

Exhibit 7 Contents

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Exhibit 7: Cost Allocation

7.1 Building a Viable Utility

1. In arriving at the revenue requirement that was established in the Board's Southern Bruce Expansion Decision, EPCOR understood that, as a new gas distribution utility with no existing customers, the utility's viability depends on attracting customers that are currently obtaining their energy needs from other sources. Conversion of customers must also take place in a timely manner as before the end of 2021 the utility faces a level of fixed costs which reflect a fully constructed system.
2. Based on these two fundamental observations, EPCOR addressed three questions.
 - i. What level of savings do potential customers require to convert to natural gas?
 - ii. How many customers will convert at those savings level?
 - iii. Based on informed answers to these two questions, can the utility generate sufficient revenue to fund a sustainable natural gas system?
3. To answer the first question, EPCOR looked to the results of its Southern Bruce County NG Line Load Forecasting Survey ("Survey") (see Exhibit 1 Tab 3 Schedule 1) which indicated that price was the number one reason for conversion (77%¹) and that there appeared to be a direct relationship between the likelihood of conversion and expected savings (varying between 44% and 58% depending on savings scenario tested²). Informed by the results of the Survey, and applying management judgement, EPCOR concluded that customers would have to anticipate savings of greater than 20% in order to consider converting to natural gas in numbers high enough to sustain the utility. This would allow them to fund any on site conversion costs and generate noticeable savings in the longer term.

¹ Southern Bruce Count NG Line Load Forecasting Survey, July 19, 2017, page 41

² Ibid, page 45

4. To answer the second question, EPCOR was again informed by the Survey, the business case³ as detailed in Exhibit 1. This resulted in the customer conversion values that EPCOR included in its CIP is at risk for and is detailed in Exhibit 3 Tab 1 Schedule 1.
5. The above analysis informed EPCOR's forecast of revenue the utility could expect to generate which could then be compared against the costs to construct and operate the system. This analysis determined there is a positive business case in providing customers in the Southern Bruce region access to natural gas, and confirmed EPCOR's revenue requirement established in the Board's Southern Bruce Expansion Decision.
6. The CIP process did not establish rates for individual rate classes but in building up its revenue requirement as detailed above, EPCOR worked to confirm the level of revenue from each rate class (based on savings to consumers at a particular rate level). Should any approved rates vary from those proposed in this Application, there could be impacts to customers' savings which in turn would directly affect conversion rates. Further, any impact on conversion rates in one rate class would have implications for rates in all other rate classes (and thus, the conversion rates in those rate classes) since the total revenue requirement will not change and rates would have to increase/decrease in other rate classes to compensate. In order to remain economic, the utility needs to realize the expected conversion rates in all classes (i.e., neither residential, commercial or industrial customers on their own can generate sufficient revenue to make the utility viable). If the established revenue requirement is not achieved, then the ability of all customer classes to take advantage of the lower fuel costs and environmental benefits of converting to natural gas may be lost as the long term sustainability of the utility would be at risk.

³ Expansion of Natural Gas Distribution in Southern Bruce County, The Business Case, October 6, 2014, Prepared by BLG

7.2 Cost Allocation Study

1. The cost allocation study (the “**Study**”) detailed in this Exhibit 7 apportions the forecasted 2028 revenue requirement to each of the four proposed customer rate classes. EPCOR is proposing to use its forecasted 2028 revenue requirement and customer count as the “test” year for cost allocation as by that year construction and any necessary refinements of the system will be complete and the period of rapid customer growth will have tapered off. At that point, the Southern Bruce system is expected to be a stable and sustainable operation with sufficient customers to support its long term economics. The proportion of customers and demand in each rate class, and resulting cost causation, is not expected to change materially over the longer term.
2. EPCOR notes that this Study is useful as it serves as a comparison and a reasonableness check of the rates and resulting revenue proposed to be recovered from each rate class. However, caution should be exercised in attempting to rely on it to directly establish rates for the utility. In completing this Study, EPCOR is using its current best view of what the Southern Bruce System will look like in 2028. As the system has yet to be built, has no customers, and no operating history, this view is based on its CIP, its Aylmer natural gas system and management judgement. Therefore, the results of the Study must be interpreted with caution as, even to one decimal place, they reflect current best estimates. This is in comparison to a typical cost allocation study which is based on the operating history of a mature system and can be comfortably used directly as a basis on which to establish rates.
3. The results of the Study are summarized in the tables below including the forecasted revenues, cost of service allocation, and revenue to cost ratio for each customer class. Table 7-1 presents the results before external funding, and Table 7-2 presents the results after external funding has been applied. As shown in Table 7-1 below, the revenue to cost ratios for each customer class range from 0.61 to 1.07 indicating that the proposed revenue to be recovered from each rate class is within a range of plus or minus 23%.

Table 7-1: Distribution Revenue to Cost Comparison in the Absence of External Funding
(Thousands of Dollars Except for Ratios)

Description	Total	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	
				Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Revenue	7,846.23		5,298.99		1,030.98	241.93	1,274.32
Row 2 Cost of Service	9,211.68		6,053.06		1,691.67	225.42	1,241.53
Row 3 Over / Under Contributions	-1,365.45		-754.06		-660.69	16.52	32.79
Row 4 Revenue to Cost Ratio	0.85		0.88		0.61	1.07	1.03

4. Table 7-2 highlights that all rate classes are benefiting from the application of external funding as the cost to serve each class is reduced and the system is economically viable.

Table 7-2: Distribution Revenue to Cost Comparison with External Funding
(Thousands of Dollars Except for Ratios)

Description	Total	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	
				Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Revenue	7,846.23		5,298.99		1,030.98	241.93	1,274.32
Row 2 Cost of Service	7,683.94		5,246.98		1,324.26	179.81	932.89
Row 3 Over / Under Contributions	162.29		52.01		-293.28	62.12	341.44
Row 4 Revenue to Cost Ratio	1.02		1.01		0.78	1.35	1.37

7.3 Cost Allocation Overview

1. EPCOR 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.
2. The Study has been completed for 2028, the last year of the 10-year rate stability period as this is the year where the customer attachments, distribution system infrastructure and operations are the most representative of a fully mature gas distribution system.
3. As an expansion project with no operating history, accounting data or actual customer usage information, EPCOR has used proxy data and factors from the 2020 Fully Allocated Costing Study completed for EPCOR's Aylmer operation⁴. Given the absence of any historical utility data to draw from, this method provides the data needed to complete the Study and enables EPCOR to determine a reasonable estimate of the costs to service each rate class.
4. The financial viability of the Southern Bruce system is dependent on receiving funding in addition to the revenue generated by rate payers. As detailed in Exhibit 1, EPCOR has been awarded support of \$22.0 million for the South Bruce project through Bill 32. EPCOR has allocated the proceeds from external funding in a manner that is aligned with general cost allocation principles.
5. The proposed allocation supports the expansion of natural gas into the South Bruce Municipalities by ensuring rates are attractive enough that potential customers in all classes will attach to the system. Alternative allocations may increase the attractiveness of conversion for certain classes of customers (e.g. Rate 1 vs Rate 16), however, the long term viability of the system requires that customer conversions reach levels as committed to by EPCOR in its CIP. In the absence of these conversions the system may be unable to generate sufficient revenue to support safe and reliable operations, potentially leading to material rate increases at the end of the rate stability period.

⁴ EB-2018-0336, Exhibit 7

Material rate increases would then further reduce the attractiveness of the system to customers, potentially creating a “death spiral” in which a shrinking number of customers leads to further price increases.

6. The Survey suggests that moving from a medium to low cost savings scenario would reduce “likely” conversions from 58% to 44%. This could result in over 1,240⁵ fewer residential customers at the end of the rate stability period and approximately \$1.2 million lower distribution revenue in 2028.
7. EPCOR will submit a cost of service study in year 10 for rates to be effective in year 11 (2029).
8. The details the cost allocation methodology are provided in Section 7.4 below and the supporting tables are provided in Schedules 1 and 2, Tables 7-5 to 7-32. The tables for Non-Distribution Cost allocation, which follows the same methodology described in Section 7.4, is provided in Schedule 2, Tables 7-33 to 7-50.

⁵ Estimated total residential market of 8,030. EPCOR’s 60% target connection rate of 4,818 residential versus 44% × 8,030 = 3,533 residential connections.

