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December 18, 2025

VIA RESS AND EMAIL

Ritchie Murray
Acting Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ritchie Murray:

Re: Enbridge Gas Inc. (Enbridge Gas, or the Company)
EB-2025-0064 - 2024 Rebasing – Phase 3 Draft Rate Order

Enbridge Gas filed Phase 3 of its 2024 Rebasing Application on February 28, 2025. As part of the Phase 3 proceeding, Enbridge Gas is requesting approval for several items, related primarily to harmonization of cost allocation, rates, services, and gas supply variance accounts.

Attached is a Draft Rate Order that reflects the Settlement Proposal for this proceeding. The Settlement Proposal was filed concurrently with this Draft Rate Order and is pending OEB approval. Please note that the Parties to the Settlement Proposal have reviewed the Draft Rate Order materials.

As part of the rate order process, Enbridge Gas is requesting OEB approval for:

- The proposed rates for the harmonized rate classes based on the adjusted 2024 revenue requirement;
- The Rate Handbook updated to reflect the harmonized rate classes and services; and
- The accounting orders for the deferral and variance accounts, including the harmonization of the gas cost variance accounts and the new Rate Harmonization Variance Account.

The implementation of the harmonized rates and services is planned for 2027. Enbridge Gas expects to file a more detailed implementation plan as part of its 2027 Rates Application, prior to the implementation of any approved harmonization changes. Enbridge Gas expects the 2027 Rates Application will also include proposals for rate adjustments resulting from the mid-year implementation of harmonized rate classes and rate design changes. As part of the 2027 Rates Application, the harmonized rates approved in this Phase 3 proceeding for the harmonized rate classes will be updated in accordance with any approved changes to currently approved 2024 rates¹, including any updates for Phase 2 of the proceeding, and the approved (in Phase 2) incentive rate-setting mechanism (IRM) adjustments beginning in 2025 until the date of implementation.

¹ EB-2024-0166, 2024 Rates at July 2024 QRAM, excluding the federal carbon charge.

The total annual bill impacts for individual customers from the approvals requested in Phase 3 vary by rate zone and rate class. For a typical residential sales service customer, the updated total annual bill impacts, excluding the federal carbon charge, result in:

- An increase of \$14.41 (or 1.6% of total bill) for a Rate 1 customer in the EGD rate zone;
- A decrease of \$2.23 (or 0.2% of total bill) for a Rate 01 customer in the Union North West rate zone;
- A decrease of between \$161.99 (or 15.1% of total bill) and \$187.11 (or 17.5%) for a Rate 01 customer in the Union North East rate zone; and
- An increase of \$57.95 (or 7.1% of total bill) for a Rate M1 customer in the Union South rate zone.

The Draft Rate Order includes a Rate Mitigation Plan to smooth the total annual bill impacts over a five-year period from the planned implementation date in 2027 to 2031. The plan uses rate riders to limit the bill impacts for customers to maximum average (for legacy rate classes) annual bill increases of 3% or less, and includes measures to limit bill increases as much as practical for all customers. Including the rate mitigation, the total annual bill impacts for a typical residential sales service customer in the first year of implementation result in:

- An increase of \$14.41 (or 1.6% of total bill) for a Rate 1 customer in the EGD rate zone;
- A decrease of \$2.23 (or 0.2% of total bill) for a Rate 01 customer in the Union North West rate zone;
- A decrease of between \$150.31 to \$150.49 (or 14.0% of total bill) for a Rate 01 customer in the Union North East rate zone; and
- An increase of \$23.45 (or 2.9% of total bill) for a Rate M1 customer in the Union South rate zone.

Enbridge Gas will post the Draft Rate Order on its website at www.enbridgegas.com/about-enbridge-gas/regulatory. Enbridge Gas will send a copy of this letter, and a link to the website page, to all parties to the proceeding.

Should you have any questions, please let us know.

Sincerely,

Robin Stevenson

Robin Stevenson
Technical Manager, Strategic Applications – Rate Rebasing

DRAFT RATE ORDER
OVERVIEW

1. A Draft Rate Order for Phase 3 of Enbridge Gas's 2024 Rates Application is attached. This Draft Rate Order reflects the December 18, 2025, Phase 3 Settlement Proposal (Phase 3 Settlement Proposal). The Phase 3 Settlement Proposal was filed concurrently with this Draft Rate Order and is pending OEB approval.
2. As part of the rate order process, Enbridge Gas is requesting OEB approval for:
 - The proposed rates for the harmonized rate classes based on the adjusted 2024 revenue requirement;
 - The Rate Handbook updated to reflect the harmonized rate classes and services; and
 - The accounting orders for the deferral and variance accounts, including the harmonization of the gas cost variance accounts and the new Rate Harmonization Variance Account.
3. The implementation of the harmonized rates and services is planned for 2027. Enbridge Gas expects to file a more detailed implementation plan as part of its 2027 Rates Application, prior to the implementation of any approved harmonization changes. Enbridge Gas expects the 2027 Rates Application will also include proposals for rate adjustments resulting from the mid-year implementation of harmonized rate classes and rate design changes.
4. As part of the 2027 Rates Application, the harmonized rates approved in this Phase 3 proceeding for the harmonized rate classes will be updated in accordance with any approved changes to currently approved 2024 rates¹, including any updates for

¹ EB-2024-0166, 2024 Rates at July 2024 QRAM, excluding the federal carbon charge.

Phase 2 of the proceeding, and the approved (in Phase 2) incentive rate-setting mechanism (IRM) adjustments beginning in 2025 until the date of implementation.

Adjusted 2024 Revenue Requirement

5. The Draft Rate Order reflects an adjusted 2024 revenue requirement of \$5,329.9 million as described at Phase 3, Exhibit 7, Tab 1, Schedule 1. This update results in a Phase 3 revenue sufficiency of \$16.7 million, as shown in Table 1. The revenue sufficiency includes:

- an increase to PDCI costs of \$1.0 million (decrease in revenue sufficiency) to account for Phase 3 update to the PDCI unit rate credit and expanding the unit rate to the EGD rate zone,² as applicable; and
- a decrease in gas costs of \$18.6 million (increase in revenue sufficiency) to update the gas supply costs and market-based storage costs in base rates for the 2024 Gas Supply Plan based on the July 2024 QRAM.³
- a change of \$0.9 million (decrease in revenue sufficiency) due to the continuation of the consolidated billing service option for customers currently taking the service, as agreed to by parties in the Phase 3 Settlement Agreement.

² Bundled DP customers with an Enbridge CDA point of receipt will pay a new gas supply transportation charge and will also receive the PDCI credit for their deliveries at the Enbridge CDA to harmonize with the current approved approach for Union South customers with a Parkway Delivery Obligation (PDO).

³ EB-2024-0166.

Table 1
Restatement of Enbridge Gas's 2024 Revenue Requirement

Line No.	Particulars (\$ millions)	Total (a)
	<u>Restatement of 2024 Revenue Requirement</u>	
1	Phase 1 Rate Order (1)	6,150.3
2	July 2024 QRAM Revenue Update (2)	<u>(803.7)</u>
3	Current Approved Revenue - Phase 3	5,346.6
4	2024 Revenue Requirement - Phase 3	<u>5,329.9</u>
5	Phase 3 Revenue (Deficiency)/Sufficiency	<u>16.7</u>
	<u>Rate Order and Phase 3 Adjustments (3)</u>	
6	Consolidated billing adjustment	(0.9)
7	Parkway Delivery Commitment Incentive cost	(1.0)
8	Gas costs included in rates	<u>18.6</u>
9	Phase 3 Revenue (Deficiency)/Sufficiency	<u>16.7</u>

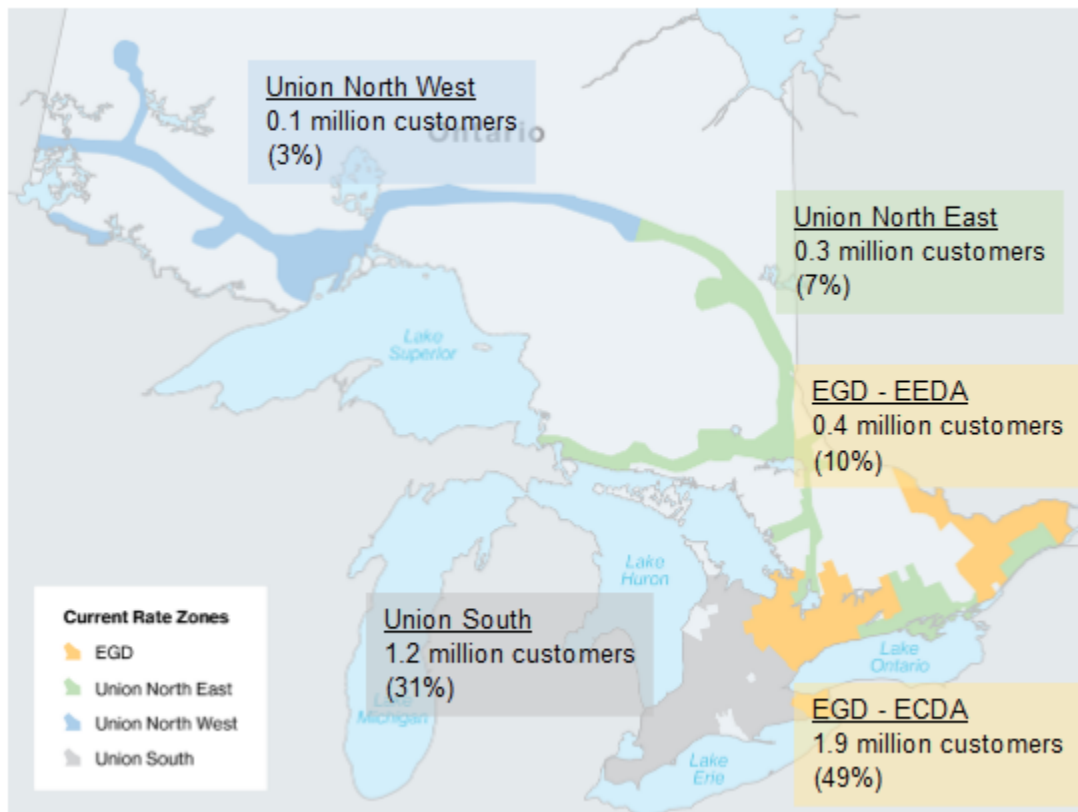
Notes:

- (1) EB-2022-0200 Rate Order, Working Papers Schedule 16, line 14 column (j).
- (2) EB-2024-0166.
- (3) Positive adjustments decrease the revenue requirement and result in a revenue sufficiency. Negative adjustments increase the revenue requirement and result in a revenue deficiency.

Rate Zone Harmonization - Three Rate Zones

6. The Draft Rate Order includes harmonized rate zones for Enbridge Gas. Rate zones are geographic regions defined by the Company, in which different rates exist based on the different costs required to serve each region.
7. Enbridge Gas currently operates three distribution rate zones: the EGD rate zone, the Union North rate zone and the Union South rate zone. For purposes of calculating gas supply charges, the Union North rate zone is further separated into the Union North West rate zone and the Union North East rate zone. Please see Figure 1 for a map of the current rate zones.

Figure 1: Map of Enbridge Gas Current Rate Zones

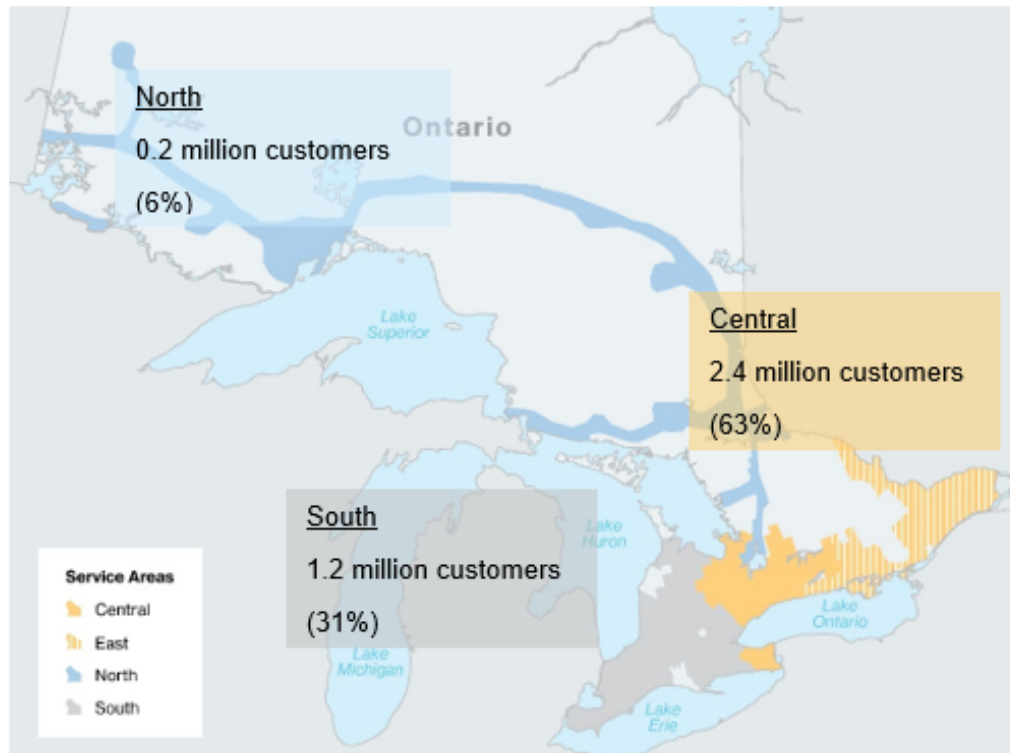


8. As part of the Phase 3 Settlement Proposal, parties agreed⁴ to harmonize the rate zones to include a single, province-wide rate zone for distribution costs and three rate zones for gas supply, transmission and storage costs. The three rate zones are as follows:
- A new North rate zone for the North service area, which combines the current Union North West rate zone and the northern part of the Union North East rate zone and includes 0.2 million customers (or 6%);
 - A new Central rate zone for the Central service areas and East service areas, which combines the current EGD rate zone and the eastern part of the Union North East rate zone and includes 2.4 million customers (or 63%); and

⁴ Phase 3 Settlement Proposal, Issue 1.

- A new South rate zone for the South service areas, which is the same as the current Union South rate zone and includes 1.2 million customers (or 31%).

Figure 2: Map of Enbridge Gas Harmonized Rate Zones



9. There are two service areas within the Central rate zone, the Central service area (1.9 million customers or 49%) and the East service area (0.5 million customers or 13%), as illustrated in Figure 2. The service areas are geographic regions within the Enbridge Gas franchise area with similar operating characteristics. In some cases, the Central and/or East service area is used to define the applicability of certain rate schedules and/or charges. This distinction is required due to limitations in the capacity of physical assets and/or contracted assets to offer all services to all service areas.
10. Overall, the rate zone approach agreed to by parties in the Phase 3 Settlement Proposal provides some simplification by having common distribution costs across

the province, while also providing a closer alignment between cost causation and recovery for other cost elements based on three rate zones. To allocate costs to rate zone zones, Enbridge Gas is able to use cost allocation methodologies to determine the use of the Company's transmission and storage facilities for each rate zone and uses gas supply cost detail to generally identify and assign the cost to serve each rate zone. This approach recognizes the Company has the gas supply detail at a sufficient level of detail to determine the costs for each rate zone, while also eliminating the challenges associated with tracking asset costs and O&M by rate zone. Specifically, the O&M detail is no longer available at the rate zone level and would require allocation methodologies in order to assign costs to specific rate zones. Similarly, the plant accounting detail is not available to separate the Union North East asset information⁵ and would require an allocation methodology to separate costs.

11. The results of the proposed 2024 revenue change, as compared to current approved revenue, are summarized at Table 2. The detailed comparison is provided in Working Papers, Schedule 20.

⁵ Exhibit JT2.15.

Table 2
Summary of Proposed 2024 Revenue Change

Line No.	Particulars	<u>Revenue Change (1)</u>	
		(\$ millions)	(%)
		(a)	(b)
1	EGD Rate Zone	(5.4)	(0.2%)
2	Union North West Rate Zone	(3.1)	(2.4%)
	Union North East Rate Zone		
3	East Service Area	(39.0)	(21.1%)
4	North Service Area	(41.1)	(17.7%)
5	Union South Rate Zone	82.1	5.5%

Note:

(1) Working Papers, Schedule 20, p. 1.

12. The revenue impacts, compared to current approved revenue, result in:

- A net decrease for:
 - i. EGD rate zone of (0.2%);
 - ii. Union North West of (2.4%); and
 - iii. Union North East of between (17.7%) to (21.1%); and
- A net increase for:
 - i. Union South of 5.5%.

2024 Cost Allocation Study

13. The Draft Rate Order includes an updated Cost Allocation Study for the harmonized rate classes based on one rate zone for distribution costs and three rate zones for gas supply, storage and transmission costs and includes modifications to certain cost allocation methodologies as agreed to as part of the Phase 3 Settlement Proposal.⁶

⁶ Phase 3 Settlement Proposal, Issue 2.

14. The Cost Allocation Study for the 2024 Test Year is a fully integrated and comprehensive study that includes all the harmonized services and rate classes. The Cost Allocation Study allocates the adjusted 2024 revenue requirement to the proposed harmonized rate classes by rate zone.
15. To prepare the Cost Allocation Study, Enbridge Gas allocated gas supply, storage and transmission costs to each of the three rate zones based on the gas supply cost detail to serve each rate zone and the use of the Company's transmission and storage facilities for each rate zone. The Cost Allocation Study has also been updated to reflect the Phase 3 Settlement Proposal, including an update to the allocation of the costs of the Panhandle System and St. Clair System, the zero intercept amount used to classify distribution mains and a correction to the allocation of storage space costs.⁷
16. The updated description of the cost allocation methodology is provided at Appendix C and the 2024 Cost Allocation Study is provided at Appendix D.

⁷ Phase 3 Settlement Proposal, Issue 2.

Rate Design

17. Enbridge Gas has designed rates to recover the adjusted Phase 3 revenue requirement of \$5,329.9 million as provided at Table 2, with \$85.6 million⁸ recovered from Other Revenue and \$5,244.3 million recovered from proposed rates. This adjustment for Phase 3 results in a decrease to rates, or a revenue sufficiency, of \$16.7 million. Table 3 provides a summary of the recovery of the revenue requirement of \$5,244.3 million from proposed rates as compared to current rates.⁹ The recovery of the Phase 3 revenue requirement is provided at Working Papers, Schedule 1.

Table 3
Recovery of Revenue Requirement

Line No.	Particulars (\$ millions)	Revenue		Difference (c) = (b - a)
		Current Rates (1) (a)	Proposed Rates (2) (b)	
1	In-franchise	5,096.2	5,089.6	(6.6)
2	Ex-franchise	163.6	153.8	(9.8)
3	Non-Utility Cross Charge	1.2	0.9	(0.3)
4	Total Revenue	5,261.0	5,244.3	(16.7)

Notes:

- (1) Working papers, Schedule 1, page 1, column (a).
(2) Working papers, Schedule 1, page 1, column (h).

18. Of the total 2024 revenue of \$5,244.3 million, \$2,909.1 million is attributable to the recovery of delivery costs and \$2,335.2 million is attributable to the recovery of gas costs. The rate design has been updated to reflect a volumetric rate design for general service rate classes with no changes to the straight fixed variable rate design as proposed for contract rate classes, which results in a small increase to the fixed cost recovery. Table 4 provides a summary of the fixed cost recovery of

⁸ EB-2022-0200 Rate Order, Working Papers Schedule 16, line 3, column (i).

⁹ EB-2024-0166, 2024 Rates at July 2024 QRAM, excluding the federal carbon charge.

delivery revenue for harmonized rate classes as compared to current rates. The fixed variable cost recovery of delivery revenue by rate class is provided at Working Papers, Schedule 21.

Table 4
Summary of Fixed Delivery Revenue Recovery

Line No.	Particulars (\$ millions)	Current	2024 Proposed Revenue
		Rates (1)	Harmonized Rate Classes (2)
		(a)	(c)
	In-franchise		
1	Monthly Customer Charges	1,313.5	1,358.8
2	Demand Charges	219.9	247.8
3	Volumetric Charges	1,229.5	1,168.4
4	Total In-franchise	2,763.0	2,775.1
	Ex-franchise		
5	Monthly Customer Charges	3.8	3.8
6	Demand Charges	143.0	128.8
7	Volumetric Charges	0.4	0.5
8	Total Ex-franchise	147.2	133.1
9	Non-Utility Cross Charge	1.2	0.9
10	Total Delivery Revenue	2,911.4	2,909.1
	<u>Fixed Recovery (3)</u>		
11	In-franchise	55%	58%
12	Ex-franchise	100%	100%
13	Total Fixed Recovery	58%	60%

Notes:

- (1) Phase 3 Exhibit 8, Tab 1, Schedule 1, Attachment 1, updated for consolidated billing decrease of 0.9 million.
- (2) Working Papers, Schedule 21.
- (3) Fixed cost recovery calculated as revenue from monthly customer charges and demand charges divided by total revenue.

19. The rate design process ensures the 2024 revenue recovers the revenue requirement, such that the revenue-to-cost ratio for the 2024 Test Year is 1.0. Table 5 provides a summary of the in-franchise and ex-franchise total revenue-to-cost

ratios. The revenue-to-cost ratios by harmonized rate class are provided at Working Papers, Schedule 2.

20. The total in-franchise revenue-to-cost ratio of 0.996 is less than one due to the contribution certain ex-franchise service charges provide toward recovery of fixed costs without an associated allocation of costs from the Cost Allocation Study. The net revenue for these services provides a benefit to in-franchise rate classes through storage and transportation margin (S&T margin). Accordingly, the revenue-to-cost ratio of 1.135 is greater than one for ex-franchise rate classes. In total, in-franchise customer revenue is less than the allocated costs by \$19.0 million as a result of the S&T margin of \$18.1 million¹⁰ as well as the non-utility cross charge of \$0.9 million.

Table 5
Summary of 2024 Revenue-to-Cost Ratios

Line No.	Particulars (\$ millions)	Proposed Revenue (1)	Revenue Requirement (2)	Over/(Under) Contribution (c) = (a - b)	Revenue-to-Cost Ratio (d) = (a / b)
		(a)	(b)	(c) = (a - b)	(d) = (a / b)
1	In-franchise	5,089.6	5,108.6	(19.0)	0.996
2	Ex-franchise	153.8	135.7	18.1	1.133
3	Non-Utility Cross Charge	0.9	-	0.9	-
4	Total	5,244.3	5,244.3	-	1.000

Notes:

- (1) Working Papers, Schedule 1, page 1, column (h).
(2) Working Papers, Schedule 1, page 1, column (e).

Harmonized Rate Classes

21. The Draft Rate Order provides the updated 2024 rates based on the harmonized rate classes. A summary of the harmonized rate classes is provided in Table 6. The

¹⁰ Includes correction to S&T margin allocated to Rate E24 of \$0.377 million. The corrected S&T margin is allocated to the Rate E24 South rate zone only instead of the entire rate class, as the margin relates to the use of the Dawn Parkway System for the South rate zone only.

specific rate class mapping of the current rate classes to the proposed harmonized rate classes is provided at Appendix E.

Table 6
Harmonized Rate Class Summary

Line No.	Service Type & Rate Class No.	Rate Class Description
<u>In-franchise General Service</u>		
1	Rate E01	Small Volume General Service
2	Rate E02	Large Volume General Service
<u>In-franchise Firm Contract Service</u>		
3	Rate E10	Firm Bundled Contract Service
<u>In-franchise Large Contract Service</u>		
4	Rate E20	Semi-Unbundled Contract Service
5	Rate E22	Unbundled Contract Service
6	Rate E24	Extra-Large Unbundled Contract Service
<u>In-franchise Other Contract Service</u>		
7	Rate E30	Interruptible Bundled Contract Service
8	Rate E34	Seasonal Firm Bundled Contract Service
9	Rate E38	Unbundled Storage Contract Service
<u>Wholesale Contract Service</u>		
10	Rate E60	Wholesale Transportation Contract Service
11	Rate E62	Wholesale Bundled Contract Service
12	Rate E64	Wholesale Semi-Unbundled Contract Service
<u>Ex-franchise Transportation Contract Service</u>		
13	Rate E70	Transportation Contract Service
14	Rate E72	Storage Pool Transportation Contract Service
<u>Ex-franchise Other Contract Services</u>		
15	Rate E80	Producer Injection and Transportation Contract Service
16	Rate E82	Renewable Natural Gas Injection Contract Service

Weighted Average Reference Price & Gas Supply Commodity Rate Design

22. As part of the Phase 3 Settlement Proposal,¹¹ parties have agreed to the continued use of a common harmonized Weighted Average Reference Price (WARP) for the

¹¹ Phase 3 Settlement Proposal, Issue 7.

calculation of unaccounted for gas (UFG), compressor fuel, own use gas and gas in inventory, as these costs are common across rate zones. The harmonized WARP was implemented as part of the Phase 1 Interim Rate Order¹² and subsequently in the July 2024 QRAM Application.¹³

23. Parties also agreed to the use of a WARP to set gas supply commodity rates for each rate zone to recognize the difference in the costs incurred to serve each rate zone. A rate zone specific WARP ensures that rates recover the rate zone specific gas supply portfolio costs on a forecast basis, resulting in a prospective cost recovery variance of zero for each rate zone. This proposal also requires rate zone specific gas supply variance accounts, as described below.

24. Consistent with the harmonized WARP used for common costs, the WARP for each rate zone incorporates the gas supply commodity costs from the various sources of supply in the gas supply portfolio set based on a 21-day average of market prices for a 12-month forward strip. Also included in the reference prices are the transportation contracts for gas supply sourced upstream of Dawn or Empress to provide diversity of supply for sales service customers. The derivation of the proposed WARPs is provided at Working Papers, Schedule 22. The gas supply commodity rates incorporating the WARP are summarized in Table 7.

¹² EB-2022-0200, OEB Decision and Interim Rate Order, April 11, 2024.

¹³ EB-2024-0166.

Table 7
Gas Supply Commodity Charges by Rate Zone

Line No.	Particulars (cents/m ³)	North	Central	South
		(a)	(b)	(c)
1	Weighted Average Reference Price (1)	13.2306	13.7738	15.5384
2	Gas Supply Administration Charge (2)	0.1176	0.1176	0.1176
3	Panhandle Gas Supply Unit Rate (3)	0.0840	0.0102	0.0383
4	Total Gas Supply Commodity Charge	13.4322	13.9016	15.6943

Notes:

- (1) Working Papers, Schedule 22 page 3.
- (2) Working Papers, Schedule 6.
- (3) Derived based on the Ojibway and St. Clair to Dawn transportation rate under Rate E70 (previously Rate C1) and the sales service use of the Panhandle and St. Clair Systems in each rate zone.

Gas Supply Transportation Rate Design

25. The Draft Rate Order incorporates gas supply transportation charges for each rate class and rate zone that reflect the allocated costs. There are two charges for each rate class and rate zone, as applicable, based on the obligated receipt point:

- The first gas supply transportation charge is for sales service and bundled DP customers with a Dawn, Parkway, or Enbridge CDA obligated point of receipt; and
- The second gas supply western transportation charge is for bundled DP customers with an Empress obligated point of receipt.

26. Bundled DP customers with a Parkway and Enbridge CDA point of receipt will pay the transportation charge and will also receive the PDCI credit for their deliveries at Parkway and Enbridge CDA. As part of the Phase 3 Settlement Proposal, parties have agreed¹⁴ to expand the PDO and PDCI offering to customers located in the

¹⁴ Phase 3 Settlement Proposal, Issue 4.

EGD rate zone who currently are contractually obligated to deliver gas at the Enbridge CDA.

27. A detailed description of the methodology is provided at Phase 3 Exhibit 8, Tab 2, Schedule 2 and the derivation of the gas supply transportation charges is provided at Working Papers, Schedule 3.

General Service Rate Design

28. Enbridge Gas had proposed a Straight Fixed Variable with Demand (SFVD) general service rate design that introduced a demand charge for two harmonized general service rate classes (Rate E01 and Rate E02). In prefiled evidence, Enbridge Gas also included an alternative traditional volumetric rate design option for general service customers.
29. The general service rate design agreed to by parties in the Phase 3 Settlement Proposal uses a traditional volumetric rate design. The agreed general service rate design reflected in the Draft Rate Order includes two harmonized rate classes (Rate E01 and Rate E02) and is similar to the current volumetric rate design for both the EGD and Union rate zones, in that it is based on a traditional volumetric rate design, with a monthly customer charge and volumetric delivery charges. The rate design also includes gas supply storage and transportation rates for each of the three rate zones for each rate class.
30. The applicability for Rate E01 and Rate E02 is different than the applicability included in Enbridge Gas's alternative proposal in prefiled evidence, which was based on a demand-based breakpoint of 150 m³ of maximum daily volume (or a volumetric breakpoint of 15,000 m³ per year). The applicability agreed to in the Settlement Proposal for the harmonized general service rate classes includes a volumetric break point of 50,000 m³ annual volume, which is consistent with current

applicability of the general service rate classes in the Union rate zones (Rates M1, M2, 01 and 10). The general service rate class applicability is as follows:

- Rate E01 – General service small volume customers with annual volumes less than 50,000 m³; and
- Rate E02 – General service large volume customers with annual volumes of 50,000 m³ or more.

31. By maintaining a similar rate structure and rate class applicability for most of the current general service rate classes, the changes for the general service rate classes are limited and result in moderate customer impacts, as described further below. This approach is also familiar to general service customers and stakeholders, as it is generally consistent with the long-standing rate design for both the EGD and Union rate zones.

32. For the general service rate classes, Enbridge Gas has reflected rate presentation changes to allow for common delivery charges across rate zones, as per the Phase 3 Settlement Proposal.¹⁵

33. Parties also agreed as part of the Phase 3 Settlement Proposal¹⁶ that the Rate E01 monthly customer charge and volumetric delivery unit rates would initially be different between rate zones to mitigate bill impacts for customers. As noted in the Phase 3 Settlement Proposal, Enbridge Gas may apply to update and/or change the delivery charges for Rate E01 and there is an expectation that the delivery charges (both fixed and variable) will be the same for all rate zones starting in 2029.

¹⁵ Phase 3 Settlement Proposal, Issue 3(a).

¹⁶ Phase 3 Settlement Proposal, Issue 3(a).

34. Specifically, the 2024 delivery charges are set as follows:

- The South rate zone monthly customer charge will be set to recover the fully allocated customer-related costs, which results in a monthly charge of \$29.22 and a volumetric delivery charge of 5.4783 cents/m³.
- The monthly customer charge for the Central and North rate zones will be set at a lower amount of \$27.60 and a higher volumetric delivery charge of 6.2025 cents/m³. As this monthly charge does not recover the fully allocated customer-related costs, the remaining customer-related costs are recovered in the volumetric delivery charge.

35. A summary of the proposed unit rates is provided in Table 8.

Table 8
Proposed General Service Unit Rates

			Proposed Rates (1)(2)		
Line			North	Central	South
No.	Particulars	Units	Rate	Rate	Rate
			Zone	Zone	Zone
	<u>Rate E01</u>				
1	Monthly Customer Charge	\$	\$27.60		\$29.22
2	Delivery Charge - Commodity	cents/m ³	6.2025		5.4783
3	Transportation and Storage Charge	cents/m ³	6.6486	5.0376	2.3500
4	Western Transportation and Storage Charge	cents/m ³	9.2405	7.6295	4.9423
5	Gas Supply Commodity Charge	cents/m ³	13.4322	13.9016	15.6943
	<u>Rate E02</u>				
6	Monthly Customer Charge	\$		\$90.00	
7	Delivery Charge - Commodity	cents/m ³		4.4581	
8	Transportation and Storage Charge	cents/m ³	6.1779	4.4701	2.0242
9	Western Transportation and Storage Charge	cents/m ³	8.7698	7.0620	4.6161
10	Gas Supply Commodity Charge	cents/m ³	13.4322	13.9016	15.6943

Notes:

- (1) Working Papers, Schedule 4, column (f).
(2) Excluding Rider R.

In-franchise Contract Rate Classes

36. The Draft Rate Order includes the harmonized in-franchise rate classes as proposed in the prefiled evidence. These are shown at Table 9.

Table 9
Harmonized Contract Rate Distribution Services by Rate Class

Rate Class	Character of Service	Applicability (1)
Rate E10	Firm (Bundled)	CD of at least 1,800 m ³ /day
Rate E20	Firm/Interruptible (Semi-unbundled)	CD of at least 13,000 m ³ /day
Rate E22	Firm/Interruptible (Unbundled)	Firm and/or interruptible CD of at least 13,000 m ³ /day
Rate E24	Firm/Interruptible (Unbundled)	Firm and/or interruptible CD of at least 1,200,000 m ³ /day
Rate E30	Interruptible (Bundled)	CD of at least 1,800 m ³ /day
Rate E34	Seasonal Firm (Bundled)	CD of at least 1,800 m ³ /day
Rate E38	Storage Service (Unbundled)	Available to unbundled customers in Rate E22 or Rate E24.
Rate E62	Firm/Interruptible (Bundled)	Existing Wholesale Customers CD of at least 13,000 m ³ /day
Rate E64	Firm (Semi-unbundled)	Existing Wholesale Customers CD of at least 13,000 m ³ /day
<u>Note:</u> (1) CD refers to contract demand.		

37. The harmonized in-franchise contract rate classes use a Straight Fixed Variable rate design where customer-related and demand-related costs are recovered in fixed monthly customer charges and demand charges while variable commodity-related costs are recovered in commodity charges, where possible. A detailed description of the harmonized rate design for in-franchise contract rate classes is provided at Phase 3 Exhibit 8, Tab 2, Schedule 4. The typical bill impacts for in-franchise contract rate classes are provided at Working Papers, Schedule 10.

38. In some instances, Enbridge Gas has not set delivery rates to be common across rate zones for the contract rate classes. Enbridge Gas recognizes that having

common delivery rates across rate zones more closely aligns with the allocation of distribution costs based on one rate zone, however, for some rate classes this is not practical.

- For in-franchise bundled contract rate classes, rate zone-specific delivery demand charges are necessary as the charges include the recovery of distribution, storage and transmission demand-related costs. These charges recover distribution costs on a common unit rate basis but also recover storage and transmission costs on a rate zone specific basis.
- For in-franchise semi-unbundled and unbundled rate classes, the delivery charges recover only distribution costs and do not vary by rate zone. Storage and transmission costs allocated by rate zone are recovered in separate storage or transmission charges, as applicable.

Ex-franchise Contract Rate Classes

39. The Draft Rate Order includes the harmonized ex-franchise rate classes as proposed in the prefiled evidence. These are shown in Table 10.

Table 10
Summary of Proposed Enbridge Gas Ex-franchise Services by
Rate Class

<u>Line No.</u>	<u>Service Description</u>	<u>Harmonized Rate Class</u> (a)
1	Transportation Services	Rate E70
2	Producer Services	Rate E80 Rate E82
3	Wholesale Transportation Services	Rate E60
4	Storage Pool Transportation Services	Rate E72

40. The Draft Rate Order has also incorporated the proposed ex-franchise rate design as described at Phase 3 Exhibit 8, Tab 2, Schedule 5, with the exception of changes to the Rate E80 producer station charge¹⁷ and the charge for a producer station with a remote terminal unit (RTU) to \$150 and \$780, respectively, as agreed to by parties in the Phase 3 Settlement Proposal.¹⁸

Rate Handbook

41. The Rate Handbook incorporates the harmonized rate classes, rates and services, as agreed to by parties in the Phase 3 Settlement Proposal.¹⁹ The Rate Handbook as presented at Appendix B is based on the 2024 Test Year and contains all of Enbridge Gas's regulated rates and charges.

42. At the time of implementation of the harmonized rate classes, the rates and charges in the Rate Handbook will be updated to those approved for the 2024 Test Year in this Application plus approved Phase 2 and annual incentive rate-setting mechanism (IRM) adjustments to the date of implementation. Should changes be required to the Rate Handbook to reflect the OEB approval in this Application and any other application, Enbridge Gas will update the Rate Handbook to reflect these changes prior to implementation of the harmonized rate classes.²⁰

43. A description of the Rate Handbook is provided at Phase 3 Exhibit 8, Tab 2, Schedule 7.

¹⁷ A producer station is defined as a station that does not have an RTU while a producer RTU station requires an RTU.

¹⁸ Phase 3 Settlement Proposal, Issue 3(c).

¹⁹ Phase 3 Settlement Proposal, Issue 8.

²⁰ The Rate Handbook includes the Unbundled Balancing Service pricing, which remains as an outstanding issue for Phase 3. Should changes be required to the Rate Handbook to update the service description and pricing, Enbridge Gas will update the Rate Handbook accordingly prior to implementation of the harmonized rate classes.

Bill Impacts & Rate Mitigation

44. Enbridge Gas has undertaken a detailed and comprehensive review of bill impacts arising from the Phase 3 Settlement Proposal. For the general service rate classes, bill impacts were reviewed for all 3.9 million customers broken down into average impacts by decile²¹ of consumption levels within each rate class. For the in-franchise contract rate classes, Enbridge Gas undertook a review of the bill impacts for each of the 985 individual contract market customers. A Rate Mitigation Rider (Rider R) has been developed to limit total bill increases to 3%²² on average in any year to provide stable and reasonable bill impacts for customers. Enbridge Gas has considered the individual customer outliers (defined as greater than 10% total bill increases) in all contract rate classes and mitigated the impacts on these customers to the extent possible.

