0	0	0	0	0	0	0	34	0	0	0	0	Bad Debt & Collection
17 Interest - Security Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Bank Charges	6	0	0	0	0	0	0	0	0	0	6	0	0	0	A&G
19 Collection Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Travel & Ent.	15	0	0	0	0	0	0	0	0	0	15	0	0	0	Travel&Ent.
21 Legal	34	0	0	0	0	0	0	0	0	0	34	0	0	0	A&G
22 Audit	31	0	0	0	0	0	0	0	0	0	31	0	0	0	A&G
23 Consulting Fees	117	0	0	0	0	6	83	0	0	0	28	0	0	0	Consulting
24 Management Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 Correction on CCA issue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 Affiliate Shared Services	454	0	0	0	0	0	0	0	0	0	454	0	0	0	A&G
28 Corporate Shared Services	439	0	0	0	0	0	0	0	0	0	439	0	0	0	A&G
29 LEAP Funding	8	0	0	0	0	0	0	0	0	0	0	8	0	0	LEAP Funding
30 Maintenance Cost on IGPC Pipeline and Station	80	0	0	0	0	0	0	0	0	0	0	0	80	0	IGPC Direct Assignment
31 Sum	4,046	12	676	15	241	217	266	434	161	102	1,836	8	80	0	



Schedule 3
Functionalization of Depreciation
 (\$ thousands)

Asset	A Total	B Gas Supply	C Transportation Load Bal/ Storage	D Distribution Measurement	E Distribution - Mains	F Customer - Services	G Customer - Meters	H Billing & Accounting	I Promotion	J Bad Debt & Collection	K A&G	L LEAP Funding	M Direct Assignment to IGPC	N Other Revenue	O Functionalization Factor	P USoA
1 Land Rights - Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Bldgs&Impr.	471
2 Structures and Improvements - Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Bldgs&Impr.	472
3 Mains - Distribution	310	0	0	0	310	0	0	0	0	0	0	0	0	0	Mains	475
4 Measuring and Regulating Equipment - Distribution	76	0	0	76	0	0	0	0	0	0	0	0	0	0	Distribution Measurement	477
5 Regulators and Meter Installations	5	0	0	0	0	5	0	0	0	0	0	0	0	0	Regulators	474
6 Services	102	0	0	0	0	102	0	0	0	0	0	0	0	0	Services	473
7 Meter	212	0	0	0	0	0	212	0	0	0	0	0	0	0	Meters	478
8 Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Bldgs&Impr.	480
9 Heavy Work Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Heavy Equipment	485
10 Transportation Equipment	53	0	0	1	14	13	5	2	7	0	13	0	0	0	Vehicles	484
11 Structures and Improvements - General	14	0	0	0	2	2	1	3	1	1	4	0	0	0	Bldgs&Impr.	482
12 Office Furniture and Equipment	5	0	0	0	1	1	1	1	0	0	2	0	0	0	Bldgs&Impr.	483
13 Communication Structures and Equipment	15	0	0	0	4	4	0	0	0	0	8	0	0	0	Communications	488
14 Computer Hardware	63	0	0	0	9	9	6	12	4	3	18	0	0	0	Computers	490
15 Computer Application Software	59	0	0	0	0	0	0	45	0	0	15	0	0	0	Computer Application Software	491
16 Tools and Work Equipment	51	0	0	1	22	20	8	0	0	0	0	0	0	0	SmallTools	486
17 Franchises and Consents	38	0	0	0	0	0	0	0	0	0	38	0	0	0	A&G	401
18 Mains - IGPC	129	0	0	0	0	0	0	0	0	0	0	0	129	0	IGPC Direct Assignment	475
19 Meter - IGPC	2	0	0	0	0	0	0	0	0	0	0	0	2	0	IGPC Direct Assignment	478
20 Sum	1,136	0	0	77	362	156	234	62	12	4	97	0	132	0		