7.4 Cost Allocation Study

1. The input data to the cost allocation analysis is based on the revenue requirement forecast for year 10 (2028) of the rate stability period. This includes a forecast of rate base and working capital, depreciation expense, property tax and operating expenses as presented in Exhibits 2, 3 and 4. Customer volumes and demand input data is as provided in Exhibit 3.

7.4.1 Functionalization

2. The first step is to functionalize the forecast cost data into the various functions as summarized below:
 - i. Gas Supply – the cost of gas commodity delivered to the Dawn Hub and working capital allowance
 - ii. Storage – market-based storage with Union Gas or an alternative provider
 - iii. Load Balancing Admin – Administrative charges related to the daily nominations of gas and other gas reconciliation activities such as determination of load balancing charge allocation when incurred
 - iv. Upstream Transportation – Enbridge transportation service for the delivery of gas from Dawn to a delivery point at the interconnection between Enbridge's System and EPCOR's System, referred to as Dornoch Meter and Regulator Station
 - v. Enbridge CIAC – cash contribution paid towards the capital cost of the upstream Owen Sound pipeline reinforcement and station investments
 - vi. Industrial Direct Assignment – costs directly assigned to industrial customers
 - vii. Distribution Mains HP Steel – high pressure distribution mains
 - viii. Distribution Measurement – stations that measure flows of natural gas in the distribution system
 - ix. Distribution Mains – low pressure distribution mains
 - x. Customer Services – the lateral pipeline connecting the distribution mains to individual customer locations
 - xi. Customer Meters – records consumption at individual customer locations
 - xii. Billing & Accounting – preparation of customer bills, accounting and regulatory functions

- xiii. Promotion – customer marketing functions
 - xiv. Bad Debt and Collection – functions related to bad debt and collection of delinquent accounts
 - xv. A&G – administrative and general functions
3. The functionalization of Rate Base, Depreciation, Property Taxes, OM&A Expenses and Deferred Revenue are provided in Schedule 2. In the absence of any historical operating data to rely upon and where noted, EPCOR has used EPCOR's data from its Aylmer operations as a proxy.

Rate Base (Table 7-5)

- 4. The estimated net book value for distribution mains (high pressure and low pressure), distribution measuring and regulating equipment, customer services and meters has been functionalized to these same categories. The functionalization of other asset categories is as shown below.
 - i. Contribution in Aid of Construction (CIAC) to Enbridge – a capital contribution paid to Enbridge related to its Owen Sound Transmission Reinforcement project and Station has been functionalized as Enbridge CIAC
 - ii. Distribution Land Rights – the land rights are for meter stations and have therefore been functionalized as Distribution Measurement
 - iii. Vehicles - functionalized to various distribution related functions based on EPCOR's Aylmer operations functionalization
 - iv. Machinery and Equipment - functionalized to both Distribution Mains (52%) and Customer Services (48%) based on EPCOR's Aylmer operations functionalization
 - v. Working Capital – non-distribution related working capital has been functionalized in proportion to Gas Supply, Storage, Load Balancing Admin, Upstream Transportation and Industrial Direct Assignment functions. The distribution related working capital has been functionalized in proportion to OM&A costs
- 5. Depreciation Expense (Table 7-6) is the functionalization of depreciation expense corresponding to the rate base asset categories.
- 6. Property Taxes (Table 7-7) is the functionalization of property tax expenses corresponding to the Distribution Mains H.P. Steel and Distribution Mains rate base asset categories.

7. OM&A Expenses (Table 7-8) is the functionalization of gas commodity, storage, load balancing admin and Enbridge transportation charges. The functionalization of other OM&A Expenses is as described below.

- i. Salaries and Wages – functionalized to distribution, customer and administrative related functions based on EPCOR's Aylmer wages and benefits functionalization
- ii. Utilities - functionalized to distribution, customer and administrative related functions based on EPCOR's Aylmer wages and benefits functionalization
- iii. Billing & Collection – functionalized to billing and accounting and bad debts and collection based on Aylmer operations functionalization
- iv. Insurance - functionalized to distribution, customer and administrative related functions based on EPCOR's Aylmer wages and benefits functionalization
- v. Repairs and Maintenance - functionalized to distribution, customer and administrative related functions based on EPCOR's Aylmer repair and maintenance functionalization
- vi. Vehicles and Travel - functionalized to various distribution related functions based on EPCOR's Aylmer transportation, fuel and maintenance functionalization
- vii. Office Administration – functionalized as Administrative and General (A&G)
- viii. Contractors & Emergency Services - functionalized to Billing and Accounting, and Administrative and General (A&G) based on cost estimates for EPCOR's South Bruce operation.
- ix. Shared Services & BU Allocations - functionalized as Administrative and General (A&G)
- x. Marketing - functionalized as Promotion
- xi. Load Balancing Admin – industrial customers proportion of load balancing administration costs functionalized to Industrial Direct Assignment
- xii. Enbridge Transportation Charge – industrial customers proportion of the Enbridge transportation charges (M17) functionalized to Industrial Direct Assignment

8. Deferred Revenues (Table 7-9) are functionalized in accordance with the sources of the deferred revenue below:

- i. Deferred Transportation and Storage costs (deferred Enbridge M17 costs for Rates 1, 6 and 11) are functionalized as Upstream Transportation

- ii. Deferred Upstream Recovery Costs (Rates 1, 6, 11) for the CIAC paid to Enbridge are functionalized as Upstream Transportation
 - iii. Deferred Upstream Recovery Costs (Rate 16) for the CIAC paid to Enbridge are functionalized as Industrial Direct Assignment
9. The Disposition of the Deferred Revenues (Table 7-10) are functionalized in accordance with the sources of the deferred revenue below:
- i. Disposition of Deferred Transportation and Storage costs (recovery of deferred Enbridge M17 costs for Rates 1, 6 and 11) are functionalized as Upstream Transportation
 - ii. Disposition of Deferred Upstream Recovery Costs (Rates 1, 6, 11), recovery of CIAC costs are functionalized as Upstream Transportation
 - iii. Deferred Upstream Recovery Costs (Rate 16), recovery of CIAC costs are functionalized as Industrial Direct Assignment
10. The functionalization of the Cost of Service is summarized in Table 7-11, and the functionalization factors for rate base, OM&A and Deferred Revenue are provided in Tables 7-12 to 7-14 respectively.

7.4.2 Classification

11. The second step is to allocate the functionalized costs into gas supply, capacity or customer related classifications as summarized below. Again, in the absence of historical operating data, EPCOR has relied on factors adopted from EPCOR's cost allocation study for its Aylmer operations.

Gas Supply:

- i. Commodity
- ii. Upstream Capacity
- iii. Storage Space
- iv. Storage Deliverability
- v. Enbridge CIAC
- vi. Industrial Direct Assignment
- vii. Delivery Commodity

Capacity:

- i. Capacity HP
- ii. Capacity LP

Customer:

- i. Customer (unweighted)
- ii. Customer weighted Services
- iii. Customer weighted Meters
- iv. Customer weighted Billing
- v. Customer excl. Industrial
- vi. Bad Debts & Collection

12. Classification of functionalized rate base, depreciation, property taxes are shown in Exhibit 7 Tab 1 Schedules 2.

Rate Base (Table 7-15)

13. The rate base items functionalized as Gas Supply, Storage, Load Balancing Admin, Upstream Transportation, Enbridge CIAC and Industrial Direct Assignment consists of the working capital and capitalized transportation costs related to the purchase and delivery of gas commodity to the Southern Bruce distribution system. Each of these functions is classified as follows:

- i. Gas Supply – classified as Commodity
- ii. Storage – classified as Storage Space (40%) and Storage Deliverability (60%)
- iii. Load Balancing Admin – classified as Upstream Capacity (60%) and Delivery Commodity (40%)
- iv. Upstream Transportation – classified as Upstream Capacity (98%) and Delivery Commodity (2%). The delivery commodity component reflects the fuel cost of the Enbridge transportation service
- v. Enbridge CIAC – classified to Enbridge CIAC
- vi. Industrial Direct Assignment - classified to Industrial Direct Assignment

14. Distribution Mains HP Steel is classified as Capacity HP. Distribution Mains are classified as 67% Capacity LP and 33% Customer Excluding Industrial.
15. Customer Services and Customer Meters rate base functions are classified to Customer Weighted Services and Customer Weighted Meters, respectively.
16. The classification of the remaining rate base functions is as follows:
 - i. Distribution Measurement – classified to Delivery Commodity (50%), and the remaining 50% to Industrial Direct Assignment, Capacity HP and Capacity LP in proportion to measuring and regulating equipment investments related to industrial customers, the high pressure and low pressure distribution systems
 - ii. Billing & Accounting – classified to Customer Weighted Billing
 - iii. Promotion – classified to Customer (unweighted)
 - iv. Bad Debts and Collections – classified to Bad Debt/ Collection
 - v. Industrial Direct Assignment – classified as Industrial Direct Assignment
 - vi. A&G – classified on a pro rata basis to the Capacity and Customer related classifications

Depreciation (Table 7-16)

17. The classification for depreciation property tax expenses follows the same classification of the corresponding rate based fixed assets in Schedule 2.