Bill Impacts (Prior to Rate Mitigation)

45. Enbridge Gas has provided total bill impacts for Phase 3 based on the current rate classes. The total bill impacts include all Phase 3 proposals and reflect:

- The recovery of the revenue sufficiency for Phase 3 of \$16.7 million;
- The harmonized cost allocation methodologies;
- The harmonized rate classes and rate design; and
- The time elapsed since rates and costs were last rebased.

46. Prior to adjustments, total bill impacts for customers on average ranged from a bill decrease of 23% to an increase of up to 10% for each of the current rate classes relative to current approved rates²³, which is at or below the 10% total bill impacts typically considered for rate mitigation. Total bill impacts for customers vary depending on their current rate class and proposed transition to harmonized rate

²¹ Deciles are used to divide customers into ten equal parts based on size.

²² Note that the overall bill no longer includes the federal carbon charge, which is different from the bill impacts and proposed mitigation plan set out in the prefiled evidence.

²³ EB-2024-0166, 2024 Rates at July 2024 QRAM, excluding the federal carbon charge.

classes. Within each rate class, the vast majority of customers are forecast to experience a total bill impact of less than 10%.

47. For general service rate classes, the total bill impacts for a typical residential and small commercial sales service customer in each rate zone resulting from the Phase 3 Settlement Proposal prior to rate mitigation adjustments are shown in Table 11 and Working Papers, Schedule 10. The total bill impacts are relative to Enbridge Gas's approved interim 2024 Rates (EB-2022-0200) at July 2024 QRAM gas costs and exclude the Rate Mitigation Rider (Rider R). Enbridge Gas has also prepared detailed bill impacts for customers that illustrate the average impacts for general service customers for each decile prior to rate mitigation, as provided at Working Papers, Schedule 19.

Table 11
Typical General Service Bill Impacts (Excluding Rate Mitigation Rider)

Line No.	Rate Class	Annual Consumption (m ³)	Total Bill Impact (\$) (a)	Total Bill Impact (%) (b)
<u>Central Rate Zone</u>				
1	Rate 1	2,400	\$14.41	1.6%
2	Rate 6	22,606	(\$506.49)	(7.8%)
3	Rate 01 North East	2,200	(\$187.11)	(17.5%)
4	Rate 10 North East	93,000	(\$6,785.73)	(23.3%)
<u>North Rate Zone</u>				
5	Rate 01 North West	2,200	\$2.23	0.2%
6	Rate 01 North East	2,200	(\$161.99)	(15.1%)
7	Rate 10 North West	93,000	\$594.29	2.6%
8	Rate 10 North East	93,000	(\$5,633.94)	(19.4%)
<u>South Rate Zone</u>				
9	Rate M1	2,200	\$57.95	7.1%
10	Rate M2	73,000	(\$351.25)	(2.0%)

48. For the in-franchise contract rate classes, the average total bill impacts resulting from the Phase 3 Settlement Proposal prior to rate mitigation adjustments are shown at Table 12 and the typical total bill impacts are provided at Working Papers, Schedule 10.

Table 12
Average Contract Bill Impacts
(Excluding Rate Mitigation Rider)

Line No.	Rate Class	Total Bill Impact (%) (1)
		(a)
	<u>Rate E10 - Firm Bundled</u>	
1	Rate 100 (2)	(0.0%)
2	Rate 110	7.3%
3	Rate 115	6.4%
4	Rate 20 - NW	15.8%
5	Rate 20 - NE (North)	(11.4%)
6	Rate 20 - NE (Central)	(6.0%)
7	Rate M4	(4.6%)
8	Rate M5	(5.6%)
9	Rate M7	6.0%
	<u>Rate E20 - Semi-Unbundled</u>	
10	Rate T1	(0.4%)
11	Rate T2	0.4%
	<u>Rate E22 - Unbundled</u>	
12	Rate 20	(9.0%)
13	Rate 100	(2.9%)
	<u>Rate E24 - Extra-Large Unbundled</u>	
14	Rate 125	1.0%
15	Rate 20	(6.7%)
16	Rate 100	(3.1%)
17	Rate T2	0.2%
	<u>Rate E30 - Interruptible Bundled (2)</u>	
18	Rate 145	(13.8%)
19	Rate 170	7.8%
20	Rate M5	(11.3%)
21	Rate M7	(5.5%)
	<u>Rate E34 - Seasonal Firm Bundled</u>	
22	Rate 135	2.8%
23	Rate M7	19.2%
	<u>Rate E62 - Wholesale Bundled</u>	
24	Rate 200	10.0%

Table 12
Average Contract Bill Impacts
(Excluding Rate Mitigation Rider)

Line No.	Rate Class	Total Bill Impact (%) (1)
		(a)
25	Rate M9	(1.0%)
	<u>Rate E64 - Wholesale Semi-Unbundled</u>	
26	Rate T3	1.3%

Notes:

- (1) Average total bill impacts are based on average of actual customers' impacts.
- (2) Excludes contracts with <3% load factor.

49. Enbridge Gas has provided detailed bill impacts for in-franchise contract rate customers at Working Papers, Schedule 19 based on actual contract customers in the 2024 Test Year Forecast prior to rate mitigation adjustments. To illustrate the bill impacts in this schedule, customers have been grouped and colour-coded based on their current rate class and are ordered by magnitude of decreases to increases within each figure. Similar information has also been provided for direct purchase customers based on each customer's direct purchase bill which excludes the gas supply commodity charge.

Rate Mitigation

50. Enbridge Gas has developed a Rate Mitigation Rider (Rider R) to smooth the bill impacts of implementing the Rate Harmonization Plan. By incorporating the following principles, the Phase 3 bill impacts will be phased in over a five-year period from the implementation date in 2027 to 2031. The Rate Mitigation Plan includes:

- Mitigation to reduce first year average total bill impacts for an average customer from current rate class/rate zone to harmonized rate class/rate zone of no greater than 3% excluding federal carbon²⁴;
- Continuation of that mitigation for a period of 5 years to achieve the 3% total bill impact per year²⁵;
- Use of both fixed and volumetric unit rate riders (Rider R) to ensure an optimal distribution of the mitigation across various customers of different sizes within the applicable classes;
- Funding of the mitigation first from within the same harmonized rate class and then, if necessary, from customers in other rate classes with the largest average total bill decreases;
- Funding of the mitigation that does not increase the total bill impacts above a decrease of 3% for the average customer in the current rate class/rate zone to harmonized rate class/rate zone and manages impacts such that there are only a limited number of customers that experience a total bill increase due to rate mitigation that would have otherwise had a total bill decrease²⁶; and
- Consideration of the individual customer outliers (defined as greater than 10% total bill increases) in all contract rate classes and mitigation of the impacts on these customers to the extent possible.

51. As the first step in the Rate Mitigation Plan, Enbridge Gas determined the rate classes that required mitigation credits to manage total bill impacts to 3% for year

²⁴ The mitigation threshold applied in pre-filed evidence was 2% including the Federal Carbon charge of 15.25 cents/m³. In the Rate Mitigation Plan agreed to by parties in the Phase 3 Settlement Proposal, bill impacts are mitigated to no greater than 3% excluding the Federal Carbon charge.

²⁵ There are two current rate classes which exceed an annual average bill impact of 3% for years 2 to 5, shown at Table 16. Rate 20 customers in the Union North West rate zone see an average of approximately 3.2% per year and one Rate M7 seasonal customer in the Union South rate zone will see an average of approximately 3.9% per year. Enbridge Gas chose not to extend the mitigation period beyond five years given the moderate impact to these two rate classes.

²⁶ There are approximately 40 contract rate customers that would have otherwise seen a total bill decrease that, as a result of mitigation will see a total bill increase of 1.2% on average.

one of the mitigation and reduced the unit rate credits evenly over the remaining years. A summary of the applicability of the rate mitigation credits is provided in Table 13.

Table 13
Rider R Applicability

<u>Line No.</u>	<u>Eligible Rate Class</u>	<u>Current Rate Class</u> (a)	<u>Current Rate Zone</u> (b)
1	Rate E01	Rate M1	Union South
2	Rate E02	Rate 10	Union North West
3	Rate E10	Rate 110	EGD Rate Zone
4		Rate 115	EGD Rate Zone
5		Rate 20	Union North West
6		Rate M7	Union South
7	Rate E34	Rate 135	EGD Rate Zone
8		Rate M7	Union South
9	Rate E62	Rate 200	EGD Rate Zone

52. The second step was to determine which rate classes should fund the rate mitigation. In instances where it was not possible to fund the rate rider within the harmonized rate class, Enbridge Gas funded the credits from other rate classes with larger bill decreases. The rate mitigation rider credits are fully funded through rider charges and are revenue neutral for the Company on a forecast basis. The Rider R credit and funding riders are designed to include both a fixed and volumetric component to ensure an optimal distribution of the funding and recovery across various customers of different sizes within rate classes. A summary of the revenue adjustments for the rate mitigation credits and the funding of the rate mitigation credits is summarized in Table 14.

Table 14
Summary of Rate Mitigation Revenue Adjustments

Line No.	Particulars (\$000s)	Credits	Debits	Total
		(a)	(b)	(c) = (a + b)
	<u>General Service</u>			
1	Rate E01	(46,149)	44,128	(2,021)
2	Rate E02	(240)	5,290	5,050
3	Total General Service	<u>(46,390)</u>	<u>49,419</u>	<u>3,029</u>
	<u>Contract</u>			
4	Rate E10	(11,833)	2,973	(8,860)
5	Rate E22	-	4,682	4,682
6	Rate E24	-	3,749	3,749
7	Rate E34	(63)	-	(63)
8	Rate E62	<u>(2,537)</u>	<u>-</u>	<u>(2,537)</u>
9	Total Contract	<u>(14,433)</u>	<u>11,404</u>	<u>(3,029)</u>
10	Total In-franchise	<u>(60,823)</u>	<u>60,823</u>	<u>-</u>

53. Overall, Enbridge Gas believes the results of the Rate Mitigation Plan are favourable to the majority of customers and meet the principles set out above. Enbridge Gas proposes to implement the mitigation riders (Rider R) over 5 years, with changes every 12 months. The rate mitigation credits and charges decrease evenly over the five-year period until they expire in year 4 with final bill impacts and unmitigated rates in effect by year 5. Rider R will be effective for a 12-month period coinciding with the date of harmonized rate classes implementation. For example, if harmonized rate classes are implemented on July 1, 2027, the first year of Rider R would be in effect from July 1, 2027, until June 30, 2028. To the extent that implementation of general service and contract customers occur at different times Rider R would align with the start dates for each market respectively.

54. The Rider R unit rates by rate class for each year are provided in Working Papers, Attachment 18.

Bill Impacts (Including Rate Mitigation)

55. The bill impacts for a typical residential and small commercial sales service customer in each rate zone resulting from Phase 3 Settlement Proposal in the first year of implementation, including the impacts of the Rate Mitigation Rider, are shown in Table 15.

Table 15
Typical General Service Bill Impacts (Including Rate Mitigation Rider)
First Year of Implementation

Line No.	Rate Class	Annual Consumption (m ³)	Total Bill Impact (\$) (a)	Total Bill Impact (%) (b)
<u>Central Rate Zone</u>				
1	Rate 1	2,400	\$14.41	1.6%
2	Rate 6	22,606	(\$833.11)	(12.8%)
3	Rate 01 North East	2,200	(\$150.31)	(14.0%)
4	Rate 10 North East	93,000	(\$4,234.23)	(14.5%)
<u>North Rate Zone</u>				
5	Rate 01 North West	2,200	\$2.23	0.2%
6	Rate 01 North East	2,200	(\$150.49)	(14.0%)
7	Rate 10 North West	93,000	\$423.29	1.8%
8	Rate 10 North East	93,000	(\$4,151.94)	(14.3%)
<u>South Rate Zone</u>				
9	Rate M1	2,200	\$23.45	2.9%
10	Rate M2	73,000	(\$351.25)	(2.0%)

56. A summary of the total bill impacts for each of the current general service and in-franchise contract rate classes that are impacted by the Rate Mitigation Plan is provided in Table 16 and includes:

- Table 16, column (a) provides the total bill impact that customers will experience in the first year they transition to the harmonized rate classes.
- Table 16, column (b) provides the annual total bill impact that customers will experience in each of four years following implementation of harmonized

rate classes, as the level of mitigation gradually decreases over the next four years as Rider R winds down.

- Table 16, column (c) provides the total bill impact of the transitioning to the harmonized rate classes. Customers will experience the total bill impact at the end of the five-year period after the expiration of Rider R.

Table 16
Summary of Phase 3 Bill Impacts
(Including Rate Mitigation Rider)

Line No.	Rate Class (1)	Impact Including Rate Mitigation Rider		Total Bill Impact (c) = (a)+(b x 4)
		Year 1 (a)	Years 2 to 5 (b)	
	<u>Rate E01 - Small General Service</u>			
1	Rate 6	(13.9%)	(4.3%)	(28.7%)
2	Rate 01 - NE (North)	(13.9%)	(0.3%)	(15.1%)
3	Rate 01 - NE (Central)	(13.9%)	(1.0%)	(17.5%)
4	Rate M1	3.0%	1.0%	7.3%
	<u>Rate E02 - Large General Service</u>			
5	Rate 6	(13.9%)	(4.3%)	(28.7%)
6	Rate 10 - NW	2.6%	0.2%	3.3%
7	Rate 10 - NE (North)	(13.8%)	(1.5%)	(18.9%)
8	Rate 10 - NE (Central)	(13.9%)	(2.6%)	(22.7%)
	<u>Rate E10 - Firm Bundled</u>			
9	Rate 110	3.0%	1.0%	7.3%
10	Rate 115	3.0%	0.8%	6.4%
11	Rate 20 - NW	3.0%	3.2%	15.8%
12	Rate 20 - NE (North)	(3.0%)	(2.3%)	(11.4%)
13	Rate 20 - NE (Central)	(3.0%)	(0.8%)	(6.0%)
14	Rate M4	(3.0%)	(0.4%)	(4.6%)
15	Rate M5	(3.0%)	(0.7%)	(5.6%)
16	Rate M7	3.0%	0.7%	6.0%
	<u>Rate E22 - Unbundled</u>			
17	Rate 20	(3.0%)	(1.5%)	(9.0%)
	<u>Rate E24 - Extra-Large Unbundled</u>			
18	Rate 20	(3.0%)	(1.0%)	(6.7%)
	<u>Rate E34 - Seasonal Firm Bundled</u>			
19	Rate 135	1.3%	0.3%	2.8%
20	Rate M7	3.0%	3.9%	19.2%
	<u>Rate E62 - Wholesale Bundled</u>			
21	Rate 200	3.0%	1.7%	10.0%

Note:

- (1) Rate E01 average total bill impacts based on average of each decile profile for sales service customers. Remaining rate classes average total bill impacts are based on average of actual customers' impacts. Years 2 to 5 are approximate annual bill impacts.

57. In addition to the typical average bill impacts by rate class provided in Tables 15 and 16, Enbridge Gas has analyzed each customer's bill impact to fully understand the range of bill impacts across each of the harmonized rate classes. For the general service customers, harmonized bill impacts are generally moderate across all deciles. General service bill impacts including Rider R by decile are provided at Working Papers, Schedule 19.

58. For in-franchise contract rate classes, the vast majority of customers will experience only modest bill impacts when they transition to harmonized rate classes. There are approximately 5% of in-franchise contract customers who see a total bill increase greater than 5% and nearly all customer's total bill impacts are below the OEB's 10% guidance threshold for mitigation.

59. There are eight customers in the 2024 Test Year Forecast²⁷ that are outliers to the Rate Mitigation Plan where total bill impacts exceed the 10% threshold, which impacts are primarily related to these customers having very low load factors.²⁸ Enbridge Gas is not able to mitigate these impacts, as these customers are primarily incurring higher impacts given the portion of the demand charge change relative to the total bill. The customers include:

- One Rate 10 customer in the Union North West that is the largest customer in the rate class moving to Rate E02. This customer has a total bill impact of 15% due to their size relative to the class average. This customer, however, is eligible to move to Rate E10 (with a lower bill impact).
- Two Rate 100 customers in the EGD rate zone moving to Rate E10 with very low load factors (of less than 1%) and total bill impacts of 38% and 50%.

²⁷ The customers may experience different bill impacts on an actual basis, to the extent that their actual parameters and gas usage is different than the forecast.

²⁸ Based on each customer's firm and interruptible contracts.

- One Rate 110 customer in the EGD rate zone moving to Rate E10 with a bill impact of 13%. This customer's forecast consumption does not meet the minimum load factor requirement of 40% for Rate 110 and the customer is therefore benefitting from a lower bill at current rates relative to other customers in this rate class, contributing to a higher bill impact upon harmonization.
- One Rate M7 customer in the Union South rate zone moving to Rate E10 with a bill impact of slightly above 10%. This customer is relatively small for the current rate class and has a very low load factor (of less than 4%).
- Three customers with interruptible service only with very low load factors (of less than 1%) with total bill impacts between 10% and 15%. Enbridge Gas did not mitigate the interruptible service, recognizing that the current rate design provided inconsistent benefits to customers for the service and that the harmonized rate design provides an appropriate spread between firm and interruptible rates between rate classes and between individual customers in each rate class, as described in the Interruptible Rates Study provided at Phase 3 Exhibit 8, Tab 4, Schedule 7.

60. Bill impacts for each contract customer including Rider R are provided at Working Papers, Schedule 19.

Deferral and Variance Accounts

61. Enbridge Gas has included the following Accounting Orders agreed to by parties as per the Phase 3 Settlement Proposal²⁹ at Appendix F. The accounts include the harmonized gas supply variance accounts and the new Rate Harmonization Variance Account. A description of these accounts is provided at Phase 3 Exhibit 9, Tab 1, Schedule 2 and Schedule 3.

²⁹ Phase 3 Settlement Proposal, Issue 10.

- Purchase Gas Variance Account (PGVA) – North Rate Zone (Account No. 179-101)
- Purchase Gas Variance Account (PGVA) – Central Rate Zone (Account No. 179-102)
- Purchase Gas Variance Account (PGVA) – South Rate Zone (Account No. 179-103)
- Third-Party Transportation Variance Account - North Rate Zone (Account No. 179-104)
- Third-Party Transportation Variance Account - Central Rate Zone (Account No. 179-105)
- Third-Party Transportation Variance Account - South Rate Zone (Account No. 179-106)
- Load Balancing Price Variance Account (Account No. 179-107)
- Unabsorbed Demand Charge Variance Account (Account No. 179-108)
- Inventory Revaluation Variance Account (Account No. 179-109)
- Market-Based Storage Variance Account (Account No. 179-205)
- Rate Harmonization Variance Account (Account No. 179-322)

62. Enbridge Gas has also included an updated Accounting Order for the Average Use Variance Account (Account No. 179-333) to update the reference to the current general service rate classes (Rate 1, Rate 6, Rate M1, Rate M2, Rate 01 and Rate 10) to the harmonized rate classes (Rate E01 and Rate E02).

63. Enbridge Gas will begin to record variances in the new gas supply variance accounts effective with the implementation of the Rate Harmonization Implementation Plan. The existing accounts will remain in effect until the balances in these accounts are fully disposed of, at which point the accounts will be closed. Enbridge Gas will propose a disposition methodology for each account at the time of disposition. The existing accounts that will be replaced include:

- EGD - PGVA (Account No. 179-70_)
- EGD - Storage and Transportation Deferral Account (Account No. 179-88_)

- Union North West - PGVA (Account No. 179-147)
- Union North East - PGVA (Account No. 179-148)
- Union South - PGVA (Account No. 179-106)
- Union - Unabsorbed Demand Costs Variance Account (Account No. 179-108)
- Union North West - Transportation Tolls and Fuel (Account No. 179-145)
- Union North East - Transportation Tolls and Fuel (Account No. 179-146)
- Union - Inventory Revaluation Account (Account No. 179-109)
- Union - Spot Gas Variance Account (Account No. 179-107)

Requested Effective Date and Implementation

64. Enbridge Gas seeks approval of the harmonized rates in this proceeding, based on the 2024 approved revenue requirement, and will then implement the updated rates in or around 2027, after all necessary preparation work is complete. The implemented harmonized rates will reflect the annual rate updates (using the price cap mechanism approved in Phase 2) for 2025, 2026 and 2027. In the 2027 Rates Application, which will be filed in mid 2026, Enbridge Gas will seek approval of the updated harmonized rates, reflecting the PCI adjustments for prior years, and also reflecting the impacts of the Rebasing Phase 2 Settlement Agreement.

65. The scale and complexity of transitioning customers to harmonized rates and services will require a phased approach to implementation. For example, Enbridge Gas's internal and customer-facing business systems will require substantial modifications, including with respect to billing, contracts, and compliance processes. Coordinating these changes across a large and diverse customer base presents operational challenges, particularly in ensuring timely communication, customer education, and a transition to new rates and services

66. Accordingly, one implementation phase will introduce harmonized general service rate classes, while the other implementation phase will implement harmonized

contract (in-franchise and ex-franchise) rate classes and associated service changes. While it is anticipated these phases will be implemented in or around 2027, it is not yet possible to determine the order or precise timing in which this implementation will occur.

67. Gas supply related changes would coincide with the implementation of either the general service rate class changes or the in-franchise and ex-franchise contract changes, depending on which of the phases is implemented first.

68. Enbridge Gas will file a more detailed Rate Harmonization Implementation Plan as part of its 2027 Rates Application. This will allow for consideration of all aspects of the Rate Harmonization Implementation Plan prior to the rollout of any approved harmonization changes or implementation of harmonized rates. Enbridge Gas anticipates that the 2027 Rates Application will include proposals for rate adjustments resulting from the mid-year implementation of harmonized rate classes and rate design changes.

69. At the same time as the updated harmonized rates are implemented, the updated form of the Rate Handbook will come into effect, reflecting all relevant harmonized rates and services. The current draft version of the Rate Handbook reflecting these items is included in this Draft Rate Order.

Overview of Rate Order Appendices and Working Papers

Appendix A	Summary of Changes to Rates
Appendix B	Rate Handbook
Appendix C	Cost Allocation Methodology
Appendix D	2024 Cost Allocation Study for Harmonized Rate Classes
Appendix E	Rate Class Harmonization
Appendix F	Deferral and Variance Accounts Accounting Orders

Working Papers

Schedule 1	<u>Summary of Proposed Revenue Change by Rate Class</u> This schedule provides a summary of the total revenue change by rate class as well as a summary of revenue changes in the delivery revenue and gas supply revenue components by rate class. Also provided in this schedule is the revenue deficiency/sufficiency, allocation of revenue requirement, and revenue-to-cost ratios by rate class.
Schedule 2	<u>Derivation of Proposed Rates and Revenue by Rate Class</u> This schedule provides detailed support for the derivation of 2024 rates, including the allocation of revenue requirement and forecast billing units by rate class and charge type. Also provided in this schedule is the revenue deficiency/sufficiency, allocation of revenue requirement, and revenue-to-cost ratios by rate class and charge type.
Schedule 3	<u>Derivation of Gas Supply Transportation and Commodity Charges by Rate Class</u> This schedule provides the derivation of 2024 unit rates for gas supply transportation and gas supply commodity charges for in-franchise general service and bundled contract rate classes.
Schedule 4	<u>Summary of Proposed Unit Rate Components by Rate Class</u> This schedule provides a summary of the 2024 unit rates including delivery and gas cost components.
Schedule 5	<u>Storage Rate Detail</u> This schedule provides the derivation of storage rates for in-franchise rate classes.
Schedule 6	<u>Calculation of Supplemental Service Charges</u> This schedule provides the calculation of supplemental service charges.

Schedule 7	<u>Storage and Transportation Margin Allocation</u> This schedule provides the allocation of storage and transportation margin to in-franchise rate classes. The storage and transportation margin is calculated in Attachment 11.
Schedule 8	<u>Panhandle/St. Clair Transmission Cost Re-Allocation</u> This schedule provides the re-allocation of Panhandle and St. Clair transmission costs to adjust for the sales service use of the Panhandle and St. Clair transmission systems. Rate classes are allocated a credit in proportion to the allocation of Panhandle/St. Clair costs from the Cost Allocation Study and allocated the sale service charge in proportion to sales service volumes. Please see Exhibit 8, Tab 2, Schedule 2, Section 1.2 for a description of the rate design.
Schedule 9	<u>DSM Budget Allocation by Rate Class</u> This schedule provides the 2024 DSM budget allocation by rate class and the derivation of DSM unit rates.
Schedule 10	<u>Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers</u> This schedule provides customer bill impacts for all Enbridge Gas in-franchise rate classes based on typical small and large customers within each rate class.
Schedule 11	<u>Storage and Transportation Margin Summary</u> This schedule provides the detail of the total revenue and allocated costs for ex-franchise charges that contribute to the storage and transportation margin.
Schedule 12	<u>Derivation of Rate E70 Firm Transportation Demand Charges</u> This schedule provides the derivation of Rate E70 transportation demand charges for the Dawn Parkway System using the proposed and approved rate design methodology.
Schedule 13	<u>Derivation of Rate E70 Long-term Firm Transportation Demand Charges</u> This schedule provides the derivation of other Rate E70 long-term firm transportation demand charges.
Schedule 14	<u>Derivation of Rate E80 Charges</u> This schedule provides the derivation of the Rate E80 monthly fixed charges per customer station, the RNG sampling charge and the Rate E80/Rate E72 transmission commodity charge using the proposed rate design methodology.
Schedule 15	<u>Derivation of Rate E72 Charges</u> This schedule provides the derivation of the Rate E72 monthly fixed charge and the East of Dawn demand charge.

Schedule 16	<u>Derivation of Rate E60/Rate E70 Wholesale Transportation Charges</u> This schedule provides the derivation of the Rate E60/Rate E70 monthly fixed charge and demand charges for wholesale transportation.
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Summary of Proposed Rates by Rate Class
In-Franchise Rate Classes

Line No.	Particulars	Units	EB-2025-0064 Proposed Rates (1) (a)
	<u>Rate E01</u>		
	Monthly Customer Charge (2)		
1	North and Central	\$	\$28.60
2	South	\$	\$30.22
	Delivery Charge		
3	North and Central	cents/m ³	6.2025
4	South	cents/m ³	5.4783
	Transportation & Storage Charge		
5	North	cents/m ³	6.6486
6	Central	cents/m ³	5.0376
7	South	cents/m ³	2.3504
	Western Transportation & Storage Charge		
8	North	cents/m ³	9.2405
9	Central	cents/m ³	7.6295
10	South	cents/m ³	4.9423
	Gas Supply Commodity Charge		
11	North	cents/m ³	13.4322
12	Central	cents/m ³	13.9016
13	South	cents/m ³	15.6943
	<u>Rate E02</u>		
14	Monthly Customer Charge (2)	\$	\$91.00
15	Delivery Charge	cents/m ³	4.4581
	Transportation and Storage Charge		
16	North	cents/m ³	6.1779
17	Central	cents/m ³	4.4701
18	South	cents/m ³	2.0242
	Western Transportation and Storage Charge		
19	North	cents/m ³	8.7698
20	Central	cents/m ³	7.0620
21	South	cents/m ³	4.6161
	Gas Supply Commodity Charge		
22	North	cents/m ³	13.4322
23	Central	cents/m ³	13.9016
24	South	cents/m ³	15.6943

Summary of Proposed Rates by Rate Class
In-Franchise Rate Classes

Line No.	Particulars	Units	EB-2025-0064 Proposed Rates (1) (a)
	<u>Rate E10</u>		
25	Monthly Customer Charge (2)	\$	\$501.00
26	Delivery Charge	cents/m ³	0.0668
	Delivery Charge - Contract Demand - North		
27	up to 20,000 m ³	cents/m ³ /d	55.0929
28	over 20,000 m ³	cents/m ³ /d	35.7897
	Delivery Charge - Contract Demand - Central		
29	up to 20,000 m ³	cents/m ³ /d	60.7244
30	over 20,000 m ³	cents/m ³ /d	40.2860
	Delivery Charge - Contract Demand - South		
31	up to 20,000 m ³	cents/m ³ /d	68.7737
32	over 20,000 m ³	cents/m ³ /d	38.9322
	Transportation and Storage Charge		
33	North	cents/m ³	3.2500
34	Central	cents/m ³	1.4872
35	South	cents/m ³	0.2725
	Western Transportation and Storage Charge		
36	North	cents/m ³	5.8419
37	Central	cents/m ³	4.0791
38	South	cents/m ³	2.8644
	Gas Supply Commodity Charge		
39	North	cents/m ³	13.4322
40	Central	cents/m ³	13.9016
41	South	cents/m ³	15.6943

Summary of Proposed Rates by Rate Class
In-Franchise Rate Classes

Line No.	Particulars	Units	EB-2025-0064 Proposed Rates (1) (a)
	<u>Rate E20</u>		
42	Monthly Customer Charge (2)	\$	\$3,001.00
	<u>Transportation</u>		
43	Transportation Charge (Firm & IT)	cents/m ³	-
44	Transportation - Customer Supplied Fuel	%	0.754%
	Transportation Demand (Firm)		
45	up to 30,000 m ³	cents/m ³ /d	38.9077
46	next 120,000 m ³	cents/m ³ /d	25.7075
47	over 150,000 m ³	cents/m ³ /d	21.1580
48	Transportation Demand (IT)	cents/m ³ /d	1.0386
49	Pre-authorized Interruptible Service	cents/m ³	0.0341
50	Central Transportation Charge	cents/m ³	0.8732
	<u>Storage</u>		
51	Space Demand	\$/GJ/mth	0.015
	Firm Injection/Withdrawal Right		
52	Utility provides deliverability inventory	\$/GJ/mth	2.573
53	Customer provides deliverability inventory	\$/GJ/mth	2.395
54	Firm incremental injection	\$/GJ/mth	2.395
55	Injection/Withdrawal Commodity	\$/GJ	-
56	Storage - Customer Supplied Fuel	%	0.799%
	<u>Rate E22</u>		
57	Monthly Customer Charge (2)	\$	\$1,501.00
58	Transportation Charge	cents/m ³	0.0668
	Transportation Demand (Firm)		
59	up to 30,000 m ³	cents/m ³ /d	25.9321
60	over 30,000 m ³	cents/m ³ /d	12.9806
61	Transportation Demand (IT)	cents/m ³ /d	0.9671
62	Pre-authorized Interruptible Service	cents/m ³	0.0986

Summary of Proposed Rates by Rate Class
In-Franchise Rate Classes

Line No.	Particulars	Units	EB-2025-0064 Proposed Rates (1) (a)
	<u>Rate E24</u>		
63	Monthly Customer Charge (2)	\$	\$13,878.82
64	Transportation Charge	cents/m ³	0.0053
65	Transportation - Customer Supplied Fuel	%	0.425%
66	Transportation Demand (Firm)	cents/m ³ /d	11.6704
67	Transportation Demand (IT)	cents/m ³ /d	0.8159
68	Pre-authorized Interruptible Service	cents/m ³	0.0321
69	South Transportation Demand	cents/m ³ /d	7.8896
70	South Transportation - Customer Supplied Fuel	%	0.285%
	<u>Rate E30</u>		
71	Monthly Customer Charge (2)	\$	\$501.00
72	Delivery Charge	cents/m ³	0.0668
	Delivery Charge - Contract Demand (IT)		
73	North	cents/m ³ /d	3.3512
74	Central	cents/m ³ /d	8.0184
75	South	cents/m ³ /d	8.8019
	Delivery Charge - Contract Demand (Firm)		
76	North	cents/m ³ /d	55.0929
77	Central	cents/m ³ /d	60.7244
78	South	cents/m ³ /d	68.7737
	Transportation and Storage Charge		
79	North	cents/m ³	1.7875
80	Central	cents/m ³	0.9384
81	South	cents/m ³	0.1172
	Western Transportation and Storage Charge		
82	North	cents/m ³	4.3794
83	Central	cents/m ³	3.5303
84	South	cents/m ³	2.7091
	Gas Supply Commodity Charge		
85	North	cents/m ³	13.4322
86	Central	cents/m ³	13.9016
87	South	cents/m ³	15.6943

Summary of Proposed Rates by Rate Class
In-Franchise Rate Classes

Line No.	Particulars	Units	EB-2025-0064 Proposed Rates (1) (a)
	<u>Rate E34</u>		
90	Monthly Customer Charge (2)	\$	\$501.00
91	Delivery Charge - Commodity	cents/m ³	0.0668
	Delivery Charge - Contract Demand		
92	North	cents/m ³ /d	4.7875
93	Central	cents/m ³ /d	11.4479
94	South	cents/m ³ /d	12.5350
	Transportation and Storage Charge		
95	North	cents/m ³	1.7875
96	Central	cents/m ³	1.1150
97	South	cents/m ³	0.1169
	Western Transportation and Storage Charge		
98	North	cents/m ³	4.3794
99	Central	cents/m ³	3.7070
100	South	cents/m ³	2.7088
	Gas Supply Commodity Charge		
101	North	cents/m ³	13.4322
102	Central	cents/m ³	13.9016
103	South	cents/m ³	15.6943
	<u>Rate E38</u>		
104	Space Demand	\$/GJ/mth	0.015
	Firm Injection/Withdrawal Right		
105	Utility provides deliverability inventory	\$/GJ/mth	2.573
106	Customer provides deliverability inventory	\$/GJ/mth	2.395
107	Firm incremental injection	\$/GJ/mth	2.395
108	Transportation Demand	\$/GJ/mth	15.378
109	Transportation Commodity	\$/GJ	0.045
110	Injection/Withdrawal Commodity	\$/GJ	-
111	Storage - Customer Supplied Fuel	%	0.799%

Summary of Proposed Rates by Rate Class
In-Franchise Rate Classes

Line No.	Particulars	Units	EB-2025-0064 Proposed Rates (1) (a)
	<u>Rate E62</u>		
112	Monthly Customer Charge	\$	\$500.00
113	Delivery Charge - Commodity	cents/m ³	0.0668
	Delivery Charge - Contract Demand		
114	Central	cents/m ³ /d	26.6437
115	South	cents/m ³ /d	26.6632
	Transportation and Storage Charge		
116	Central	cents/m ³	4.9232
117	South	cents/m ³	0.2018
	Western Transportation and Storage Charge		
118	Central	cents/m ³	7.5151
119	South	cents/m ³	2.7937
	Gas Supply Commodity Charge		
120	Central	cents/m ³	13.9016
121	South	cents/m ³	15.6943
	<u>Rate E64</u>		
122	Monthly Customer Charge	\$	\$28,709.72
	Transportation		
123	Transportation Commodity (Firm & IT)	cents/m ³	-
124	Transportation - Customer Supplied Fuel	%	0.754%
125	Transportation Demand (Firm)	cents/m ³ /d	21.3442
	Storage		
126	Space Demand	\$/GJ/mth	0.015
	Firm Injection/Withdrawal Right		
127	Utility provides deliverability inventory	\$/GJ/mth	2.573
128	Customer provides deliverability inventory	\$/GJ/mth	2.395
129	Firm incremental injection	\$/GJ/mth	2.395
130	Injection/Withdrawal Commodity	\$/GJ	-
131	Storage - Customer Supplied Fuel	%	0.799%

Summary of Proposed Rates by Rate Class
Ex-Franchise Rate Classes

Line No.	Particulars	Units	EB-2025-0064 Proposed Rates (1) (a)
	<u>Rate E60</u>		
132	Monthly Customer Charge	\$	\$2,112.14
	Firm Transportation		
133	Transportation Demand Charge	\$/GJ/d	2.919
134	Authorized Overrun	\$/GJ/d	0.096
	<u>Rate E70</u>		
	Firm Transportation		
	Monthly Demand Charges:		
135	Dawn to Parkway	\$/GJ/d	3.267
136	Dawn to Kirkwall	\$/GJ/d	2.276
137	Kirkwall to Parkway	\$/GJ/d	1.344
138	Parkway to Dawn	\$/GJ/d	0.895
139	Parkway to Kirkwall	\$/GJ/d	0.895
140	Kirkwall to Dawn	\$/GJ/d	1.282
141	Dawn to Owen Sound Line	\$/GJ/d	2.024
142	Parkway to Owen Sound Line or Dawn	\$/GJ/d	0.895
143	Kirkwall to Owen Sound Line or Dawn	\$/GJ/d	0.895
144	Dawn to St. Clair, Bluewater, and Ojibway	\$/GJ/d	4.193
145	St. Clair, Bluewater, and Ojibway to Dawn	\$/GJ/d	1.149
146	Parkway to Albion King's North	\$/GJ/d	1.266
147	F24-T	\$/GJ/d	0.051
148	E70-X - Between Dawn, Kirkwall and Parkway	\$/GJ/d	4.163
	Between two points within Dawn		
149	Dawn to Dawn-Vector	\$/GJ/d	0.014
150	Dawn to Dawn-TCPL	\$/GJ/d	0.021
151	Corunna (ANR) to Dawn	\$/GJ/d	0.164
	Commodity Charges - Shipper Supplied Fuel		
152	Dawn to Parkway	\$/GJ	Note (3)
153	Dawn to Kirkwall	\$/GJ	Note (3)
154	Kirkwall to Parkway	\$/GJ	Note (3)
155	Parkway to Dawn	\$/GJ	Note (3)
156	Parkway to Kirkwall	\$/GJ	Note (3)
157	Parkway to Kirkwall	\$/GJ	Note (3)
158	Kirkwall to Dawn	\$/GJ	Note (3)
159	Dawn to Owen Sound Line	\$/GJ	Note (3)
160	Kirkwall to Owen Sound Line or Dawn	\$/GJ	Note (3)
161	Parkway to Owen Sound Line or Dawn	\$/GJ	Note (3)
162	Dawn to St. Clair, Bluewater, and Ojibway	\$/GJ	Note (4)
163	St. Clair, Bluewater, and Ojibway To Dawn	\$/GJ	Note (4)
164	Dawn to Dawn-Vector	\$/GJ	Note (4)
165	Dawn to Dawn-TCPL	\$/GJ	Note (4)
166	Parkway to Albion King's North	\$/GJ	Note (3)
167	Corunna (ANR) to Dawn	\$/GJ	
168	E70-X - Between Dawn, Kirkwall and Parkway	\$/GJ	Note (3)