Schedule 4
Functionalization of Property Taxes
 (\$ thousands)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Cost	Total	Gas Supply	Transportation Load Bal/ Storage	Distribution Measurement	Distribution - Mains	Customer - Services	Customer - Meters	Billing & Accounting	Promotion	Bad Debt & Collection	A&G	LEAP Funding	Direct Assignment to IGPC	Other Revenue	Functionalization Factor
1 Property Taxes Excluding IGPC	540	0	0	0	507	5	4	8	3	2	11	0	0	0	Property Taxes
2 Property Taxes - IGPC	92	0	0	0	0	0	0	0	0	0	0	0	92	0	IGPC Direct Assignment
3 Sum	632	0	0	0	507	5	4	8	3	2	11	0	92	0	



Schedule 5
Functionalization of Income Taxes
(\$)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Cost	Total	Gas Supply	Transportation Load Bal/ Storage	Distribution Measurement	Distribution - Mains	Customer - Services	Customer - Meters	Billing & Accounting	Promotion	Bad Debt & Collection	A&G	LEAP Funding	Direct Assignment to IGPC	Other Revenue	Functionalization Factor
1 Income Taxes	5	0	0	0	2	0	0	0	0	0	0	0	1	0	Rate Base
2 Sum	5	0	0	0	2	0	0	0	0	0	0	0	1	0	



Schedule 6
Functionalization of Return on Rate Base
(\$ thousands)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Cost	Total	Gas Supply	Transportation Load Bal/ Storage	Distribution Measurement	Distribution - Mains	Customer - Services	Customer - Meters	Billing & Accounting	Promotion	Bad Debt & Collection	A&G	LEAP Funding	Direct Assignment to IGPC	Other Revenue	Functionalization Factor
1 Cost of Debt	371	0	0	17	172	33	39	9	2	1	16	0	82	0	Rate Base
2 Cost of Equity	587	0	0	27	272	53	62	14	3	1	26	0	130	0	Rate Base
3 Sum	958	0	0	44	444	86	101	23	4	2	42	0	212	0	



Schedule 7
Functionalization of Other Revenue
 (\$ thousands)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Other Revenue	Total	Gas Supply	Transportation Load Bal/ Storage	Distribution Measurement	Distribution - Mains	Customer - Services	Customer - Meters	Billing & Accounting	Promotion	Bad Debt & Collection	A&G	LEAP Funding	Direct Assignment to IGPC	Other Revenue	Functionalization Factor
1 Non-Utility Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Revenue
2 Interest and Misc	6	0	0	0	0	0	0	0	0	0	0	0	0	6	Other Revenue
3 Gain on Sale (Vehicles)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Revenue
4 Utility Fees	18	0	0	0	0	0	0	0	0	0	0	0	0	18	Other Revenue
5 Transfer/Connect Fees	34	0	0	0	0	0	0	0	0	0	0	0	0	34	Other Revenue
6 Direct Purchase	6	0	0	0	0	0	0	0	0	0	0	0	0	6	Other Revenue
7 Delayed Payment Fees	49	0	0	0	0	0	0	0	0	49	0	0	0	0	Bad Debt & Collection
8 Sum	113	0	0	0	0	0	0	0	0	49	0	0	0	64	



Schedule 8
Functionalization of Cost of Service
(\$ thousands)

Cost	A Total	B Gas Supply	C Transportation Load Bal/ Storage	D Distribution Measurement	E Distribution - Mains	F Customer - Services	G Customer - Meters	H Billing & Accounting	I Promotion	J Bad Debt & Collection	K A&G	L LEAP Funding	M Direct Assignment to IGPC	N Other Revenue
1 O&M	4,046	12	676	15	241	217	266	434	161	102	1,836	8	80	0
2 Depreciation	1,136	0	0	77	362	156	234	62	12	4	97	0	132	0
3 Property Taxes	632	0	0	0	507	5	4	8	3	2	11	0	92	0
4 Income Taxes	5	0	0	0	2	0	0	0	0	0	0	0	1	0
5 Return on Rate Base	958	0	0	44	444	86	101	23	4	2	42	0	212	0
6 less: Other Revenue	(113)	0	0	0	0	0	0	0	0	(49)	0	0	0	(64)
7 less: System Gas Fees	(12)	(12)	0	0	0	0	0	0	0	0	0	0	0	0
8 Sum	6,653	0	676	137	1,556	464	605	528	181	61	1,986	8	516	(64)