Property Taxes (Table 7-17)

18. The classification for property tax expenses follows the same classification of the corresponding rate based fixed assets in Schedule 2.

OM&A (Table 7-18)

19. The functionalized OM&A costs follow the same classification of the corresponding rate base fixed assets in schedule 2.

Deferred Revenue (Table 7-19)

20. Upstream Transportation is classified to Commodity (2%) and Upstream Capacity (98%) in proportion to Enbridge's upstream transportation commodity and capacity charges. The Industrial Direct Assignment is classified as Industrial Direct Assignment.

Disposition of Deferred Revenue (Table 7-20)

21. Classifications for the Disposition of Deferred Revenue follows the same classifications noted in Table 7-19.
22. The classification of the Cost of Service is summarized in Table 7-21, and the classification factors are provided in Table 7-22.

7.4.3 Allocation

23. In this last step, the classified costs are allocated to each of the four customer rate classes in accordance with the allocation factors as summarized below. The allocation factors are based on the 10 year forecast for 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 residential and industrial customer billing is 1.0 and 6.0 respectively. This factor is to recognize that the costs associated with a residential bill is estimated to be one sixth of an industrial bill. Factors for Customer Weighted Meters and Billing from EPCOR's Aylmer operations have been adopted for Southern Bruce. The factors for customer weighted services are based on the estimated average cost of a service for each customer class of EPCOR Southern Bruce.
24. Rate base is allocated to the rate classes based on the allocation factors shown in Tab 1 Schedule 2 Table 7 – 24.
25. Return on rate base and income taxes (zero income is tax payable in 2028) are allocated based on the same allocation of the rate base. The rationale is that rate base attracts income, and income attracts income taxes.
26. The factors in Table 7-24 are used to allocate Depreciation, Property Taxes, OM&A, Deferred Revenue, Disposition of Deferred Revenue and the Cost of Service as provided in Tables 7-26 to 7-31 respectively.
27. The allocation of LEAP funding cost (Table 7-32) is directly allocated to each of the rate classes equal to 0.12% of the distribution revenues collected from the rate classes.

28. 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 12 of Exhibit 7, Tab 1, Schedule 2, Table 7-51. The proposed fixed monthly charges are below the customer cost for Rates 1, 6 and 11. The proposed fixed monthly charge for Rate 16 is \$681 above the total cost of distribution service (row 13 less row 12). Further detail on the proposed fixed monthly customer charges is provided in Exhibit 8, Tab 1, Schedule 1.

7.5 Summary of Results

- The results of the cost allocation analysis indicate that EPCOR's Total ("Distribution and Non-Distribution") revenue to cost ratios are within a range of plus or minus 25% as shown in Tables 7-3. Table 7-4 indicates that EPCOR's Distribution overall revenue to cost ratio is 1.01 in year 2028. However, this ratio is expected to be much less than 1.0 in years prior to achieving a mass customer base.

Table 7-3: Total Revenue to Cost Comparison (Thousands of Dollars Except for Ratios)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
Description	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Revenue	11,473.58	7,522.77	1,864.41	458.97	1,627.44
Row 2 Cost of Service	11,311.29	7,470.76	2,157.68	375.51	1,307.33
Row 3 Over / Under Contributions	162.29	52.01	-293.28	83.46	320.10
Row 4 Revenue to Cost Ratio	1.01	1.01	0.86	1.22	1.24

Table 7-4: Distribution Revenue to Cost Comparison (Thousands of Dollars Except for Ratios)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
Description	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Revenue	7,846.23	5,298.99	1,030.98	241.93	1,274.32
Row 2 Cost of Service	7,683.94	5,246.98	1,324.26	179.81	932.89
Row 3 Over / Under Contributions	162.29	52.01	-293.28	62.12	341.44
Row 4 Revenue to Cost Ratio	1.02	1.01	0.78	1.35	1.37

Functionalization of Distribution and Non-Distribution Costs**Table7-5: Functionalization of Rate Base**

(Thousands 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	Col. 15	Col. 16	
Asset Category	Total	Gas Supply	Storage	Load Balancing Admin	Upstream Transportation	Enbridge CIAC	Industrial Direct Assignment	Distribution Mains H.P. Steel	Distribution Measurement	Distribution Mains	Customer - Services	Customer - Meters	Billing and Accounting	Promotion	Bad Debt and Collection	A&G	
Row 1	CIAC to Enbridge - Owen Sound Reinforcement	1,946.11	0.00	0.00	0.00	1,946.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 2	CIAC to Enbridge - Station	2,239.54	0.00	0.00	0.00	2,239.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 3	Distribution Mains - Metallic	19,251.51	0.00	0.00	0.00	0.00	0.00	19,251.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 4	Distribution Land Rights	32.04	0.00	0.00	0.00	0.00	0.00	0.00	32.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 5	Distribution Mains - Plastic	18,618.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,618.59	0.00	0.00	0.00	0.00	0.00	0.00	
Row 6	Distribution Services Plastic	8,158.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,158.46	0.00	0.00	0.00	0.00	0.00	0.00	
Row 7	Distribution Meters	2,468.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,468.19	0.00	0.00	0.00	0.00	0.00	
Row 8	Distribution Measuring and Regulating Equipt.	1,090.38	0.00	0.00	0.00	0.00	0.00	0.00	1,090.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 9	Vehicles	463.54	0.00	0.00	0.00	0.00	0.00	62.80	4.76	61.02	109.93	42.88	14.75	57.79	0.00	109.61	
Row 10	Machinery and Equipment	173.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.87	82.95	0.00	0.00	0.00	0.00	0.00	
Row 11	Working Capital Allowance	503.86	201.63	17.91	2.22	30.64	0.00	19.66	9.50	1.00	9.23	16.40	13.22	39.63	12.52	7.38	122.92
Row 12	Total	54,946.03	201.63	17.91	2.22	30.64	4,185.65	19.66	19,323.81	1,128.18	18,779.72	8,367.73	2,524.28	54.38	70.31	7.38	232.53
Row 13																	
Row 14	WACC	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	
Row 15	Return on Rate Base	3,001.81	11.02	0.98	0.12	1.67	228.67	1.07	1,055.70	61.63	1,025.97	457.15	137.91	2.97	3.84	0.40	12.70

Table7-6: Functionalization of Depreciation

(Thousands 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	Col. 15	Col. 16	
Expense Item	Total	Gas Supply	Storage	Load Balancing Admin	Upstream Transportation	Enbridge CIAC	Industrial Direct Assignment	Distribution Mains H.P. Steel	Distribution Measurement	Distribution Mains	Customer - Services	Customer - Meters	Billing and Accounting	Promotion	Bad Debt and Collection	A&G	
Row 1	CIAC to Enbridge - Owen Sound Reinforcement	46.34	0.00	0.00	0.00	46.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 2	CIAC to Enbridge - Station	77.23	0.00	0.00	0.00	77.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 3	Distribution Mains - Metallic	740.44	0.00	0.00	0.00	0.00	0.00	740.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 4	Distribution Land Rights	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 5	Distribution Mains - Plastic	533.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	533.96	0.00	0.00	0.00	0.00	0.00	0.00	
Row 6	Distribution Services Plastic	245.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	245.70	0.00	0.00	0.00	0.00	0.00	
Row 7	Distribution Meters	129.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129.09	0.00	0.00	0.00	0.00	0.00	
Row 8	Distribution Measuring and Regulating Equipt.	58.84	0.00	0.00	0.00	0.00	0.00	0.00	58.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 9	Vehicles	82.67	0.00	0.00	0.00	0.00	0.00	0.00	11.20	0.85	10.88	19.61	7.65	2.63	10.31	0.00	19.55
Row 10	Machinery and Equipment	19.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.10	9.22	0.00	0.00	0.00	0.00	
Row 11	Total	1,934.20	0.00	0.00	0.00	0.00	123.56	0.00	751.64	60.30	554.94	274.53	136.74	2.63	10.31	0.00	19.55