Summary of Proposed Rates by Rate Class
Ex-Franchise Rate Classes

Line No.	Particulars	Units	EB-2025-0064	
			Proposed Rates (1)	(a)
	Limited Firm Interruptible			
	Monthly Demand Charges			
169	Maximum	\$/GJ/d	7.842	
	Authorized Overrun			
	Commodity Charges - Shipper Supplied Fuel			
170	Dawn to Parkway	\$/GJ	0.107	(3)
171	Dawn to Kirkwall	\$/GJ	0.075	(3)
172	Kirkwall to Parkway	\$/GJ	0.044	(3)
173	Parkway to Dawn	\$/GJ	0.107	(3)
174	Parkway to Kirkwall	\$/GJ	0.107	(3)
175	Kirkwall to Dawn	\$/GJ	0.042	(3)
176	Dawn to Owen Sound Line	\$/GJ	0.067	(3)
177	Kirkwall to Owen Sound Line or Dawn	\$/GJ	0.029	(3)
178	Parkway to Owen Sound Line or Dawn	\$/GJ	0.029	(3)
179	Dawn to St. Clair, Bluewater, & Ojibway	\$/GJ	0.138	(4)
180	St. Clair, Bluewater, & Ojibway to Dawn	\$/GJ	0.038	(4)
181	Dawn to Dawn-Vector	\$/GJ	0.000	(4)
182	Dawn to Dawn-TCPL	\$/GJ	0.001	(4)
183	Parkway to Albion King's North	\$/GJ	0.050	(3)
184	E70-X - Between Dawn, Kirkwall and Parkway	\$/GJ	0.137	(3)

Summary of Proposed Rates by Rate Class
Ex-Franchise Rate Classes

Line No.	Particulars	Units	EB-2025-0064 Proposed Rates (1) (a)
	<u>Rate E72</u>		
185	Monthly Customer Charge	\$	\$1,669.38
	Monthly Demand Charges:		
186	East of Dawn	\$/GJ/d	1.016
187	West of Dawn	\$/GJ/d	1.149
188	Transmission commodity charge to Dawn	\$/GJ	0.041
	Transportation Fuel Charges to Dawn:		
189	East of Dawn - Utility Supplied Fuel	\$/GJ	0.016
190	West of Dawn - Utility Supplied Fuel	\$/GJ	0.016
191	East of Dawn - Shipper Supplied Fuel	\$/GJ	Note (4)
192	West of Dawn - Shipper Supplied Fuel	\$/GJ	Note (4)
	Transportation Fuel Charges to Pools:	\$/GJ	
193	East of Dawn - Utility Supplied Fuel	\$/GJ	0.016
194	West of Dawn - Utility Supplied Fuel	\$/GJ	0.037
195	East of Dawn - Shipper Supplied Fuel	\$/GJ	Note (4)
196	West of Dawn - Shipper Supplied Fuel	\$/GJ	Note (4)
	Authorized Overrun		
	Transportation Fuel Charges to Dawn:		
197	East of Dawn - Utility Supplied Fuel	\$/GJ	0.091
198	West of Dawn - Utility Supplied Fuel	\$/GJ	0.095
199	East of Dawn - Shipper Supplied Fuel	\$/GJ	0.075 (4)
200	West of Dawn - Shipper Supplied Fuel	\$/GJ	0.079 (4)
	Transportation Fuel Charges to Pools:		
201	East of Dawn - Utility Supplied Fuel	\$/GJ	0.049
202	West of Dawn - Utility Supplied Fuel	\$/GJ	0.074
203	East of Dawn - Shipper Supplied Fuel	\$/GJ	0.033 (4)
204	West of Dawn - Shipper Supplied Fuel	\$/GJ	0.038 (4)
	<u>Rate E80</u>		
205	Monthly Fixed Charge - Producer Station	\$	\$150.00
206	Monthly Fixed Charge - Producer RTU Station	\$	\$780.00
207	Transmission Commodity Charge to Dawn	\$/GJ	0.041
208	Commodity Charge - Utility Supplied Fuel	\$/GJ	0.016
209	Commodity Charge - Shipper Supplied Fuel	\$/GJ	Note (4)
210	Authorized Overrun - Utility Supplied Fuel	\$/GJ	0.095
211	Authorized Overrun - Shipper Supplied Fuel	\$/GJ	0.079 (4)

Notes:

- (1) Working Papers, Schedule 4, column (e).
- (2) Aggregated within the Monthly Customer Charge is the amount of one dollar per month in accordance with Rider K - Bill 32 and Ontario Regulation 24/19.
- (3) Monthly fuel rates and fuel and commodity ratios per Appendix B, Rate E70 Schedule B.
- (4) Plus shipper supplied fuel per rate schedule.

ENBRIDGE GAS INC.
RATE HANDBOOK

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Supersedes EB-2024-0166 effective July 1, 2024**

The application of rates and charges within this Rate Handbook to Services (as defined herein) rendered by the Company to a Customer shall be in accordance with an order of the Ontario Energy Board (OEB) and is applicable from its effective date until such time as it is superseded by a subsequent Order of the OEB.

PART I

DESCRIPTION OF SERVICES AVAILABLE

The provisions of PART I are intended to provide a general description of Services offered by the Company and certain matters relating thereto. Such provisions are not definitive or comprehensive as to their subject matter and may be changed by the Company at any time without notice.

The Company provides in-franchise Distribution and Direct Purchase Services and ex-franchise transportation Services to Customers.

1. DISTRIBUTION SERVICES

The Company provides in-franchise Distribution Services for the transportation of Gas, using the Company's Distribution System, to the Point(s) of Consumption at which the Gas is provided for use by the Customer. The Gas to be transported may be owned by the Customer (through Direct Purchase Services described in section 2 below) or by the Company. In the latter case, the Gas will be sold to the Customer at the outlet of the meter located at the Point(s) of Consumption.

The Company provides in-franchise Distribution Services for General Service (under Rate E01 and Rate E02) pursuant to the applicable terms and conditions set out in this Rate Handbook and the Company's Conditions of Service. There is no separate Service Contract for General Service.

In-franchise Distribution Services available under a Service Contract with the Company consist of Firm, Seasonal Firm, and Interruptible Services. The availability of Services may be limited if the Company's Distribution System does not have sufficient physical capacity under current operating conditions to accommodate such Services. A Customer may group multiple meters as a Point of Consumption, provided they are on a contiguous property for the purposes of qualifying for a rate. The specific terms and conditions associated with contracted in-franchise Distribution Services are set out in the Service Contract between the Company and the Customer. Customers whose

operations present a risk to the operational integrity of the Company's Distribution System may, in the Company's sole discretion, not be eligible for General Service and may be limited to in-franchise Distribution Service under a Service Contract.

In addition to the rates set out in the Rate Schedules, Customers taking in-franchise Distribution Service may be required to pay any one-time charges as approved by the OEB from time to time.

2. DIRECT PURCHASE SERVICES

The Company provides Direct Purchase (DP) Service options that allow for Customers to contract to provide their own Gas supply to meet their Consumption needs. The Company, in turn, delivers that Gas to the Customer's Point(s) of Consumption through in-franchise Distribution Services discussed in section 1 above. DP Service options include:

- a) Bundled DP
- b) Semi-unbundled DP
- c) Unbundled DP

The availability of DP Service options may be limited to those specific to the Customer's location.

The specific terms and conditions associated with contracted DP Services are set out in the Service Contract between the Company and the Customer, or an Agent or Energy Marketer on behalf of the Customer. The contract administration charges, balancing transaction service charges, and compliance charges associated with DP Services are contained in the Rate Schedules and in Rider A of this Rate Handbook.

a) Bundled DP

The bundled DP Service option allows a Customer, or an Agent or Energy Marketer on the Customer's behalf, to contract to deliver their own Gas supply through a fixed quantity of Gas (Daily Contract Quantity or DCQ) to the Company to meet planned annual Consumption at the Customer's Point(s) of Consumption. The Customer is obligated to deliver the Gas at the Point(s) of Receipt identified in the Service Contract. During any period of Interruption of a Distribution Service as ordered by the Company, the Customer must continue to deliver its DCQ.

The Company tracks and manages the differences between the Customer's Daily Delivered Volume and Consumption under the bundled DP Service in a Banked Gas Account (BGA). The Customer is obligated to balance for differences between actual and planned Consumption at specific times during the year. To assist

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with balancing the BGA, the Company provides a suite of balancing transaction Services as contained in Rider A of this Rate Handbook.

b) Semi-unbundled DP

The Company provides a semi-unbundled DP Service under Rate E20 and Rate E64. The semi-unbundled DP Service allows the Customer to contract to deliver an obligated DCQ of Gas to the Company to meet planned annual Consumption at Customer's Point(s) of Consumption. The Customer is obligated to deliver the Gas at the Point(s) of Receipt identified in the Service Contract. During any period of Interruption of a Distribution Service as ordered by the Company, the Customer must continue to deliver its DCQ.

The Customer contracts for an allocation of Storage Services from the Company to manage differences between the Customer's Daily Delivered Volume and Consumption and to meet planned annual and peak firm Consumption at the Customer's Point(s) of Consumption. The Customer is responsible for managing the storage account within its contracted parameters. To assist with managing the storage account, the Company provides a suite of balancing transaction Services as contained in Rider A of this Rate Handbook.

c) Unbundled DP

The unbundled DP Service option allows a Customer to actively manage their Gas supply each day through a Nomination of Gas deliveries to their Point(s) of Receipt to meet their planned daily Consumption at Customer's Point(s) of Consumption. Provided that the Company has the Service available, the Customer may contract for an allocation of storage under storage allocation methodologies that recognize that the Customer does not have an obligated DCQ for all their planned Consumption. Depending on the current Service, the Customer may be required to Nominate the use of their contracted storage and their Gas supply. Daily and cumulative differences between Nominated Gas quantities and actual Consumption are tracked in an Unbundled Balancing Service (UBS) account to be managed by the Customer. Where necessary, the Customer may also be required to manage their UBS quantity hourly.

The Company provides unbundled DP Services under Rate E22 and Rate E24. Storage as a companion Service may be available under Rate E38.

3. EX-FRANCHISE SERVICES

The Company provides ex-franchise Services for the transportation of Gas through its transmission system to

a point of interconnection with a third-party pipeline system. In addition, the Company provides a Gas injection service and Gas transportation service for Gas producers.

For the purposes of understanding the applicability of the terms and conditions in this Rate Handbook to ex-franchise Services, the ex-franchise shipper shall be considered to be the Customer.

PART II

TERMS AND CONDITIONS APPLICABLE TO SERVICES

The following terms and conditions shall apply to all in-franchise Distribution and DP Services unless specified otherwise. For Customers with Service Contracts, the terms and conditions contained within the Service Contract will also apply and will govern if specified below.

SECTION A - AVAILABILITY

Each of the Rate Schedules specify the availability of the rates and Services.

In-franchise Distribution Service will be provided subject to the Company having the capacity in its Distribution System to provide the Service requested. When the Company is requested to supply the Gas to be delivered, Service shall be available subject to the Company having available to it a supply of Gas adequate to meet the requirement without jeopardizing the supply to its existing Customers.

Service shall be made available after acceptance by the Company of an application for Service to a Point(s) of Consumption or execution of a Service Contract, as applicable.

SECTION B - BILLS

Bills will be delivered monthly or at such other time period as set out in the Service Contract. Gas Consumption to which the Company's rates apply will be determined by the Company either by meter reading or by the Company's estimate of Consumption where meter reading has not occurred. Customers must provide the Company with free access to their meter in order to maintain and read the meter. The rates and charges applicable to a Billing Period shall be those applicable to the respective calendar month(s) in the Billing Period.

SECTION C - MINIMUM BILLS

The Minimum Bill applicable to Service under any particular Rate Schedule shall be the Customer Charge

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plus any applicable Contract Demand Charges for Delivery, Transportation and Gas Supply and any applicable Direct Purchase Administration Charge, all as provided for in the applicable Rate Schedule.

SECTION D - BILLABLE VOLUMES

All billable volumes are referenced to standard pressure and standard temperature in accordance with applicable law. Where Gas is metered at a fixed pressure, the metered volume is multiplied by a fixed pressure factor to establish the correct billable volume. The value of the pressure factor is dependent on the fixed pressure, declared atmospheric pressure, and standard pressure values for a particular Customer and their location.

SECTION E - PAYMENT CONDITIONS

Charges for Service are to be paid by the due date specified on a Customer's Bill, which is twenty (20) days after the bill date specified on a Customer's Bill, or other time period set out in the Service Contract. A late payment charge of 1.5% per month (19.56% effectively per annum) will be applied on any amount not received by the due date, until the Company receives payment of all unpaid charges, including all applicable federal and provincial taxes.

SECTION F - TERM OF ARRANGEMENT

For Distribution Service provided under General Service Rates, the Company shall continue to provide Service from initial commencement until termination by the Company pursuant to Section J or by the Customer providing notice and the Company accepting such notice in accordance with the Company's Conditions of Service. A Customer who temporarily discontinues service and does not pay all the Minimum Bills for the period of such temporary discontinuance of Service shall, upon the continuance of Service, be liable to pay an amount equal to the unpaid Minimum Bills for such period. For Customers with a Service Contract, terms and conditions related to termination of Service are as set out in the Service Contract.

SECTION G - RESALE PROHIBITION

Gas taken at a Point of Consumption shall not be resold other than in accordance with all applicable laws and regulations and orders of any governmental authority, including the OEB, having jurisdiction.

SECTION H - MEASUREMENT

The Company will install, operate and maintain at a Point of Consumption measurement equipment of suitable capacity and design as is required to measure the quantity of Gas delivered. A Service Contract may also contain special conditions for measurement.

SECTION I - RATES IN CONTRACTS

Notwithstanding any rates for Service specified in any Service Contract, the rates and charges provided in an applicable Rate Schedule shall apply for Service rendered on and after the effective date stated in such Rate Schedule until such Rate Schedule ceases to be applicable.

SECTION J - COMPANY RESPONSIBILITY AND LIABILITY

This section applies only to Distribution Service provided under General Service Rate Schedules.

The Company shall make reasonable efforts to maintain, but does not guarantee, continuity of Service to its Customers. The Company may, in its sole discretion, terminate or curtail Service to Customers;

(a) to maintain safety and reliability on, or to facilitate construction, installation, maintenance, repair, replacement or inspection of the Company's Distribution System; or

(b) for any reason related to dangerous or hazardous circumstances, emergency or Force Majeure.

The Company shall not be liable for any loss, injury, damage, expense, charge, cost or liability of any kind, whether direct, indirect, special or consequential in nature, including without limitation business loss or interruption, loss of revenue, profits or inventory and excepting only direct physical injury or damage to a Customer or a Customer's premises, resulting from the negligent acts or omissions of the Company, its employees or Agent(s), arising from or connected with any failure, defect, fluctuation or Interruption in the provision of Service by the Company to its Customers.

PART III

GLOSSARY OF TERMS

In this Rate Handbook, each term set out below shall have the meaning ascribed to it, unless the context otherwise specifies or requires. Terms used within this Rate Handbook may also refer to definitions set out in a Rate Schedule or the Terms and Conditions of a Service Contract, as applicable.

Agent or Energy Marketer: A party that has been granted written authority by the Customer to act for or on behalf of the Customer in respect of the rights and obligations of such Customer.

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Annual Volume Deficiency: The difference between the Minimum Annual Volume and the volume consumed by the Customer in a contract year, if such volume is less than the Minimum Annual Volume.

Authorized Overrun: A quantity of Gas in excess of contracted parameters for which the Customer received authorization from the Company in advance.

Backstopping Service: A service whereby alternative supplies of Gas may be available in the event that a Customer's supply of Gas is not available for delivery to the Company.

Banked Gas Account (BGA): A record of the quantity of gas delivered by the Customer to the Company in respect of the Point(s) of Consumption net of the quantity of gas consumed by the Customer at the Point(s) of Consumption.

Bill: A monthly statement of the amount a Customer owes for services provided by the Company. The Bill will equal the sum of the monthly charges for all services selected plus the rates multiplied by the applicable Gas quantities delivered or withdrawn for each service chosen plus all applicable taxes.

Billing Contract Demand (BCD): A Contract Demand that is used for billing purposes.

Billing Period: A period of approximately thirty (30) days, or such other duration as otherwise determined by the Company, following which the Company renders a Bill to a Customer. The Billing Period is determined by the Company's monthly reading and billing schedule.

Commodity Charge: A per unit charge for the usage of Gas by the Customer as part of a Service.

Company: Enbridge Gas Inc.

Contract Demand (CD): The maximum volume or quantity of Gas that the Company is obligated to deliver in any one gas day of the term to a Customer at the Point of Consumption under all Services or, if the context so requires, under a particular Service.

Consumption: The quantity of Gas delivered to the customer's Point(s) of Consumption.

Contiguous: Properties are contiguous when they have the same owner and are not divided by a public right-of-way.

Cubic Metre (m³): The volume of Gas which at a temperature of 15 degrees Celsius and at an absolute pressure of 101.325 kilopascals ("kPa") occupies one cubic metre. 10³m³ means 1,000 cubic metres.

Customer: Any Person or Persons receiving one or more Services.

Customer Charge: A monthly fixed charge that represents the costs of being a Customer connected to the Distribution System.

Daily Delivered Volume: The quantity of Gas accepted by the Company as having been delivered by a Customer to the Company on a day.

Daily Contract Quantity (DCQ): The quantity of Gas which a Customer under a Direct Purchase agreement agrees to deliver to the Company each day.

Dedicated Service: A Service provided through the Company's Distribution System that is initially constructed to serve a single Customer, and for which the quantity of Gas is measured through a billing meter that is directly connected to a third-party transporter or other third-party facility, when Service commences.

Delivery Charge: A charge through which the Company recovers its cost of providing Service to the Customer.

Demand Charge: A fixed monthly charge which is applied to the Contract Demand specified in a Service Contract.

Direct Purchase (DP) Service: A Service in which the Customer, or their Agent or Energy Marketer, contracts with the Company to provide their own Gas for the Customer's Point(s) of Consumption.

Disconnect and Reconnect Charges: The charges levied by the Company for disconnecting or reconnecting a Customer from or to the Company's Distribution System.

Distribution Service: The transportation of Gas, using the Company's Distribution System, to the Point(s) of Consumption at which the Gas will be used by the Customer.

Distribution System: The physical facilities owned by the Company and used to contain, transport, deliver and measure Gas in order to provide Services.

Firm: A Service not subject to Interruption except under Force Majeure or Section J for General Service.

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Force Majeure: Any cause not reasonably within the control of the Company and which the Company cannot prevent or overcome with reasonable due diligence, including:

(a) physical events such as an act of God, landslide, earthquake, storm or storm warning such as a hurricane which results in evacuation of an affected area, flood, washout, explosion, breakage or accident to machinery or equipment or lines of pipe used to transport gas, the necessity for making repairs to or alterations of such machinery or equipment or lines of pipe or inability to obtain materials, supplies (including a supply of services) or permits required by the Company to provide service;

(b) Interruption of Firm Transportation by a Gas transporter for the Company;

(c) acts of others such as strike, lockout or other industrial disturbance, civil disturbance, blockade, act of a public enemy, terrorism, riot, sabotage, insurrections or war, as well as physical damage resulting from the negligence of others;

(d) failure or malfunction of any storage equipment or facilities of the Company; and

(e) governmental actions, such as necessity for compliance with any applicable laws.

Gas: Natural gas, substitute natural gas, synthetic gas, manufactured gas, propane-air gas or any mixture of any of them.

Gas Supply Commodity Charge: A per unit charge for the Gas purchased by the Customer from the Company.

General Service: Service provided under General Service Rate Schedules.

General Service Rate Schedules: Service provided pursuant to Rate Schedules Rate E01 and Rate E02.

Hourly Quantity: A contractually specified quantity of Gas applicable to Service which is the maximum quantity of Gas the Company is required to deliver to a Customer on an hourly basis under a Service Contract.

Interruptible: A Service that may be subject to Interruption.

Interruption: Curtailment or suspension of a Service as directed by the Company.

Load Balancing: The balancing of the Gas supply to meet demand.

Minimum Annual Volume (MAV): A Customer's annual minimum Gas requirement for each Service applicable at each Point of Consumption.

Monthly Minimum Bill or Minimum Bill: The minimum amount owing each Billing Period by the Customer for services provided by the Company irrespective of the amount of Gas consumed by the Customer during the Billing Period.

Nominate: A Customer's action of providing a Nomination.

Nomination: A Customer request to the Company that details Gas quantities and other Service elements relevant to a Service Contract.

Ontario Energy Board (OEB): A statutory corporation continued pursuant to the *Ontario Energy Board Act, 1998*, as may be amended from time to time, which, amongst other things, regulates the Company's Rate Schedules (Part IV of this Rate Handbook) and the matters described in Part II of this Rate Handbook.

Overrun: A quantity of Gas in excess of contracted parameters.

Person: An individual, corporation, partnership, firm, joint venture, syndicate, association, trust, trustee, government, governmental agency, board, tribunal, ministry, commission or department or other form of entity or organization and the heirs, beneficiaries, executors, legal representatives or administrators of an individual, and "Persons" has a similar meaning.

Point of Consumption: The outlet side of the meter or meters at which the Company delivers or transports Gas to the Customer.

Point of Receipt: For DP Service, the point at which the Company has agreed to accept delivery of Gas from or on behalf of the Customer.

Rate Handbook: This Rate Handbook, including all Rate Schedules, approved by the OEB from time to time.

Rate Schedule: An alphabetic and/or numbered rate of the Company as fixed or approved by the OEB that specifies rates, applicability, character of service, terms and conditions of service and the effective date.

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Rate Zone: A geographic region defined by the Company, in which different rates exist based on the different costs required to serve each region.

Remote Terminal Unit (RTU): A microprocessor-based device that monitors and controls field telemetry devices, that then connects to SCADA (supervisory control and data acquisition) systems.

Renewable Natural Gas (RNG): Biogas resulting from the decomposition of organic matter under anaerobic conditions that has been upgraded for use in place of natural gas.

Sales Service: A Service in which the Gas is provided by the Company to the Customer.

Seasonal Service: Any Service that is available during a specified period of the year as set out in a Rate Schedule.

Service(s): Any sales, direct purchase, distribution, transportation, storage or a related service provided by the Company and set out in a Rate Schedule.

Service Area: Geographic regions defined by the Company to delineate availability of specific Services as set out in a Rate Schedule.

Service Contract: A written contract for Service between the Company and a Customer setting out the terms and conditions applicable to the Service.

Storage Service: A Service providing an allocation of storage space and deliverability rights to the Customer to be used to manage daily differences between the Customer's Daily Delivered Volume and Consumption.

Transportation Charge: A per unit charge for the use of the Company's transportation capacity to provide service to the Customer.

Unauthorized Overrun: A quantity of Gas in excess of Service Contract parameters for which the Customer did not receive prior authorization from the Company.

PART IV

RATE SCHEDULES

The Rate Schedules provided in this Rate Handbook include a schedule for each rate class and rate rider. The in-franchise Rate Schedules are presented first (Rate E01 to Rate E38), followed by the wholesale Rate Schedules (Rate E60 to Rate E64) and the ex-franchise Rate Schedules (Rate E70 to Rate E82).

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RATE:	E01	SMALL VOLUME GENERAL SERVICE

APPLICABILITY

To any General Service Customer for the use of the Company's Distribution System for the transportation to a single Point of Consumption and purchase (if applicable) of Gas whose maximum consumption is equal to or less than 50,000 m³ per year.

MONTHLY RATES AND CHARGES

		<u>North</u>	<u>Central</u>	<u>South</u>
Monthly Customer Charge (1)		\$28.60	\$28.60	\$30.22
Delivery Charges				
Per Cubic Metre of Gas delivered		6.2025 ¢/m³	6.2025 ¢/m³	5.4783 ¢/m³
Transportation and Storage Charge	(if applicable)	6.6486 ¢/m³	5.0376 ¢/m³	2.3504 ¢/m³
Western Transportation and Storage Charge	(if applicable)	9.2405 ¢/m³	7.6295 ¢/m³	4.9423 ¢/m³
Gas Supply Commodity Charge	(if applicable)	13.4322 ¢/m³	13.9016 ¢/m³	15.6943 ¢/m³

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

- Rider C - Gas Cost Adjustment
- Rider D - Deferral and Variance Account Clearance
- Rider E - Revenue Adjustment
- Rider G - Service Charges
- Rider I - System Expansion and Temporary Connection Surcharge
- Rider J - Carbon Charges
- Rider K - Bill 32 and Ontario Regulation 24/19
- Rider L - Voluntary RNG Program
- Rider M - Hydrogen Gas
- Rider R - Rate Mitigation

(1) Aggregated within the Monthly Customer Charge is the amount of one dollar per month in accordance with Rider K - Bill 32 and Ontario Regulation 24/19.

Monthly Minimum Bill

The Monthly Minimum Bill shall be the Monthly Customer Charge.

DIRECT PURCHASE SERVICES

Rider A - Direct Purchase shall be applicable to Customers who enter into Direct Purchase Services under this Rate Schedule.

TERMS AND CONDITIONS OF SERVICE

The provisions of PARTS II and III of the Company's Rate Handbook apply, as contemplated therein, to service under this Rate Schedule.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E02	LARGE VOLUME GENERAL SERVICE

APPLICABILITY

To any General Service Customer for the use of the Company's Distribution System for the transportation to a single Point of Consumption and purchase (if applicable) of Gas whose maximum consumption is greater than 50,000 m³ per year.

MONTHLY RATES AND CHARGES

Monthly Customer Charge (1) **\$91.00**

Delivery Charge

Per Cubic Metre of Gas delivered **4.4581 ¢/m³**

		<u>North</u>	<u>Central</u>	<u>South</u>
Transportation and Storage Charge	(if applicable)	6.1779 ¢/m³	4.4701 ¢/m³	2.0242 ¢/m³
Western Transportation and Storage Charge	(if applicable)	8.7698 ¢/m³	7.0620 ¢/m³	4.6161 ¢/m³
Gas Supply Commodity Charge	(if applicable)	13.4322 ¢/m³	13.9016 ¢/m³	15.6943 ¢/m³

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

- Rider C - Gas Cost Adjustment
- Rider D - Deferral and Variance Account Clearance
- Rider E - Revenue Adjustment
- Rider G - Service Charges
- Rider I - System Expansion and Temporary Connection Surcharge
- Rider J - Carbon Charges
- Rider K - Bill 32 and Ontario Regulation 24/19
- Rider L - Voluntary RNG Program
- Rider M - Hydrogen Gas
- Rider R - Rate Mitigation

(1) Aggregated within the Monthly Customer Charge is the amount of one dollar per month in accordance with Rider K - Bill 32 and Ontario Regulation 24/19.

Monthly Minimum Bill

The Monthly Minimum Bill shall be the Monthly Customer Charge.

DIRECT PURCHASE SERVICES

Rider A - Direct Purchase shall be applicable to Customers who enter into Direct Purchase Services under this Rate Schedule.

TERMS AND CONDITIONS OF SERVICE

The provisions of PARTS II and III of the Company's Rate Handbook apply, as contemplated therein, to service under this Rate Schedule.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E10	FIRM BUNDLED CONTRACT SERVICE

APPLICABILITY

To any Customer who enters into a Service Contract for the use of the Company's Distribution System for the transportation and purchase (if applicable) of Gas that specifies a Firm Contract Demand of not less than 1,800 m³.

CHARACTER OF SERVICE

Service shall be continuous (Firm) except for events as specified in the Service Contract including Force Majeure.

MONTHLY RATES AND CHARGES

The identified rates may change periodically, subject to approval by the OEB. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Monthly Customer Charge (1)**\$501.00**

		<u>North</u>	<u>Central</u>	<u>South</u>
Delivery Charges				
Per Cubic Metre of Contract Demand				
For the first	20,000 m ³ per month	55.0929 ¢/m³	60.7244 ¢/m³	68.7737 ¢/m³
For all over	20,000 m ³ per month	35.7897 ¢/m³	40.2860 ¢/m³	38.9322 ¢/m³
Per Cubic Metre of Gas delivered		0.0668 ¢/m³	0.0668 ¢/m³	0.0668 ¢/m³
Transportation and Storage Charge	(if applicable)	3.2500 ¢/m³	1.4872 ¢/m³	0.2725 ¢/m³
Western Transportation and Storage Charge	(if applicable)	5.8419 ¢/m³	4.0791 ¢/m³	2.8644 ¢/m³
Gas Supply Commodity Charge	(if applicable)	13.4322 ¢/m³	13.9016 ¢/m³	15.6943 ¢/m³

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

- Rider C - Gas Cost Adjustment
- Rider D - Deferral and Variance Account Clearance
- Rider E - Revenue Adjustment
- Rider G - Service Charges
- Rider J - Carbon Charges
- Rider K - Bill 32 and Ontario Regulation 24/19
- Rider R - Rate Mitigation

(1) Aggregated within the Monthly Customer Charge is the amount of one dollar per month in accordance with Rider K - Bill 32 and Ontario Regulation 24/19.

Monthly Minimum Bill

The Monthly Minimum Bill shall be the Monthly Customer Charge plus the monthly Contract Demand Delivery Charge.

OVERRUN CHARGES

Demand Overrun occurs on any day when Gas Consumption is in excess of 103% of available Contract Demand.

Authorized Demand Overrun

The Company may, at its sole discretion, authorize in advance Demand Overrun for limited periods within a month, provided the local Distribution System has sufficient capacity to accommodate higher demand.

All occurrences of Authorized Demand Overrun will be charged the Authorized Demand Overrun Charge.

	<u>North</u>	<u>Central</u>	<u>South</u>
Authorized Demand Overrun Charge	1.8781 ¢/m³	2.0633 ¢/m³	2.3279 ¢/m³

RATE:	E10	FIRM BUNDLED CONTRACT SERVICE

Authorization of Demand Overrun shall not exceed 5 days in any contract year, subject to the Company's discretion. Based on the terms of the Service Contract, requests beyond 5 days will be treated as Unauthorized Demand Overrun, subject to the Company's discretion. The new Contract Demand level may be restricted by the capability of the local Distribution System to accommodate higher demand.

Unauthorized Demand Overrun

Demand Overrun if not authorized, will be deemed to be Unauthorized Demand Overrun. On the first occurrence in a contract year when the Customer takes Unauthorized Demand Overrun Gas, the applicable Unauthorized Demand Overrun Charge applies. On the second and any subsequent occurrence in a contract year when the Customer takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established effective immediately and shall be subject to a charge equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract. Based on the capability of the local Distribution System to accommodate higher demand, different conditions may apply as specified in the applicable Service Contract.

	<u>North</u>	<u>Central</u>	<u>South</u>
Unauthorized Demand Overrun Charge (first occurrence)	1.8781 ¢/m³	2.0633 ¢/m³	2.3279 ¢/m³

COMMISSIONING AND DECOMMISSIONING

The Authorized Demand Overrun Charge may be applied to commissioning and decommissioning volumes in place of the Delivery Charges at the Company's sole discretion, for a contractual period of not more than one year, as specified in the Service Contract. The Monthly Customer Charge, Gas Supply Commodity and transportation charges, and any Rate Riders also apply.

DIRECT PURCHASE SERVICES

Rider A - Direct Purchase shall be applicable to Customers who enter into Direct Purchase Services under this Rate Schedule.

TERMS AND CONDITIONS OF SERVICE

The provisions of PARTS II and III of the Company's Rate Handbook apply, as contemplated therein, to service under this Rate Schedule.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E20	SEMI-UNBUNDLED CONTRACT SERVICE

APPLICABILITY

To any Customer, subject to the noted exclusion, who enters into a Service Contract for the use of the Company's Distribution System for the transportation and storage of Gas that specifies a combined Firm and Interruptible Contract Demand of not less than 13,000 m³. The Customer must have site specific energy measuring equipment that will be used in determining energy balances.

The Rate E20 rate class is not applicable to large Gas fired power generation Customers with a Firm Contract Demand of 1,200,000 m³ or greater.

Eligibility for this rate class is limited to Customers located in Enbridge Gas's South Rate Zone and Central Rate Zone. (3)

CHARACTER OF SERVICE

Firm Service shall be continuous up to the Firm Contract Demand. Interruptible Service shall be subject to curtailment or discontinuance upon the Company issuing a notice not less than 4 hours prior to the time at which such curtailment or discontinuance is to commence. Interruptible and Firm Service is also subject to discontinuance for events as specified in the Service Contract including Force Majeure.

MONTHLY RATES AND CHARGES

The identified rates may change periodically, subject to approval by the OEB. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Monthly Customer Charge (1)

Per each Point of Consumption	\$3,001.00

Transportation Service Charges (2)

Per Cubic Metre of Firm Contract Demand		
Up to	30,000 m ³ per month	38.9077 ¢/m³
Next	120,000 m ³ per month	25.7075 ¢/m³
For all over	150,000 m ³ per month	21.1580 ¢/m³

Per Cubic Metre of Interruptible Contract Demand	1.0386 ¢/m³

	<u>Central (3)</u>	<u>South</u>
Per Cubic Metre of Firm and Interruptible Gas delivered	0.8732 ¢/m³	- ¢/m³
Per Cubic Metre of Gas delivered	0.754 %	0.754 %
Per Cubic Metre of Gas delivered under pre-authorized Interruptible Service	0.9074 ¢/m³	0.0341 ¢/m³
Per Cubic Metre of Gas delivered	0.754 %	0.754 %

RATE:	E20	SEMI-UNBUNDLED CONTRACT SERVICE

	Demand <u>Charge</u> (per month)	Fuel <u>Ratio</u>	&	Commodity <u>Charge</u>
Storage Service Charges (3)				
Annual Firm Storage Space				
Per GJ of contracted Maximum Annual Storage Space	0.015			\$/GJ
Annual Firm Injection/Withdrawal Right				
Per GJ of the contracted Maximum Annual Firm Injection/Withdrawal Right				
Utility provides deliverability inventory	2.573			\$/GJ
Customer provides deliverability inventory (5)	2.395			\$/GJ
Incremental Firm Injection Right				
Per GJ of the contracted Maximum Incremental Firm Injection Right	2.395			\$/GJ
Withdrawal Commodity				
Per GJ of all quantities withdrawn from storage up to the Maximum Daily Storage Withdrawal Quantity		0.799%	-	\$/GJ
Injection Commodity				
Per GJ of all quantities injected into storage up to the Maximum Daily Storage Injection Quantity		0.799%	-	\$/GJ

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

- Rider C - Gas Cost Adjustment
- Rider D - Deferral and Variance Account Clearance
- Rider E - Revenue Adjustment
- Rider G - Service Charges
- Rider J - Carbon Charges
- Rider K - Bill 32 and Ontario Regulation 24/19

(1) Aggregated within the Monthly Customer Charge is the amount of one dollar per month in accordance with Rider K - Bill 32

Monthly Minimum Bill

The Monthly Minimum Bill shall be the Monthly Customer Charge plus monthly transportation Demand Charges and storage Demand Charges.

(2) Notes to Transportation Charges

1. Transportation fuel ratios do not apply to Customers served from dedicated facilities directly connected to third party transmission systems with custody transfer metering at the interconnect.
2. The Company may negotiate rates for Interruptible Service where the Customer is located in an area of constraint for purposes of an integrated resource planning alternative. The negotiated rates may be lower than the rates identified in the rate schedule, including negative rates or other incentives, and may be approved by the OEB for the integrated resource
- 3 Excludes the East Service Area.

RATE:	E20	SEMI-UNBUNDLED CONTRACT SERVICE

(3) Notes to Storage Charges

1. Annual Firm Storage Space

The maximum storage space available to a Customer at the rates specified herein is determined by one of the following storage allocation methodologies.

1.1 Aggregate Excess

Aggregate excess is the difference between the Customer's total 151-day winter Consumption (November 1 through March 31) and the Customer's average daily Consumption (Daily Contract Quantity) for the contract year multiplied by 151 days of winter. This calculation will be done using two years of historical data (with 25% weighting for each year) and one year of forecast data (with 50% weighting). If a Customer is new, or an existing Customer is undergoing a significant change in operations, the allocation will be based on forecast Consumption only, as negotiated between the Company and the Customer. Once sufficient historical information is available for the Customer, or if there have been no significant changes in operations, the standard calculation will be used. At each contract renewal, the aggregate excess calculation will be performed to set the new space allocation.