Schedule 9 Functionalization Factor

Functionalization Factor	A Total	B Gas Supply	C Transportation Load Bal/ Storage	D Distribution Measurement	E Distribution - Mains	F Customer - Services	G Customer - Meters	H Billing & Accounting	I Promotion	J Bad Debt & Collection	K A&G	L LEAP Funding	M Direct Assignment to IGPC	N Other Revenue
1 Meters	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2 Regulators	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3 Computers	100.00%	0.00%	0.00%	0.52%	14.69%	14.83%	10.22%	19.09%	6.53%	5.44%	28.67%	0.00%	0.00%	0.00%
4 Buildings & Improvements	100.00%	0.00%	0.00%	0.55%	14.88%	13.01%	9.73%	19.95%	7.89%	4.40%	29.60%	0.00%	0.00%	0.00%
5 Other Revenue	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
6 Vehicles	100.00%	0.00%	0.00%	1.03%	26.71%	23.72%	9.25%	3.18%	12.47%	0.00%	23.65%	0.00%	0.00%	0.00%
7 Wages/Benefits	100.00%	0.00%	0.00%	0.55%	14.88%	13.01%	9.73%	19.95%	7.89%	4.40%	29.60%	0.00%	0.00%	0.00%
8 Marketing	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9 R&M General	100.00%	0.00%	0.00%	5.61%	10.86%	9.52%	31.35%	13.77%	5.44%	3.04%	20.43%	0.00%	0.00%	0.00%
10 Gas Supply	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11 Communications	100.00%	0.00%	0.00%	0.00%	25.00%	25.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%
12 Travel & Entertainment	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
13 Consulting	100.00%	0.00%	0.00%	0.00%	0.00%	5.10%	71.20%	0.00%	0.00%	0.00%	23.70%	0.00%	0.00%	0.00%
14 Small Tools	100.00%	0.00%	0.00%	1.83%	42.73%	39.01%	16.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15 Computer Application Software	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%
16 Insurance	100.00%	0.00%	0.00%	0.02%	0.40%	0.36%	0.14%	0.05%	0.19%	0.00%	98.85%	0.00%	0.00%	0.00%
17 Property Taxes	100.00%	0.00%	0.00%	0.04%	93.90%	0.93%	0.70%	1.43%	0.57%	0.32%	2.12%	0.00%	0.00%	0.00%
18 Heavy Equipment	100.00%	0.00%	0.00%	0.00%	52.28%	47.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19 Transportation	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20 Mains	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21 Services	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22 A&G	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
23 Rate Base	100.00%	0.00%	0.00%	4.62%	46.32%	8.94%	10.57%	2.45%	0.46%	0.18%	4.36%	0.00%	22.10%	0.00%
24 Billing & Accounting	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25 Bad Debt & Collection	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
26 IGPC Direct Assignment	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
27 Distribution Measurement	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28 LEAP Funding	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%



Schedule 10
Classification of Rate Base
(\$ thousands)