Table7-7: Functionalization of Property Taxes

(Thousands 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	Col. 15	Col. 16
Expense Item	Total	Gas Supply	Storage	Load Balancing Admin	Upstream Transportation	Enbridge CIAC	Industrial Direct Assignment	Distribution Mains H.P. Steel	Distribution Measurement	Distribution Mains	Customer - Services	Customer - Meters	Billing and Accounting	Promotion	Bad Debt and Collection	A&G
Row 1	Total	630.02	0.00	0.00	0.00	0.00	0.00	320.28	0.00	309.75	0.00	0.00	0.00	0.00	0.00	0.00

Table 7-8: Functionalization of OM&A

(Thousands 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	Col. 15	Col. 16	
Expense Item	Total	Gas Supply	Storage	Load Balancing Admin	Upstream Transportation	Enbridge CIAC	Industrial Direct Assignment	Distribution Mains H.P. Steel	Distribution Measurement	Distribution Mains	Customer - Services	Customer - Meters	Billing and Accounting	Promotion	Bad Debt and Collection	A&G	
Row 1	Gas Commodity Cost	2,365.90	2,365.90	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	
Row 2	Storage	210.14	0.00	210.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 3	Load Balancing Admin	25.99	0.00	0.00	25.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 4	Enbridge Transportation Charge	359.53	0.00	0.00	0.00	359.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 5	Salaries & Wages & Benefits	1,160.51	0.00	0.00	0.00	0.00	0.00	87.59	6.34	85.12	151.00	112.89	231.49	91.56	51.04	343.48	
Row 6	Utilities	19.74	0.00	0.00	0.00	0.00	0.00	1.49	0.11	1.45	2.57	1.92	3.94	1.56	0.87	5.84	
Row 7	Billing & Collection	115.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91.41	0.00	24.54	0.00	
Row 8	Insurance	63.19	0.00	0.00	0.00	0.00	0.00	0.00	0.13	0.01	0.13	0.23	0.09	0.03	0.12	0.00	
Row 9	Repairs & Maintenance	63.19	0.00	0.00	0.00	0.00	0.00	3.48	3.54	3.38	6.01	19.81	8.70	3.44	1.92	12.91	
Row 10	Vehicle & Travel	60.32	0.00	0.00	0.00	0.00	0.00	8.17	0.62	7.94	14.30	5.58	1.92	7.52	0.00	14.26	
Row 11	Office & Administrative	121.34	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	121.34	
Row 12	Contractors & Emergency Services	159.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.20	0.00	75.88	
Row 13	Shared Services & BU Allocations	668.67	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	668.67	
Row 14	Marketing	28.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.72	0.00	
Row 15	Franchise Fee	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	0.00	
Row 16	Deferred Revenue	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	0.00	
Row 17	Load Balancing Admin - Industrial	22.88	0.00	0.00	0.00	0.00	0.00	22.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 18	Enbridge Transportation Charge - Industrial	207.84	0.00	0.00	0.00	0.00	0.00	207.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 19	Total	5,653.01	2,365.90	210.14	25.99	359.53	0.00	230.73	100.86	10.62	98.02	174.11	140.28	129.69	123.91	78.36	1,304.85

Table 7-9: Functionalization of Deferred Revenue

(Thousands of Dollars)

Table 7-10: Functionalization of Disposition of Deferred Revenue

(Thousands of Dollars)

**Table 7-11: Functionalization of Cost of Service
(Thousands 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	Col. 15	Col. 16	
Cost of Service	Total	Gas Supply	Storage	Load Balancing Admin	Upstream Transportation	Enbridge CIAC	Industrial Direct Assignment	Distribution Mains H.P. Steel	Distribution Measurement	Distribution Mains	Customer - Services	Customer - Meters	Billing and Accounting	Promotion	Bad Debt and Collection	A&G	
Row 1	Depreciation	1,934.20	0.00	0.00	0.00	123.56	0.00	751.64	60.30	554.94	274.53	136.74	2.63	10.31	0.00	19.55	
Row 2	Property Taxes	630.02	0.00	0.00	0.00	0.00	0.00	320.28	0.00	309.75	0.00	0.00	0.00	0.00	0.00	0.00	
Row 3	O&M	5,653.01	2,365.90	210.14	25.99	359.53	0.00	230.73	100.86	10.62	98.02	174.11	140.28	420.69	132.91	78.36	1,304.85
Row 4	Return on Rate Base	3,001.81	11.02	0.98	0.12	1.67	228.67	1.07	1,055.70	61.63	1,025.97	457.15	137.91	2.97	3.84	0.40	12.70
Row 5	Disposition of Deferred Revenue	46.99	0.00	0.00	0.00	44.12	0.00	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Row 6	Carrying Cost of Deferred Revenue	35.84	0.00	0.00	0.00	33.64	0.00	2.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Row 7	Total	14,224.07	2,375.04	244.43	26.44	426.05	359.03	226.03	2,229.49	120.55	1,020.69	295.79	114.63	125.20	147.06	78.77	4,123.11

Table 7-12: Functionalization Factors for Rate Basis

	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	Col. 15	Col. 16
Asset Category	Total	Gas Supply	Storage	Load Balancing Admin	Upstream Transportation	Enbridge CIAC	Industrial Direct Assignment	Distribution Mains H.P. Steel	Distribution Measurement	Distribution Mains	Customer - Services	Customer - Meters	Billing and Accounting	Promotion	Bad Debt and Collection	A&G
Row 1	CIAC to Enbridge - Owen Sound Reinforcement	100%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Row 2	CIAC to Enbridge - Station	100%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Row 3	Distribution Mains - Metallic	100%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Row 4	Distribution Land Rights	100%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%
Row 5	Distribution Mains - Plastic	100%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%
Row 6	Distribution Services Plastic	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%
Row 7	Distribution Meters	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%
Row 8	Distribution Measuring and Regulating Equip.	100%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%
Row 9	Vehicles	100%	0%	0%	0%	0%	0%	14%	1%	13%	24%	9%	3%	12%	0%	24%
Row 10	Machinery and Equipment	100%	0%	0%	0%	0%	0%	0%	0%	52%	48%	0%	0%	0%	0%	0%
Row 11	Working Capital Allowance	100%	40%	4%	0%	6%	0%	4%	2%	0%	3%	3%	8%	2%	1%	24%

Table 7-13: Functionalization Factors for OM&A

Table 7-14: Functionalization Factors for Deferred Revenue

Classification of Distribution and Non-Distribution Costs

Table7-15: Classification of Rate Base

(Thousands 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	Col. 15	Col. 16	
Function	Total	Commodity	Upstream Capacity	Storage Space	Storage Deliverability	Enbridge CIAC	Industrial Direct Assignment	Delivery Commodity	Capacity HP	Capacity LP	Customer	Customer Weighted Services	Customer Weighted Meters	Customer Weighted Billing	Customer Excluding Industrial	Bad Debt / Collection	
Row 1	Gas Supply	201.63	201.63	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	
Row 2	Storage	17.91	0.00	0.00	7.16	10.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 3	Load Balancing Admin	2.22	0.89	1.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 4	Upstream Transportation	30.64	0.68	29.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 5	Enbridge CIAC	4,185.65	0.00	0.00	0.00	0.00	4,185.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 6	Industrial Direct Assignment	19.66	0.00	0.00	0.00	0.00	19.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 7	Distribution Mains H.P. Steel	19,323.81	0.00	0.00	0.00	0.00	0.00	0.00	19,323.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 8	Distribution Measurement	1,128.18	0.00	0.00	0.00	0.00	103.79	564.09	64.87	395.43	0.00	0.00	0.00	0.00	0.00	0.00	
Row 9	Distribution Mains	18,779.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,494.15	0.00	0.00	0.00	0.00	6,285.57	0.00	
Row 10	Customer - Services	8,367.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,367.73	0.00	0.00	0.00	0.00	
Row 11	Customer - Meters	2,524.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,524.28	0.00	0.00	0.00	
Row 12	Billing and Accounting	54.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.38	0.00	0.00	
Row 13	Promotion	70.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.31	0.00	0.00	0.00	0.00	0.00	
Row 14	Bad Debt and Collection	7.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.38	0.00	
Row 15	A&G	232.53	0.00	0.00	0.00	0.00	0.00	2.62	89.90	59.76	0.33	38.80	11.70	0.25	29.14	0.03	
Row 16	Total	54,946.03	203.19	31.29	7.16	10.74	4,185.65	123.46	566.71	19,478.58	12,949.34	70.64	8,406.53	2,535.99	54.63	6,314.71	7.42
Row 17																	
Row 18	WACC	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	5.46%	
Row 18	Return on Rate Base	3,001.81	11.10	1.71	0.39	0.59	228.67	6.74	30.96	1,064.15	707.45	3.86	459.27	138.55	2.98	344.99	0.41