1.2 Obligated Daily Contract Quantity multiple of 15

Obligated Daily Contract Quantity is the Firm daily quantity of Gas which the Customer must deliver to the Company. The 15x obligated Daily Contract Quantity calculation will be done using the Daily Contract Quantity for the upcoming contract year. At each contract renewal, the 15x obligated Daily Contract Quantity calculation will be performed to set the new space allocation.

Customers may contract for less than their maximum entitlement of Firm storage space.

2. Annual Injection/Withdrawal Right (Deliverability)

The maximum level of deliverability available to a Customer at the rates specified herein is determined by one of the following storage deliverability allocation methodologies.

2.1 The greater of obligated DCQ and Firm CD less obligated DCQ.

Annual Firm Injection Rights are equal to 100% of their respective Annual Firm Withdrawal Rights. Customers may choose either methodology.

Customers may contract for less than their maximum entitlement of deliverability.

3. Additional storage space or deliverability, in excess of the maximum allocated entitlements per Notes 1 and 2, may be available at market prices.
4. Storage Space and Withdrawal Rights are not assignable to any other party without the prior written consent of the Company.
5. Deliverability inventory is defined as 20% of annual storage space.

RATE:	E20	SEMI-UNBUNDLED CONTRACT SERVICE

TRANSPORTATION SERVICE OVERRUN

Transportation Demand Overrun occurs on any day when Gas Consumption is in excess of 103% of available Contract Demand.

Authorized Transportation Demand Overrun

The Company may, at its sole discretion, authorize in advance Transportation Demand Overrun for limited periods within a month, provided the local Distribution System has sufficient capacity to accommodate higher demand.

All occurrences of Authorized Transportation Demand Overrun will be charged the applicable Authorized Transportation Demand Overrun Charge plus the Transportation Fuel Ratio.

	<u>Central</u>	<u>South</u>	<u>Fuel Ratio</u>
Authorized Firm Transportation Demand Overrun Charge	2.1524 ¢/m³	1.2792 ¢/m³	0.754 %
Authorized Interruptible Transportation Demand Overrun Charge	0.3837 ¢/m³	0.0341 ¢/m³	0.754 %

Authorization of Transportation Demand Overrun shall not exceed 5 days in any contract year, subject to the Company's discretion. Based on the terms of the Service Contract, requests beyond 5 days will be treated as Unauthorized Transportation Demand Overrun, subject to the Company's discretion. The new Contract Demand level may be restricted by the capability of the local Distribution System to accommodate higher demand.

Unauthorized Transportation Demand Overrun

Transportation Demand Overrun if not authorized, will be deemed to be Unauthorized Transportation Demand Overrun.

On the first occurrence in a contract year when the Customer takes Unauthorized Transportation Demand Overrun Gas, the applicable Unauthorized Transportation Demand Overrun charge plus the transportation fuel ratio applies. On the second and any subsequent occurrence in a contract year when the Customer takes Unauthorized Transportation Demand Overrun Gas, a new Contract Demand will be established effective immediately and shall be subject to a charge equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract. Based on the capability of the local Distribution System to accommodate higher demand, different conditions may apply as specified in the applicable Service Contract.

	<u>Central</u>	<u>South</u>	<u>Fuel Ratio</u>
Unauthorized Firm Transportation Demand Overrun Charge (first occurrence)	2.1524 ¢/m³	1.2792 ¢/m³	0.754 %
Unauthorized Interruptible Transportation Demand Overrun Charge (first occurrence)	0.3837 ¢/m³	0.0341 ¢/m³	0.754 %

Unauthorized Transportation Demand Overrun Interruption Non-Compliance

Any Gas consumed in excess of the Firm Contract Demand and/or Firm hourly quantity requirements during a period when a notice of Interruption is in effect will be deemed to be Unauthorized Transportation Demand Overrun Interruption Non-compliance Gas. All occurrences where the Customer takes Unauthorized Transportation Demand Overrun Interruption Non-compliance Gas the applicable Unauthorized Transportation Demand Overrun (first occurrence) charge applies in addition to the Unauthorized Transportation Demand Overrun Interruption Non-compliance charge.

Unauthorized Transportation Demand Overrun Interruption Non-compliance Charge (\$60/GJ)	234.4800 ¢/m³

STORAGE SERVICE SPACE OVERRUN

Storage Space Overrun is applicable on any day when the Customer's Gas storage balance is in excess of 103% of the contracted Maximum Storage Space.

Incremental Storage Space

Incremental Storage Space may be available from the Company at negotiated prices provided as short-term storage / balancing service options and payable on all quantities on any day in excess of the Customer's contracted Maximum Storage Space. Storage/Balancing Services are available provided storage facilities have sufficient capacity to accommodate the request.

Authorized Storage Space Overrun

Storage Space Overrun is deemed to be authorized for Interruptible Customers at no charge in the event a distribution Interruption is called coincident with a suspension interruption. The amount of authorized Storage Space Overrun is equal to the Customer's obligated DCQ less the Customer's Firm Contract Demand multiplied by the days of distribution Interruption called during the period of November 1 to March 31, until the following July 1.

RATE:	E20	SEMI-UNBUNDLED CONTRACT SERVICE

Unauthorized Storage Space Overrun

Storage Space Overrun, if not provided for under a short-term storage / balancing service, will be deemed to be Unauthorized Storage Space Overrun. In each month, Unauthorized Storage Space Overrun will incur the Unauthorized Storage Space Overrun Charge applied to the greatest excess for each occurrence.

Unauthorized Storage Space Overrun Charge **6.000 \$/GJ**

If on any day the Customer's Gas storage balance is less than zero, the Unauthorized Storage Space Overrun Charge will apply for each GJ of Gas below a zero inventory level and this amount of Gas shall be deemed not to have been withdrawn from storage. The Gas shall be deemed to have been sold to the Customer at the highest spot price at Dawn in the month of occurrence and the month following occurrence as identified in the Canadian Gas Price Reporter and shall not be less than the Company's approved Weighted Average Cost of Gas at the time of occurrence. If the Customer has contracted to provide its own deliverability inventory, the zero inventory level shall be deemed to mean twenty percent (20%) of the contracted Annual Firm Storage Space.

STORAGE SERVICE DELIVERABILITY OVERRUN

Storage Injection and Withdrawal (Deliverability) Overrun occurs when Gas injected into or withdrawn from storage is in excess of 103% of the available contracted Storage Injections and Withdrawals rights, as applicable.

Authorized Storage Injection and Withdrawal Overrun

The Company may, at its sole discretion, authorize in advance Storage Injection and Withdrawal Overrun for limited periods within a month, as applicable, provided storage facilities have sufficient capacity to accommodate higher demand. All occurrences of Authorized Storage Injection and Withdrawal Overrun will be charged the Authorized Injection and Withdrawal Overrun Charge and Fuel Ratio, as applicable.

Authorized Storage Injection and Withdrawal Charge **0.085 \$/GJ**
Authorized Storage Injection and Withdrawal Fuel Ratio **1.175 %**

Unauthorized Storage Injection and Withdrawal Overrun

Storage Injection and Withdrawal Overrun if not authorized, will be deemed to be Unauthorized Storage Injection and/or Withdrawal Overrun. All occurrences of Unauthorized Storage Injection and Withdrawal Overrun will be charged the Unauthorized Storage Injection/Withdrawal Overrun Charge and Fuel Ratio, as applicable.

Unauthorized Storage Injection and Withdrawal Charge **1.750 \$/GJ**

COMMISSIONING AND DECOMMISSIONING

The Authorized Transportation Demand Overrun charge plus Transportation Fuel Ratio may be applied to commissioning and decommissioning volumes in place of the Transportation Charges at the Company's sole discretion, for a contractual period of not more than one year, as specified in the Service Contract. The Monthly Customer Charge, and any Rate Riders also apply.

DIRECT PURCHASE SERVICES

Rider A - Direct Purchase shall be applicable to Customers who enter into Direct Purchase Services under this Rate Schedule.

TERMS AND CONDITIONS OF SERVICE

The provisions of PARTS II and III of the Company's Rate Handbook apply, as contemplated therein, to service under this Rate Schedule.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E22	UNBUNDLED CONTRACT SERVICE

APPLICABILITY

To any Customer who enters into a Service Contract for the transportation using the Company's Distribution System that specifies a combined Firm and Interruptible Contract Demand between 13,000 m³ and 1,200,000 m³.

CHARACTER OF SERVICE

Firm Service shall be continuous up to the Firm Contract Demand. Interruptible Service shall be subject to curtailment or discontinuance upon the Company issuing a notice not less than 4 hours prior to the time at which such curtailment or discontinuance is to commence. Interruptible and Firm Service is also subject to discontinuance for events as specified in the Service Contract including Force Majeure.

MONTHLY RATES AND CHARGES

The identified rates may change periodically, subject to approval by the OEB. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Monthly Customer Charge (1) **\$1,501.00**

	<u>North & Central</u>	<u>South</u>
Transportation Charges (2)		
Per Cubic Metre of Firm Contract Demand		
For the first 30,000 m ³ per month	25.9321 ¢/m³	33.8217 ¢/m³
For all over 30,000 m ³ per month	12.9806 ¢/m³	20.8701 ¢/m³
Per Cubic Metre of Interruptible Contract Demand	0.9671 ¢/m³	0.9671 ¢/m³
Per Cubic Metre of Firm or Interruptible Gas delivered	0.0668 ¢/m³	0.0668 ¢/m³
Per Cubic Metre of Gas delivered		0.285 %
Per Cubic Metre of Gas delivered under pre-authorized Interruptible Service	0.0986 ¢/m³	0.0986 ¢/m³
Per Cubic Metre of Gas delivered		0.285 %

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

- Rider C - Gas Cost Adjustment
- Rider D - Deferral and Variance Account Clearance
- Rider E - Revenue Adjustment
- Rider G - Service Charges
- Rider J - Carbon Charges
- Rider K - Bill 32 and Ontario Regulation 24/19

(1) Aggregated within the Monthly Customer Charge is the amount of one dollar per month in accordance with Rider K - Bill 32 and Ontario Regulation 24/19.

(2) The Company may negotiate rates for Interruptible Service where the Customer is located in an area of constraint for purposes of an integrated resource planning alternative. The negotiated rates may be lower than the rates identified in the rate schedule, including negative rates or other incentives, and may be approved by the OEB for the integrated resource planning alternative.

RATE:	E22	UNBUNDLED CONTRACT SERVICE

Monthly Minimum Bill

The Monthly Minimum Bill shall be the Monthly Customer Charge plus the monthly Contract Demand Delivery Charge.

OVERRUN CHARGES

Demand Overrun occurs on any day when Gas Consumption is in excess of 103% of available Contract Demand.

Authorized Demand Overrun

The Company may, at its sole discretion, authorize in advance Demand Overrun for limited periods within a month, provided the local Distribution System has sufficient capacity to accommodate higher demand.

All occurrences of Authorized Demand Overrun will be charged the Authorized Demand Overrun Charge plus the transportation fuel ratio.

	North & Central	South
Authorized Firm Demand Overrun Charge	0.9194 ¢/m³	1.1788 ¢/m³
Authorized Interruptible Demand Overrun Charge	0.0986 ¢/m³	0.0986 ¢/m³
Per Cubic Metre of Gas delivered		0.285 %

Authorization of Demand Overrun shall not exceed 5 days in any contract year, subject to the Company's discretion. Based on the terms of the Service Contract, requests beyond 5 days will be treated as Unauthorized Demand Overrun, subject to the Company's discretion. The new Contract Demand level may be restricted by the capability of the local Distribution System to accommodate higher demand.

Unauthorized Demand Overrun

Demand Overrun if not authorized, will be deemed to be Unauthorized Demand Overrun. On the first occurrence in a contract year when the Customer takes Unauthorized Demand Overrun Gas, the applicable Unauthorized Demand Overrun Charge plus the transportation fuel ratio applies. On the second and any subsequent occurrence in a contract year when the Customer takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established effective immediately and shall be subject to a charge equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract. Based on the capability of the local Distribution System to accommodate higher demand, different conditions may apply as specified in the applicable Service Contract.

	North & Central	South
Unauthorized Firm Demand Overrun Charge (first occurrence)	0.9194 ¢/m³	1.1788 ¢/m³
Authorized Interruptible Demand Overrun Charge (first occurrence)	0.0986 ¢/m³	0.0986 ¢/m³
Per Cubic Metre of Gas delivered		0.285 %

Unauthorized Demand Overrun Interruption Non-Compliance

Any Gas consumed in excess of the Firm Contract Demand and/or Firm hourly quantity requirements during a period when a notice of Interruption is in effect will be deemed to be Unauthorized Demand Overrun Interruption Non-compliance Gas. All occurrences where the Customer takes Unauthorized Demand Overrun Interruption Non-compliance Gas the applicable Unauthorized Demand Overrun (first occurrence) charge applies in addition to the Unauthorized Demand Overrun Interruption Non-compliance charge.

Unauthorized Demand Overrun Interruption Non-compliance charge (\$60/GJ)	234.4800 ¢/m³

RATE: E22	UNBUNDLED CONTRACT SERVICE

COMMISSIONING AND DECOMMISSIONING

The Authorized Demand Overrun Charge plus transportation fuel ratio may be applied to commissioning and decommissioning volumes in place of the Delivery Charges at the Company's sole discretion, for a contractual period of not more than one year, as specified in the Service Contract. The Monthly Customer Charge, Gas Supply Commodity and transportation charges, and any Rate Riders also apply.

TRANSPORTATION FROM DAWN SERVICE

The transportation from Dawn service may be available to Customers in the North Rate Zone and and the East Service Area of the Central Rate Zone, at the Company's discretion. Charges for the transportation from Dawn service will consist of the Rate E70 Dawn-Parkway Firm transportation rate and applicable fuel charges, in accordance with Enbridge Gas's Rate E70 rate schedule, and all applicable third party (i.e. TransCanada) Transportation Charges on upstream pipelines from Parkway to the Customer's delivery area.

UNBUNDLED BALANCING SERVICE

The Unbundled Balancing Service shall apply at the Customer's Point(s) of Consumption. In the event of an imbalance, any excess delivery above the Customer's actual Consumption, or delivery less than the Customer's actual Consumption shall be subject to the Unbundled Balancing Service. A description of the Unbundled Balancing Service is posted on the Enbridge Gas website at www.enbridgegas.com

The charges for the Unbundled Balancing Service are in accordance with Rider A - Direct Purchase.

DIRECT PURCHASE SERVICES

Rider A - Direct Purchase shall be applicable to Customers who enter into Direct Purchase Services under this Rate Schedule.

TERMS AND CONDITIONS OF SERVICE

The provisions of PARTS II and III of the Company's Rate Handbook apply, as contemplated therein, to service under this Rate Schedule.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E24	EXTRA-LARGE UNBUNDLED CONTRACT SERVICE

APPLICABILITY

To any Customer who enters into a Service Contract for the use of the Company's Distribution System for the transportation of Gas that specifies a combined Firm and/or Interruptible Contract Demand of not less than 1,200,000 m³.

CHARACTER OF SERVICE

Firm Service shall be continuous up to the Firm Contract Demand. Interruptible Service shall be subject to curtailment or discontinuance upon the Company issuing a notice not less than 4 hours prior to the time at which such curtailment or discontinuance is to commence. Interruptible and Firm Service is also subject to discontinuance for events as specified in the Service Contract including Force Majeure.

MONTHLY RATES AND CHARGES

The identified rates may change periodically, subject to approval by the OEB. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Monthly Customer Charge (1) **\$13,878.82**

	<u>North & Central</u>	<u>South</u>
Transportation Charges (2)		
Per Cubic Metre of Firm Contract or Billing Contract Demand (3)	11.6704 ¢/m³	19.5600 ¢/m³
Per Cubic Metre of Interruptible Contract Demand	0.8159 ¢/m³	0.8159 ¢/m³
Per Cubic Metre of Firm or Interruptible Gas delivered per Cubic Metre of Gas delivered (3)	0.0053 ¢/m³ 0.425 %	0.0053 ¢/m³ 0.710 %
Per Cubic Metre of Gas delivered under pre-authorized Interruptible Service per Cubic Metre of Gas delivered (3)	0.0321 ¢/m³ 0.425 %	0.0321 ¢/m³ 0.710 %

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

- Rider C - Gas Cost Adjustment
- Rider D - Deferral and Variance Account Clearance
- Rider E - Revenue Adjustment
- Rider G - Service Charges
- Rider J - Carbon Charges
- Rider K - Bill 32 and Ontario Regulation 24/19

(1) Aggregated within the Monthly Customer Charge is the amount of one dollar per month in accordance with Rider K - Bill 32 and Ontario Regulation 24/19.

(2) The Company may negotiate rates for Interruptible Service where the Customer is located in an area of constraint for purposes of an integrated resource planning alternative. The negotiated rates may be lower than the rates identified in the rate schedule, including negative rates or other incentives, and may be approved by the OEB for the integrated resource planning alternative.

(3) For Dedicated Service, the monthly demand charges payable shall be based on the Billing Contract Demand or the Contract Demand as specified in the Service Contract. In the case of a Dedicated Service, the unaccounted for Gas fuel ratio is not applicable.

RATE:	E24	EXTRA-LARGE UNBUNDLED CONTRACT SERVICE

Monthly Minimum Bill

The Monthly Minimum Bill shall be the Monthly Customer Charge plus the monthly Contract Demand Delivery Charge.

OVERRUN CHARGES

Demand Overrun occurs on any day when Gas Consumption is in excess of 103% of available Contract Demand.

Authorized Demand Overrun

The Company may, at its sole discretion, authorize in advance Demand Overrun for limited periods within a month, provided the local Distribution System has sufficient capacity to accommodate higher demand.

All occurrences of Authorized Demand Overrun will be charged the Authorized Demand Overrun Charge plus the transportation fuel ratio.

	North & Central	South
Authorized Firm Demand Overrun Charge	0.3890 ¢/m³	0.6484 ¢/m³
Authorized Interruptible Demand Overrun Charge	0.0321 ¢/m³	0.0321 ¢/m³
Per Cubic Metre of Gas delivered	0.425 %	0.710 %

Authorization of Demand Overrun shall not exceed 5 days in any contract year, subject to the Company's discretion. Based on the terms of the Service Contract, requests beyond 5 days will be treated as Unauthorized Demand Overrun, subject to the Company's discretion. The new Contract Demand level may be restricted by the capability of the local Distribution System to accommodate higher demand.

Unauthorized Demand Overrun

Demand Overrun if not authorized, will be deemed to be Unauthorized Demand Overrun. On the first occurrence in a contract year when the Customer takes Unauthorized Demand Overrun Gas, the applicable Unauthorized Demand Overrun Charge plus the transportation fuel ratio applies. On the second and any subsequent occurrence in a contract year when the Customer takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established effective immediately and shall be subject to a charge equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract. Based on the capability of the local Distribution System to accommodate higher demand, different conditions may apply as specified in the applicable Service Contract.

	North & Central	South
Unauthorized Firm Demand Overrun Charge (first occurrence)	0.3890 ¢/m³	0.6484 ¢/m³
Authorized Interruptible Demand Overrun Charge (first occurrence)	0.0321 ¢/m³	0.0321 ¢/m³
Per Cubic Metre of Gas delivered	0.425 %	0.710 %

Unauthorized Demand Overrun Interruption Non-Compliance

Any Gas consumed in excess of the Firm Contract Demand and/or Firm hourly quantity requirements during a period when a notice of Interruption is in effect will be deemed to be Unauthorized Demand Overrun Interruption Non-compliance Gas. All occurrences where the Customer takes Unauthorized Demand Overrun Interruption Non-compliance Gas the applicable Unauthorized Demand Overrun (first occurrence) charge applies in addition to the Unauthorized Demand Overrun Interruption Non-compliance charge.

Unauthorized Demand Overrun Interruption Non-compliance Charge (\$60/GJ)	234.4800 ¢/m³

RATE:	E24	EXTRA-LARGE UNBUNDLED CONTRACT SERVICE

COMMISSIONING AND DECOMMISSIONING

The Authorized Demand Overrun Charge plus transportation fuel ratio may be applied to commissioning and decommissioning volumes in place of the Delivery Charges at the Company's sole discretion, for a contractual period of not more than one year, as specified in the Service Contract. The Monthly Customer Charge, Gas Supply Commodity and transportation Charges, and any Rate Riders also apply.

TRANSPORTATION FROM DAWN SERVICE

The transportation from Dawn service is available to Customers in the Central, East and North Service Areas. Charges for the transportation from Dawn service will consist of the Rate E70 Dawn-Parkway Firm transportation rate and applicable fuel charges, in accordance with Enbridge Gas's Rate E70 rate schedule, and all applicable third party (i.e. TransCanada) Transportation Charges on upstream pipelines from Parkway to the Customer's delivery area.

UNBUNDLED BALANCING SERVICE

The Unbundled Balancing Service shall apply at the Customer's Point of Consumption. In the event of an imbalance, any excess delivery above the Customer's actual Consumption, or delivery less than the Customer's actual Consumption shall be subject to the Unbundled Balancing Service. A description of the Unbundled Balancing Service is posted on the Enbridge Gas website at www.enbridgegas.com.

The charges for the Unbundled Balancing Service are in accordance with Rider A - Direct Purchase.

OTHER SERVICES & CHARGES

Nominations

New Customers and existing Customers with incremental Firm Contract Demand requirements in excess of 1,200,000 m³/day who have non-obligated deliveries may contract to use the Company's 8 additional Nomination windows (13 in total) for the purposes of delivering Gas to Enbridge Gas. These windows are in addition to the standard North American Energy Standards Board (NAESB) and TransCanada Storage Transportation Service (STS) Nomination windows. Customers taking the additional Nomination window service will pay an additional monthly Demand Charge of \$0.051/GJ/day/month multiplied by the non-obligated Daily Contract Quantity.

DIRECT PURCHASE SERVICES

Rider A - Direct Purchase shall be applicable to Customers who enter into Direct Purchase Services under this Rate Schedule.

TERMS AND CONDITIONS OF SERVICE

The provisions of PARTS II and III of the Company's Rate Handbook apply, as contemplated therein, to service under this Rate Schedule.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E30	INTERRUPTIBLE BUNDLED CONTRACT SERVICE

APPLICABILITY

To any Customer who enters into a Service Contract for the use of the Company's Distribution System for the transportation and purchase (if applicable) of Gas that specifies an Interruptible Contract Demand of not less than 1,800 m³. The Company may agree, in its sole discretion, to combine an Interruptible Service with a Firm Service under Rate E10 in which case the amount of Firm Contract Demand shall be agreed upon by the Company and the Customer to a maximum of 1,800 m³.

CHARACTER OF SERVICE

Interruptible Service shall be subject to curtailment or discontinuance upon the Company issuing a notice not less than 4 hours prior to the time at which such curtailment or discontinuance is to commence. Firm Service shall be continuous (Firm) up to the Firm Contract Demand. Interruptible and Firm Service is also subject to discontinuance for events as specified in the Service Contract including Force Majeure.

MONTHLY RATES AND CHARGES

The identified rates may change periodically, subject to approval by the OEB. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Monthly Customer Charge (1)

\$501.00

The Monthly Customer Charge is applicable only to Customers who have not contracted for a Firm Service under Rate E10.

	<u>North</u>	<u>Central</u>	<u>South</u>
Delivery Charges (2)			
Per Cubic Metre of Firm Contract Demand	55.0929 ¢/m³	60.7244 ¢/m³	68.7737 ¢/m³
Per Cubic Metre of Interruptible Contract Demand	3.3512 ¢/m³	8.0184 ¢/m³	8.8019 ¢/m³
Per Cubic Metre of Firm or Interruptible Gas delivered	0.0668 ¢/m³	0.0668 ¢/m³	0.0668 ¢/m³
Per Cubic Metre of Gas delivered under pre-authorized Interruptible Service	1.8480 ¢/m³	2.0380 ¢/m³	2.2818 ¢/m³
Transportation and Storage Charge (if applicable)	1.7875 ¢/m³	0.9384 ¢/m³	0.1172 ¢/m³
Western Transportation and Storage Charge (if applicable)	4.3794 ¢/m³	3.5303 ¢/m³	2.7091 ¢/m³
Gas Supply Commodity Charge (if applicable)	13.4322 ¢/m³	13.9016 ¢/m³	15.6943 ¢/m³

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

- Rider C - Gas Cost Adjustment
- Rider D - Deferral and Variance Account Clearance
- Rider E - Revenue Adjustment
- Rider G - Service Charges
- Rider J - Carbon Charges
- Rider K - Bill 32 and Ontario Regulation 24/19

(1) Aggregated within the Monthly Customer Charge is the amount of one dollar per month in accordance with Rider K - Bill 32 and Ontario Regulation 24/19.

(2) The Company may negotiate rates for Interruptible Service where the Customer is located in an area of constraint for purposes of an integrated resource planning alternative. The negotiated rates may be lower than the rates identified in the rate schedule, including negative rates or other incentives, and may be approved by the OEB for the integrated resource planning alternative.

Monthly Minimum Bill

The Monthly Minimum Bill shall be the Monthly Customer Charge plus the monthly Contract Demand Delivery Charge.

RATE:	E30	INTERRUPTIBLE BUNDLED CONTRACT SERVICE

OVERRUN CHARGES

Demand Overrun occurs on any day when Gas Consumption is in excess of 103% of available Contract Demand.

Authorized Demand Overrun

The Company may, at its sole discretion, authorize in advance Demand Overrun for limited periods within a month, provided the local Distribution System has sufficient capacity to accommodate higher demand.

All occurrences of Authorized Demand Overrun will be charged the Authorized Demand Overrun Charge.

	<u>North</u>	<u>Central</u>	<u>South</u>
Authorized Demand Overrun Charge	0.1770 ¢/m³	0.3305 ¢/m³	0.3562 ¢/m³

Authorization of Demand Overrun shall not exceed 5 days in any contract year, subject to the Company's discretion. Based on the terms of the Service Contract, requests beyond 5 days will be treated as Unauthorized Demand Overrun, subject to the Company's discretion. The new Contract Demand level may be restricted by the capability of the local Distribution System to accommodate higher demand.

Unauthorized Demand Overrun

Demand Overrun if not authorized, will be deemed to be Unauthorized Demand Overrun. On the first occurrence in a contract year when the Customer takes Unauthorized Demand Overrun Gas, the applicable Unauthorized Demand Overrun Charge applies. On the second and any subsequent occurrence in a contract year when the Customer takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established effective immediately and shall be subject to a charge equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract. Based on the capability of the local Distribution System to accommodate higher demand, different conditions may apply as specified in the applicable Service Contract.

	<u>North</u>	<u>Central</u>	<u>South</u>
Unauthorized Demand Overrun Charge (first occurrence)	0.1770 ¢/m³	0.3305 ¢/m³	0.3562 ¢/m³

Unauthorized Demand Overrun Interruption Non-Compliance

Any Gas consumed in excess of the Firm Contract Demand and/or Firm hourly quantity requirements during a period when a notice of Interruption is in effect will be deemed to be Unauthorized Demand Overrun Interruption Non-compliance Gas. All occurrences where the Customer takes Unauthorized Demand Overrun Interruption Non-compliance Gas the applicable Unauthorized Demand Overrun (first occurrence) charge applies in addition to the Unauthorized Demand Overrun Interruption Non-compliance Charge.

Unauthorized Demand Overrun Interruption Non-compliance Charge (\$60/GJ)	234.4800 ¢/m³

COMMISSIONING AND DECOMMISSIONING

The Authorized Demand Overrun Charge may be applied to commissioning and decommissioning volumes in place of the Delivery Charges at the Company's sole discretion, for a contractual period of not more than one year, as specified in the Service Contract. The Monthly Customer Charge, Gas Supply Commodity and transportation charges, and any Rate Riders also apply.

DIRECT PURCHASE SERVICES

Rider A - Direct Purchase shall be applicable to Customers who enter into Direct Purchase Services under this Rate Schedule.

TERMS AND CONDITIONS OF SERVICE

The provisions of PARTS II and III of the Company's Rate Handbook apply, as contemplated therein, to service under this Rate Schedule.

**Effective
Implemented**

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E34	SEASONAL FIRM BUNDLED CONTRACT SERVICE

APPLICABILITY

To any Customer who enters into a Service Contract for the use of the Company's Distribution System for the transportation and purchase (if applicable) of Gas that specifies a Firm Contract Demand of not less than 1,800 m³ for the months April to November.

CHARACTER OF SERVICE

Service shall be continuous (Firm), except for events as specified in the Service Contract including Force Majeure, up to the Firm Contract Demand. The Firm Contract Demand and the contracted Firm hourly quantity are reduced to 10% during the months of December to March, inclusively.

MONTHLY RATES AND CHARGES

The identified rates may change periodically, subject to approval by the OEB. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Monthly Customer Charge (1) \$501.00

The Monthly Customer Charge is applicable only to Customers who have not contracted for a Firm Service under Rate E10.

		<u>North</u>	<u>Central</u>	<u>South</u>
Delivery Charges				
Per Cubic Metre of Contract Demand		4.7875 ¢/m³	11.4479 ¢/m³	12.5350 ¢/m³
Per Cubic Metre of Gas delivered		0.0668 ¢/m³	0.0668 ¢/m³	0.0668 ¢/m³
Transportation and Storage Charge	(if applicable)	1.7875 ¢/m³	1.1150 ¢/m³	0.1169 ¢/m³
Western Transportation and Storage Charge	(if applicable)	4.3794 ¢/m³	3.7070 ¢/m³	2.7088 ¢/m³
Gas Supply Commodity Charge	(if applicable)	13.4322 ¢/m³	13.9016 ¢/m³	15.6943 ¢/m³

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

- Rider C - Gas Cost Adjustment
- Rider D - Deferral and Variance Account Clearance
- Rider E - Revenue Adjustment
- Rider G - Service Charges
- Rider J - Carbon Charges
- Rider K - Bill 32 and Ontario Regulation 24/19

(1) Aggregated within the Monthly Customer Charge is the amount of one dollar per month in accordance with Rider K - Bill 32 and Ontario Regulation 24/19.

Monthly Minimum Bill

The Monthly Minimum Bill shall be the Monthly Customer Charge plus the monthly Contract Demand Delivery Charge.

OVERRUN CHARGES

Demand Overrun occurs on any day when Gas Consumption is in excess of 103% of available Contract Demand.

Authorized Demand Overrun

The Company may, at its sole discretion, authorize in advance Demand Overrun for limited periods within a month, provided the local Distribution System has sufficient capacity to accommodate higher demand.

RATE:	E34	SEASONAL FIRM BUNDLED CONTRACT SERVICE

All occurrences of Authorized Demand Overrun will be charged the Authorized Demand Overrun Charge.

	<u>North</u>	<u>Central</u>	<u>South</u>
Authorized Demand Overrun Charge	0.1770 ¢/m³	0.3303 ¢/m³	0.3553 ¢/m³

Authorization of Demand Overrun shall not exceed 5 days in any contract year, subject to the Company's discretion. Based on the terms of the Service Contract, requests beyond 5 days will be treated as Unauthorized Demand Overrun, subject to the Company's discretion. The new Contract Demand level may be restricted by the capability of the local Distribution System to accommodate higher demand.

Unauthorized Demand Overrun

Demand Overrun if not authorized, will be deemed to be Unauthorized Demand Overrun.

For the months April to November:

On the first occurrence in a contract year when the Customer takes Unauthorized Demand Overrun Gas during the months November to April inclusively, the applicable November to April Unauthorized Demand Overrun Charge applies. On the second and any subsequent occurrence in a contract year when the Customer takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established effective immediately and shall be subject to a charge equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract. Based on the capability of the local Distribution System to accommodate higher demand, different conditions may apply as specified in the applicable Service Contract.

	<u>North</u>	<u>Central</u>	<u>South</u>
Unauthorized Demand Overrun Charge November through April (first occurrence)	0.1770 ¢/m³	0.3303 ¢/m³	0.3553 ¢/m³

For the months December to March:

On all occurrence in a contract year when the Customer takes Unauthorized Demand Overrun Gas during the month December to March inclusively, the applicable December to March Unauthorized Demand Overrun charge applies.

	<u>North</u>	<u>Central</u>	<u>South</u>
Unauthorized Demand Overrun Charge December through March	25.7037 ¢/m³	47.9600 ¢/m³	51.5929 ¢/m³

COMMISSIONING AND DECOMMISSIONING

The Authorized Demand Overrun charge may be applied to commissioning and decommissioning volumes in place of the Delivery Charges at the Company's sole discretion, for a contractual period of not more than one year, as specified in the Service Contract. The Monthly Customer Charge, Gas Supply Commodity and transportation charges, and any rate riders also apply.

DIRECT PURCHASE SERVICES

Rider A - Direct Purchase shall be applicable to Customers who enter into Direct Purchase Services under this Rate Schedule.

TERMS AND CONDITIONS OF SERVICE

The provisions of PARTS II and III of the Company's Rate Handbook apply, as contemplated therein, to service under this Rate Schedule.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E38	UNBUNDLED STORAGE CONTRACT SERVICE

APPLICABILITY

To a Customer taking transportation service under Rate E22 and Rate E24 and who, where applicable, enters into a Service Contract for the storage of Gas.

CHARACTER OF SERVICE

Service shall be Firm when used in conjunction with Firm Distribution Service. All service is subject to contract terms and Force Majeure.

The Gas Storage Service is Nominated daily based on the available capacity and Gas in storage up to the maximum contracted daily deliverability.

MONTHLY RATES AND CHARGES

The identified rates may change periodically, subject to approval by the OEB. Multi-year prices may also be negotiated, which may be higher than the identified rates.

	Demand Charge (per month)	Fuel Ratio	&	Commodity Charge
Storage Service Charges (1)				
Annual Firm Storage Space				
Per GJ of contracted Maximum Annual Storage Space	0.015			\$/GJ
Annual Firm Injection/Withdrawal Right				
Per GJ of the contracted Maximum Annual Firm Injection/Withdrawal Right				
Utility provides deliverability inventory	2.573			\$/GJ
Customer provides deliverability inventory (5)	2.395			\$/GJ
Withdrawal Commodity				
Per GJ of all quantities withdrawn from storage up to the Maximum Daily Storage Withdrawal Quantity		0.799%	-	\$/GJ
Injection Commodity				
Per GJ of all quantities injected into storage up to the Maximum Daily Storage Injection Quantity		0.799%	-	\$/GJ
Storage and Transportation Charge (if applicable)				
Per GJ of Gas transported from Dawn	15.378			\$/GJ
Applicable to Customers located in the North Rate Zone or the East Service Area of the Central Rate Zone				0.045 \$/GJ

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

Rider E - Revenue Adjustment

Monthly Minimum Bill

The Monthly Minimum Bill shall be the transportation Demand Charges and storage Demand Charges.

RATE:	E38	UNBUNDLED STORAGE CONTRACT SERVICE

(1) Notes to Storage Charges

1. Annual Firm Storage Space

The maximum storage space available to a Customer at the rates specified herein is determined by Firm hourly quantity x 24 hours x 4 days except if Customer is located in the North Rate Zone and the East Service Area of the Central Rate Zone and received an allocation of storage in 2001.

Customers may contract for less than their maximum entitlement of Firm storage space.

2. Annual Injection/Withdrawal Right (Deliverability)

The maximum level of deliverability available to a Customer at the rates specified herein is determined as 1.2% of Firm storage space as determined in Note 1.

Annual Firm Injection Rights are equal to 100% of their respective Annual Firm Withdrawal Rights.

Customers may contract for less than their maximum entitlement of deliverability.

3. Additional storage space or deliverability, in excess of the maximum allocated entitlements per Notes 1 and 2, and use of the Company's additional 8 Nomination windows (13 in total) for the purposes of storage deliverability, may be available at market prices.

4. Storage Space and Withdrawal Rights are not assignable to any other party without the prior written consent of the Company.

5. Deliverability inventory is defined as 20% of annual storage space.

STORAGE SERVICE SPACE OVERRUN

Storage Space Overrun is applicable on any day when the Company's Gas storage balance is in excess of 103% of the contracted Maximum Storage Space.

Incremental Storage Space

Incremental Storage Space may be available from the Company at negotiated prices provided as short-term storage / balancing service options and is payable on all quantities on any day in excess of the Customer's contracted Maximum Storage Space.

Authorized Storage Space Overrun

Storage Space Overrun is deemed to be authorized for Interruptible Customers at no charge in the event a distribution Interruption is called coincident with a suspension interruption. The amount of authorized Storage Space Overrun is equal to the Customer's obligated DCQ less the Customer's Firm Contract Demand multiplied by the days of distribution interruption called during the period of November 1 to March 31, until the following July 1.

Unauthorized Storage Space Overrun

Storage Space Overrun, if not provided for under a short-term storage / balancing service, will be deemed to be Unauthorized Storage Space Overrun. In each month, Unauthorized Storage Space Overrun will incur the Unauthorized Storage Space Overrun charge applied to the greatest excess for each occurrence.