Function	A Total	B Enbridge Demand	C Enbridge Commodity	D Delivery Commodity	E Delivery Demand	F Weighted Customer Services	G Weighted Customer Meters	H Weighted Customer Billing	I Unweighted Customer	J Bad Debt & Collection	K LEAP Funding	L Direct Assignment to IGPC	M Classification Factor
1 Gas Supply	0	0	0	0	0	0	0	0	0	0	0	0	Enbridge Demand & Commodity (Excluding IGPC)
2 Transportation Load Bal/ Storage	0	0	0	0	0	0	0	0	0	0	0	0	Enbridge Demand & Commodity (Excluding IGPC)
3 Distribution Measurement	755	0	0	378	378	0	0	0	0	0	0	0	Distribution Measurement
4 Distribution - Mains	7,577	0	0	0	5,041	0	0	0	2,536	0	0	0	Mains
5 Customer - Services	1,462	0	0	0	0	1,462	0	0	0	0	0	0	Services
6 Customer - Meters	1,729	0	0	0	0	0	1,729	0	0	0	0	0	Meters
7 Billing & Accounting	401	0	0	0	0	0	0	401	0	0	0	0	Billing and Accounting
8 Promotion	75	0	0	0	0	0	0	0	75	0	0	0	Promotion
9 Bad Debt & Collection	29	0	0	0	0	0	0	0	0	29	0	0	Bad Debt
10 A&G	714	0	0	17	247	67	79	18	119	1	0	165	A&G
11 LEAP Funding	0	0	0	0	0	0	0	0	0	0	0	0	LEAP Funding
12 Direct Assignment to IGPC	3,614	0	0	0	0	0	0	0	0	0	0	3,614	Direct Assignment to IGPC
13 Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	Other Revenue
14 Classification Excluding A&G Costs	15,642	0	0	378	5,418	1,462	1,729	401	2,611	29	0	3,614	
15 A&G Classification Factor	100.00%	0.00%	0.00%	2.41%	34.64%	9.35%	11.05%	2.56%	16.69%	0.19%	0.00%	23.10%	
16 Classification of A&G Costs	714	0	0	17	247	67	79	18	119	1	0	165	
17 Sum	16,356	0	0	395	5,666	1,529	1,808	419	2,730	30	0	3,779	



Schedule 11
Classification of Cost of Service
 (\$ thousands)

	A	B	C	D	E	F	G	H	I	J	K	L	M
Function	Total	Enbridge Demand	Enbridge Commodity	Delivery Commodity	Delivery Demand	Weighted Customer Services	Weighted Customer Meters	Weighted Customer Billing	Unweighted Customer	Bad Debt & Collection	LEAP Funding	Direct Assignment to IGPC	Classification Factor
1 Gas Supply	0	0	0	0	0	0	0	0	0	0	0	0	Gas Supply
2 Transportation Load Bal/ Storage	676	627	49	0	0	0	0	0	0	0	0	0	Enbridge Demand & Commodity (Excluding IGPC)
3 Distribution Measurement	137	0	0	69	69	0	0	0	0	0	0	0	Distribution Measurement
4 Distribution - Mains	1,556	0	0	0	1,035	0	0	0	521	0	0	0	Mains
5 Customer - Services	464	0	0	0	0	464	0	0	0	0	0	0	Services
6 Customer - Meters	605	0	0	0	0	0	605	0	0	0	0	0	Meters
7 Billing & Accounting	528	0	0	0	0	0	0	528	0	0	0	0	Billing and Accounting
8 Promotion	181	0	0	0	0	0	0	0	181	0	0	0	Promotion
9 Bad Debt & Collection	61	0	0	0	0	0	0	0	0	61	0	0	Bad Debt
10 A&G	1,986	0	0	34	549	231	301	263	317	30	4	257	A&G
11 LEAP Funding	8	0	0	0	0	0	0	0	0	0	8	0	LEAP Funding
12 Direct Assignment to IGPC	516	0	0	0	0	0	0	0	0	0	0	516	Direct Assignment to IGPC
13 Other Revenue	(64)	0	0	0	0	0	0	0	(64)	0	0	0	Other Revenue
14 Classification Excluding A&G Costs	4,667	627	49	69	1,104	464	605	528	637	61	8	516	
15 A&G Classification Factor	100.00%	0.00%	0.00%	1.72%	27.66%	11.62%	15.15%	13.23%	15.97%	1.52%	0.20%	12.93%	
16 Classification of A&G Costs	1,986	0	0	34	549	231	301	263	317	30	4	257	
17 Sum	6,653	627	49	103	1,653	695	906	791	954	91	12	773	