Table7-16: Classification of Depreciation

(Thousands 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	Col. 15	Col. 16	
Function	Total	Commodity	Upstream Capacity	Storage Space	Storage Deliverability	Enbridge CIAC	Industrial Direct Assignment	Delivery Commodity	Capacity HP	Capacity LP	Customer	Customer Weighted Services	Customer Weighted Meters	Customer Weighted Billing	Customer Excluding Industrial	Bad Debt / Collection	
Row 1	Gas Supply	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	0.00	
Row 2	Storage	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	0.00	
Row 3	Load Balancing Admin	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	0.00	
Row 4	Upstream Transportation	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	0.00	
Row 5	Enbridge CIAC	123.56	0.00	0.00	0.00	123.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 6	Industrial Direct Assignment	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	0.00	
Row 7	Distribution Mains H.P. Steel	751.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	751.64	0.00	0.00	0.00	0.00	0.00	0.00	
Row 8	Distribution Measurement	60.30	0.00	0.00	0.00	0.00	0.00	5.55	30.15	3.47	21.13	0.00	0.00	0.00	0.00	0.00	
Row 9	Distribution Mains	554.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	369.20	0.00	0.00	0.00	0.00	185.74	0.00	
Row 10	Customer - Services	274.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	274.53	0.00	0.00	0.00	0.00	
Row 11	Customer - Meters	136.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136.74	0.00	0.00	0.00	
Row 12	Billing and Accounting	2.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.63	0.00	0.00	
Row 13	Promotion	10.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.31	0.00	0.00	0.00	0.00	0.00	
Row 14	Bad Debt and Collection	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	0.00	
Row 15	A&G	19.55	0.00	0.00	0.00	0.00	0.00	0.00	0.33	8.27	4.27	0.11	3.01	1.50	0.03	2.03	
Row 16	Total	1,934.20	0.00	0.00	0.00	0.00	123.56	5.55	30.48	763.38	394.61	10.42	277.53	138.24	2.66	187.77	0.00

Table7-17: Classification of Property Taxes
(Thousands 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	Col. 15	Col. 16
Function	Total	Commodity	Upstream Capacity	Storage Space	Storage Deliverability	Enbridge CIAC	Industrial Direct Assignment	Delivery Commodity	Capacity HP	Capacity LP	Customer	Customer Weighted Services	Customer Weighted Meters	Customer Weighted Billing	Customer Excluding Industrial	Bad Debt / Collection
Row 1	Gas Supply	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	0.00
Row 2	Storage	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	0.00
Row 3	Load Balancing Admin	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	0.00
Row 4	Upstream Transportation	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	0.00
Row 5	Enbridge CIAC	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	0.00
Row 6	Industrial Direct Assignment	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	0.00
Row 7	Distribution Mains H.P. Steel	320.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320.28	0.00	0.00	0.00	0.00	0.00	0.00
Row 8	Distribution Measurement	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	0.00
Row 9	Distribution Mains	309.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	206.08	0.00	0.00	0.00	0.00	103.67	0.00
Row 10	Customer - Services	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	0.00
Row 11	Customer - Meters	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	0.00
Row 12	Billing and Accounting	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	0.00
Row 13	Promotion	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	0.00
Row 14	Bad Debt and Collection	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	0.00
Row 15	A&G	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	0.00
Row 16	Total	630.02	0.00	0.00	0.00	0.00	0.00	0.00	320.28	206.08	0.00	0.00	0.00	0.00	103.67	0.00

Table7-18: Classification of OM&A
(Thousands 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	Col. 15	Col. 16	
Expense Item	Total	Commodity	Upstream Capacity	Storage Space	Storage Deliverability	Enbridge CIAC	Industrial Direct Assignment	Delivery Commodity	Capacity HP	Capacity LP	Customer	Customer Weighted Services	Customer Weighted Meters	Customer Weighted Billing	Customer Excluding Industrial	Bad Debt / Collection	
Row 1	Gas Supply	2,365.90	2,365.90	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	
Row 2	Storage	210.14	0.00	0.00	84.06	126.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 3	Load Balancing Admin	25.99	10.40	15.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 4	Upstream Transportation	359.53	7.94	351.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 5	Enbridge CIAC	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	0.00	
Row 6	Industrial Direct Assignment	230.73	0.00	0.00	0.00	0.00	0.00	230.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 7	Distribution Mains H.P. Steel	100.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.86	0.00	0.00	0.00	0.00	0.00	0.00	
Row 8	Distribution Measurement	10.62	0.00	0.00	0.00	0.00	0.00	0.98	5.31	0.61	3.72	0.00	0.00	0.00	0.00	0.00	
Row 9	Distribution Mains	98.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.21	0.00	0.00	0.00	0.00	32.81	0.00	
Row 10	Customer - Services	174.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174.11	0.00	0.00	0.00	0.00	
Row 11	Customer - Meters	140.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.28	0.00	0.00	
Row 12	Billing and Accounting	420.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420.69	0.00	0.00	
Row 13	Promotion	132.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132.91	0.00	0.00	0.00	0.00	
Row 14	Bad Debt and Collection	78.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.36	0.00	
Row 15	A&G	1,304.85	0.00	0.00	0.00	0.00	0.00	0.00	6.00	114.65	77.89	150.17	196.72	158.50	475.32	37.07	
Row 16	Total	5,653.01	2,384.24	367.19	84.06	126.08	0.00	231.71	11.31	216.12	146.82	283.09	370.82	298.79	896.02	69.87	166.91

Table 7-19: Classification of Deferred Revenue

(Thousands of Dollars)

Table 7-20: Classification of Disposition of Deferred Revenue

(Thousands of Dollars)

Table7-21: Classification of Cost of Service

(Thousands 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	Col. 15	Col. 16	
Expense Item	Total	Commodity	Upstream Capacity	Storage Space	Storage Deliverability	Enbridge CIAC	Industrial Direct Assignment	Delivery Commodity	Capacity HP	Capacity LP	Customer	Customer Weighted Services	Customer Weighted Meters	Customer Weighted Billing	Customer Excluding Industrial	Bad Debt / Collection	
Row 1	Gas Supply	2,376.91	2,376.91	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	
Row 2	Storage	211.12	0.00	0.00	84.45	126.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 3	Load Balancing Admin	26.11	10.45	15.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 4	Upstream Transportation	438.96	9.69	429.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 5	Enbridge CIAC	352.23	0.00	0.00	0.00	0.00	352.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 6	Industrial Direct Assignment	236.87	0.00	0.00	0.00	0.00	236.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Row 7	Distribution Mains H.P. Steel	2,228.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,228.48	0.00	0.00	0.00	0.00	0.00	0.00	
Row 8	Distribution Measurement	132.55	0.00	0.00	0.00	0.00	0.00	12.19	66.28	7.62	46.46	0.00	0.00	0.00	0.00	0.00	
Row 9	Distribution Mains	1,988.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,323.07	0.00	0.00	0.00	0.00	665.61	0.00	
Row 10	Customer - Services	905.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	905.78	0.00	0.00	0.00	0.00	
Row 11	Customer - Meters	414.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	414.93	0.00	0.00	0.00	
Row 12	Billing and Accounting	426.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	426.29	0.00	0.00	
Row 13	Promotion	147.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147.06	0.00	0.00	0.00	0.00	
Row 14	Bad Debt and Collection	78.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.77	0.00	
Row 15	A&G	1,337.11	0.00	0.00	0.00	0.00	6.47	127.82	85.43	150.30	201.84	160.64	475.36	40.69	88.54		
Row 16	Total	11,301.87	2,397.05	444.94	84.45	126.67	352.23	249.07	72.75	2,363.92	1,454.96	297.37	1,107.62	575.57	901.66	706.31	167.31