Unauthorized Storage Space Overrun Charge

6.000 \$/GJ

If on any day the Customer's Gas storage balance is less than zero, the Unauthorized Storage Space Overrun charge will apply for each GJ of Gas below a zero inventory level and this amount of Gas shall be deemed not to have been withdrawn from storage. The Gas shall be deemed to have been sold to the Customer at the highest spot price at Dawn in the month of occurrence and the month following occurrence as identified in the Canadian Gas Price Reporter and shall not be less than the Company's approved weighted average cost of Gas at the time of occurrence. If the Company has contracted to provide its own deliverability inventory, the zero inventory level shall be deemed to mean twenty percent (20%) of the contracted Annual Firm Storage Space.

RATE:	E38	UNBUNDLED STORAGE CONTRACT SERVICE

STORAGE SERVICE DELIVERABILITY OVERRUN

Storage Injection and Withdrawal (Deliverability) Overrun occurs when Gas injected into or withdrawn from storage is in excess of 103% of the available contracted Storage Injections and Withdrawals rights, as applicable.

Authorized Storage Injection and Withdrawal Overrun

The Company may, at its sole discretion, authorize in advance Storage Injection and Withdrawal Overrun for limited periods within a month, as applicable, provided storage facilities have sufficient capacity to accommodate higher demand. All occurrences of Firm or Interruptible Authorized Storage Injection and Withdrawal Overrun will be charged the Authorized Injection and Withdrawal Overrun charges and fuel ratios, as applicable.

	North & Central	South
Authorized Storage Injection and Withdrawal Charge	0.635 \$/GJ	0.085 \$/GJ
Authorized Storage Injection and Withdrawal Fuel Ratio	1.175 %	1.175 %

Unauthorized Injection and Withdrawal Overrun

Injection and Withdrawal Overrun if not authorized, will be deemed to be Unauthorized Injection and Withdrawal Overrun. For all occurrences of Unauthorized Injection and Withdrawal Overrun the applicable Unauthorized Injection and Withdrawal Overrun charges and fuel ratio applies.

Unauthorized Storage Injection and Withdrawal Charge	1.750 \$/GJ

TERMS AND CONDITIONS OF SERVICE

The provisions of PARTS II and III of the Company's Rate Handbook apply, as contemplated therein, to service under this Rate Schedule.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E60	WHOLESALE TRANSPORTATION CONTRACT SERVICE

APPLICABILITY

The charges under this rate schedule shall be applicable to a distributor who enters into a Service Contract for the use of the Company's Distribution System for the transportation of Gas for distribution to its Customers.

CHARACTER OF SERVICE

Service shall be continuous (Firm) except for events as specified in the Service Contract including Force Majeure.

MONTHLY RATES AND CHARGES

The identified rates may change periodically, subject to approval by the OEB. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Monthly Charge

A Monthly Charge shall be applied each month to each distributor and is applicable to such distributor's delivery area. Should a new delivery area be served under this rate schedule, a distributor specific charge would be established at that time.

Monthly Charge - South Bruce	\$2,112.14

Firm Transportation Demand Charge	2.919 \$/GJ

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

Rider D - Deferral and Variance Account Clearance

Rider E - Revenue Adjustment

Rider J - Carbon Charges

Monthly Minimum Bill

The Monthly Minimum Bill shall be the Monthly Charge plus monthly transportation Demand Charge.

OVERRUN CHARGES

Demand Overrun will be payable on all quantities transported in excess of Enbridge Gas's contractual obligation on any day.

Authorized Demand Overrun

The Company may, at its sole discretion, authorize in advance Demand Overrun for limited periods within a month, provided the local Distribution System has sufficient capacity to accommodate higher demand.

All occurrences of Authorized Demand Overrun will be charged the Authorized Demand Overrun charge.

Authorized Demand Overrun charge	0.096 \$/GJ

Unauthorized Demand Overrun

The Unauthorized Overrun shall be the higher of the reported daily spot price of gas at either Dawn, Parkway, Niagara or Iroquois in the month of or the month following the month in which the overrun occurred plus 25% for all usage on any day in excess of 102% of the Company's contractual obligation.

RATE:	E60	WHOLESALE TRANSPORTATION CONTRACT SERVICE

TERMS OF SERVICE

For Rate E60 contracts, the Ex-Franchise Transportation Services General Terms and Conditions posted on the Enbridge Gas website at www.enbridgegas.com shall apply.

Nominations

For Rate E60 contracts, Article XXII (Nominations) of the Ex-Franchise Transportation Services General Terms and Conditions posted on the Enbridge Gas website at www.enbridgegas.com shall apply.

Nomination variances shall be handled in accordance with the applicable Limited Balancing Agreement.

Receipt and Delivery Points and Pressures

For Rate E60 contracts, Article XXIII (Receipt and Delivery Points and Pressures) of the Ex-Franchise Transportation Services General Terms and Conditions posted on the Enbridge Gas website at www.enbridgegas.com shall apply.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E62	WHOLESALE BUNDLED CONTRACT SERVICE

APPLICABILITY

To any Distributor who enters into a Service Contract for the use of the Company's Distribution System for the transportation and purchase (if applicable) of Gas for distribution to its Customers that specifies a Firm Contract Demand of not less than 13,000 m³. The Distributor must have commenced and continued service under the wholesale service prior to January 1, 2024.

CHARACTER OF SERVICE

Firm Service shall be continuous up to the Firm Contract Demand. Interruptible Service shall be subject to curtailment or discontinuance upon the Company issuing a notice not less than 4 hours prior to the time at which such curtailment or discontinuance is to commence. Interruptible and Firm Service is also subject to discontinuance for events as specified in the Service Contract including Force Majeure.

MONTHLY RATES AND CHARGES

The identified rates may change periodically, subject to approval by the OEB. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Monthly Customer Charge		\$500.00	
		<u>Central</u>	<u>South</u>
Delivery Charges			
Per Cubic Metre of Firm Contract Demand		26.6437 ¢/m³	26.6632 ¢/m³
Per Cubic Metre of Gas delivered		0.0668 ¢/m³	0.0668 ¢/m³
Transportation and Storage Charge (1)	(if applicable)	4.9232 ¢/m³	0.2018 ¢/m³
Western Transportation and Storage Charge (1)	(if applicable)	7.5151 ¢/m³	2.7937 ¢/m³
Gas Supply Commodity Charge	(if applicable)	13.9016 ¢/m³	15.6943 ¢/m³

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

- Rider C - Gas Cost Adjustment
- Rider D - Deferral and Variance Account Clearance
- Rider E - Revenue Adjustment
- Rider G - Service Charges
- Rider J - Carbon Charges
- Rider R - Rate Mitigation

The Gas Supply Charge is applicable to volumes of Gas purchased from the Company. The volumes purchased shall be the volumes delivered at the Point of Consumption less any volumes, which the Company does not own and are received at the Point of Receipt for delivery to the Company at the Point of Consumption.

(1) Transportation and Storage Charge and Western Transportation and Storage Charge for the Central Rate Zone is applicable to the East Service Area.

Monthly Minimum Bill

The Monthly Minimum Bill shall be the Monthly Customer Charge plus the monthly Contract Demand Delivery Charge.

OVERRUN CHARGES

Demand Overrun occurs on any day when Gas Consumption is in excess of 103% of available Contract Demand.

RATE:	E62	WHOLESALE BUNDLED CONTRACT SERVICE

Authorized Demand Overrun

The Company may, at its sole discretion, authorize in advance Demand Overrun for limited periods within a month, provided the local Distribution System has sufficient capacity to accommodate higher demand.

All occurrences of Authorized Demand Overrun will be charged the Authorized Demand Overrun Charge.

	<u>Central</u>	<u>South</u>
Authorized Demand Overrun Charge	0.9428 ¢/m³	0.9434 ¢/m³

Authorization of Demand Overrun shall not exceed 5 days in any contract year, subject to the Company's discretion. Based on the terms of the Service Contract, requests beyond 5 days will be treated as Unauthorized Demand Overrun, subject to the Company's discretion. The new Contract Demand level may be restricted by the capability of the local Distribution System to accommodate higher demand.

Unauthorized Demand Overrun

Demand Overrun if not authorized, will be deemed to be Unauthorized Demand Overrun. On the first occurrence in a contract year when the Customer takes Unauthorized Demand Overrun Gas, the applicable Unauthorized Demand Overrun Charge applies. On the second and any subsequent occurrence in a contract year when the Customer takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established effective immediately and shall be subject to a charge equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract. Based on the capability of the local Distribution System to accommodate higher demand, different conditions may apply as specified in the applicable Service Contract.

	<u>Central</u>	<u>South</u>
Unauthorized Demand Overrun Charge (first occurrence)	0.9428 ¢/m³	0.9434 ¢/m³

DIRECT PURCHASE SERVICES

Rider A - Direct Purchase shall be applicable to Customers who enter into Direct Purchase Services under this Rate Schedule.

TERMS AND CONDITIONS OF SERVICE

The provisions of PARTS II and III of the Company's Rate Handbook apply, as contemplated therein, to service under this Rate Schedule.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E64	WHOLESALE SEMI-UNBUNDLED CONTRACT SERVICE

APPLICABILITY

To any Distributor who enters into a Service Contract for the use of the Company's Distribution System for the transportation and storage of Gas for distribution to its Customers that specifies a Firm Contract Demand of not less than 13,000 m³. The Distributor must have commenced and continued service under the wholesale service prior to January 1, 2024.

CHARACTER OF SERVICE

Service shall be continuous (Firm) except for events as specified in the Service Contract including Force Majeure.

MONTHLY RATES AND CHARGES

The identified rates may change periodically, subject to approval by the OEB. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Monthly Customer Charge				\$28,709.72
	<u>Demand Charge</u>	<u>Fuel Ratio</u>	<u>&</u>	<u>Commodity Charge</u>
Transportation Service Charges				
Per Cubic Metre of Firm Contract Demand	21.3442	¢/m³		
Per Cubic Metre of Firm Gas delivered		0.754%	-	¢/m³
Storage Service Charges (1)				
Annual Firm Storage Space				
Per GJ of contracted Maximum Annual Storage Space	0.015	\$/GJ		
Annual Firm Injection/Withdrawal Right				
Per GJ of the contracted Maximum Annual Firm Injection/Withdrawal Right				
Utility provides deliverability inventory	2.573	\$/GJ		
Customer provides deliverability inventory (5)	2.395	\$/GJ		
Incremental Firm Injection Right				
Per GJ of the contracted Maximum Incremental Firm Injection Right	2.395	\$/GJ		
Withdrawal Commodity				
Per GJ of all quantities withdrawn from storage up to the Maximum Daily Storage Withdrawal Quantity		0.799%	-	\$/GJ
Injection Commodity				
Per GJ of all quantities injected into storage up to the Maximum Daily Storage Injection Quantity		0.799%	-	\$/GJ

RATE:	E64	WHOLESALE SEMI-UNBUNDLED CONTRACT SERVICE

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

- Rider C - Gas Cost Adjustment
- Rider D - Deferral and Variance Account Clearance
- Rider E - Revenue Adjustment
- Rider G - Service Charges
- Rider J - Carbon Charges

Monthly Minimum Bill

The Monthly Minimum Bill shall be the Monthly Customer Charge plus monthly transportation Demand Charges and storage Demand Charges.

(1) Notes to Storage Charges

1. Annual Firm Storage Space

The maximum storage space available to a Customer at the rates specified herein is determined by one of the following storage allocation methodologies.

1.1 Aggregate Excess

Aggregate excess is the difference between the Customer's total 151-day winter Consumption (November 1 through March 31) and the Customer's average daily Consumption (Daily Contract Quantity) for the contract year multiplied by 151 days of winter. This calculation will be done using two years of historical data (with 25% weighting for each year) and one year of forecast data (with 50% weighting). If a Customer is new, or an existing Customer is undergoing a significant change in operations, the allocation will be based on forecast Consumption only, as negotiated between the Company and the Customer. Once sufficient historical information is available for the Customer, or if there have been no significant changes in operations, the standard calculation will be used. At each contract renewal, the aggregate excess calculation will be performed to set the new space allocation.

1.2 Obligated Daily Contract Quantity multiple of 15

Obligated Daily Contract Quantity is the Firm daily quantity of Gas which the Customer must deliver to the Company. The 15x obligated Daily Contract Quantity calculation will be done using the Daily Contract Quantity for the upcoming contract year. At each contract renewal, the 15x obligated Daily Contract Quantity calculation will be performed to set the new space allocation.

Customers may contract for less than their maximum entitlement of Firm storage space.

2. Authorized Interruptible Demand Overrun Charge (first occurrence)

The maximum level of deliverability available to a Customer at the rates specified herein is determined by one of the following storage deliverability allocation methodologies.

2.1 The greater of obligated DCQ and Firm CD less obligated DCQ.

Annual Firm Injection Rights are equal to 100% of their respective Annual Firm Withdrawal Rights. Customers may choose either methodology but the Annual Withdrawal Right as a percentage of Annual Firm Storage Space is limited to 5%. The chosen quantity in excess of the 5% limit may be contracted as Incremental Firm Injection Right.

Customers may contract for less than their maximum entitlement of deliverability.

RATE:	E64	WHOLESALE SEMI-UNBUNDLED CONTRACT SERVICE

3. Additional storage space or deliverability, in excess of the maximum allocated entitlements per Notes 1 and 2, may be available at market prices.
4. Storage Space and Withdrawal Rights are not assignable to any other party without the prior written consent of the Company.
5. Deliverability inventory is defined as 20% of annual storage space.

TRANSPORTATION SERVICE OVERRUN

Transportation Demand Overrun occurs on any day when Gas Consumption is in excess of 103% of available Contract

Authorized Transportation Demand Overrun

The Company may, at its sole discretion, authorize in advance Transportation Demand Overrun for limited periods within a month, provided the local Distribution System has sufficient capacity to accommodate higher demand.

All occurrences of Authorized Transportation Demand Overrun will be charged the Authorized Transportation Demand Overrun charge plus the transportation fuel ratio.

Authorized Transportation Demand Overrun Charge	0.7017 ¢/m³
Transportation Fuel Ratio	0.754 %

Authorization of Transportation Demand Overrun shall not exceed 5 days in any contract year, subject to the Company's discretion. Based on the terms of the Service Contract, requests beyond 5 days will be treated as Unauthorized Transportation Demand Overrun, subject to the Company's discretion. The new Contract Demand level may be restricted by the capability of the local Distribution System to accommodate higher demand.

Unauthorized Transportation Demand Overrun

Transportation Demand Overrun if not authorized, will be deemed to be Unauthorized Transportation Demand Overrun. On the first occurrence in a contract year when the Customer takes Unauthorized Transportation Demand Overrun Gas, the applicable Unauthorized Transportation Demand Overrun charge plus the transportation fuel ratio applies. On the second and any subsequent occurrence in a contract year when the Customer takes Unauthorized Transportation Demand Overrun Gas, a new Contract Demand will be established effective immediately and shall be subject to a charge equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract. Based on the capability of the local Distribution System to accommodate higher demand, different conditions may apply as specified in the applicable Service Contract.

Unauthorized Transportation Demand Overrun Charge (first occurrence)	0.7017 ¢/m³
Transportation Fuel Ratio	0.754 %

RATE:	E64	WHOLESALE SEMI-UNBUNDLED CONTRACT SERVICE

STORAGE SERVICE SPACE OVERRUN

Storage Space Overrun is applicable on any day when the Customer's Gas storage balance is in excess of 103% of the contracted Maximum Storage Space.

Incremental Storage Space

Incremental Storage Space may be available from the Company at negotiated prices provided as short-term storage / balancing service options and is payable on all quantities on any day in excess of the Customer's contracted Maximum Storage Space. Storage/Balancing Services are available provided storage facilities have sufficient capacity to accommodate the request.

Authorized Storage Space Overrun

Storage Space Overrun is deemed to be authorized for Interruptible Customers at no charge in the event a distribution Interruption is called coincident with a suspension interruption. The amount of authorized Storage Space Overrun is equal to the Customer's obligated DCQ less the Customer's Firm Contract Demand multiplied by the days of distribution Interruption called during the period of November 1 to March 31, until the following July 1.

Unauthorized Storage Space Overrun

Storage Space Overrun, if not provided for under a short-term storage / balancing service, will be deemed to be Unauthorized Storage Space Overrun. In each month, Unauthorized Storage Space Overrun will incur the Unauthorized Storage Space Overrun charge applied to the greatest excess for each occurrence.

Unauthorized Storage Space Overrun charge

6.000 \$/GJ

If on any day the Customer's Gas storage balance is less than zero, the Unauthorized Storage Space Overrun charge will apply for each GJ of Gas below a zero inventory level and this amount of Gas shall be deemed not to have been withdrawn from storage. The Gas shall be deemed to have been sold to the Customer at the highest spot price at Dawn in the month of occurrence and the month following occurrence as identified in the Canadian Gas Price Reporter and shall not be less than the Company's approved weighted average cost of Gas at the time of occurrence. If the Customer has contracted to provide its own deliverability inventory, the zero inventory level shall be deemed to mean twenty percent (20%) of the contracted Annual Firm Storage Space.

STORAGE SERVICE DELIVERABILITY OVERRUN

Storage Injection and Withdrawal (Deliverability) Overrun occurs when Gas injected into or withdrawn from storage is in excess of 103% of the available contracted Storage Injections and Withdrawals rights, as applicable.

Authorized Storage Injection and Withdrawal Overrun

The Company may, at its sole discretion, authorize in advance Storage Injection and Withdrawal Overrun for limited periods within a month, as applicable, provided storage facilities have sufficient capacity to accommodate higher demand. All occurrences of Authorized Storage Injection and Withdrawal Overrun will be charged the Authorized Injection and Withdrawal Overrun charges and fuel ratios, as applicable.

Authorized Storage Injection and Withdrawal Charge

0.085 \$/GJ

Authorized Storage Injection and Withdrawal Fuel Ratio

1.175%

Unauthorized Storage Injection and Withdrawal Overrun

Storage Injection and Withdrawal Overrun if not authorized, will be deemed to be Unauthorized Storage Injection and/or Withdrawal Overrun. All occurrences of Unauthorized Storage Injection and Withdrawal Overrun will be charged the Unauthorized Storage Injection/Withdrawal Overrun charge and fuel ratio, as applicable.

Unauthorized Storage Injection and Withdrawal Charge

1.750 \$/GJ

RATE:	E64	WHOLESALE SEMI-UNBUNDLED CONTRACT SERVICE

DIRECT PURCHASE SERVICES

Rider A - Direct Purchase shall be applicable to Customers who enter into Direct Purchase Services under this Rate Schedule.

TERMS AND CONDITIONS OF SERVICE

The provisions of PARTS II and III of the Company's Rate Handbook apply, as contemplated therein, to service under this Rate Schedule.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E70	TRANSPORTATION CONTRACT SERVICE

APPLICABILITY

To a Shipper who enters into a Contract with Enbridge Gas for delivery by Shipper of Gas to Enbridge Gas at one of Enbridge Gas's points listed below for redelivery by Enbridge Gas to Shipper at one of Enbridge Gas's points.

<u>Applicable Points</u>	(1)	(2)
	Ojibway	WDA
	St. Clair	NDA
	Bluewater	SSMDA
	Dawn*	SWDA
	Parkway	CDA
	Kirkwall	EDA
	Bluewater	
	Owen Sound Line	
	Albion King's North	
	Corunna (ANR)	

*Dawn as a receipt point: Dawn (TCPL), Dawn (Facilities) and Dawn (Vector).

*Dawn as a delivery point: Dawn (Facilities).

MONTHLY RATES AND CHARGES

The identified rates may change periodically, subject to approval by the OEB. Multi-year prices may also be negotiated, which may be higher than the identified rates.

	Monthly Demand Charges	Fuel Charges Fuel Ratio	
Firm Transportation (1), (2)			
Dawn to Parkway	3.267		\$/GJ
Dawn to Kirkwall	2.276		\$/GJ
Kirkwall to Parkway	1.344		\$/GJ
Parkway to Dawn	0.895	Monthly fuel	\$/GJ
Parkway to Kirkwall	0.895	ratios shall be in	\$/GJ
Kirkwall to Dawn	1.282	accordance with	\$/GJ
Dawn to Owen Sound Line (3)	2.024	Schedule "B".	\$/GJ
Kirkwall to Owen Sound Line or Dawn (3)	0.895		\$/GJ
Parkway to Owen Sound Line or Dawn (3)	0.895		\$/GJ
Parkway to Albion King's North	1.266		\$/GJ
E70-X Firm Transportation			
Between Dawn, Kirkwall and Parkway	4.163	Monthly fuel	\$/GJ
		ratios shall be in	
		accordance with	
		Schedule "B".	

RATE:	E70	TRANSPORTATION CONTRACT SERVICE

	Monthly Demand Charges	Fuel Charges Fuel Ratio		
		Apr.1-Oct.31	Nov.1-Mar.31	
Firm Transportation				
Dawn to St.Clair & Bluewater	4.193	0.479%	0.556%	\$/GJ
Dawn to Ojibway	4.193	0.437%	0.524%	\$/GJ
St.Clair & Bluewater to Dawn	1.149	0.479%	0.556%	\$/GJ
Ojibway to Dawn	1.149	1.001%	0.691%	\$/GJ
Corunna (ANR) to Dawn	0.164	-	-	\$/GJ

Transportation Between Two Points within Dawn

Firm Transportation				
Dawn & Dawn-Vector	0.014	0.437%	0.437%	\$/GJ
Dawn & Dawn-TCPL	0.021	0.437%	0.437%	\$/GJ

Interruptible Transportation Between Two Points within Dawn* **0.437%** **0.437%**

* includes Dawn (TCPL), Dawn (Vector),and Dawn Facilities

Interruptible and Short Term (less than one year) Firm Transportation:

Maximum Commodity Charge, includes fuel **\$75.00**

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

Rider D - Deferral and Variance Account Clearance

Rider E - Revenue Adjustment

Rider J - Carbon Charges

Notes

(1) The annual transportation fuel required is calculated by application of the YCR Formula, as per Transportation Fuel Charges for shippers who have contracted for firm long-term (5 years or greater) transportation service on the Dawn Parkway System. The YCR Formula is not applicable to transportation services to the Owen Sound Line.

(2) A Demand Charge of \$0.051/GJ/day/month will be applicable for Customers contracting for Firm all day transportation service in addition to the Demand Charges appearing on this schedule for Firm transportation service to either Kirkwall or Parkway.

(3) Available to Customers who contract for service under Rate E60 Wholesale Transportation Contract Service.

OVERRUN CHARGES

Authorized Overrun

The following Overrun rates are applied to any quantities transported in excess of the Contract parameters. Overrun will be authorized at the Company's sole discretion. Authorized Overrun for short-term Firm transportation is available at negotiated

	Fuel and Commodity Charges		
	Fuel Ratio	Commodity & Charge	
Firm Transportation (1), (2)			
Dawn to Parkway		(3)	\$/GJ
Dawn to Kirkwall		(3)	\$/GJ
Kirkwall to Parkway		(3)	\$/GJ
Parkway to Dawn	Monthly fuel	(3)	\$/GJ
Parkway to Kirkwall	ratios shall be in	(3)	\$/GJ
Kirkwall to Dawn	accordance with	(3)	\$/GJ
Dawn to Owen Sound Line (3)	schedule "B".	(3)	\$/GJ
Kirkwall to Owen Sound Line or Dawn (3)		(3)	\$/GJ
Parkway to Owen Sound Line or Dawn (3)		(3)	\$/GJ
Parkway to Albion King's North		(3)	\$/GJ

RATE:	E70	TRANSPORTATION CONTRACT SERVICE

	Fuel Charges		Commodity	
	Fuel Ratio			
	Apr.1-Oct.31	Nov.1-Mar.31		
E70-X Firm Transportation				
Between Dawn, Kirkwall and Parkway		Monthly fuel ratios shall be in accordance with schedule "B".	(3)	\$/GJ
Firm Transportation				
Dawn to St.Clair & Bluewater	0.479%	0.556%	(4)	\$/GJ
Dawn to Ojibway	0.437%	0.524%	(4)	\$/GJ
St.Clair & Bluewater to Dawn	0.479%	0.556%	(4)	\$/GJ
Ojibway to Dawn	1.001%	0.691%	(4)	\$/GJ
Transportation Between Two Points within Dawn				
Firm Transportation				
Dawn & Dawn-Vector	0.437%	0.437%	(4)	\$/GJ
Dawn & Dawn-TCPL	0.437%	0.437%	(4)	\$/GJ

Unauthorized Overrun

The Unauthorized Overrun shall be the higher of the reported daily spot price of gas at either Dawn, Parkway, Niagara or Iroquois in the month of or the month following the month in which the overrun occurred plus 25% for all usage on any day in excess of 102% of the Company's contractual obligation.

TRANSPORTATION FUEL CHARGES

On a daily basis, the Shipper will provide the Company at the delivery point and delivery pressure as specified in the contract, a quantity (the Transportation Fuel Quantity) representing the Shipper's share of compressor fuel and unaccounted for Gas for transportation service on the Company's system.

The annual fuel charge in kind for transportation service in any contract year shall be equal to the sum of the application of the following equation applied monthly for the 12 months April through March (YCR Formula). An appropriate adjustment in the fuel charges will be made in May for the previous 12 months ending March 31st to obtain the annual fuel charges as calculated using the applicable YCR Formula. At the Company's sole discretion Enbridge Gas may make more frequent adjustments than once per year. The YCR adjustments must be paid/remitted to/from Shippers at Dawn within one Billing cycle after invoicing.

$$YCR = \sum_{1}^{4} [(0.00437 \times (QT1 + QT3)) + (DSFx(QT1 + QT3)) + F_{ST}] \text{ For June 1 to Sept. 30}$$

plus

$$\sum_{5}^{12} [(0.00437 \times (QT1 + QT3)) + (DWFxQT1) + F_{WT}] \text{ For Oct. 1 to May 31}$$

where: DSF = 0.00000 for Dawn summer fuel requirements
DWF = 0.003 for Dawn winter fuel requirements

in which:

YCR Yearly Commodity Required

The sum of 12 separate monthly calculations of Commodity Quantities required for the period from April through March.

RATE:	E70	TRANSPORTATION CONTRACT SERVICE

QT1 Monthly quantities in GJ transported easterly hereunder received at Dawn at not less than 4,850 kPa but less than 5,860 kPa (compression required at Dawn).

QT3 Monthly quantities in GJ transported westerly hereunder received at the Parkway Delivery Point.

F_{WT} The individual Shipper's monthly share of compressor fuel used in GJ which was required at Enbridge Gas's Lobo, Bright and Parkway Compressor Stations (Lobo, Bright and Parkway) to transport the same Shipper's QT1 monthly quantities easterly.

Lobo, Bright and Parkway compressor fuel required by each Shipper will be calculated each month.

The monthly Lobo and Bright compressor fuel will be allocated to each Shipper in the same proportion as the Shipper's monthly quantities transported is to the monthly transported quantity for all users including Enbridge Gas.

The monthly Parkway compressor fuel used will be allocated to each Shipper in the same proportion as the monthly quantity transported to Parkway (TCPL) for each user is to the total monthly quantity transported for all users including Enbridge Gas.

F_{ST} The individual Shipper's monthly share of compressor fuel used in GJ which was required at Enbridge Gas's Lobo, Bright and Parkway compressor stations to transport the same Shipper's quantity on the Dawn Parkway system.

Lobo, Bright and Parkway compressor fuel required by each Shipper will be calculated each month.

Notes:

- (i) In the case of easterly flow, direct deliveries by TCPL at Parkway to Enbridge Gas or on behalf of Enbridge Gas to the Company's Transportation Shippers will be allocated to supply the Company's markets on the Dawn-Parkway facilities starting at Parkway and proceeding westerly to successive laterals until exhausted.

TERMS OF SERVICE

For Rate E70 contracts, the Ex-Franchise Transportation Services General Terms and Conditions posted on the Enbridge Gas website at www.enbridgegas.com shall apply.

Nominations

For Rate E70 contracts, Article XXII (Nominations) of the Ex-Franchise Transportation Services General Terms and Conditions posted on the Enbridge Gas website at www.enbridgegas.com shall apply.

The Shipper will be required to Nominate its Transportation Fuel Quantity in addition to its normal Nominations for transportation services.

Receipt and Delivery Points and Pressures

For Rate E70 contracts, Article XXIII (Receipt and Delivery Points and Pressures) of the Ex-Franchise Transportation Services General Terms and Conditions posted on the Enbridge Gas website at www.enbridgegas.com shall apply.

MONTHLY FUEL RATIOS

Monthly fuel rates and ratios under this Rate Schedule shall be in accordance with the attached Schedule "B".

**Effective
Implemented**

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E70	SCHEDULE B - MONTHLY TRANSPORTATION FUEL RATIOS

FIRM OR INTERRUPTIBLE TRANSPORTATION COMMODITY

Month	E70-X Westerly					
	Dawn to Parkway	Dawn to Kirkwall, Owen Sound Line	Kirkwall to Parkway	Parkway to Kirkwall, Dawn, Owen Sound Line	Kirkwall to Dawn, Owen Sound Line	Parkway to Albion King's North
	Fuel Ratio (%)	Fuel Ratio (%)	Fuel Ratio (%)	Fuel Ratio (%)	Fuel Ratio (%)	Fuel Ratio (%)
January	1.352	1.029	0.761	0.437	0.437	-
February	1.427	1.103	0.762	0.437	0.437	-
March	1.439	1.082	0.794	0.437	0.437	-
April	1.164	0.858	0.743	0.437	0.437	-
May	0.882	0.683	0.636	0.437	0.437	-
June	0.536	0.446	0.527	0.527	0.437	-
July	0.532	0.444	0.525	0.525	0.437	-
August	0.747	0.443	0.741	0.741	0.437	-
September	0.545	0.452	0.531	0.531	0.437	-
October	0.797	0.503	0.730	0.437	0.437	-
November	1.257	0.871	0.823	0.437	0.437	-
December	1.303	0.986	0.754	0.437	0.437	-

**FIRM OR INTERRUPTIBLE TRANSPORTATION COMMODITY
AUTHORIZED OVERRUN FUEL RATIOS AND FUEL RATES**

Month	E70-X Westerly					
	Dawn to Parkway	Dawn to Kirkwall, Owen Sound Line	Kirkwall to Parkway	Parkway to Kirkwall, Dawn, Owen Sound Line	Kirkwall to Dawn, Owen Sound Line	Parkway to Albion King's North
	Fuel Ratio (%)	Fuel Ratio (%)	Fuel Ratio (%)	Fuel Ratio (%)	Fuel Ratio (%)	Fuel Ratio (%)
January	1.952	1.629	1.361	1.037	1.037	-
February	2.027	1.703	1.362	1.037	1.037	-
March	2.039	1.682	1.394	1.037	1.037	-
April	1.764	1.458	1.343	1.037	1.037	-
May	1.482	1.283	1.236	1.037	1.037	-
June	1.136	1.046	1.127	1.127	1.037	-
July	1.132	1.044	1.125	1.125	1.037	-
August	1.347	1.043	1.341	1.341	1.037	-
September	1.145	1.052	1.131	1.131	1.037	-
October	1.397	1.103	1.330	1.037	1.037	-
November	1.857	1.471	1.423	1.037	1.037	-
December	1.903	1.586	1.354	1.037	1.037	-

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E72	STORAGE POOL TRANSPORTATION CONTRACT SERVICE

APPLICABILITY

The charges under this Rate Schedule shall be applicable for transportation service rendered by Enbridge Gas for all quantities transported to and from embedded storage pools located within Enbridge Gas's franchise area and served using Enbridge Gas's distribution and transmission assets.

Applicable Points

Dawn as a receipt point: Dawn (Facilities).

Dawn as a delivery point: Dawn (Facilities).

MONTHLY RATES AND CHARGES

The identified rates may change periodically, subject to approval by the OEB. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Monthly Fixed Charge per Customer Station (1) **\$1,669.38**

The monthly fixed charge will be applied once per month per Customer station regardless of service being Firm, Interruptible or a combination thereof.

Transmission Commodity Charge to Dawn **0.041 \$/GJ**

	Customers located East of Dawn	Customers located West of Dawn
Monthly Firm Demand Charge	1.016 \$/GJ	1.149 \$/GJ
Transportation Fuel		
Fuel charges to Dawn		
Commodity Rate - Utility supplied fuel	0.016 \$/GJ	0.016 \$/GJ
Fuel Ratio - Shipper supplied fuel	0.437 %	0.437 %
Fuel charges to the Pool		
Commodity Rate - Utility supplied fuel	0.016 \$/GJ	0.037 \$/GJ
Fuel Ratio - Shipper supplied fuel	0.437 %	1.001 %

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

Rider D - Deferral and Variance Account Clearance

Rider E - Revenue Adjustment

Rider J - Carbon Charges

RATE:	E72	STORAGE POOL TRANSPORTATION CONTRACT SERVICE

OVERRUN CHARGES

Authorized Overrun

The Authorized Overrun rate is payable on all quantities transported in excess of the Company's contractual obligation. Overrun will be authorized at the Company's sole discretion.

	Customers located East of Dawn	Customers located West of Dawn
Firm Transportation:		
Charges to Dawn		
Commodity Rate - Utility supplied fuel	0.091 \$/GJ	0.095 \$/GJ
Commodity Rate - Shipper supplied fuel	0.075 \$/GJ	0.079 \$/GJ
Fuel Ratio - Shipper supplied fuel	0.437 %	0.437 %
Charges to the Pool		
Commodity Rate - Utility supplied fuel	0.049 \$/GJ	0.074 \$/GJ
Commodity Rate - Shipper supplied fuel	0.033 \$/GJ	0.038 \$/GJ
Fuel Ratio - Shipper supplied fuel	0.437 %	1.001 %

Unauthorized Overrun

The Unauthorized Overrun rate during the November 1 to April 15 period will be \$50 per GJ for all usage on any day in excess of 102% of the Company's contractual obligation. The Unauthorized Overrun rate during the April 16 to October 31 period will be \$9.373 per GJ for all usage on any day in excess of 102% of the Company's contractual obligation.

TERMS OF SERVICE

For Rate E72 contracts, the Ex-Franchise Transportation Services for Embedded Storage Pools General Terms and Conditions posted on the Enbridge Gas website at www.enbridgegas.com shall apply.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E80	PRODUCER INJECTION AND TRANSPORTATION CONTRACT SERVICE

APPLICABILITY

The charges under this Rate Schedule shall be applicable to a Customer who enters into a contract with Enbridge Gas for Gas received at a local production point.

Applicable Points: Dawn as a delivery point: Dawn (Facilities).

MONTHLY RATES AND CHARGES

The identified rates may change periodically, subject to approval by the OEB. Multi-year prices may also be negotiated, which may be higher than the identified rates.

	<u>Charge</u>	<u>Fuel and Commodity Charges</u>		
		<u>Utility Supplied Fuel</u>	<u>Shipper Supplied Fuel Fuel Ratio</u>	<u>Commodity & Charge</u>
Monthly Fixed Charge per Producer Station, one of				
Producer Station	150.00			\$/month
Producer RTU Station	780.00			\$/month
Transmission Commodity Charge	0.041			\$/GJ
Delivery Commodity Charge		0.016	0.437%	\$/GJ
Authorized Overrun Charge		0.095	0.437%	0.079 \$/GJ
RNG Sampling Charge	12,900.00			\$/sample

These charges are in addition to the transportation, storage and/or balancing charges which shall be paid for under Rate E70, or other services that may be negotiated. A Renewable Natural Gas Producer (Customer) may arrange and pay for required RNG sampling directly provided the testing is undertaken by a vendor approved by the Company.

Rate Riders

The rates quoted herein shall be subject to the following Riders (if applicable):

- Rider D - Deferral and Variance Account Clearance
- Rider E - Revenue Adjustment
- Rider J - Carbon Charges

OVERRUN CHARGES**Authorized Overrun**

Authorized Overrun will be payable on all quantities transported in excess of the Company's contractual obligation on any day. The Overrun charges payable will be calculated at the identified Authorized Overrun charge plus the facility carbon charge. Overrun will be authorized at Enbridge Gas's sole discretion.

Unauthorized Overrun

The Unauthorized Overrun rate during the November 1 to April 15 period will be \$50 per GJ for all usage on any day in excess of 102% of the Company's contractual obligation. The Unauthorized Overrun rate during the April 16 to October 31 period will be \$9.373 per GJ for all usage on any day in excess of 102% of the Company's contractual obligation.

TERMS OF SERVICE

The Producer Service General Terms and Conditions posted on the Enbridge Gas website at www.enbridgegas.com shall apply.

**Effective
Implemented**

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RATE:	E82	RENEWABLE NATURAL GAS INJECTION CONTRACT SERVICE

APPLICABILITY

To any Renewable Natural Gas Producer (Customer) who enters into a Service Agreement (Agreement) with the Company for Renewable Natural Gas (RNG) Injection Service located on or adjacent to the property employed by the Customer for producing RNG in an area served by the Company's Gas Distribution System. RNG Injection Service under this Schedule is conditioned upon arrangements mutually satisfactory to the Customer and the Company for design, location, construction, and operation of required facilities. This service is applicable to Customers who commenced and continued service under Rate 401 prior to implementation of the E82 rate schedule until the expiry of the Rate 401 contract.