**Schedule 12
 Classification Factor**

Classification Factor	A Total	B Enbridge Demand	C Enbridge Commodity	D Delivery Commodity	E Delivery Demand	F Weighted Customer Services	G Weighted Customer Meters	H Weighted Customer Billing	I Unweighted Customer	J Bad Debt & Collection	K LEAP Funding	L Direct Assignment to IGPC
1 Mains	100.00%	0.00%	0.00%	0.00%	66.53%	0.00%	0.00%	0.00%	33.47%	0.00%	0.00%	0.00%
2 Services	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3 Other Revenue	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
4 Gas Supply	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5 Enbridge Demand & Commodity (Excluding IGPC)	100.00%	92.76%	7.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6 Distribution Measurement	100.00%	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7 Meters	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8 Direct Assignment to IGPC	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
9 Billing and Accounting	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
10 Promotion	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
11 Bad Debt	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
12 LEAP Funding	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%



Schedule 13
Allocation of Rate Base
 (\$ thousands)

Classification	A	B	C	D	E	F	G	H	I	J	K
	Total	Rate 1 - Residential	Rate 1 - Commercial	Rate 1 - Industrial	Rate 2	Rate 3	Rate 4	Rate 5	Rate 6 - Allocated	Rate 6 - Direct Assigned	Allocation Factor
1 Enbridge Demand	0	0	0	0	0	0	0	0	0	0	0
2 Enbridge Commodity	0	0	0	0	0	0	0	0	0	0	0
3 Delivery Commodity	395	236	67	24	18	24	16	10	0	0	0
4 Delivery Demand	5,666	3,349	971	225	195	357	268	300	0	0	0
5 Weighted Customer Services	1,529	1,222	114	45	72	9	56	8	2	0	0
6 Weighted Customer Meters	1,808	1,241	234	63	108	27	107	22	6	0	0
7 Weighted Customer Billing	419	388	22	3	2	2	2	1	0	0	0
8 Unweighted Customer	2,730	2,541	141	19	14	2	11	1	0	0	0
9 Bad Debt & Collection	30	29	2	0	0	0	0	0	0	0	0
10 LEAP Funding	0	0	0	0	0	0	0	0	0	0	0
11 Direct Assignment to IGPC	3,779	0	0	0	0	0	0	0	0	3,779	0
12 Sum	16,356	9,006	1,550	380	409	420	460	343	8	3,779	



Schedule 14
Allocation of Cost of Service
 (\$ thousands)

	A	B	C	D	E	F	G	H	I	J	K
Classification	Total	Rate 1 - Residential	Rate 1 - Commercial	Rate 1 - Industrial	Rate 2	Rate 3	Rate 4	Rate 5	Rate 6 - Allocated	Rate 6 - Direct Assigned	Allocation Factor
1 Enbridge Demand	627	430	124	28	1	44	0	0	0	0	Coincident Peak
2 Enbridge Commodity	49	29	8	3	2	3	2	1	0	0	Delivery Volume (excl. IGPC)
3 Delivery Commodity	103	61	18	6	5	6	4	2	0	0	Delivery Volume (excl. IGPC)
4 Delivery Demand	1,653	977	283	66	57	104	78	88	0	0	Average of CP/NCP
5 Weighted Customer Services	695	555	52	20	33	4	26	4	1	0	Weighted Customers Services
6 Weighted Customer Meters	906	622	117	32	54	14	53	11	3	0	Weighted Customers Meters
7 Weighted Customer Billing	791	731	41	6	4	3	3	2	1	0	Weighted Customers Billing
8 Unweighted Customer	954	888	49	7	5	1	4	0	0	0	Average Customers
9 Bad Debt & Collection	91	86	5	1	0	0	0	0	0	0	Security Deposit
10 LEAP Funding	12	8	1	0	0	0	0	0	2	0	Distribution Revenue
11 Direct Assignment to IGPC	773	0	0	0	0	0	0	0	0	773	Direct Assignment to IGPC
12 Sum	6,653	4,388	698	168	161	179	171	109	6	773	



Schedule 15
Allocation of Commodity Cost of Gas
(\$ thousands)

	A	B	C	D	E	F	G	H	I	J
	Total	Rate 1	Rate 1 - Residential	Rate 1 - Commercial	Rate 1 - Industrial	Rate 2	Rate 3	Rate 4	Rate 5	Rate 6
1 Commodity Cost of Gas	4,750	4,008	3,057	671	280	221	251	195	74	0