Table7-22: Classification Factors

	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	Col. 15	Col. 16	
Function	Total	Commodity	Upstream Capacity	Storage Space	Storage Deliverability	Enbridge CIAC	Industrial Direct Assignment	Delivery Commodity	Capacity HP	Capacity LP	Customer	Customer Weighted Services	Customer Weighted Meters	Customer Weighted Billing	Customer Excluding Industrial	Bad Debt / Collection	
Row 1	Gas Supply	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Row 2	Storage	100%	0%	0%	40%	60%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Row 3	Load Balancing Admin	100%	40%	60%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Row 4	Upstream Transportation	100%	2%	98%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Row 5	Enbridge CIAC	100%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Row 6	Industrial Direct Assignment	100%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	
Row 7	Distribution Mains H.P. Steel	100%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	
Row 8	Distribution Measurement	100%	0%	0%	0%	0%	0%	9%	50%	6%	35%	0%	0%	0%	0%	0%	
Row 9	Distribution Mains	100%	0%	0%	0%	0%	0%	0%	0%	67%	0%	0%	0%	0%	33%	0%	
Row 10	Customer - Services	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	
Row 11	Customer - Meters	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	
Row 12	Billing and Accounting	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	
Row 13	Promotion	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	
Row 14	Bad Debt and Collection	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	
Row 15	A&G	100%	0%	0%	0%	0%	0%	0%	0%	10%	6%	11%	15%	12%	36%	3%	7%

Allocation of Distribution and Non-distribution Costs**Table7-23: Allocator Percentages by Rate Class**

Allocation Factor	Total	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
		Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service	Reference	
Row 1 Commodity Volume Including Industrial	100.00%	29.79%	8.84%	3.36%	58.01%	Vol 1	
Row 2 Commodity Volume Excluding Industrial	100.00%	70.95%	21.05%	8.00%	0.00%	Vol 2	
Row 3 Coincidental Peak	100.00%	37.72%	22.92%	0.00%	39.36%	CP 1	
Row 4 Non-coincidental Peak	100.00%	38.34%	23.29%	5.03%	33.34%	NCP 1	
Row 5 Weighted Peak (Avg of CP 1 & NCP 1)	100.00%	38.05%	23.12%	2.72%	36.10%	WCP 1	
Row 6 Coincidental Peak Excluding Industrial	100.00%	62.20%	37.80%	0.00%	0.00%	CP 2	
Row 7 Non-coincidental Peak Excluding Industrial	100.00%	57.51%	34.94%	7.54%	0.00%	NCP 2	
Row 8 Weighted Peak Excluding Industrial (Avg of CP 2 & NCP	100.00%	59.55%	36.19%	4.26%	0.00%	WCP 2	
Row 9 Winter Excess Volume	100.00%	57.22%	41.00%	1.78%	0.00%	SPC	
Row 10 Peak Demand Over Winter Volume	100.00%	58.89%	38.48%	2.63%	0.00%	DLB	
Row 11 Customer	100.00%	98.14%	1.73%	0.09%	0.04%	Cus 1	
Row 12 Customer Weighted by Services	100.00%	89.92%	7.38%	1.56%	1.14%	Cuss	
Row 13 Customer Weighted by Meters	100.00%	85.94%	10.06%	2.68%	1.32%	CusM	
Row 14 Customer Weighted by Billing	100.00%	97.42%	1.71%	0.62%	0.24%	CusB	
Row 15 Customer Excluding Industrial	100.00%	90.96%	7.46%	1.58%	0.00%	Cus 2	
Row 16 Industrial Direct Assignment	100.00%	0.00%	0.00%	0.00%	100.00%	Ind	
Row 17 Bad Debt / Collection	100.00%	83.71%	16.29%	0.00%	0.00%	BD	

Table7-24: Allocation Percentages of Classified Costs by Rate Class

(Thousands of Dollars)

Classification	Total	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service	
Row 1 Commodity	100%	71%	21%	8%	0%	
Row 2 Upstream Capacity	100%	62%	38%	0%	0%	
Row 3 Storage Space	100%	57%	41%	2%	0%	
Row 4 Storage Deliverability	100%	59%	38%	3%	0%	
Row 5 Enbridge CIAC	100%	38%	23%	0%	39%	
Row 6 Industrial Direct Assignment	100%	0%	0%	0%	100%	
Row 7 Delivery Commodity	100%	30%	9%	3%	58%	
Row 8 Capacity HP	100%	38%	23%	3%	36%	
Row 9 Capacity LP	100%	60%	36%	4%	0%	
Row 10 Customer	100%	98%	2%	0%	0%	
Row 11 Customer Weighted Services	100%	90%	7%	2%	1%	
Row 12 Customer Weighted Meters	100%	86%	10%	3%	1%	
Row 13 Customer Weighted Billing	100%	97%	2%	1%	0%	
Row 14 Customer Excluding Industrial	100%	91%	7%	2%	0%	
Row 15 Bad Debt / Collection	100%	84%	16%	0%	0%	

Table7-25: Allocation of Rate Base
(Thousands of Dollars)

Classification	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Commodity	203.19	144.16	42.77	16.26	0.00
Row 2 Upstream Capacity	31.29	19.47	11.83	0.00	0.00
Row 3 Storage Space	7.16	4.10	2.94	0.13	0.00
Row 4 Storage Deliverability	10.74	6.33	4.13	0.28	0.00
Row 5 Enbridge CIAC	4,185.65	1,578.78	959.28	0.00	1,647.59
Row 6 Industrial Direct Assignment	123.46	0.00	0.00	0.00	123.46
Row 7 Delivery Commodity	566.71	168.84	50.09	19.04	328.74
Row 8 Capacity HP	19,478.58	7,412.28	4,503.77	530.38	7,032.14
Row 9 Capacity LP	12,949.34	7,711.78	4,685.74	551.81	0.00
Row 10 Customer	70.64	69.32	1.22	0.07	0.03
Row 11 Customer Weighted Services	8,406.53	7,559.38	620.27	131.45	95.43
Row 12 Customer Weighted Meters	2,535.99	2,179.49	255.11	68.02	33.37
Row 13 Customer Weighted Billing	54.63	53.22	0.94	0.34	0.13
Row 14 Customer Excluding Industrial	6,314.71	5,743.56	471.28	99.88	0.00
Row 15 Bad Debt / Collection	7.42	6.21	1.21	0.00	0.00
Row 16 Total	54,946.03	32,656.93	11,610.57	1,417.66	9,260.88
Row 17					
Row 18 WACC	5.46%	5.46%	5.46%	5.46%	5.46%
Row 19 Return on Rate Base	3,002	1,784	634	77	506
Row 20					
Row 21 Income Tax	0	0	0	0	0
Row 22 Return on Rate Base & Income Tax	3,002	1,784	634	77	506

Table7-26: Allocation of Depreciation
(Thousands of Dollars)

Classification	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Commodity	0.00	0.00	0.00	0.00	0.00
Row 2 Upstream Capacity	0.00	0.00	0.00	0.00	0.00
Row 3 Storage Space	0.00	0.00	0.00	0.00	0.00
Row 4 Storage Deliverability	0.00	0.00	0.00	0.00	0.00
Row 5 Enbridge CIAC	123.56	46.61	28.32	0.00	48.64
Row 6 Industrial Direct Assignment	5.55	0.00	0.00	0.00	5.55
Row 7 Delivery Commodity	30.48	9.08	2.69	1.02	17.68
Row 8 Capacity HP	763.38	290.49	176.51	20.79	275.59
Row 9 Capacity LP	394.61	235.00	142.79	16.82	0.00
Row 10 Customer	10.42	10.23	0.18	0.01	0.00
Row 11 Customer Weighted Services	277.53	249.57	20.48	4.34	3.15
Row 12 Customer Weighted Meters	138.24	118.80	13.91	3.71	1.82
Row 13 Customer Weighted Billing	2.66	2.59	0.05	0.02	0.01
Row 14 Customer Excluding Industrial	187.77	170.79	14.01	2.97	0.00
Row 15 Bad Debt / Collection	0.00	0.00	0.00	0.00	0.00
Row 16 Total	1,934.20	1,133.16	398.93	49.67	352.44

Table7-27: Allocation of Property Taxes
(Thousands of Dollars)

