

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

(millions of dollars)

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