MONTHLY RATES AND CHARGES

The Company will set a rate based on the Customer's unique circumstances (Service Fee). The Service Fee shall be based on a cost-of-service calculation of the Company's fully-allocated direct and indirect costs using the Company's weighted average cost of capital (WACC) of providing the services under the Agreement for a period of time agreed to between the Company and the Customer. The Service Fee for RNG Injection Services will be derived from a Discounted Cash Flow (DCF) analysis. The DCF analysis will be based on the principles and parameters set out in the Ontario Energy Board's EBO 188 feasibility guideline (the Guideline). The Service Fee for RNG Injection Services is a site specific levelized (constant) service fee return on investment and related taxes. The Service Fee for Renewable Natural Gas Injection Service is a site specific levelized (constant) service fee applicable to each month of the term of the Agreement. The Service Fee is set so as to recover all costs associated with the provision of service such as, but not limited to; operating and maintenance costs, depreciation, cost of debt the Company's return on investment and related taxes. The Service Fee will be calculated such that the application of the Guideline is forecast to result in a Profitability Index of equal to or greater than 1.02 over the service life of the plant and facilities required to provide this service.

TERMS AND CONDITIONS OF SERVICE

To be set out in the Service Agreement.

**Effective
Implemented**

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RIDER:	A	DIRECT PURCHASE

APPLICABILITY

This rider is applicable to any Customer who enters into a Direct Purchase Agreement with the Company under any Rate Schedule.

RATES AND CHARGES

ADMINISTRATION RATES AND CHARGES

Monthly Direct Purchase Administration Charges	
Monthly Fee per pool/contract	\$122.00
Notice of Switch Letter Service Charge , per transaction	\$2.34
Distributor Consolidated Billing Charges	
Distributor Consolidated Billing Fee, per month, per account	\$2.23
Invoice Vendor Adjustment (IVA) Fee, per successful transaction	\$1.41
Parkway Delivery Commitment Incentive (PDCI) , if applicable	(0.147) \$/GJ

BALANCING RATES AND CHARGES

BUNDLED DIRECT PURCHASE

In-franchise Transfers	0.029 \$/GJ
For in-franchise transfers except from Western Transportation	
In-franchise Transfers from Western Transportation	
For transfer of Gas to:	
Western Transportation	0.029 \$/GJ
Other Bundled DP and Semi Unbundled DP	0.692 \$/GJ
Ex-franchise Transfers	0.029 \$/GJ
For ex-franchise transfers except from Western Transportation	
Ex-franchise Transfers from Western Transportation	1.076 \$/GJ
Backstop Supply	
Will be facilitated at a Point of Receipt agreed to by the Customer and the Company.	
Customer will be charged the price paid by the Company for the Gas.	
Plus the Gas Supply Administrative Fee	0.030 \$/GJ
DCQ Assignment	No Charge
Suspension	No Charge
Incremental Supply	No Charge
Incremental Storage Space / Loan Service	
May be available from the Company at negotiated prices.	

RIDER:	A	DIRECT PURCHASE

SEMI-UNBUNDLED DIRECT PURCHASE**Backstop Supply**

Will be facilitated at a Point of Receipt agreed to by the Customer and the Company.

Customer will be charged the price paid by the Company for the Gas.

Plus the Gas Supply Administrative Fee

0.030 \$/GJ**Balancing Transactions****No Charge**

In-franchise Transfers

Underground In-franchise Transfer (UIFT)

Ex-franchise Transfers at Dawn

DCQ Assignment

Suspension

Incremental Supply

Incremental Storage Space / Loan Service

May be available from the Company at negotiated prices.

UNBUNDLED DIRECT PURCHASE**Unbundled Balancing Service (UBS) - Balancing Commodity Charge****0.706 \$/GJ****UBS - Daily Balancing Charge (if applicable)**

Applied to all UBS volumes based on a proportionate share of TransCanada costs incurred by the Company to provide the balancing service.

UBS transfer during an Interruption**No Charge****Incremental Storage Space / Loan Service**

May be available from the Company at negotiated prices.

BUNDLED DIRECT PURCHASE**Failure to Deliver**

Applied to quantities not delivered to the Company in the event the Customer's supply fails. A Gas supply charge will be applied at an equivalent to the greater of the highest spot price at the Empress, Dawn, Parkway, Niagara, or Iroquois trading points on the day, or 150% of the Enbridge Gas reference price.

Failure to Balance - South Rate Zone**Unauthorized Account Draft**

When the Customer does not meet the balancing requirements, any shortfall to the agreed upon level will be deemed to be unauthorized and the Gas will be sold to the Customer at the greater of the highest spot price at Dawn in the last month of the pool term, or the month after, but not less than the Dawn reference price.

Unauthorized Account Overrun**6.000 \$/GJ**

When the Customer does not meet their balancing requirements, any quantities in excess of the agreed upon level will be deemed to be unauthorized and an Unauthorized Account Overrun Charge will be applied to the excess amount. The Unauthorized Account Overrun Charge will continue for each month until the Customer removes the excess gas.

RIDER:	A	DIRECT PURCHASE

Failure to Balance (Transition Period) - North and Central Rate Zones

During a 3 year transition period, Enbridge Gas will calculate checkpoint balancing charges as follows:

1. Failure to Balance a Supply Shortfall (February Checkpoint Balancing Charge) – The Company will charge the average winter price of actual Dawn purchases (November 1 to February 28) to balance a customer at the February checkpoint for any amount not provided by the customer. The charge reflects a sale of gas to the customer and the customer's BGA balance will be updated to reflect the sale.
2. Failure to Balance a Supply Excess (September Checkpoint Balancing Charge) – The Company will apply a monthly charge to the excess quantity not balanced by the customer. The rate will be calculated as the difference between the average summer price of actual Dawn purchases (April 1 to September 30) and the forecast average Dawn winter price (November 1 to February 28). The charge will continue for each month until the customer removes the excess quantity. The charge reflects the storage cost of the supply excess during the winter period.

SEMI-UNBUNDLED DIRECT PURCHASE

Failure to Deliver

Applied to quantities not delivered to the Company in the event the Customer's supply fails. A Gas supply charge will be applied at an equivalent to the greater of the highest spot price at the Empress, Dawn, Parkway, Niagara, or Iroquois trading points on the day, or 150% of the Enbridge Gas reference price.

UNBUNDLED DIRECT PURCHASE

Unauthorized UBS Account Draft

If on any day the Customer's daily and/or cumulative UBS account is less than the lower tolerance, the Unauthorized UBS Account Draft Charge will apply for each GJ of Gas below the lower tolerance. For Customers who have an hourly balancing requirement, this charge will apply for each GJ of Gas below the lower tolerance of their hourly balancing account. This amount of Gas shall be deemed not to have been withdrawn from the UBS account and shall be deemed to have been sold to the Customer at the highest spot price at the Empress, Dawn, Parkway, Niagara, or Iroquois trading points on the day, or 150% of the Enbridge Gas reference price.

Unauthorized UBS Account Overrun

6.000 \$/GJ

If on any day the Customer's daily and/or cumulative UBS account is greater than the upper tolerance, the Unauthorized UBS Account Overrun charge will apply for each GJ of Gas above the upper tolerance. For Customers who have an hourly balancing requirement, this charge will apply for each GJ of Gas above the upper tolerance of their hourly balancing account.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RIDER:	C	GAS COST ADJUSTMENT

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RIDER:	D	DEFERRAL AND VARIANCE ACCOUNT CLEARANCE

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RIDER:	E	REVENUE ADJUSTMENT

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RIDER:	G	SERVICE CHARGES

APPLICABILITY

This rider is applicable to any Customer utilizing any service outlined in this schedule.

RATES AND CHARGES

Rate
(excluding HST)

New Account Establishing a new General Service Customer account and activating Billing information.	\$ 25.00 per new account
Non-Sufficient Funds Recovers the amount charged from the financial institution.	\$ 20.00 per occurrence
Construction Heat Activation For the temporary use of Gas for buildings under construction before a building is occupied.	\$ 120.00 per occurrence
Safety Inspection To review the condition of appliances that must be performed when Gas is either first introduced or reintroduced at a premise. First inspections at the time Gas is first introduced to a premise is free of charge.	\$ 120.00 per premise
Meter Unlock For turning the meter on after deactivation to reconnect the Customer to Gas service.	\$ 120.00 per occurrence
Meter Dispute Test When a Customer disputes the accuracy of a meter at their premise and requests a meter test. The charge is applied if the test confirms the meter was not faulty.	\$ 100.00 per occurrence
Extra Length Charge (ELC) New residential services connecting to existing mains are allowed a 20 metre service at no cost to the Customer. Any service longer than this allowable threshold is charged an ELC on a per metre basis. (1)	\$ 159.00 per metre beyond 20 metres

Damage Cost Recovery Charges (2)

Emergency Crew Response Redirecting resources from active field sites of planned Enbridge Gas work in order to respond to a damage.	\$ 290.00 per damage
Damage Investigation Dispatching resources to analyze damage and determine the root cause.	\$ 550.00 per damage
Loss of Containment (Gas Loss) Recovers the value of Gas fugitive emissions lost to the atmosphere.	Varies based on duration and pipe size

Notes:

- (1) Service length is measured from the property line to the metre location.
(2) Actual damage charge recoveries can be subject to litigation and dispute processes, including court orders and settlements.

RIDER: G	SERVICE CHARGES

Custom Charges

Rate
(excluding HST)

Required to recover the costs incurred per occurrence for a variety of services where the work and the associated costs are not consistent. The custom charge can include regular labour, overtime labour, third party invoices and/or material. Examples of custom charges include damage response, damage remediation and ad-hoc Customer requested services. Custom charges also include installation costs in the event a Customer does not use Gas within six months of installation of a new Gas service.

Regular Labour	\$ 178.00 per hour
Overtime Labour	\$ 223.00 per hour
Third Party Invoices	Based on invoice
Materials	Based on cost

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RIDER:	I	SYSTEM EXPANSION AND TEMPORARY CONNECTION SURCHARGES

APPLICABILITY

This rider is applicable to the Point of Consumption of any Customer who receives Gas distribution services from the Company as part of a Community Expansion Project, Small Main Extension or Customer Attachment Project, as defined below. The System Expansion Surcharge (SES) and Temporary Connection Surcharge (TCS) are in addition to the rates charged pursuant to the applicable rate schedules.

SYSTEM EXPANSION SURCHARGE (SES)	\$0.23/m³
TEMPORARY CONNECTION SURCHARGE (TCS)	\$0.23/m³

SES and TCS additional terms and conditions:

- a) The Company may apply the SES for a term of up to 40 years, to be determined in accordance with the Company's feasibility policy;
- b) The Company may require payment of a Contribution in Aid of Construction (CIAC) or apply the TCS for a term of up to 40 years, to be determined in accordance with the Company's feasibility policy;
- c) The Community Expansion Projects to which the SES apply are set out below. The Company will publish the geographic location, effective date and term of TCS project areas on the Company's website. Subject to d) below, the SES and TCS will apply to all Point(s) of Consumption within the geographic location for the term, notwithstanding any change of ownership or occupancy; and
- d) The Company's estimated annual supply of Gas at the Point of Consumption must be no more than 50,000 m³. For any Point of Consumption with an estimated annual supply of Gas greater than 50,000 m³, the Customer may elect to pay the SES or TCS, as applicable, or pay a CIAC.

GLOSSARY OF TERMS

Community Expansion Project – A Gas system expansion project undertaken by the Company for which the PI is less than 1.0 and which will provide first-time Gas system access to a minimum of 50 potential Customers.

Contribution in Aid of Construction (CIAC) - The Company's calculation in accordance with its feasibility policy of the amount of Customer financial contributions required to reduce the capital cost of a project to serve one or more Customers so that the project becomes feasible.

Small Main Extension and Customer Attachment Projects – A Gas system extension or expansion project undertaken by the Company for which the PI is less than 1.0 and which will provide Gas system access to less than 50 potential Customers.

Profitability Index (PI) – The Company's calculation in accordance with its feasibility policy of the ratio of the net present value (NPV) of the net cash inflows to the NPV of the net cash outflows for a Gas system expansion or extension project undertaken by the Company.

RIDER:	I	SYSTEM EXPANSION AND TEMPORARY CONNECTION SURCHARGES

COMMUNITY EXPANSION PROJECTS AND EFFECTIVE DATES:

Rate Zone	Community Expansion Project Description	In-service Date	SES initial Term	Board Order Number
Central	Town of Fenelon Falls	2020	40 years	EB-2017-0147
Central	Scugog Island	2021	40 years	EB-2017-0261
Central	Haldimand Shores	2023	40 years	EB-2022-0088
Central	Selwyn	2023	40 years	EB-2022-0156
Central	Mohawks of the Bay of Quinte and Shannonville	2024	40 years	EB-2022-0248
Central	Sandford	2024	40 years	EB-2023-0200
Central	Bobcaygeon	2025 (1)	40 years	EB-2022-0111
Central	Eganville	2025 (1)	40 years	EB-2023-0201
North	Prince Township	2018	22 years	EB-2015-0179
North	North Bay - Northshore and Peninsula Roads	2020	40 years	EB-2019-0188
North	Hidden Valley	2023	40 years	EB-2022-0249
South	Kettle and Stony Point First Nation and Lambton Shores	2017	12 years	EB-2015-0179
South	Milverton, Rostock and Wartburg	2017	15 years	EB-2015-0179
South	Delaware Nation of Moraviantown First Nation	2018	40 years	EB-2015-0179
South	Chippewas of the Thames First Nation	2019	40 years	EB-2019-0139
South	Saugeen First Nation	2020	40 years	EB-2019-0187
South	Neustadt	2024	40 years	EB-2023-0261

Note:

(1) Reflects a partial in-service date.

**Effective
Implemented**

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RIDER: J	CARBON CHARGES

APPLICABILITY

This rider is applicable to all Gas delivered or transported.

RATES AND CHARGES

Rate Class	Federal Carbon Charge (if applicable) ¢/m³	Facility Carbon Charge ¢/m³
Rate E01	0.0000	0.0143
Rate E02	0.0000	0.0143
Rate E10	0.0000	0.0143
Rate E20	0.0000	0.0143
Rate E22	0.0000	0.0143
Rate E24	0.0000	0.0143
Rate E30	0.0000	0.0143
Rate E34	0.0000	0.0143
Rate E38	0.0000	0.0143
Rate E62	0.0000	0.0143
Rate E64	0.0000	0.0143
	\$/GJ	\$/GJ
Rate E70	0.0000	0.004
Rate E72	0.0000	0.004
Rate E80	0.0000	0.004

**Effective
Implemented**

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RIDER: K	BILL 32 AND ONTARIO REGULATION 24/19

APPLICABILITY

This rider is applicable to any Customer taking service within the rate classes listed below.

<u>Rate Class</u>	<u>Monthly Charge Per Customer \$</u>
Rate E01	1.00
Rate E02	1.00
Rate E10	1.00
Rate E20	1.00
Rate E22	1.00
Rate E24	1.00
Rate E30	1.00
Rate E34	1.00

**Effective
Implemented**

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RIDER:	L	VOLUNTARY RNG PROGRAM

APPLICABILITY

This rider is applicable to Sales Service Customers in the below rate classes who elect to participate in the Company's Voluntary Renewable Natural Gas (RNG) Program to fund the incremental cost of the Company's purchase of RNG as part of System Supply. The charge is a fixed monthly amount that applies (i) to the Customer and not to the Point of Consumption or address; and (ii) whether or not the Customer consumes Gas within the month.

Rate Class	Monthly Charge Per Customer \$
Rate E01	2.00
Rate E02	2.00

MINIMUM TERM

The minimum term available is one complete Billing month renewing automatically monthly until terminated by the Customer or until the Company terminates the Voluntary RNG Program, whichever occurs earlier. Any termination will be effective as of the next Billing Period for the Customer.

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RIDER:	M	HYDROGEN GAS

APPLICABILITY

This rider is applicable to all Gas sold or delivered to any Customer who, pursuant to any rate schedule, receives Gas Distribution Services from the Company as part of a Hydrogen Blending Pilot Project listed below. The Hydrogen Gas Rider will compensate Customers in the applicable Blended Gas Area for costs associated with increased Gas Consumption resulting from a lower heating value of the Gas and is in addition to the rate charged pursuant to the applicable Rate Schedule.

HYDROGEN GAS RIDER FOR CUSTOMERS IN THE BLENDED GAS AREA

Rate E01: A credit of \$15.00 per year per Point of Consumption

Rate E02: A credit of \$126.00 per year per Point of Consumption

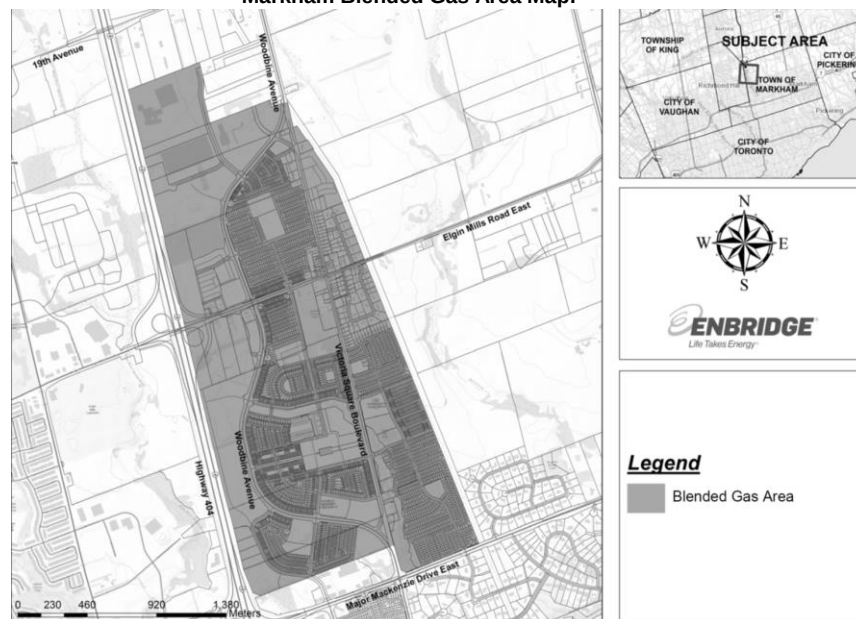
HYDROGEN BLENDING PILOT PROJECT AND EFFECTIVE DATE

Description	In-service Date	Term	Board Order Number
Hydrogen Blending Pilot Project Markham (see map below)	August 1, 2021	To be reviewed annually and updated if there is a material change in the price of Gas.	EB-2019-0294

GLOSSARY OF TERMS

- A project for which the Company blends its standard Gas supply with up to 2% of hydrogen gas (blended gas) for distribution within an isolated portion the Distribution System called the Blended Gas Area.

Markham Blended Gas Area Map:



**Effective
Implemented**

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

RIDER:	R	RATE MITIGATION

APPLICABILITY

This rider is applicable to all Customers in the rate class and rate zone in column (a), located in the rate zone in column (b), as they were defined prior to rate harmonization, and meets the service parameters in column (c). The rider unit rates shown will be applied to the Monthly Customer Charge, Delivery Demand Charge, and Delivery Charge and will be effective upon the implementation of the Rate Harmonization Plan.

Rate Class by Rate Zone	Rate Zone Prior to Harmonization	Service Parameters	Monthly Customer Charge (\$/mo)	Delivery Charge (\$/m ³)	Delivery Demand Charge (\$/m ³ /d)
(a)	(b)	(c)	(d)	(e)	(f)
<u>Rate E01</u>					
North	Union North East	All	(\$5.00)	3.2500	-
Central	Union North East	All	(\$5.00)	4.4000	-
Central	EGD	Use of distribution system for non-residential purposes	\$43.00	(3.7274)	-
South	Union South	All	(\$1.50)	(0.7500)	-
<u>Rate E02</u>					
North	Union North West	All	\$40.00	(0.7000)	-
North	Union North East	All	\$15.00	1.4000	-
Central	Union North East	All	\$15.00	2.5500	-
<u>Rate E10</u>					
North	Union North West	Contract Demand $\geq 14,000$ m ³ /d	-	-	(46.0000)
North	Union North East	Contract Demand $\geq 14,000$ m ³ /d	-	-	16.6200
Central	Union North East	Contract Demand $\geq 14,000$ m ³ /d	-	-	11.8200
Central	EGD	Contract Demand $> 1,865$ m ³ /d	\$200.00	-	-
		Annual Volume > 146 days x Contract Demand		CD $< 20,000$	(16.7602)
				CD $> 20,000$	4.0000
Central	EGD	Annual Volume > 292 days x Contract Demand	-	-	(15.0000)
South	Union South	Contract Demand $< 60,000$ m ³ /d	-	-	4.3348
South	Union South	Contract Demand $\geq 60,000$ m ³ /d	-	-	(4.8000)
			-	-	-
<u>Rate E22</u>					
North	Union North	Contract Demand $\geq 14,000$ m ³ /d	-	-	12.5000
<u>Rate E24</u>					
North	Union North	Contract Demand $\geq 14,000$ m ³ /d	-	-	8.2000
<u>Rate E34</u>					
Central	EGD	Annual Volume $\geq 340,000$ m ³	-	2.2572	(10.7500)
South	Union South	Contract Demand $\geq 60,000$ m ³ /d	-	-	(6.6492)
<u>Rate E62</u>					
Central	EGD	All	-	-	(16.8850)

Effective
Implemented

OEB Order EB-2025-0064

Supersedes EB-2024-0166 Rate Schedule effective July 1, 2024.

DESCRIPTION OF COST ALLOCATION METHODOLOGY

1. The purpose of this evidence is to provide a description of Enbridge Gas's cost allocation methodology used to prepare the Cost Allocation Study for the 2024 Test Year for the harmonized rate classes based on one rate zone for distribution costs and three rate zones for gas supply, storage and transmission costs. The objective of the cost allocation process is to allocate the Company's test year revenue requirement¹ to customer rate classes using the cost allocation study approach discussed below and the guiding principles provided at Phase 3 Exhibit 7, Tab 1, Schedule 1. The Cost Allocation Study provides an indication of cost responsibility by customer rate class at a specific point in time and should not be viewed as a precise measurement of the actual cost to serve a particular rate class, much less a particular customer. The Cost Allocation Study results are primarily used to support the rate design process.
2. Enbridge Gas used the industry standard three-step approach of functionalization, classification, and allocation to prepare the Cost Allocation Study. These three steps recognize the way a utility provides service and assigns cost responsibility to customer rate classes in a manner representative of how the costs are incurred. The following is a summary of the three steps:
 1. Functionalization – Costs are apportioned to each of the four natural gas utility functions of gas supply, storage, transmission and distribution;
 2. Classification – Costs are apportioned to each classification category of demand, commodity and customer based on the nature of the cost; and
 3. Allocation – Costs are apportioned to customer rate class for each function and classification category.

¹ Enbridge Gas uses the net revenue requirement in the Cost Allocation Study to support the rate design process. The net revenue requirement is the 2024 Test Year adjusted revenue requirement less other revenue.

3. A summary of the proposed Cost Allocation Study structure, including the functionalization and classification of costs, is illustrated in Figure 1.

Figure 1: Summary of the Cost Allocation Study

FUNCTIONALIZATION			
Gas Supply	Storage	Transmission	Distribution
CLASSIFICATION	CLASSIFICATION	CLASSIFICATION	CLASSIFICATION
- Gas Supply Commodity - Load Balancing - Transportation Demand - Commodity - Transportation - Demand - Commodity - Admin	- Storage Demand - Deliverability - Space - Operational Contingency - Storage Commodity	- Transmission Demand - Dawn Station - Kirkwall Station - Parkway Station - Dawn Parkway - Albion - Panhandle - St. Clair - Transmission Commodity	- Distribution Demand - High Pressure >4" - High Pressure ≤4" - Low Pressure - Specific Allocation - Distribution Customer - Mains - Services - Meters - Stations - Specific Allocation - Distribution Commodity

1. Functionalization

4. The first step of the cost allocation process is to apportion costs to the four natural gas utility functions of:
- Gas Supply;
 - Storage;
 - Transmission; and
 - Distribution.

5. These functions are required to supply, store and move gas to the market. The four utility functions also represent the service options provided by Enbridge Gas to customers.
6. The gas supply function includes gas supply commodity, third-party transportation, load balancing and peaking supply costs. The gas supply function also includes administration costs for sales, direct purchase (DP) and Distributor Consolidated Billing (DCB) services.
7. For the storage, transmission and distribution functions, a majority of costs are directly assigned to a functional area to reflect the Company's plant investment, related depreciation, and operating costs to provide each of these services to customers. The direct cost of these functions can be obtained from the accounts maintained using the OEB's Uniform System of Accounts for Gas Utilities.²
8. Within the plant investment accounts, Enbridge Gas records Dawn facility assets as storage, regardless of the use of the asset. However, the Cost Allocation Study recognizes that certain assets of the Dawn facility have been installed for transmission purposes. Accordingly, costs of the Dawn facility are categorized as a) storage³, b) transmission or c) both storage and transmission in the Cost Allocation Study based on OEB-approved methodologies.
 - a) Storage – Assets of the Dawn facilities used solely for the provision of storage services are directly assigned to the storage function. Storage assets include storage lines, storage wells, outboard storage compression and dehydration

² Ontario Energy Board Uniform System of Accounts for Class A Gas Utilities, Part I, April 1, 1996.
<https://www.oeb.ca/documents/GasUSO.htm>

³ As an outcome of the depreciation study and asset harmonization approved in Phase 1 of this Rebasing Application, Enbridge Gas has harmonized the definition of plant assets, which has resulted in the reclassification of certain assets previously recorded as storage to transmission for depreciation purposes.

assets. The Tecumseh Storage facility is also used solely to provide storage service and is directly assigned to the storage function;

- b) Transmission – Assets of the Dawn facilities used solely for the provision of transmission services are directly assigned to the transmission function. Transmission assets include Dawn Plant E and Plant H compressor stations, certain measuring and regulating equipment to measure transportation volumes, among others; and
- c) Both Storage and Transmission – There are some assets of the Dawn facilities that are used to support both storage and transmission services. These assets include the remaining i) compression facilities, and related structures and improvement and land facilities, and ii) measuring and regulating at the Dawn facilities;
 - i. Dawn Compression and Related Facilities – Enbridge Gas uses a horsepower allocation methodology to functionalize compression-related costs between storage and transmission functions based on the amount of compression horsepower required to provide storage and transmission services on design day.
 - ii. Dawn Measuring and Regulating – Enbridge Gas functionalizes measuring and regulating related costs between the storage and transmission functions based on the forecasted annual storage and transmission activity at Dawn.

9. Within the plant investment accounts, transmission costs are categorized based on use of the asset. For the purposes of the Cost Allocation Study, transmission assets are limited to those that can provide cross franchise transportation service. Enbridge Gas's transmission systems include Dawn Parkway, Albion, Panhandle and St. Clair.

- a) The Dawn Parkway System provides transportation service between the Dawn and the Parkway Compressor Station (Parkway Station), located in

Mississauga. Certain station assets are categorized separately from the Dawn Parkway System for cost allocation purposes, namely Dawn Station, Kirkwall Station and Parkway Station;

- b) The Albion System provides transportation service from the Parkway Station to Albion King's North on the Albion Pipeline;
- c) The Panhandle System provides transportation service between Dawn and the Ojibway valve site in Windsor on the Panhandle Pipeline; and
- d) The St. Clair System provides transportation service between Dawn and the St. Clair and Bluewater river crossings on the St. Clair Pipeline and river crossing contracted capacity.

10. Distribution assets are used to serve end-use customers located in Ontario. Included in the distribution function are third-party transportation contracts that provide a system benefit to all customers and are required to serve in-franchise demands, regardless of the upstream transportation supply arrangements. The costs of these third-party transportation contracts are functionalized as distribution as these costs are incurred to provide in-franchise distribution service.
11. Certain costs are categorized to a function based on operating details and Enbridge Gas's knowledge of its system. These costs include linepack, property tax, general operating and engineering expenses, compressor fuel, unaccounted for gas (UFG), and company-use gas.
12. There are also indirect costs, such as general plant, administrative and general O&M expenses, employee benefits and other working capital costs. These indirect costs are categorized in all steps of the Cost Allocation Study in proportion to other related cost items to recognize these costs vary based on other expenses, such as the level of net plant or O&M expenses. For example, general plant is allocated based on a 50/50 weighting of net plant and O&M expense, administrative and

general O&M expenses are allocated in proportion to O&M expense, employee benefits are allocated in proportion to the labour component of the O&M expense and working capital costs are allocated in proportion to net plant with the exception of gas in storage and balancing gas which is direct assigned to the storage function.

13. Finally, Enbridge Gas categorizes other revenue to a function based on the nature of the other revenue components. Other revenue reduces the revenue requirement in the Cost Allocation Study that is used in the rate design process.
14. The functionalization of costs is provided at Appendix D, Attachment 3. A description of the functionalization factors is provided at Appendix D, Attachment 11.

2. Classification

15. The second step of the cost allocation process categorizes functionalized assets and operating costs into classifications according to cost incurrence. The three main classifications are demand, commodity, and customer. The following is a summary of the three classifications:
 - a) Demand costs, also known as capacity-related costs, are costs that vary with the usage of the system on design day;
 - b) Commodity costs are costs that are typically variable in nature and vary with the volume of gas consumed; and
 - c) Customer costs are costs that are incurred by virtue of a customer taking service and do not vary with either the usage of the system on design day or the level of gas consumed.
16. This section of evidence is organized by each of the four functions as follows:
 - 2.1 Gas Supply Classification
 - 2.2 Storage Classification
 - 2.3 Transmission Classification

2.4 Distribution Classification

2.1. Gas Supply Classification

17. Gas supply costs are classified as gas supply commodity, load balancing transportation demand, load balancing commodity, transportation demand, transportation commodity and admin.
18. Costs related to the gas supply commodity procured by Enbridge Gas for sales service customers are classified as gas supply commodity. The gas supply commodity costs also include third-party transportation costs to transport the gas supply commodity for sales service customers to a gas supply point of receipt, such as Empress, Dawn, Parkway, Kirkwall, Niagara or Chippawa.
19. Load balancing costs are categorized into transportation demand and commodity. Load balancing transportation demand costs include third-party transportation demand costs, incremental to the transportation required to meet the average annual demands, that are required to meet design day demand. Load balancing commodity costs include gas supply load balancing costs to meet above average day demands. These costs are incurred by contracting for peaking services and purchasing incremental gas supply over the winter period to meet seasonal and design day demands for all customers.
20. Third-party demand costs to transport gas to the delivery area from a gas supply point of receipt to meet average annual demands are categorized as transportation demand costs. The transportation demand costs are driven by the need to meet average annual demands for both sales service and bundled DP customers.⁴ For cost allocation purposes, Enbridge Gas assumes long-haul transportation contracts

⁴ DP customers are obligated to deliver gas to Empress, Dawn, Parkway and/or Enbridge CDA.

are used to serve average annual demands in each respective delivery area, with any remaining average annual demands met through the use of short-haul transportation contracts.

21. Enbridge Gas optimizes third-party transportation assets by offering short-term services, such as transportation and exchange services, when the assets are not required to meet customer demands. Other revenue in the gas supply function includes the portion of the net revenue generated from these services that is shared with ratepayers.⁵ To reflect that the optimization activity offsets the third-party transportation costs that were used to facilitate these services, the optimization credit is categorized in proportion to load balancing transportation demand and transportation demand costs.
22. Enbridge Gas direct assigns the third-party transportation fuel costs as transportation commodity and the administrative costs for gas supply, DP and DCB services as admin. Other revenue associated with DP administration charges is also classified as admin as a reduction to the revenue requirement.
23. The classification of gas supply costs is provided at Appendix D, Attachment 4. A description of the gas supply classification factors is provided at Appendix D, Attachment 11.

2.2. Storage Classification

24. The 2024 Test Year revenue requirement includes the cost of regulated storage and excludes unregulated storage costs. Regulated storage costs are classified as storage demand and storage commodity. The storage demand costs are further classified as deliverability, space and operational contingency.

⁵ Net gas supply optimization revenue is shared 90:10 between ratepayers and shareholders.

25. Storage deliverability costs are incurred to deliver gas from storage on design day. The storage deliverability costs include land, structures and improvements, measuring and regulating equipment, and compressor equipment. The storage deliverability costs also include the Hagar LNG facility, as the facility is used to meet design day demands.
26. Costs associated with land rights and wells and lines are incurred to provide both deliverability from storage on design day and to provide capacity to store gas. These costs are classified as 50% deliverability and 50% space. The storage space costs are further classified between storage space and operational contingency as Enbridge Gas manages the operational contingency storage space and its associated inventory to support the reliability and resilience of the Enbridge Gas system. Of the total storage space, 15.6 PJ is required for operational contingency, as agreed to by parties in the Phase 2 Settlement Agreement.⁶
27. Gas in storage and balancing gas attributed to the carrying cost of gas in inventory is classified as storage demand space and operational contingency. The amount classified as operational contingency is based on the 10.8 PJ of filled space of the total operational contingency of 15.6 PJ.
28. Market-based storage demand costs are incurred to meet the Company's storage space and storage deliverability requirements. Enbridge Gas has reflected 18 PJ of market-based storage in the 2024 Test Year forecast, consistent with the Phase 2 Settlement Agreement⁷. The market-based storage demand costs are classified in proportion to total utility storage space and deliverability net plant excluding base pressure gas and linepack.

⁶ EB-2024-0111, Settlement Agreement, Exhibit N, Tab 1, Schedule 1, November 29, 2024, p.31.

⁷ Ibid, p.23.

29. Base pressure gas and gas in storage working capital are classified as storage space. The base pressure gas is a permanent investment required to operate the Company's storage pools, while the gas in storage working capital represents the Company's regulated storage inventory.
30. Storage-related compressor fuel, UFG, company use gas and fuel on market-based storage contracts are classified as storage commodity, as these costs vary with storage volumes.
31. The classification of storage costs is provided at Appendix D, Attachment 5. A description of the storage classification factors is provided at Appendix D, Attachment 11.

2.3. Transmission Classification

32. Transmission costs are classified as transmission demand and transmission commodity. The transmission demand costs are further classified as Dawn Station, Kirkwall Station, Parkway Station, Dawn Parkway, Albion, Panhandle and St. Clair.
33. Enbridge Gas classifies Dawn Station, Kirkwall Station and Parkway Station separately from the other Dawn Parkway System costs. Dawn Station and Kirkwall Station classifications include the demand costs for measuring and regulating and mains related to the stations. Parkway Station classification includes both the compression and measuring and regulating demand costs. The remaining Dawn Parkway System demand costs, including transmission mains and compression (Dawn, Lobo and Bright), are classified as Dawn Parkway. The separate classification of the station costs allows for a consistent approach to the allocation of transmission, compression and measuring and regulating demand costs. Please see

Phase 3 Exhibit 7, Tab 1, Schedule 4 for a description of the Parkway Station and Dawn Station cost allocation proposals.

34. The Parkway Delivery Commitment Incentive (PDCI) costs are classified as Dawn Parkway to align the recovery of the PDCI costs with the recovery of other Dawn Parkway costs. The PDCI is paid to customers with a Parkway Delivery Obligation (PDO) to recognize the incremental costs incurred by customers to deliver gas at Parkway. The PDO provides a system benefit, as the gas delivered to Parkway reduces the amount of gas that is required to be transported on the Dawn Parkway System.
35. Enbridge Gas classifies the demand costs of the Albion, Panhandle and St. Clair systems to each of the respective classifications. The direct costs of these classifications are assigned based on the Company's plant investment, related depreciation, and operating costs.
36. Transmission-related compressor fuel, UFG and company use gas are classified as transmission commodity, as these costs vary with transmission volumes.
37. The classification of transmission costs is provided at Appendix D, Attachment 6. A description of the transmission classification factors is provided at Appendix D, Attachment 11.

2.4. Distribution Classification

38. Distribution costs are classified as distribution demand, distribution customer and distribution commodity. The distribution demand costs are further classified as high pressure >4", high pressure <=4", low pressure and demand specific allocation.⁸ The

⁸ High pressure is defined as an operational pressure of 175 psi or greater. Low pressure is defined as an operational pressure less than 175 psi.

distribution customer costs are further classified as distribution mains, distribution services, distribution meters, distribution stations and customer specific allocation.

39. The distribution system provides customers access to natural gas service and capacity to meet their demand. The cost allocation study classifies distribution costs based on the costs related to having the customer on the distribution system (customer-related) versus the costs related to the capacity to serve the customer's design day demand (demand-related).
- a) Distribution demand costs include the demand-related component of mains, measuring and regulating, and DSM costs; and
 - b) Distribution customer costs include the customer-related component of mains, services, compressor equipment, meters and customer stations. There are also customer-related O&M costs that require a specific allocation, such as uncollectible accounts, distribution customer accounting and large volume customer care.
40. Distribution mains costs are classified between demand and customer using the zero-intercept methodology, which estimates the percentage of distribution infrastructure that is necessary to provide customers access to natural gas service. The mains network is sized to meet peak demand capacity on the distribution system. The system is divided into high and low pressure, with high-pressure mains categorized by pipe size of greater than 4" (>4") and less than or equal to 4" (<=4").
- a) The high-pressure mains move gas from transmission systems, such as the Dawn Parkway System or upstream transportation systems on the TransCanada Mainline, to the distribution pressure grid mains network.⁹ It is the grid network that ultimately provides customers access to natural gas service. Since the high-pressure systems feed the grid mains, they have a

⁹ The transmission systems also include some third-party contracts that provide transmission service to in-franchise customers on the distribution system.

very limited customer component and are classified entirely as demand-related costs; and

- b) The low-pressure grid system provides access to natural gas for customers on the distribution system to meet customer demands. As a result, the low-pressure system has both a demand-related and a customer-related component. These cost components are estimated by isolating the distribution infrastructure that is needed to exist to provide customers access to natural gas service. In the 2024 Cost Allocation Study, about 39% of distribution mains are classified as customer-related and 61% are classified as demand-related.