Classification	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Commodity	0.00	0.00	0.00	0.00	0.00
Row 2 Upstream Capacity	0.00	0.00	0.00	0.00	0.00
Row 3 Storage Space	0.00	0.00	0.00	0.00	0.00
Row 4 Storage Deliverability	0.00	0.00	0.00	0.00	0.00
Row 5 Enbridge CIAC	0.00	0.00	0.00	0.00	0.00
Row 6 Industrial Direct Assignment	0.00	0.00	0.00	0.00	0.00
Row 7 Delivery Commodity	0.00	0.00	0.00	0.00	0.00
Row 8 Capacity HP	320.28	121.88	74.05	8.72	115.63
Row 9 Capacity LP	206.08	122.72	74.57	8.78	0.00
Row 10 Customer	0.00	0.00	0.00	0.00	0.00
Row 11 Customer Weighted Services	0.00	0.00	0.00	0.00	0.00
Row 12 Customer Weighted Meters	0.00	0.00	0.00	0.00	0.00
Row 13 Customer Weighted Billing	0.00	0.00	0.00	0.00	0.00
Row 14 Customer Excluding Industrial	103.67	94.30	7.74	1.64	0.00
Row 15 Bad Debt / Collection	0.00	0.00	0.00	0.00	0.00
Row 16 Total	630.02	338.90	156.36	19.14	115.63

Table7-28: Allocation of OM&A
(Thousands of Dollars)

Classification	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Commodity	2,384.24	1,691.65	501.84	190.75	0.00
Row 2 Upstream Capacity	367.19	228.41	138.78	0.00	0.00
Row 3 Storage Space	84.06	48.10	34.47	1.49	0.00
Row 4 Storage Deliverability	126.08	74.25	48.51	3.32	0.00
Row 5 Enbridge CIAC	0.00	0.00	0.00	0.00	0.00
Row 6 Industrial Direct Assignment	231.71	0.00	0.00	0.00	231.71
Row 7 Delivery Commodity	11.31	3.37	1.00	0.38	6.56
Row 8 Capacity HP	216.12	82.24	49.97	5.88	78.02
Row 9 Capacity LP	146.82	87.44	53.13	6.26	0.00
Row 10 Customer	283.09	277.83	4.88	0.27	0.11
Row 11 Customer Weighted Services	370.82	333.45	27.36	5.80	4.21
Row 12 Customer Weighted Meters	298.79	256.78	30.06	8.01	3.93
Row 13 Customer Weighted Billing	896.02	872.92	15.35	5.55	2.19
Row 14 Customer Excluding Industrial	69.87	63.55	5.21	1.11	0.00
Row 15 Bad Debt / Collection	166.91	139.72	27.18	0.00	0.00
Row 16 Total	5,653.01	4,159.71	937.74	228.82	326.73

Table7-29: Allocation of Deferred Revenue

(Thousands of Dollars)

Classification	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Commodity	19.97	14.17	4.20	1.60	0.00
Row 2 Upstream Capacity	884.42	550.14	334.27	0.00	0.00
Row 3 Storage Space	0.00	0.00	0.00	0.00	0.00
Row 4 Storage Deliverability	0.00	0.00	0.00	0.00	0.00
Row 5 Enbridge CIAC	0.00	0.00	0.00	0.00	0.00
Row 6 Industrial Direct Assignment	58.95	0.00	0.00	0.00	58.95
Row 7 Delivery Commodity	0.00	0.00	0.00	0.00	0.00
Row 8 Capacity HP	0.00	0.00	0.00	0.00	0.00
Row 9 Capacity LP	0.00	0.00	0.00	0.00	0.00
Row 10 Customer	0.00	0.00	0.00	0.00	0.00
Row 11 Customer Weighted Services	0.00	0.00	0.00	0.00	0.00
Row 12 Customer Weighted Meters	0.00	0.00	0.00	0.00	0.00
Row 13 Customer Weighted Billing	0.00	0.00	0.00	0.00	0.00
Row 14 Customer Excluding Industrial	0.00	0.00	0.00	0.00	0.00
Row 15 Bad Debt / Collection	0.00	0.00	0.00	0.00	0.00
Row 16 Total	963.34	564.31	338.48	1.60	58.95
Row 17					
Row 18 Cost of LT Debt	3.72%	3.72%	3.72%	3.72%	3.72%
Row 19 Carrying Cost of Deferred Revenue	35.84	20.99	12.59	0.06	2.19

Table7-30: Allocation of Disposition of Deferred Revenue

(Thousands of Dollars)

Classification	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Commodity	0.97	0.69	0.21	0.08	0.00
Row 2 Upstream Capacity	43.14	26.84	16.31	0.00	0.00
Row 3 Storage Space	0.00	0.00	0.00	0.00	0.00
Row 4 Storage Deliverability	0.00	0.00	0.00	0.00	0.00
Row 5 Enbridge CIAC	0.00	0.00	0.00	0.00	0.00
Row 6 Industrial Direct Assignment	2.88	0.00	0.00	0.00	2.88
Row 7 Delivery Commodity	0.00	0.00	0.00	0.00	0.00
Row 8 Capacity HP	0.00	0.00	0.00	0.00	0.00
Row 9 Capacity LP	0.00	0.00	0.00	0.00	0.00
Row 10 Customer	0.00	0.00	0.00	0.00	0.00
Row 11 Customer Weighted Services	0.00	0.00	0.00	0.00	0.00
Row 12 Customer Weighted Meters	0.00	0.00	0.00	0.00	0.00
Row 13 Customer Weighted Billing	0.00	0.00	0.00	0.00	0.00
Row 14 Customer Excluding Industrial	0.00	0.00	0.00	0.00	0.00
Row 15 Bad Debt / Collection	0.00	0.00	0.00	0.00	0.00
Row 16 Total	46.99	27.53	16.51	0.08	2.88

Table7-31: Allocation of Cost of Service Excluding LEAP Funding Costs
(Thousands of Dollars)

Classification	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Commodity	2,397.05	1,700.74	504.54	191.77	0.00
Row 2 Upstream Capacity	444.94	276.77	168.17	0.00	0.00
Row 3 Storage Space	84.45	48.32	34.63	1.50	0.00
Row 4 Storage Deliverability	126.67	74.60	48.74	3.34	0.00
Row 5 Enbridge CIAC	352.23	132.86	80.73	0.00	138.65
Row 6 Industrial Direct Assignment	249.07	0.00	0.00	0.00	249.07
Row 7 Delivery Commodity	72.75	21.67	6.43	2.44	42.20
Row 8 Capacity HP	2,363.92	899.56	546.58	64.37	853.42
Row 9 Capacity LP	1,454.96	866.48	526.48	62.00	0.00
Row 10 Customer	297.37	291.84	5.13	0.28	0.11
Row 11 Customer Weighted Services	1,107.62	996.00	81.73	17.32	12.57
Row 12 Customer Weighted Meters	575.57	494.66	57.90	15.44	7.57
Row 13 Customer Weighted Billing	901.66	878.42	15.45	5.59	2.21
Row 14 Customer Excluding Industrial	706.31	642.42	52.71	11.17	0.00
Row 15 Bad Debt / Collection	167.31	140.06	27.25	0.00	0.00
Row 16 Total	11,301.87	7,464.40	2,156.45	375.22	1,305.80

Table7-32: Allocation of LEAP Funding Cost
(Thousands of Dollars unless Otherwise Specified)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Distribution Revenue	5,299	1,031	242	1,274	
Row 2 LEAP Funding as a Percentage of Dist. Revenue	0.12%	0.12%	0.12%	0.12%	
Row 3 Total	9.42	6.36	1.24	0.29	1.53

Functionalization of Non-Distribution Costs

Table 7-33: Functionalization of Rate Base
(Thousands of Dollars)

Table 7-34: Functionalization of Depreciation
(Thousands of Dollars)

Table 7-35: Functionalization of OM&A
(Thousands of Dollars)

Table 7-36: Functionalization of Deferred Revenue
(Thousands of Dollars)

Table 7-37: Functionalization of Disposition of Deferred Revenue

(Thousands of Dollars)

Table 7-38: Functionalization of Cost of Service

(Thousands of Dollars)

Classification of Non-Distribution Costs

Table 7-39: Classification of Rate Base

(Thousands of Dollars)

Table 7-40: Classification of Depreciation

(Thousands of Dollars)

Table 7-41: Classification of Deferred Revenue
(Thousands of Dollars)

Table 7-42: Classification of Disposition of Deferred Revenue

(Thousands of Dollars)

Table 7-43: Classification of OM&A

(Thousands of Dollars)

Table 7-44: Classification of Cost of Service

(Thousands of Dollars)

Allocation of Non-Distribution Costs

Table 7-45: Allocation of Rate Base
(Thousands of Dollars)