**Schedule 16
 Allocation Factor**

	A	B	C	D	E	F	G	H	I	J
Allocation Factor	Total	Rate 1 - Residential	Rate 1 - Commercial	Rate 1 - Industrial	Rate 2	Rate 3	Rate 4	Rate 5	Rate 6 - Allocated	Rate 6 - Direct Assigned
1 Commodity Sales Volume	100.00%	64.37%	14.13%	5.89%	4.66%	5.29%	4.10%	1.56%	0.00%	0.00%
2 Delivery Volume (excl. IGPC)	100.00%	59.85%	17.04%	6.12%	4.50%	6.05%	4.04%	2.41%	0.00%	0.00%
3 Coincident Peak	100.00%	68.61%	19.72%	4.44%	0.24%	7.00%	0.00%	0.00%	0.00%	0.00%
4 Non-coincident peak	100.00%	51.42%	15.03%	3.60%	6.03%	5.74%	8.58%	9.60%	0.00%	0.00%
5 Average of CP/NCP	100.00%	59.11%	17.13%	3.98%	3.44%	6.30%	4.74%	5.30%	0.00%	0.00%
6 Weighted Customers Services	100.00%	79.96%	7.45%	2.93%	4.70%	0.59%	3.69%	0.54%	0.13%	0.00%
7 Weighted Customers Meters	100.00%	68.65%	12.94%	3.50%	5.97%	1.50%	5.90%	1.23%	0.31%	0.00%
8 Weighted Customers Billing	100.00%	92.48%	5.15%	0.71%	0.52%	0.41%	0.40%	0.27%	0.07%	0.00%
9 Average Customers	100.00%	93.07%	5.18%	0.71%	0.52%	0.06%	0.40%	0.04%	0.01%	0.00%
10 Rate 1 Revenue	100.00%	81.77%	13.91%	4.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11 Security Deposit	100.00%	94.12%	5.15%	0.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12 Direct Assignment to IGPC	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
13 Coincident Peak Excluding IGPC	100.00%	68.61%	19.72%	4.44%	0.24%	7.00%	0.00%	0.00%	0.00%	0.00%
14 Non-coincident peak Excluding IGPC	100.00%	51.42%	15.03%	3.60%	6.03%	5.74%	8.58%	9.60%	0.00%	0.00%
15 Average of CP/NCP Excluding IGPC	100.00%	59.11%	17.13%	3.98%	3.44%	6.30%	4.74%	5.30%	0.00%	0.00%
16 Distribution Revenue	100.00%	64.69%	11.00%	3.42%	2.39%	2.59%	2.15%	0.99%	12.78%	0.00%
17 Distribution Revenue (excl. IGPC)	100.00%	74.17%	12.61%	3.92%	2.74%	2.97%	2.46%	1.13%	0.00%	0.00%



Schedule 17
Analysis of Allocated Costs
 (\$)

	A	B	C	D	E	F	G	H	I
Cost by Type	Total	Rate 1 - Residential	Rate 1 - Commercial	Rate 1 - Industrial	Rate 2	Rate 3	Rate 4	Rate 5	Rate 6
1 Transportation Enbridge	675,544	459,193	131,906	30,800	3,689	46,802	1,975	1,179	0
2 Distribution									
3 Commodity	102,731	61,489	17,504	6,289	4,619	6,211	4,145	2,474	0
4 Demand	1,653,388	977,369	283,252	65,747	56,865	104,177	78,335	87,642	0
5 Customer	4,220,937	2,889,877	265,114	65,550	96,094	21,841	86,289	17,499	5,881
6 Direct									772,793
7 Total	6,652,600	4,387,928	697,776	168,387	161,267	179,031	170,745	108,793	778,673
8 Customers (connections)		8,877	494	68	50	6	38	4	1
9 Customer Cost per customer per month (\$ / Cx / Month)		27.13	44.72	80.33	160.16	303.35	189.23	364.55	64,889.43
10 Proposed Fixed Monthly Charge (\$ / Cx / Month)		17.00	17.00	17.00	20.00	190.00	17.25	190.00	70,867.97