41. Distribution UFG and company use gas are classified as distribution commodity, as these costs vary with distribution volumes.

42. Other revenue functionalized to distribution includes revenue from various charges. The other revenue related to customer accounting charges, such as late payment penalties and new account charges, is classified to customer specific. The other revenue related to the system expansion surcharge (SES), temporary connection surcharge (TCS), and the RNG station charge is classified in proportion to the revenue requirement incurred to connect new customers, such as mains, services, meters and stations.

43. The classification of distribution costs is provided at Appendix D, Attachment 7. A description of the distribution classification factors is provided at Appendix D, Attachment 11.

3. Allocation

44. The final step in the cost allocation process attributes the costs to rate classes by rate zone for each function and classification. The distribution costs are allocated to

rate classes based on one rate zone while gas supply, storage and transmission costs are allocated to rate classes for the North, Central and South rate zones. Allocation factors that reflect cost incurrence are used in the allocation process. For example, demand costs may be allocated using the design day demands of each rate class, customer costs may be allocated based on the number of customers in a particular rate class, and commodity costs may be allocated based on rate class consumption volumes.

45. The allocation of total costs is provided at Appendix D, Attachment 8 with the allocation of delivery costs and gas costs provided at Attachments 9 and 10, respectively. A description of the allocation factors is provided at Appendix D, Attachment 11.

46. This section of evidence is organized by each of the four functions as follows:

- 3.1 Gas Supply Allocation
- 3.2 Storage Allocation
- 3.3 Transmission Allocation
- 3.4 Distribution Allocation

3.1. Gas Supply Allocation

47. A description of the cost allocation methodology for each of the following gas supply classifications is provided in this section, as follows.

- a) Gas Supply Commodity;
- b) Load Balancing Transportation Demand;
- c) Load Balancing Commodity;
- d) Transportation Demand;
- e) Transportation Commodity; and
- f) Admin

Gas Supply Commodity

48. Costs related to the supply of gas are allocated to rate classes by rate zone in proportion to sales service volumes consistent with how these costs are incurred.

Load Balancing Transportation Demand

49. Load balancing transportation demand costs are direct assigned to each rate zone and allocated to in-franchise bundled rate classes using excess peak over annual average demand, which is the difference between a rate class's demand on an average day and its demand requirements on a peak day. The load balancing transportation demand costs are direct assigned to unbundled storage services based on the cost of load balancing transportation.

Load Balancing Commodity

50. Load balancing commodity costs are allocated to in-franchise rate classes by rate zone that require storage services. Load balancing commodity costs are incurred by contracting for peaking services and purchasing incremental gas supply over the winter period to meet seasonal and design day demands for all customers. Enbridge Gas meets the storage requirements of customers through a combination of cost-based storage, market-based storage and through the load balancing gas supply purchases. As such, these costs are allocated to in-franchise bundled rate classes in proportion to design day demands less design day deliveries and semi-unbundled and unbundled services based on design day demands from storage.

Transportation Demand

51. Firm transportation demand costs are direct assigned to rate zones and allocated to in-franchise bundled rate classes using average day demand for sales service and bundled DP customers. The firm transportation demand costs are direct assigned to unbundled storage service based on the cost of transportation demand.

Transportation Commodity

52. Transportation commodity costs are related to upstream transportation fuel and are allocated to in-franchise bundled rate classes by rate zone in proportion to delivery volumes. The transportation fuel costs are direct assigned to unbundled storage service based on the cost of transportation fuel.

Admin

53. The admin-related costs are allocated to rate classes by rate zone in proportion to in-franchise sales service volumes. Any admin-related costs for DP and DCB service are offset by other revenue.

3.2. Storage Allocation

54. A description of the cost allocation methodology for each of the following storage classifications is provided in this section, as follows.

- a) Storage Demand - Deliverability;
- b) Storage Demand - Space;
- c) Storage Demand - Operational Contingency; and
- d) Storage Commodity

55. Enbridge Gas allocates storage costs to rate classes by rate zone based on in-franchise demands and operational contingency requirements. In Union's Cost Allocation Study, any utility storage space that was not required to meet in-franchise utility requirements was allocated to an excess utility storage space category. With amalgamation, Enbridge Gas will operate all utility storage space as an integrated storage operation with all utility storage space being used to meet in-franchise requirements, consistent with the Phase 2 Settlement Agreement¹⁰. As a result, there is no excess utility storage space in the 2024 Cost Allocation Study.

¹⁰ EB-2024-0111, Settlement Agreement, Exhibit N, Tab 1, Schedule 1, November 29, 2024, p.27.

Storage Demand - Deliverability

56. Storage deliverability costs are compression and compression-related costs incurred to provide delivery from storage on design day to meet customers' firm requirements. Delivery from storage on design day is the excess of customers' design day demand over design day deliveries¹¹ to Enbridge Gas's system. Deliverability costs are allocated to in-franchise bundled rate classes in proportion to design day demands less design day deliveries and semi-unbundled and unbundled services based on design day demands from storage for each rate zone.

Storage Demand - Space

57. Storage space costs are attributable to the storage capacity required to meet winter demand requirements in excess of customers' winter deliveries to Enbridge Gas's system, which is referred to as aggregate excess. Storage space costs are allocated in proportion to in-franchise bundled service aggregate excess needs and semi-unbundled and unbundled service contracted storage space levels for each rate zone. The gas in storage cost represents the rate of return of the gas in storage working capital and is allocated using in-franchise bundled service aggregate excess for each rate zone, which does not include an allocation to semi-unbundled and unbundled service.

Storage Demand - Operational Contingency

58. The operational contingency space of 15.6 PJ allows Enbridge Gas to meet its operational needs. Operational contingency storage space costs are allocated to in-franchise and ex-franchise customers in each rate zone based on how operational

¹¹ Design day deliveries are estimated for each firm bundled rate class based on the average day for the class divided by the total average day of firm classes.

contingency space is used. Please see Phase 2 Exhibit 4, Tab 2, Schedule 4 for a description of the operational contingency components.

Storage Commodity

59. Storage commodity costs are allocated to in-franchise bundled, semi-unbundled and unbundled rate classes by rate zone using the annual volume injected and withdrawn from storage. In-franchise bundled costs are allocated to rate classes on the basis of delivery volumes.

3.3. Transmission Allocation

60. A description of the cost allocation methodology for each of the following transmission classifications is provided in this section.

- a) Transmission Demand - Dawn Station;
- b) Transmission Demand - Kirkwall Station;
- c) Transmission Demand - Parkway Station;
- d) Transmission Demand - Dawn Parkway;
- e) Transmission Demand - Albion;
- f) Transmission Demand – Panhandle
- g) Transmission Demand - St. Clair; and
- h) Transmission Commodity

Transmission Demand - Dawn Station

61. Dawn Station costs are allocated between in-franchise and ex-franchise rate classes based on the bi-directional design day demands at Dawn. In-franchise costs are allocated to in-franchise bundled rate classes by rate zone in proportion to Dawn Parkway System design day demands with a direct assignment to unbundled storage service based on Dawn Parkway System design day demands.

Transmission Demand - Kirkwall Station

62. Kirkwall Station costs are allocated between in-franchise and ex-franchise rate classes in proportion to bi-directional design day demands at Kirkwall. In-franchise costs are allocated to in-franchise bundled rate classes by rate zone in proportion to Dawn Parkway System design day demands.

Transmission Demand - Parkway Station

63. Parkway Station costs are allocated between in-franchise and ex-franchise rate classes based on the weighted average of measuring and regulating and compression design day demands at Parkway. In-franchise costs are allocated to in-franchise bundled rate classes by rate zone in proportion to Dawn Parkway System design day demands with a direct assignment to unbundled storage service based on Dawn Parkway System design day demands.

Transmission Demand - Dawn Parkway

64. Dawn Parkway System costs are allocated between in-franchise and ex-franchise rate classes in proportion to distance-weighted design day demands, which is also referred to as commodity-kilometres. For ex-franchise rate classes, contract demands are used. For in-franchise rate classes, transmission lateral demands are used for customers served off the Dawn Parkway System. The demand at each of Enbridge Gas's Dawn Parkway transmission lateral is weighted by the distance from Dawn.

65. The in-franchise Dawn Parkway costs are allocated to in-franchise bundled rate classes by rate zone in proportion to Dawn Parkway System design day demands with a direct assignment to unbundled storage service based on Dawn Parkway System design day demands.

Transmission Demand - Albion

66. Albion System costs are allocated 60% to ex-franchise consistent with capacity made available for ex-franchise transportation customers and with the approved allocation of the Albion System.¹² The in-franchise costs of 40% is allocated to bundled rate classes in proportion to firm Parkway to Albion design day demands by rate zone. The allocation methodology was approved by the OEB in EGD's Application for approval of the tariff for transportation service on the Albion Pipeline.¹³

Transmission Demand – Panhandle

67. Panhandle System costs are allocated 50% to in-franchise bundled rate classes in proportion to the combined Panhandle System and St. Clair System design day demands. The remaining 50% of Panhandle System costs are allocated to in-franchise bundled rate classes in proportion to the Panhandle System design day demands. In addition to the foregoing, at and after the next rebasing:

- i. the costs associated with the Panhandle Regional Expansion Project (PREP) assets put into service in 2024 and 2025 will be allocated 50% to in-franchise bundled rate classes in proportion to the combined Panhandle System and St. Clair System design day demands. The remaining 50% of PREP asset related costs will be allocated to in-franchise bundled rate classes in proportion to the Panhandle System design day demands; and
- ii. the costs related to Panhandle assets put into service after 2024 will be allocated to in-franchise bundled rate classes in proportion to Panhandle system design day demand.

¹² EB-2012-0451, Decision and Order, January 30, 2014, p.51.

¹³ EB-2016-0028, Decision and Rate Order, July 14, 2016.

68. Cost allocation does not allocate costs of the Panhandle System directly to ex-franchise rate classes. Instead, a contribution is made by ex-franchise customers through the rate design process.

Transmission Demand – St. Clair

69. St. Clair System costs are allocated to in-franchise bundled rate classes in proportion to the combined Panhandle System and St. Clair System design day demands. In addition to the foregoing, at and after the next rebasing, the costs related to St. Clair assets put into service after 2024 will be allocated to in-franchise bundled rate classes in proportion to St. Clair System design day demand.

70. Cost allocation does not allocate costs of the St. Clair System directly to ex-franchise rate classes. Instead, a contribution is made by ex-franchise customers through the rate design process.

Transmission Commodity

71. Transmission compressor fuel costs are allocated between in-franchise and ex-franchise rate classes based on an analysis of fuel usage. In-franchise costs are allocated to rate classes by rate zone in proportion to applicable delivery volumes and ex-franchise costs are allocated based on an analysis of fuel usage by rate class. UFG costs represent the UFG allocation to ex-franchise rate classes and is allocated based on ex-franchise volumes. Company use gas is allocated in proportion to total delivery and transportation volumes.

3.4. Distribution Allocation

72. A description of the cost allocation methodology for each of the following distribution classifications is provided in this section, as follows.

- a) Distribution Demand - High Pressure >4”;
- b) Distribution Demand - High Pressure <=4”;

- c) Distribution Demand - Low Pressure;
- d) Distribution Demand Specific;
- e) Distribution Customer - Mains;
- f) Distribution Customer - Services;
- g) Distribution Customer – Meters;
- h) Distribution Customer – Stations;
- i) Distribution Customer Specific; and
- j) Distribution Commodity

Distribution Demand - High Pressure >4”

73. High-pressure mains >4” costs are allocated to firm in-franchise rate classes in proportion to total design day demands utilizing high-pressure mains greater than four inches in diameter.

Distribution Demand - High Pressure <=4”

74. High-pressure mains <=4” costs are allocated to firm in-franchise rate classes in proportion to total design day demands utilizing high-pressure mains less than or equal to 4” in diameter.

Distribution Demand - Low Pressure

75. Low-pressure mains costs are allocated to firm and interruptible in-franchise rate classes in proportion to total design day demands utilizing low-pressure mains. The allocation to interruptible in-franchise rate classes is based on a contribution towards the recovery of costs.

Distribution Demand Specific

76. Individual DSM program costs, excluding the low-income DSM program, are allocated to in-franchise rate classes based on the forecast customer participation in

each program by rate class. Low-income DSM program costs are allocated to in-franchise rate classes in proportion to forecast delivery revenues.

77. DSM administration costs specific to each individual DSM program are allocated to in-franchise rate classes in the same proportion as the allocation of individual DSM program costs, excluding low-income. Administration costs for the low-income DSM program are allocated to in-franchise rate classes in proportion to forecast delivery revenues. DSM administration costs that support the DSM portfolio and cannot be attributed to an individual DSM program are allocated in the same proportion as the allocation of total DSM program costs.

Distribution Customer - Mains

78. The customer-related portion of distribution mains costs is allocated to in-franchise rate classes in proportion to the average number of customers as the costs represent the cost of having customers attached to the system.

Distribution Customer - Services

79. Distribution services costs are allocated to in-franchise rate classes in proportion to the average number of customers as the costs represent the cost of having customers attached to the system.

Distribution Customer - Meters

80. Distribution meters costs are allocated to in-franchise rate classes in proportion to distribution meter replacement costs. Meter replacement costs represent the cost in current dollars, including labour, required to replace each meter currently installed.

Distribution Customer - Stations

81. Distribution stations costs are allocated to in-franchise rate classes in proportion to station replacement costs. Station replacement costs represent the cost in current dollars, including labour, required to replace each customer station currently installed.

Distribution Customer Specific

82. There are three categories of specific allocations for distribution customer costs, including uncollectible accounts, distribution customer accounting and large volume customer care costs. The cost allocation uses specific allocators which reflect cost causality.

83. Uncollectible accounts costs are allocated between general service and contract rate classes based on the bad debt budget details. The allocation to general service costs and contract costs is in proportion to average number of customers for each service.

84. Distribution customer accounting costs are allocated in proportion to the average number of customers. Included in distribution customer accounting costs are costs such as customer billing, accounting and bill delivery, credit and collection, meter reading, and customer contracts and orders. Certain sales and promotion costs are direct assigned to rate classes based on an analysis of costs. Other revenue for customer accounting charges is also included as an offset to distribution customer accounting costs.

85. Large volume customer care costs are allocated to contract rate classes in proportion to the average number of customers excluding general service customers. Included in large volume customer care costs are costs specific to large volume customers.

Distribution Commodity

86. Distribution commodity costs are allocated to in-franchise rate classes in proportion to delivery volumes.

2024 COST ALLOCATION STUDY
THREE RATE ZONES, ONE RATE ZONE DISTRIBUTION
HARMONIZED RATE CLASSES

The purpose of this evidence is to provide the 2024 Cost Allocation Study for the allocation of costs to the harmonized rate classes based on one rate zone for the recovery of distribution related costs and three rate zones for the recovery of gas supply, transmission and storage costs. The 2024 Cost Allocation Study is organized as follows:

Attachment 1	<u>Revenue Requirement Summary - By Function</u> This schedule provides a summary of the total revenue requirement by function.
Attachment 2	<u>Revenue Requirement Summary - By Rate Class</u> This schedule provides a summary of the total revenue requirement by rate class.
Attachment 3	<u>Cost Allocation Study Detail - Functionalization</u> This schedule provides the Cost Allocation Study functionalization results, which allocates the 2024 revenue requirement to Gas Supply, Storage, Transmission, and Distribution.
Attachment 4	<u>Cost Allocation Study Detail - Gas Supply Classification</u> This schedule provides the Cost Allocation Study gas supply classification results, which allocates the functionalized 2024 gas supply revenue requirement into Gas Supply Commodity, Load Balancing Transport, Load Balancing Commodity, Transportation Demand, Transportation Commodity and Admin costs.
Attachment 5	<u>Cost Allocation Study Detail - Storage Classification</u> This schedule provides the Cost Allocation Study storage classification results, which allocates the functionalized 2024 storage revenue requirement into Storage Demand and Storage Commodity costs. Storage Demand is further classified as Deliverability, Space and Operational Contingency.

- Attachment 6 Cost Allocation Study Detail - Transmission Classification
This schedule provides the Cost Allocation Study transmission classification results, which allocates the functionalized 2024 transmission revenue requirement into Transmission Demand and Transmission Commodity Costs. Transmission Demand is further classified as Dawn Station, Kirkwall Station, Parkway Station, Dawn Parkway, Albion, and Panhandle/St. Clair.
- Attachment 7 Cost Allocation Study Detail - Distribution Classification
This schedule provides the Cost Allocation Study distribution classification results, which allocates the functionalized 2024 revenue requirement into Distribution Demand, Distribution Customer and Distribution Commodity costs. Distribution Demand is further classified as High Pressure > 4", High Pressure <=4", Low Pressure and Specific. Distribution Customer is further classified as Distribution Mains, Distribution Services, Distribution Meters, Distribution Stations and Specific.
- Attachment 8 Cost Allocation Study Detail - Total Allocation
This schedule provides the Cost Allocation Study total allocation results, which allocates the 2024 revenue requirement to rate classes.
- Attachment 9 Cost Allocation Study Detail - Allocation of Delivery Revenue Requirement
This schedule provides the delivery allocation, which allocates the 2024 delivery revenue requirement to rate classes, excluding gas cost revenue requirement.
- Attachment 10 Cost Allocation Study Detail - Allocation of Gas Cost Revenue Requirement
This schedule provides the gas cost allocation, which allocates the 2024 gas cost revenue requirement¹ to rate classes, excluding delivery revenue requirement.
- Attachment 11 Factor Descriptions
This schedule provides a description of each factor used in the Cost Allocation Study for functionalization, classification, and allocation.
- Attachment 12 Cost Allocation Factors
This schedule provides each factor used in the Cost Allocation Study for functionalization, classification, and allocation. Factors noted with an INT are calculated using information contained within the Cost Allocation Study and factors noted with an EXT are calculated externally from the Cost Allocation Study.
- Attachment 13 Mapping of Total Revenue Requirement to Rate Component by Rate Class
This schedule provides a colour-coded summary of the allocated costs included in each rate component by rate class.

¹ The gas costs include gas supply commodity, upstream transportation and fuel, load balancing and peaking services, market-based storage, company use costs, unaccounted for gas, and compressor fuel costs.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Revenue Requirement Summary - By Function

Line No.	Particulars (\$000s)	Revenue Requirement (a) = (sum b:e)	Function			
			Gas Supply (b)	Storage (c)	Transmission (d)	Distribution (e)
	Return on Rate Base					
1	Rate Base	15,519,249	-	1,128,725	2,606,330	11,784,194
2	Rate of Return on Rate Base	6.082%	6.082%	6.082%	6.082%	6.082%
3	Total Return on Rate Base	943,901	-	68,651	158,520	716,730
4	Depreciation Expense	730,200	-	27,856	89,493	612,851
	Taxes					
5	Income Tax	121,808	-	8,859	20,457	92,492
6	Property Tax	125,583	-	4,333	25,971	95,279
7	Total Taxes	247,390	-	13,192	46,427	187,771
	Operating Expenses					
8	Gas Supply	2,350,399	2,247,538	27,381	46,430	29,050
9	Storage	30,285	-	25,007	5,277	-
10	Transmission	12,038	-	-	12,038	-
11	Distribution	101,331	-	-	-	101,331
12	General Operating & Engineering	197,654	2,546	7,272	17,849	169,987
13	Sales Promotion & Merchandise	193,264	-	-	-	193,264
14	Distribution Customer Accounting	129,044	11,447	-	-	117,597
15	Administrative & General Expense					
16	Employee Benefits	176,362	2,104	10,406	12,393	151,459
17	Administrative & General	218,021	4,759	13,723	15,289	184,250
18	Total Operating Expenses	3,408,399	2,268,394	83,789	109,276	946,939
19	Total Revenue Requirement	5,329,890	2,268,394	193,487	403,717	2,464,292
20	Other Revenue	85,633	20,701	-	-	64,933
21	Total Revenue Requirement Less Other Revenue	5,244,257	2,247,693	193,487	403,717	2,399,359

Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Revenue Requirement Summary - By Rate Class

Line No.	Particulars (\$000s)	Revenue Requirement	In-franchise Rate Classes											
			Rate E01	Rate E02	Rate E10	Rate E20 (F)	Rate E20 (I)	Rate E22 (F)	Rate E22 (I)	Rate E24 (F)	Rate E24 (I)	Rate E30	Rate E34	Rate E38
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Return on Rate Base													
1	Rate Base	15,519,249	11,102,251	2,185,931	577,036	381,411	1,694	48,896	3,521	293,041	8,453	9,932	3,083	9,362
2	Rate of Return on Rate Base	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%
3	Total Return on Rate Base	943,901	675,254	132,951	35,096	23,198	103	2,974	214	17,823	514	604	188	569
4	Depreciation Expense	730,200	559,217	90,397	21,376	13,464	64	2,028	138	10,546	320	500	270	366
	Taxes													
5	Income Tax	121,808	87,139	17,157	4,529	2,994	13	384	28	2,300	66	78	24	73
6	Property Tax	125,583	87,669	17,902	4,922	3,431	16	467	33	2,860	81	27	5	61
7	Total Taxes	247,390	174,809	35,059	9,451	6,425	30	851	61	5,160	148	105	30	134
	Operating Expenses													
8	Cost of Gas	2,350,399	1,628,650	570,673	68,133	9,200	93	862	39	4,129	42	5,757	1,594	2,673
9	Storage	30,285	16,980	7,511	2,062	1,345	0	2	0	172	0	34	0	267
10	Transmission	12,038	4,289	2,029	799	612	-	-	-	300	-	1	1	12
11	Distribution	101,331	81,513	12,897	2,619	1,631	13	396	27	1,722	65	81	40	-
12	General Operating & Engineering	197,654	149,023	26,433	6,641	4,233	24	720	51	3,664	122	127	57	87
13	Sales Promotion & Merchandise	194,697	146,508	22,887	15,762	4,031	77	1,662	96	916	17	1,445	1,087	-
14	Distribution Customer Accounting	129,044	117,149	3,688	6,166	624	-	382	-	109	-	417	326	-
15	Administrative & General Expense													
16	Employee Benefits	176,362	133,247	20,883	9,821	3,607	21	807	40	2,373	74	483	362	118
17	Administrative & General	216,588	166,431	25,158	10,507	4,136	24	861	44	2,735	85	489	358	156
18	Total Operating Expenses	3,408,399	2,443,790	692,159	122,510	29,419	252	5,692	298	16,120	405	8,835	3,824	3,314
19	Total Revenue Requirement	5,329,890	3,853,069	950,566	188,433	72,506	449	11,545	711	49,649	1,386	10,044	4,311	4,384
20	Other Revenue	85,633	75,140	7,837	1,476	215	0	28	1	127	3	170	41	97
21	Total Revenue Requirement Less Other Revenue	5,244,257	3,777,928	942,728	186,957	72,291	449	11,518	710	49,522	1,383	9,874	4,270	4,287

Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Revenue Requirement Summary - By Rate Class

Line No.	Particulars (\$000s)	Wholesale Rate Classes			Ex-franchise Rate Classes			
		Rate E60	Rate E62	Rate E64	Rate E70	Rate E72	Rate E80	Rate E82
		(n)	(o)	(p)	(q)	(r)	(s)	(t)
	Return on Rate Base							
1	Rate Base	1,905	35,883	48,333	808,461	39	17	-
2	Rate of Return on Rate Base	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%
3	Total Return on Rate Base	116	2,182	2,940	49,172	2	1	-
4	Depreciation Expense	72	1,220	1,885	28,336	0	0	-
	Taxes							
5	Income Tax	15	282	379	6,345	0	0	-
6	Property Tax	20	309	490	7,288	0	0	-
7	Total Taxes	35	591	869	13,634	0	0	-
	Operating Expenses							
8	Cost of Gas	11	32,133	1,343	24,699	291	76	-
9	Storage	-	232	339	1,340	0	0	-
10	Transmission	-	52	82	3,861	-	-	-
11	Distribution	15	122	192	-	-	-	-
12	General Operating & Engineering	28	385	541	5,518	0	0	-
13	Sales Promotion & Merchandise	-	73	114	21	-	-	-
14	Distribution Customer Accounting	-	175	8	-	-	-	-
15	Administrative & General Expense							
16	Employee Benefits	16	323	423	3,764	0	0	-
17	Administrative & General	19	414	516	4,656	0	0	-
18	Total Operating Expenses	88	33,910	3,557	43,859	292	77	-
19	Total Revenue Requirement	310	37,903	9,250	135,001	295	78	-
20	Other Revenue	-	478	21	-	-	-	-
21	Total Revenue Requirement Less Other Revenue	310	37,425	9,230	135,001	295	78	-

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Functionalization

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Functionalized (d) = (a-b)	Functional Allocation Factor (e)	Gas Supply (f)	Storage (g)	Transmission (h)	Distribution (i)
<u>Gross Plant</u>										
1	Land	203,561			203,561	LAND	-	13,018	79,167	111,377
2	Land Rights	232,662			232,662	LANDRIGHTS	-	74,787	66,947	90,928
3	Structures & Improvements	626,101			626,101	STRUC&IMP	-	79,799	211,518	334,785
4	Measuring & Regulating	1,330,758			1,330,758	MEAS&REG	-	40,302	251,233	1,039,223
5	Mains	10,785,858			10,785,858	MAINS	-	-	1,996,977	8,788,881
6	Compressor Equipment	1,791,346			1,791,346	COMPRESSORS	-	376,124	1,377,670	37,552
7	Gas Holders Storage and Equipment	30,023			30,023	STORAGE	-	30,023	-	-
8	Wells and Lines	385,345			385,345	STORAGE	-	385,345	-	-
9	Base Pressure Gas	68,466			68,466	STORAGE	-	68,466	-	-
10	Services	5,648,598			5,648,598	DISTRIBUTION	-	-	-	5,648,598
11	Meters & Regulators	1,686,510			1,686,510	DISTRIBUTION	-	-	-	1,686,510
12	Customer Stations	421,047			421,047	DISTRIBUTION	-	-	-	421,047
13	Linepack	7,183			7,183	LINEPACK	-	477	4,318	2,387
14	Subtotal (sum line 1-13)	23,217,456	-		23,217,456		-	1,068,340	3,987,829	18,161,286
15	General Plant	824,120			824,120	GENPLANT	-	43,180	101,711	679,229
16	Total Gross Plant (lines 14+15)	24,041,576	-		24,041,576		-	1,111,521	4,089,540	18,840,515
<u>Accumulated Depreciation</u>										
17	Land	-			-		-	-	-	-
18	Land Rights	(87,329)			(87,329)	LANDRIGHTS_AD	-	(48,713)	(17,685)	(20,931)
19	Structures & Improvements	(215,727)			(215,727)	STRUC&IMP_AD	-	(30,468)	(77,739)	(107,521)
20	Measuring & Regulating	(493,428)			(493,428)	MEAS&REG_AD	-	(30,170)	(91,934)	(371,325)
21	Mains	(3,864,910)			(3,864,910)	MAINS_AD	-	-	(700,301)	(3,164,609)
22	Compressor Equipment	(690,225)			(690,225)	COMPRESSORS_AD	-	(153,844)	(529,310)	(7,071)
23	Gas Holders Storage and Equipment	(17,355)			(17,355)	STORAGE	-	(17,355)	-	-
24	Wells and Lines	(127,950)			(127,950)	STORAGE	-	(127,950)	-	-
25	Base Pressure Gas	-			-		-	-	-	-
26	Services	(2,151,619)			(2,151,619)	DISTRIBUTION	-	-	-	(2,151,619)
27	Meters & Regulators	(656,729)			(656,729)	DISTRIBUTION	-	-	-	(656,729)
28	Customer Stations	(167,236)			(167,236)	DISTRIBUTION	-	-	-	(167,236)
29	Linepack	-			-		-	-	-	-
30	Subtotal (sum line 17-29)	(8,472,510)	-		(8,472,510)		-	(408,500)	(1,416,969)	(6,647,042)
31	General Plant	(412,039)			(412,039)	GENPLANT	-	(21,589)	(50,853)	(339,597)
32	Total Accumulated Depreciation (lines 30+31)	(8,884,549)	-		(8,884,549)		-	(430,089)	(1,467,821)	(6,986,639)

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Functionalization

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Functionalized (d) = (a-b)	Functional Allocation Factor (e)	Gas Supply (f)	Storage (g)	Transmission (h)	Distribution (i)
<u>Net Plant</u>										
33	Land	203,561			203,561		-	13,018	79,167	111,377
34	Land Rights	145,333			145,333		-	26,074	49,262	69,997
35	Structures & Improvements	410,373			410,373		-	49,331	133,779	227,263
36	Measuring & Regulating	837,329			837,329		-	10,132	159,299	667,898
37	Mains	6,920,947			6,920,947		-	-	1,296,676	5,624,271
38	Compressor Equipment	1,101,121			1,101,121		-	222,280	848,360	30,481
39	Gas Holders Storage and Equipment	12,668			12,668		-	12,668	-	-
40	Wells and Lines	257,395			257,395		-	257,395	-	-
41	Base Pressure Gas	68,466			68,466		-	68,466	-	-
42	Services	3,496,978			3,496,978		-	-	-	3,496,978
43	Meters & Regulators	1,029,781			1,029,781		-	-	-	1,029,781
44	Customer Stations	253,810			253,810		-	-	-	253,810
45	Linepack	7,183			7,183		-	477	4,318	2,387
46	Subtotal (sum line 33 to 45)	14,744,946	-		14,744,946		-	659,840	2,570,861	11,514,244
47	General Plant	412,081			412,081		-	21,591	50,858	339,632
48	Total Net Plant (lines 46+47)	15,157,027	-		15,157,027		-	681,432	2,621,719	11,853,876
<u>Working Capital</u>										
49	Materials and Supplies	106,990			106,990	NETPLANT	-	4,345	18,568	84,077
50	DCB Receivable/(Payable)	(5,076)			(5,076)	NETPLANT	-	(206)	(881)	(3,989)
51	Customer Security Deposits	(60,186)			(60,186)	NETPLANT	-	(2,444)	(10,445)	(47,296)
52	Gas in Storage	450,895			450,895	STORAGE	-	450,895	-	-
53	Working Cash Allowance	(130,400)			(130,400)	NETPLANT	-	(5,296)	(22,631)	(102,473)
54	Subtotal (sum lines 49 to 53)	362,222	-		362,222		-	447,293	(15,389)	(69,682)
55	Total Rate Base (lines 48+54)	15,519,249	-		15,519,249		-	1,128,725	2,606,330	11,784,194
56	Percent Return on Rate Base	6.082%			6.082%		6.082%	6.082%	6.082%	6.082%
57	Return on Rate Base (line 55 x line 56)	943,901			943,901		-	68,651	158,520	716,730
<u>Depreciation Expense</u>										
58	Storage, Transmission, and Distribution	672,899			672,899	DEPEXP	-	24,853	82,421	565,625
59	General Plant	57,301			57,301	GENPLANT	-	3,002	7,072	47,227
60	Total Depreciation Expense	730,200	-		730,200		-	27,856	89,493	612,851
<u>Income & Property Taxes</u>										
61	Income Taxes	121,808			121,808	RATEBASE	-	8,859	20,457	92,492
62	Property Taxes	125,583			125,583	PROPTAX	-	4,333	25,971	95,279
63	Total Taxes	247,390	-		247,390		-	13,192	46,427	187,771

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Functionalization

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Functionalized (d) = (a-b)	Functional Allocation Factor (e)	Gas Supply (f)	Storage (g)	Transmission (h)	Distribution (i)
<u>Operating & Maintenance Expenses</u>										
Gas Supply										
64	Gas Commodity, Transportation & Load Balancing	2,247,538			2,247,538	GASSUPPLY	2,247,538	-	-	-
65	Compressor Fuel	24,266			24,266	COMPFUEL	-	5,732	18,534	-
66	Unaccounted For Gas	34,752			34,752	UFG	-	7,510	10,628	16,615
67	Company Use Gas	2,670			2,670	OWN_USE_GAS	-	193	752	1,725
68	Market Based Storage	13,947			13,947	STORAGE	-	13,947	-	-
69	Parkway Delivery Commitment Incentive	15,221			15,221	TRANSMISSION	-	-	15,221	-
70	Other Transportation	12,005			12,005	GS_OTHERTRANS	-	-	1,295	10,710
Storage										
71	Local Storage	1,640			1,640	STORAGE	-	1,640	-	-
72	Supervision	17,097			17,097	STOR_SUPER_O&M	-	14,118	2,979	-
73	Storage Wells & Lines	1,307			1,307	STORAGE	-	1,307	-	-
74	Compressor	3,788			3,788	DAWN_COMP_O&M	-	1,490	2,298	-
75	Measuring & Regulating	418			418	STORAGE	-	418	-	-
76	Dehydration	192			192	STORAGE	-	192	-	-
77	Rents	4,026			4,026	STORAGE	-	4,026	-	-
78	Other Storage	1,816			1,816	STORAGE	-	1,816	-	-
Transmission										
79	Supervision	3,741			3,741	TRANSMISSION	-	-	3,741	-
80	Lines	184			184	TRANSMISSION	-	-	184	-
81	Compressor	5,613			5,613	TRANSMISSION	-	-	5,613	-
82	Measuring & Regulating	2,500			2,500	TRANSMISSION	-	-	2,500	-
Distribution										
83	Supervision	10,617			10,617	DISTRIBUTION	-	-	-	10,617
84	Meter & Regulator	22,131			22,131	DISTRIBUTION	-	-	-	22,131
85	Service & Equipment on Customer Premise	-			-	DISTRIBUTION	-	-	-	-
86	Mains & Services	59,330			59,330	DISTRIBUTION	-	-	-	59,330
87	Measuring & Regulating	8,901			8,901	DISTRIBUTION	-	-	-	8,901
88	Other Distribution	353			353	DISTRIBUTION	-	-	-	353
General Operating & Engineering										
89	System Operation & Engineering	197,654	2,941	DP_GS_GENOPS	194,714	GENOPS&ENG	2,546	7,272	17,849	169,987
Sales Promotion & Merchandise										
90	Sales Promotion & Supervision	10,183			10,183	DISTRIBUTION	-	-	-	10,183
91	Demand Side Management - Program	150,928			150,928	DISTRIBUTION	-	-	-	150,928
92	Demand Side Management - Administration	32,154			32,154	DISTRIBUTION	-	-	-	32,154
Distribution Customer Accounting										
93	Supervision	4,295	1,708	DP_GS_CUSTACCT	2,586	DISTRIBUTION	1,295	-	-	2,999
94	Customer Contracts & Orders	19,535			19,535	DISTRIBUTION	-	-	-	19,535
95	Meter Reading	23,437			23,437	DISTRIBUTION	-	-	-	23,437
96	Customer Billing, Accounting and Bill Delivery	47,499			47,499	DISTRIBUTION	-	-	-	47,499
97	Large Volume Customer Care	6,053			6,053	DISTRIBUTION	-	-	-	6,053
98	Credit & Collection	6,259			6,259	DISTRIBUTION	-	-	-	6,259
99	Uncollectible Accounts	21,966	10,151	GS_BADDEBT	11,815	DISTRIBUTION	10,151	-	-	11,815
Administrative & General Expense										
100	Employee Benefits	176,362	2,531	DP_GS_EMPBEN	173,831	LABOUR	2,104	10,406	12,393	151,459
101	Administrative & General	218,021	5,866	DP_GS_A&G	212,155	O&M	4,759	13,723	15,289	184,250
102	Total O&M Expenses (sum line 64 to 101)	3,408,399	23,198		3,385,201		2,268,394	83,789	109,276	946,939
103	Total Revenue Requirement (lines 57+60+63+102)	5,329,890	23,198		5,306,693		2,268,394	193,487	403,717	2,464,292

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Functionalization

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Functionalized (d) = (a-b)	Functional Allocation Factor (e)	Gas Supply (f)	Storage (g)	Transmission (h)	Distribution (i)
<u>Other Revenue</u>										
104	Direct Purchase Administration	2,943			2,943	GASSUPPLY	2,943	-	-	-
105	DCB/ABC Fee	2,422			2,422	GASSUPPLY	2,422	-	-	-
106	Gas Supply Optimization	15,337			15,337	GASSUPPLY	15,337	-	-	-
107	Late Payment Penalties	26,871			26,871	DISTRIBUTION	-	-	-	26,871
108	Customer Accounting Charge	14,283			14,283	DISTRIBUTION	-	-	-	14,283
109	Other Income	17,762			17,762	DISTRIBUTION	-	-	-	17,762
110	Other Revenue Surcharges	6,017			6,017	DISTRIBUTION	-	-	-	6,017
111	Total Other Revenue (sum lines 104 to 110)	85,633	-		85,633		20,701	-	-	64,933
112	Total Revenue Requirement Less Other Revenue (line 103 - line 111)	5,244,257	23,198		5,221,059		2,247,693	193,487	403,717	2,399,359