Classification	Total	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service	
Row 1 Commodity		0.00	0.00	0.00	0.00	0.00
Row 2 Upstream Capacity		0.00	0.00	0.00	0.00	0.00
Row 3 Storage Space		0.00	0.00	0.00	0.00	0.00
Row 4 Storage Deliverability		0.00	0.00	0.00	0.00	0.00
Row 5 Enbridge CIAC	4,185.65	1,578.78	959.28	0.00	1,647.59	
Row 6 Industrial Direct Assignment		0.00	0.00	0.00	0.00	0.00
Row 7 Delivery Commodity		0.00	0.00	0.00	0.00	0.00
Row 8 Capacity HP		0.00	0.00	0.00	0.00	0.00
Row 9 Capacity LP		0.00	0.00	0.00	0.00	0.00
Row 10 Customer		0.00	0.00	0.00	0.00	0.00
Row 11 Customer Weighted Services		0.00	0.00	0.00	0.00	0.00
Row 12 Customer Weighted Meters		0.00	0.00	0.00	0.00	0.00
Row 13 Customer Weighted Billing		0.00	0.00	0.00	0.00	0.00
Row 14 Customer Excluding Industrial		0.00	0.00	0.00	0.00	0.00
Row 15 Bad Debt / Collection		0.00	0.00	0.00	0.00	0.00
Row 16 Total	4,185.65	1,578.78	959.28	0.00	1,647.59	
Row 17						
Row 18 WACC		5.46%	5.46%	5.46%	5.46%	5.46%
Row 19 Return on Rate Base	228.67	86.25	52.41	0.00	90.01	

Allocation of Return on Rate Base
(Thousands of Dollars)

Classification	Total	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service	
Row 1 Commodity		0.00	0.00	0.00	0.00	0.00
Row 2 Upstream Capacity		0.00	0.00	0.00	0.00	0.00
Row 3 Storage Space		0.00	0.00	0.00	0.00	0.00
Row 4 Storage Deliverability		0.00	0.00	0.00	0.00	0.00
Row 5 Enbridge CIAC	228.67	86.25	52.41	0.00	90.01	
Row 6 Industrial Direct Assignment		0.00	0.00	0.00	0.00	0.00
Row 7 Delivery Commodity		0.00	0.00	0.00	0.00	0.00
Row 8 Capacity HP		0.00	0.00	0.00	0.00	0.00
Row 9 Capacity LP		0.00	0.00	0.00	0.00	0.00
Row 10 Customer		0.00	0.00	0.00	0.00	0.00
Row 11 Customer Weighted Services		0.00	0.00	0.00	0.00	0.00
Row 12 Customer Weighted Meters		0.00	0.00	0.00	0.00	0.00
Row 13 Customer Weighted Billing		0.00	0.00	0.00	0.00	0.00
Row 14 Customer Excluding Industrial		0.00	0.00	0.00	0.00	0.00
Row 15 Bad Debt / Collection		0.00	0.00	0.00	0.00	0.00
Row 16 Total	228.67	86.25	52.41	0.00	90.01	

Table7-46: Allocation of Depreciation

(Thousands of Dollars)

Classification	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Commodity	0.00	0.00	0.00	0.00	0.00
Row 2 Upstream Capacity	0.00	0.00	0.00	0.00	0.00
Row 3 Storage Space	0.00	0.00	0.00	0.00	0.00
Row 4 Storage Deliverability	0.00	0.00	0.00	0.00	0.00
Row 5 Enbridge CIAC	123.56	46.61	28.32	0.00	48.64
Row 6 Industrial Direct Assignment	0.00	0.00	0.00	0.00	0.00
Row 7 Delivery Commodity	0.00	0.00	0.00	0.00	0.00
Row 8 Capacity HP	0.00	0.00	0.00	0.00	0.00
Row 9 Capacity LP	0.00	0.00	0.00	0.00	0.00
Row 10 Customer	0.00	0.00	0.00	0.00	0.00
Row 11 Customer Weighted Services	0.00	0.00	0.00	0.00	0.00
Row 12 Customer Weighted Meters	0.00	0.00	0.00	0.00	0.00
Row 13 Customer Weighted Billing	0.00	0.00	0.00	0.00	0.00
Row 14 Customer Excluding Industrial	0.00	0.00	0.00	0.00	0.00
Row 15 Bad Debt / Collection	0.00	0.00	0.00	0.00	0.00
Row 16 Total	123.56	46.61	28.32	0.00	48.64

Table7-47: Allocation of OM&A

(Thousands of Dollars)

Classification	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Commodity	2,384.24	1,691.65	501.84	190.75	0.00
Row 2 Upstream Capacity	367.19	228.41	138.78	0.00	0.00
Row 3 Storage Space	84.06	48.10	34.47	1.49	0.00
Row 4 Storage Deliverability	126.08	74.25	48.51	3.32	0.00
Row 5 Enbridge CIAC	0.00	0.00	0.00	0.00	0.00
Row 6 Industrial Direct Assignment	230.73	0.00	0.00	0.00	230.73
Row 7 Delivery Commodity	0.00	0.00	0.00	0.00	0.00
Row 8 Capacity HP	0.00	0.00	0.00	0.00	0.00
Row 9 Capacity LP	0.00	0.00	0.00	0.00	0.00
Row 10 Customer	0.00	0.00	0.00	0.00	0.00
Row 11 Customer Weighted Services	0.00	0.00	0.00	0.00	0.00
Row 12 Customer Weighted Meters	0.00	0.00	0.00	0.00	0.00
Row 13 Customer Weighted Billing	0.00	0.00	0.00	0.00	0.00
Row 14 Customer Excluding Industrial	0.00	0.00	0.00	0.00	0.00
Row 15 Bad Debt / Collection	0.00	0.00	0.00	0.00	0.00
Row 16 Total	3,192.29	2,042.40	723.60	195.56	230.73

Table 7-50: Allocation of Cost of Service
(Thousands of Dollars)

Classification	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Commodity	2,385.95	1,692.87	502.20	190.89	0.00
Row 2 Upstream Capacity	443.23	275.71	167.52	0.00	0.00
Row 3 Storage Space	84.06	48.10	34.47	1.49	0.00
Row 4 Storage Deliverability	126.08	74.25	48.51	3.32	0.00
Row 5 Enbridge CIAC	352.23	132.86	80.73	0.00	138.65
Row 6 Industrial Direct Assignment	235.80	0.00	0.00	0.00	235.80
Row 7 Delivery Commodity	0.00	0.00	0.00	0.00	0.00
Row 8 Capacity HP	0.00	0.00	0.00	0.00	0.00
Row 9 Capacity LP	0.00	0.00	0.00	0.00	0.00
Row 10 Customer	0.00	0.00	0.00	0.00	0.00
Row 11 Customer Weighted Services	0.00	0.00	0.00	0.00	0.00
Row 12 Customer Weighted Meters	0.00	0.00	0.00	0.00	0.00
Row 13 Customer Weighted Billing	0.00	0.00	0.00	0.00	0.00
Row 14 Customer Excluding Industrial	0.00	0.00	0.00	0.00	0.00
Row 15 Bad Debt / Collection	0.00	0.00	0.00	0.00	0.00
Row 16 Total	3,627.35	2,223.78	833.43	195.70	374.45

Table 7-51: Allocation of Cost of Service
(Thousands of Dollars unless Otherwise Specified)

Cost Type	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Total	Rate 1 - General Firm Service	Rate 6 - Large Volume General Firm Service	Rate 11 - Large Volume Seasonal Service	Rate 16 - Contracted Firm Service
Row 1 Non-distribution	3,627	2,224	833	196	374
Row 2					
Row 3 Distribution					
Row 4 Commodity	84	30	9	3	42
Row 5 Demand	3,822	1,768	1,074	126	853
Row 6 Customer	3,765	3,450	241	50	24
Row 7 Direct	13	0	0	0	13
Row 8 Sub-total	7,684	5,247	1,324	180	933
Row 9					
Row 10 Total	11,311	7,471	2,158	376	1,307
Row 11					
Row 12					
Row 13 Customers (mid-year connections)	5,274	5,176	91	5	2
Row 14 Distribution Customer Cost per customer per month (\$ / C	59.50	55.55	221.06	834.80	999.76
Row 15 Proposed Fixed Monthly Charge (\$ / Cx / Month)	30.24	28.01	114.27	152.36	1,680.42