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Gas Supply Classification

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Gas Supply Classification Factor (e)	Gas Supply Commodity (f)	Load Balancing Transport (g)	Load Balancing Commodity (h)	Transportation Demand (i)	Transportation Commodity (j)	Admin (k)
<u>Gross Plant</u>												
1	Land	-			-		-	-	-	-	-	-
2	Land Rights	-			-		-	-	-	-	-	-
3	Structures & Improvements	-			-		-	-	-	-	-	-
4	Measuring & Regulating	-			-		-	-	-	-	-	-
5	Mains	-			-		-	-	-	-	-	-
6	Compressor Equipment	-			-		-	-	-	-	-	-
7	Gas Holders Storage and Equipment	-			-		-	-	-	-	-	-
8	Wells and Lines	-			-		-	-	-	-	-	-
9	Base Pressure Gas	-			-		-	-	-	-	-	-
10	Services	-			-		-	-	-	-	-	-
11	Meters & Regulators	-			-		-	-	-	-	-	-
12	Customer Stations	-			-		-	-	-	-	-	-
13	Linepack	-			-		-	-	-	-	-	-
14	Subtotal (sum line 1-13)	-	-		-		-	-	-	-	-	-
15	General Plant	-			-		-	-	-	-	-	-
16	Total Gross Plant (lines 14+15)	-	-		-		-	-	-	-	-	-
<u>Accumulated Depreciation</u>												
17	Land	-			-		-	-	-	-	-	-
18	Land Rights	-			-		-	-	-	-	-	-
19	Structures & Improvements	-			-		-	-	-	-	-	-
20	Measuring & Regulating	-			-		-	-	-	-	-	-
21	Mains	-			-		-	-	-	-	-	-
22	Compressor Equipment	-			-		-	-	-	-	-	-
23	Gas Holders Storage and Equipment	-			-		-	-	-	-	-	-
24	Wells and Lines	-			-		-	-	-	-	-	-
25	Base Pressure Gas	-			-		-	-	-	-	-	-
26	Services	-			-		-	-	-	-	-	-
27	Meters & Regulators	-			-		-	-	-	-	-	-
28	Customer Stations	-			-		-	-	-	-	-	-
29	Linepack	-			-		-	-	-	-	-	-
30	Subtotal (sum line 17-29)	-	-		-		-	-	-	-	-	-
31	General Plant	-			-		-	-	-	-	-	-
32	Total Accumulated Depreciation (lines 30+31)	-	-		-		-	-	-	-	-	-

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution												
Gas Supply Classification												
Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Gas Supply Classification Factor (e)	Gas Supply Commodity (f)	Load Balancing Transport (g)	Load Balancing Commodity (h)	Transportation Demand (i)	Transportation Commodity (j)	Admin (k)
<u>Net Plant</u>												
33	Land	-			-		-	-	-	-	-	-
34	Land Rights	-			-		-	-	-	-	-	-
35	Structures & Improvements	-			-		-	-	-	-	-	-
36	Measuring & Regulating	-			-		-	-	-	-	-	-
37	Mains	-			-		-	-	-	-	-	-
38	Compressor Equipment	-			-		-	-	-	-	-	-
39	Gas Holders Storage and Equipment	-			-		-	-	-	-	-	-
40	Wells and Lines	-			-		-	-	-	-	-	-
41	Base Pressure Gas	-			-		-	-	-	-	-	-
42	Services	-			-		-	-	-	-	-	-
43	Meters & Regulators	-			-		-	-	-	-	-	-
44	Customer Stations	-			-		-	-	-	-	-	-
45	Linepack	-			-		-	-	-	-	-	-
46	Subtotal (sum line 33 to 45)	-	-		-		-	-	-	-	-	-
47	General Plant	-			-		-	-	-	-	-	-
48	Total Net Plant (lines 46+47)	-	-		-		-	-	-	-	-	-
<u>Working Capital</u>												
49	Materials and Supplies	-			-		-	-	-	-	-	-
50	DCB Receivable/(Payable)	-			-		-	-	-	-	-	-
51	Customer Security Deposits	-			-		-	-	-	-	-	-
52	Gas in Storage	-			-		-	-	-	-	-	-
53	Working Cash Allowance	-			-		-	-	-	-	-	-
54	Subtotal (sum lines 49 to 53)	-	-		-		-	-	-	-	-	-
55	Total Rate Base (lines 48+54)	-	-		-		-	-	-	-	-	-
56	Percent Return on Rate Base	6.082%	6.082%		6.082%		6.082%	6.082%	6.082%	6.082%	6.082%	6.082%
57	Return on Rate Base (line 55 x line 56)	-	-		-		-	-	-	-	-	-
<u>Depreciation Expense</u>												
58	Storage, Transmission, and Distribution	-			-		-	-	-	-	-	-
59	General Plant	-			-		-	-	-	-	-	-
60	Total Depreciation Expense	-	-		-		-	-	-	-	-	-
<u>Income & Property Taxes</u>												
61	Income Taxes	-			-		-	-	-	-	-	-
62	Property Taxes	-			-		-	-	-	-	-	-
63	Total Taxes	-	-		-		-	-	-	-	-	-

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Gas Supply Classification

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Gas Supply Classification Factor (e)	Gas Supply Commodity (f)	Load Balancing Transport (g)	Load Balancing Commodity (h)	Transportation Demand (i)	Transportation Commodity (j)	Admin (k)
<u>Operating & Maintenance Expenses</u>												
Gas Supply												
64	Gas Commodity, Transportation & Load Balancing	2,247,538			2,247,538	GASSUPPLY_CLASS	1,878,311	161,486	40,329	152,523	14,889	-
65	Compressor Fuel	-			-		-	-	-	-	-	-
66	Unaccounted For Gas	-			-		-	-	-	-	-	-
67	Company Use Gas	-			-		-	-	-	-	-	-
68	Market Based Storage	-			-		-	-	-	-	-	-
69	Parkway Delivery Commitment Incentive	-			-		-	-	-	-	-	-
70	Other Transportation	-			-		-	-	-	-	-	-
Storage												
71	Local Storage	-			-		-	-	-	-	-	-
72	Supervision	-			-		-	-	-	-	-	-
73	Storage Wells & Lines	-			-		-	-	-	-	-	-
74	Compressor	-			-		-	-	-	-	-	-
75	Measuring & Regulating	-			-		-	-	-	-	-	-
76	Dehydration	-			-		-	-	-	-	-	-
77	Rents	-			-		-	-	-	-	-	-
78	Other Storage	-			-		-	-	-	-	-	-
Transmission												
79	Supervision	-			-		-	-	-	-	-	-
80	Lines	-			-		-	-	-	-	-	-
81	Compressor	-			-		-	-	-	-	-	-
82	Measuring & Regulating	-			-		-	-	-	-	-	-
Distribution												
83	Supervision	-			-		-	-	-	-	-	-
84	Meter & Regulator	-			-		-	-	-	-	-	-
85	Service & Equipment on Customer Premise	-			-		-	-	-	-	-	-
86	Mains & Services	-			-		-	-	-	-	-	-
87	Measuring & Regulating	-			-		-	-	-	-	-	-
88	Other Distribution	-			-		-	-	-	-	-	-
General Operating & Engineering												
89	System Operation & Engineering	2,546			2,546	ADMIN	-	-	-	-	-	2,546
Sales Promotion & Merchandise												
90	Sales Promotion & Supervision	-			-		-	-	-	-	-	-
91	Demand Side Management - Program	-			-		-	-	-	-	-	-
92	Demand Side Management - Administration	-			-		-	-	-	-	-	-
Distribution Customer Accounting												
93	Supervision	1,295			1,295	ADMIN	-	-	-	-	-	1,295
94	Customer Contracts & Orders	-			-		-	-	-	-	-	-
95	Meter Reading	-			-		-	-	-	-	-	-
96	Customer Billing, Accounting and Bill Delivery	-			-		-	-	-	-	-	-
97	Large Volume Customer Care	-			-		-	-	-	-	-	-
98	Credit & Collection	-			-		-	-	-	-	-	-
99	Uncollectible Accounts	10,151			10,151	ADMIN	-	-	-	-	-	10,151
Administrative & General Expense												
100	Employee Benefits	2,104			2,104	ADMIN	-	-	-	-	-	2,104
101	Administrative & General	4,759			4,759	ADMIN	-	-	-	-	-	4,759
102	Total O&M Expenses (sum line 64 to 101)	2,268,394	-		2,268,394		1,878,311	161,486	40,329	152,523	14,889	20,856
103	Total Revenue Requirement (lines 57+60+63+102)	2,268,394	-		2,268,394		1,878,311	161,486	40,329	152,523	14,889	20,856

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution												
Gas Supply Classification												
Line No.	Particulars (\$000s)	Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Classified	Gas Supply Classification Factor	Gas Supply Commodity	Load Balancing Transport	Load Balancing Commodity	Transportation Demand	Transportation Commodity	Admin
		(a)	(b)	(c)	(d) = (a-b)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Other Revenue												
104	Direct Purchase Administration	2,943			2,943	ADMIN	-	-	-	-	-	2,943
105	DCB/ABC Fee	2,422			2,422	ADMIN	-	-	-	-	-	2,422
106	Gas Supply Optimization	15,337			15,337	OPTIMIZATION	-	7,887	-	7,449	-	-
107	Late Payment Penalties	-			-		-	-	-	-	-	-
108	Customer Accounting Charge	-			-		-	-	-	-	-	-
109	Other Income	-			-		-	-	-	-	-	-
110	Other Revenue Surcharges	-			-		-	-	-	-	-	-
111	Total Other Revenue (sum lines 104 to 110)	20,701	-		20,701		-	7,887	-	7,449	-	5,364
112	Total Revenue Requirement Less Other Revenue (lines 10 - line 111)	2,247,693	-		2,247,693		1,878,311	153,599	40,329	145,074	14,889	15,492

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Storage Classification

Line No.	Particulars (\$000s)	Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Classified	Storage Classification Factor	Storage Demand		Operational Contingency	Storage Commodity
		(a)	(b)	(c)	(d) = (a-b)	(e)	Deliverability	Space	(h)	(i)
<u>Gross Plant</u>										
1	Land	13,018	7	LNG_LAND	13,010	DELIVERABILITY	13,018	-	-	-
2	Land Rights	74,787			74,787	DEL_SPACE_OPCON	37,394	34,468	2,926	-
3	Structures & Improvements	79,799	9,113	LNG_STRUCTURES	70,685	DELIVERABILITY	79,799	-	-	-
4	Measuring & Regulating	40,302			40,302	DELIVERABILITY	40,302	-	-	-
5	Mains	-			-	DELIVERABILITY	-	-	-	-
6	Compressor Equipment	376,124			376,124	DELIVERABILITY	376,124	-	-	-
7	Gas Holders Storage and Equipment	30,023	30,023	LNG_EQUIPMENT	-	DELIVERABILITY	30,023	-	-	-
8	Wells and Lines	385,345			385,345	DEL_SPACE_OPCON	192,672	177,596	15,076	-
9	Base Pressure Gas	68,466			68,466	SPACE_OPCON	-	63,109	5,357	-
10	Services	-			-		-	-	-	-
11	Meters & Regulators	-			-		-	-	-	-
12	Customer Stations	-			-		-	-	-	-
13	Linepack	477			477	DELIVERABILITY	477	-	-	-
14	Subtotal (sum line 1-13)	1,068,340	39,143		1,029,197		769,808	275,173	23,359	-
15	General Plant	43,180			43,180	STOR_GENPLANT	31,430	10,831	919	-
16	Total Gross Plant (lines 14+15)	1,111,521	39,143		1,072,377		801,238	286,004	24,279	-
<u>Accumulated Depreciation</u>										
17	Land	-			-	DELIVERABILITY	-	-	-	-
18	Land Rights	(48,713)			(48,713)	DEL_SPACE_OPCON	(24,357)	(22,451)	(1,906)	-
19	Structures & Improvements	(30,468)	(2,950)	LNG_STRUCTURES_AD	(27,518)	DELIVERABILITY	(30,468)	-	-	-
20	Measuring & Regulating	(30,170)			(30,170)	DELIVERABILITY	(30,170)	-	-	-
21	Mains	-			-	DELIVERABILITY	-	-	-	-
22	Compressor Equipment	(153,844)			(153,844)	DELIVERABILITY	(153,844)	-	-	-
23	Gas Holders Storage and Equipment	(17,355)	(17,355)	LNG_EQUIPMENT_AD	-	DELIVERABILITY	(17,355)	-	-	-
24	Wells and Lines	(127,950)			(127,950)	DEL_SPACE_OPCON	(63,975)	(58,969)	(5,006)	-
25	Base Pressure Gas	-			-	SPACE_OPCON	-	-	-	-
26	Services	-			-		-	-	-	-
27	Meters & Regulators	-			-		-	-	-	-
28	Customer Stations	-			-		-	-	-	-
29	Linepack	-			-	DELIVERABILITY	-	-	-	-
30	Subtotal (sum line 17-29)	(408,500)	(20,305)		(388,195)		(320,168)	(81,420)	(6,912)	-
31	General Plant	(21,589)			(21,589)	STOR_GENPLANT	(15,714)	(5,415)	(460)	-
32	Total Accumulated Depreciation (lines 30+31)	(430,089)	(20,305)		(409,784)		(335,882)	(86,835)	(7,371)	-

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Storage Classification

Line No.	Particulars (\$000s)	Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Classified	Storage Classification Factor	Storage Demand		Operational Contingency	Storage Commodity
		(a)	(b)	(c)	(d) = (a-b)	(e)	Deliverability	Space	(h)	(i)
	<u>Net Plant</u>									
33	Land	13,018	7		13,010		13,018	-	-	-
34	Land Rights	26,074			26,074		13,037	12,017	1,020	-
35	Structures & Improvements	49,331	6,163		43,168		49,331	-	-	-
36	Measuring & Regulating	10,132			10,132		10,132	-	-	-
37	Mains	-			-		-	-	-	-
38	Compressor Equipment	222,280			222,280		222,280	-	-	-
39	Gas Holders Storage and Equipment	12,668	12,668		-		12,668	-	-	-
40	Wells and Lines	257,395			257,395		128,697	118,627	10,070	-
41	Base Pressure Gas	68,466			68,466		-	63,109	5,357	-
42	Services	-			-		-	-	-	-
43	Meters & Regulators	-			-		-	-	-	-
44	Customer Stations	-			-		-	-	-	-
45	Linepack	477			477		477	-	-	-
46	Subtotal (sum line 33 to 45)	659,840	18,839		641,002		449,640	193,753	16,448	-
47	General Plant	21,591			21,591		15,716	5,416	460	-
48	Total Net Plant (lines 46+47)	681,432	18,839		662,593		465,356	199,169	16,907	-
	<u>Working Capital</u>									
49	Materials and Supplies	4,345			4,345	STOR_NETPLANT	3,303	961	82	-
50	DCB Receivable/(Payable)	(206)			(206)	STOR_NETPLANT	(157)	(46)	(4)	-
51	Customer Security Deposits	(2,444)			(2,444)	STOR_NETPLANT	(1,858)	(540)	(46)	-
52	Gas in Storage	450,895			450,895	GASINSTORAGE	-	411,482	39,412	-
53	Working Cash Allowance	(5,296)			(5,296)	STOR_NETPLANT	(4,026)	(1,171)	(99)	-
54	Subtotal (sum lines 49 to 53)	447,293	-		447,293		(2,737)	410,686	39,345	-
55	Total Rate Base (lines 48+54)	1,128,725	18,839		1,109,887		462,618	609,855	56,252	-
56	Percent Return on Rate Base	6.082%	6.082%		6.082%		6.082%	6.082%	6.082%	6.082%
57	Return on Rate Base (line 55 x line 56)	68,651	1,146		67,505		28,137	37,092	3,421	-
	<u>Depreciation Expense</u>									
58	Storage, Transmission, and Distribution	24,853			24,853	STOR_DEPEXP	18,544	5,815	494	-
59	General Plant	3,002			3,002	STOR_GENPLANT	2,185	753	64	-
60	Total Depreciation Expense	27,856			27,856		20,730	6,568	558	-
	<u>Income & Property Taxes</u>									
61	Income Taxes	8,859			8,859	STOR_RATEBASE	3,631	4,787	442	-
62	Property Taxes	4,333			4,333	STOR_PROPTAX	4,268	60	5	-
63	Total Taxes	13,192			13,192		7,899	4,846	447	-

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Storage Classification

Line No.	Particulars (\$000s)	Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Classified	Storage Classification Factor	Storage Demand		Operational Contingency	Storage Commodity
		(a)	(b)	(c)	(d) = (a-b)	(e)	Deliverability	Space	(h)	(i)
Operating & Maintenance Expenses										
Gas Supply										
64	Gas Commodity, Transportation & Load Balancing	-			-		-	-	-	-
65	Compressor Fuel	5,732			5,732	STOR_COMM	-	-	-	5,732
66	Unaccounted For Gas	7,510			7,510	STOR_COMM	-	-	-	7,510
67	Company Use Gas	193			193	STOR_COMM	-	-	-	193
68	Market Based Storage	13,947	701	MKTSTORFUEL	13,246	MKTSTOR_DEMAND	10,261	2,985	-	701
69	Parkway Delivery Commitment Incentive						-	-	-	-
70	Other Transportation	-			-		-	-	-	-
Storage										
71	Local Storage	1,640	1,640	LNG_O&M	-		1,640	-	-	-
72	Supervision	14,118			14,118	STOR_SUPER	9,483	4,272	363	-
73	Storage Wells & Lines	1,307			1,307	DEL_SPACE_OPCON	654	603	51	-
74	Compressor	1,490			1,490	DELIVERABILITY	1,490	-	-	-
75	Measuring & Regulating	418			418	DELIVERABILITY	418	-	-	-
76	Dehydration	192			192	DELIVERABILITY	192	-	-	-
77	Rents	4,026			4,026	DEL_SPACE_OPCON	2,013	1,856	158	-
78	Other Storage	1,816			1,816	DEL_SPACE_OPCON	908	837	71	-
Transmission										
79	Supervision	-			-		-	-	-	-
80	Lines	-			-		-	-	-	-
81	Compressor	-			-		-	-	-	-
82	Measuring & Regulating	-			-		-	-	-	-
Distribution										
83	Supervision	-			-		-	-	-	-
84	Meter & Regulator	-			-		-	-	-	-
85	Service & Equipment on Customer Premise	-			-		-	-	-	-
86	Mains & Services	-			-		-	-	-	-
87	Measuring & Regulating	-			-		-	-	-	-
88	Other Distribution	-			-		-	-	-	-
General Operating & Engineering										
89	System Operation & Engineering	7,272			7,272	STOR_NETPLANT	5,527	1,608	136	-
Sales Promotion & Merchandise										
90	Sales Promotion & Supervision	-			-		-	-	-	-
91	Demand Side Management - Program	-			-		-	-	-	-
92	Demand Side Management - Administration	-			-		-	-	-	-
Distribution Customer Accounting										
93	Supervision	-			-		-	-	-	-
94	Customer Contracts & Orders	-			-		-	-	-	-
95	Meter Reading	-			-		-	-	-	-
96	Customer Billing, Accounting and Bill Delivery	-			-		-	-	-	-
97	Large Volume Customer Care	-			-		-	-	-	-
98	Credit & Collection	-			-		-	-	-	-
99	Uncollectible Accounts	-			-		-	-	-	-
Administrative & General Expense										
100	Employee Benefits	10,406			10,406	STOR_LABOUR	7,368	2,801	238	-
101	Administrative & General	13,723			13,723	STOR_O&M	9,546	3,850	327	-
102	Total O&M Expenses (sum line 64 to 101)	83,789	2,341		81,448		49,500	18,811	1,343	14,136
103	Total Revenue Requirement (lines 57+60+63+102)	193,487	3,487		190,001		106,266	67,317	5,769	14,136

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
 Storage Classification

Line No.	Particulars (\$000s)	Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Classified	Storage Classification Factor	Storage Demand		Operational Contingency	Storage Commodity
		(a)	(b)	(c)	(d) = (a-b)	(e)	Deliverability	Space	(h)	(i)
							(f)	(g)		
	<u>Other Revenue</u>									
104	Direct Purchase Administration	-			-		-	-	-	-
105	DCB/ABC Fee	-			-		-	-	-	-
106	Gas Supply Optimization	-			-		-	-	-	-
107	Late Payment Penalties	-			-		-	-	-	-
108	Customer Accounting Charge	-			-		-	-	-	-
109	Other Income	-			-		-	-	-	-
110	Other Revenue Surcharges	-			-		-	-	-	-
111	Total Other Revenue (sum lines 104 to 110)	-	-		-		-	-	-	-
112	Total Revenue Requirement Less Other Revenue (lines 103 - line 111)	193,487	3,487		190,001		106,266	67,317	5,769	14,136

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Transmission Classification

Line No.	Particulars (\$000s)	Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Classified	Transmission Classification Factor	Transmission Demand							Transmission Commodity
		(a)	(b)	(c)	(d) = (a-b)	(e)	Dawn Station	Kirkwall Station	Parkway Station	Dawn Parkway	Albion	Panhandle	St. Clair	(m)
							(f)	(g)	(h)	(i)	(j)	(k) (1)	(l) (1)	
<u>Gross Plant</u>														
1	Land	79,167			79,167	TRANS_LAND	3,031	-	31,160	39,457	43	5,465	11	-
2	Land Rights	66,947			66,947	TRANS_LANDRIGHTS	-	-	449	36,011	19,861	10,100	525	-
3	Structures & Improvements	211,518			211,518	TRANS_STRUC&IMP	38,917	1,921	79,516	87,004	-	5,127	90	-
4	Measuring & Regulating	251,233			251,233	TRANS_MEAS&REG	78,960	14,672	59,838	-	3,464	90,930	3,370	-
5	Mains	1,996,977			1,996,977	TRANS_MAINS	-	217	8,201	1,264,494	320,168	395,782	8,116	-
6	Compressor Equipment	1,377,670			1,377,670	TRANS_COMPRESSORS	-	-	312,328	1,051,161	-	14,181	-	-
7	Gas Holders Storage and Equipment	-			-	-	-	-	-	-	-	-	-	-
8	Wells and Lines	-			-	-	-	-	-	-	-	-	-	-
9	Base Pressure Gas	-			-	-	-	-	-	-	-	-	-	-
10	Services	-			-	-	-	-	-	-	-	-	-	-
11	Meters & Regulators	-			-	-	-	-	-	-	-	-	-	-
12	Customer Stations	-			-	-	-	-	-	-	-	-	-	-
13	Linepack	4,318			4,318	TRANS_LINEPACK	-	-	39	3,560	136	556	27	-
14	Subtotal (sum line 1-13)	3,987,829	-		3,987,829		120,909	16,810	490,533	2,481,687	343,672	522,140	12,079	-
15	General Plant	101,711			101,711	TRANS_GENPLANT	3,591	517	13,457	59,333	8,874	15,751	188	-
16	Total Gross Plant (lines 14+15)	4,089,540	-		4,089,540		124,500	17,326	503,990	2,541,020	352,546	537,891	12,267	-
<u>Accumulated Depreciation</u>														
17	Land	-			-	-	-	-	-	-	-	-	-	-
18	Land Rights	(17,685)			(17,685)	TRANS_LANDRIGHTS_AD	-	-	(81)	(14,094)	(1,728)	(1,576)	(205)	-
19	Structures & Improvements	(77,739)			(77,739)	TRANS_STRUC&IMP_AD	(23,486)	(1,066)	(24,765)	(25,533)	-	(2,866)	(23)	-
20	Measuring & Regulating	(91,934)			(91,934)	TRANS_MEAS&REG_AD	(34,952)	(9,130)	(18,389)	-	(517)	(26,641)	(2,304)	-
21	Mains	(700,301)			(700,301)	TRANS_MAINS_AD	-	(12)	(1,756)	(572,451)	(51,214)	(69,098)	(5,770)	-
22	Compressor Equipment	(529,310)			(529,310)	TRANS_COMPRESSORS_AD	-	-	(125,364)	(394,899)	-	(9,047)	-	-
23	Gas Holders Storage and Equipment	-			-	-	-	-	-	-	-	-	-	-
24	Wells and Lines	-			-	-	-	-	-	-	-	-	-	-
25	Base Pressure Gas	-			-	-	-	-	-	-	-	-	-	-
26	Services	-			-	-	-	-	-	-	-	-	-	-
27	Meters & Regulators	-			-	-	-	-	-	-	-	-	-	-
28	Customer Stations	-			-	-	-	-	-	-	-	-	-	-
29	Linepack	-			-	-	-	-	-	-	-	-	-	-
30	Subtotal (sum line 17-29)	(1,416,969)	-		(1,416,969)		(58,438)	(10,209)	(170,355)	(1,006,977)	(53,460)	(109,228)	(8,301)	-
31	General Plant	(50,853)			(50,853)	TRANS_GENPLANT	(1,795)	(258)	(6,728)	(29,665)	(4,437)	(7,875)	(94)	-
32	Total Accumulated Depreciation (lines 30+31)	(1,467,821)	-		(1,467,821)		(60,234)	(10,467)	(177,084)	(1,036,642)	(57,896)	(117,103)	(8,395)	-

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Transmission Classification

Line No.	Particulars (\$000s)	Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Classified	Transmission Classification Factor	Transmission Demand							Transmission Commodity
		(a)	(b)	(c)	(d) = (a-b)	(e)	Dawn Station	Kirkwall Station	Parkway Station	Dawn Parkway	Albion	Panhandle	St. Clair	(m)
							(f)	(g)	(h)	(i)	(j)	(k) (1)	(l) (1)	
<u>Net Plant</u>														
33	Land	79,167			79,167		3,031	-	31,160	39,457	43	5,465	11	-
34	Land Rights	49,262			49,262		-	-	368	21,917	18,133	8,524	320	-
35	Structures & Improvements	133,779			133,779		15,432	855	53,753	61,470	-	2,261	7	-
36	Measuring & Regulating	159,299			159,299		44,008	5,542	41,448	-	2,947	64,289	1,066	-
37	Mains	1,296,676			1,296,676		-	204	6,445	692,043	268,954	326,684	2,347	-
38	Compressor Equipment	848,360			848,360		-	-	186,964	656,262	-	5,134	-	-
39	Gas Holders Storage and Equipment	-			-		-	-	-	-	-	-	-	-
40	Wells and Lines	-			-		-	-	-	-	-	-	-	-
41	Base Pressure Gas	-			-		-	-	-	-	-	-	-	-
42	Services	-			-		-	-	-	-	-	-	-	-
43	Meters & Regulators	-			-		-	-	-	-	-	-	-	-
44	Customer Stations	-			-		-	-	-	-	-	-	-	-
45	Linepack	4,318			4,318		-	-	39	3,560	136	556	27	-
46	Subtotal (sum line 33 to 45)	2,570,861	-		2,570,861		62,470	6,601	320,177	1,474,710	290,212	412,912	3,778	-
47	General Plant	50,858			50,858		1,796	258	6,729	29,668	4,437	7,876	94	-
48	Total Net Plant (lines 46+47)	2,621,719	-		2,621,719		64,266	6,859	326,906	1,504,378	294,649	420,788	3,872	-
<u>Working Capital</u>														
49	Materials and Supplies	18,568			18,568	TRANS_NETPLANT	456	49	2,319	10,647	2,089	2,981	27	-
50	DCB Receivable(Payable)	(881)			(881)	TRANS_NETPLANT	(22)	(2)	(110)	(505)	(99)	(141)	(1)	-
51	Customer Security Deposits	(10,445)			(10,445)	TRANS_NETPLANT	(256)	(27)	(1,304)	(5,989)	(1,175)	(1,677)	(15)	-
52	Gas in Storage	(22,631)			(22,631)	TRANS_NETPLANT	(556)	(59)	(2,826)	(12,977)	(2,546)	(3,634)	(33)	-
54	Subtotal (sum lines 49 to 53)	(15,389)	-		(15,389)		(378)	(40)	(1,922)	(8,824)	(1,732)	(2,471)	(23)	-
55	Total Rate Base (lines 48+54)	2,606,330	-		2,606,330		63,888	6,819	324,985	1,495,554	292,918	418,318	3,849	-
56	Percent Return on Rate Base	6.082%	6.082%		6.082%		6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%
57	Return on Rate Base (line 55 x line 56)	158,520	-		158,520		3,886	415	19,766	90,962	17,816	25,443	234	-
<u>Depreciation Expense</u>														
58	Storage, Transmission, and Distribution	82,421			82,421	TRANS_DEPEXP	2,856	417	12,907	52,490	4,934	8,609	209	-
59	General Plant	7,072			7,072	TRANS_GENPLANT	250	36	936	4,125	617	1,095	13	-
60	Total Depreciation Expense	89,493	-		89,493		3,105	453	13,843	56,615	5,551	9,704	222	-
<u>Income & Property Taxes</u>														
61	Income Taxes	20,457			20,457	TRANS_RATEBASE	501	54	2,551	11,738	2,299	3,283	30	-
62	Property Taxes	25,971			25,971	TRANS_PROPTAX	2,489	20	1,082	17,908	1,041	3,309	121	-
63	Total Taxes	46,427	-		46,427		2,991	74	3,633	29,646	3,340	6,592	151	-

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Transmission Classification

Line No.	Particulars (\$000s)	Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Classified	Transmission Classification Factor	Transmission Demand							Transmission Commodity
		(a)	(b)	(c)	(d) = (a-b)	(e)	Dawn Station	Kirkwall Station	Parkway Station	Dawn Parkway	Albion	Panhandle	St. Clair	(m)
							(f)	(g)	(h)	(i)	(j)	(k) (1)	(l) (1)	
<u>Operating & Maintenance Expenses</u>														
Gas Supply														
64	Gas Commodity, Transportation & Load Balancing	-			-		-	-	-	-	-	-	-	-
65	Compressor Fuel	18,534			18,534	TRANS_COMM	-	-	-	-	-	-	-	18,534
66	Unaccounted For Gas	10,628			10,628	TRANS_COMM	-	-	-	-	-	-	-	10,628
67	Company Use Gas	752			752	TRANS_COMM	-	-	-	-	-	-	-	752
68	Market Based Storage	-			-		-	-	-	-	-	-	-	-
69	Parkway Delivery Commitment Incentive	15,221			15,221	DAWN/PARKWAY	-	-	-	15,221	-	-	-	-
70	Other Transportation	1,295			1,295	STCLAIR	-	-	-	-	-	-	1,295	-
Storage														
71	Local Storage	-			-		-	-	-	-	-	-	-	-
72	Supervision	2,979			2,979	DAWN_O&M	-	-	-	2,512	-	468	-	-
73	Storage Wells & Lines	-			-		-	-	-	-	-	-	-	-
74	Compressor	2,298			2,298	DAWN_O&M	-	-	-	1,937	-	361	-	-
75	Measuring & Regulating	-			-		-	-	-	-	-	-	-	-
76	Dehydration	-			-		-	-	-	-	-	-	-	-
77	Rents	-			-		-	-	-	-	-	-	-	-
78	Other Storage	-			-		-	-	-	-	-	-	-	-
Transmission														
79	Supervision	3,741			3,741	TRANS_SUPER	354	66	842	1,983	29	450	15	-
80	Lines	184			184	TRANS_MAINS	-	0	1	117	30	37	1	-
81	Compressor	5,613			5,613	TRANS_COMPRESSORS	-	-	1,273	4,283	-	58	-	-
82	Measuring & Regulating	2,500			2,500	TRANS_MEAS&REG	786	146	595	-	34	905	34	-
Distribution														
83	Supervision	-			-		-	-	-	-	-	-	-	-
84	Meter & Regulator	-			-		-	-	-	-	-	-	-	-
85	Service & Equipment on Customer Premise	-			-		-	-	-	-	-	-	-	-
86	Mains & Services	-			-		-	-	-	-	-	-	-	-
87	Measuring & Regulating	-			-		-	-	-	-	-	-	-	-
88	Other Distribution	-			-		-	-	-	-	-	-	-	-
General Operating & Engineering														
89	System Operation & Engineering	17,849			17,849	TRANS_NETPLANT	438	47	2,229	10,234	2,008	2,866	26	-
Sales Promotion & Merchandise														
90	Sales Promotion & Supervision	-			-		-	-	-	-	-	-	-	-
91	Demand Side Management - Program	-			-		-	-	-	-	-	-	-	-
92	Demand Side Management - Administration	-			-		-	-	-	-	-	-	-	-
Distribution Customer Accounting														
93	Supervision	-			-		-	-	-	-	-	-	-	-
94	Customer Contracts & Orders	-			-		-	-	-	-	-	-	-	-
95	Meter Reading	-			-		-	-	-	-	-	-	-	-
96	Customer Billing, Accounting and Bill Delivery	-			-		-	-	-	-	-	-	-	-
97	Large Volume Customer Care	-			-		-	-	-	-	-	-	-	-
98	Credit & Collection	-			-		-	-	-	-	-	-	-	-
99	Uncollectible Accounts	-			-		-	-	-	-	-	-	-	-
Administrative & General Expense														
100	Employee Benefits	12,393			12,393	TRANS_LABOUR	622	102	1,713	7,160	822	1,945	30	-
101	Administrative & General	15,289			15,289	TRANS_O&M	707	116	2,139	9,074	940	2,279	34	-
102	Total O&M Expenses (sum line 64 to 101)	109,276	-		109,276		2,908	477	8,791	52,521	3,863	9,368	1,435	29,914
103	Total Revenue Requirement (lines 57+60+63+102)	403,717	-		403,717		12,890	1,418	46,034	229,744	30,570	51,106	2,042	29,914

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Transmission Classification

Line No.	Particulars (\$000s)	Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Classified	Transmission Classification Factor	Transmission Demand						Transmission Commodity	
		(a)	(b)	(c)	(d) = (a-b)	(e)	Dawn Station	Kirkwall Station	Parkway Station	Dawn Parkway	Albion	Panhandle	St. Clair	(m)
Other Revenue														
104	Direct Purchase Administration	-			-		-	-	-	-	-	-	-	-
105	DCB/ABC Fee	-			-		-	-	-	-	-	-	-	-
106	Gas Supply Optimization	-			-		-	-	-	-	-	-	-	-
107	Late Payment Penalties	-			-		-	-	-	-	-	-	-	-
108	Customer Accounting Charge	-			-		-	-	-	-	-	-	-	-
109	Other Income	-			-		-	-	-	-	-	-	-	-
110	Other Revenue Surcharges	-			-		-	-	-	-	-	-	-	-
111	Total Other Revenue (sum lines 104 to 110)	-	-		-		-	-	-	-	-	-	-	-
112	Total Revenue Requirement Less Other Revenue	403,717	-		403,717		12,890	1,418	46,034	229,744	30,570	51,106	2,042	29,914

Note:
(1) On rebasing, an additional two columns ("Post 2024 Panhandle" and "Post 2024 St. Clair") will be created to track the revenue requirements related to Panhandle and St. Clair assets put into service post 2024. The revenue requirement for the Post 2024 Panhandle assets will be allocated to in-franchise bundled rate classes in proportion to the Panhandle System design day demands. The revenue requirement for the Post 2024 St. Clair assets will be allocated to in-franchise bundled rate classes in proportion to the St. Clair System design day demands. Also on rebasing,
a) the Panhandle Regional Expansion Project (PREP) assets put into service in 2024 will be added to the assets tracked in column k) so that 50% of the resulting revenue requirement can be allocated to in-franchise bundled rate classes in proportion to the combined Panhandle System and St. Clair System design day demands, with the remaining 50% of the resulting revenue requirement allocated to in-franchise bundled rate classes in proportion to the Panhandle System design day demands, as is the case with column k), and
b) the existing column l) revenue requirement will continue to be allocated to in-franchise bundled rate classes in proportion to the combined Panhandle System and St. Clair System design day demands.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution																
Distribution Classification																
Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Distribution Classification Factor (e)	Distribution Demand				Distribution Customer					Distribution Commodity (o)
							High Pressure > 4" (f)	High Pressure <= 4" (g)	Low Pressure (h)	Demand Specific Allocation (i)	Distribution Mains (j)	Distribution Services (k)	Distribution Meters (l)	Distribution Stations (m)	Customer Specific Allocation (n)	
Gross Plant																
1	Land	111,377			111,377	DIST_MAINSAMR	30,835	5,898	35,897	-	38,747	-	-	-	-	-
2	Land Rights	90,928			90,928	DIST_MAINSAMR	25,174	4,815	29,306	-	31,633	-	-	-	-	-
3	Structures & Improvements	334,785			334,785	DIST_MAINSAMR	92,687	17,728	107,902	-	116,469	-	-	-	-	-
4	Measuring & Regulating	1,039,223			1,039,223	DISTDEMAND	441,204	84,387	513,631	-	-	-	-	-	-	-
5	Mains	8,788,881			8,788,881	ZERO_INT	2,279,749	436,035	2,653,987	-	3,419,109	-	-	-	-	-
6	Compressor Equipment	37,552			37,552	CUST_STATIONS	-	-	-	-	-	-	-	37,552	-	-
7	Gas Holders Storage and Equipment	-			-	-	-	-	-	-	-	-	-	-	-	-
8	Wells and Lines	-			-	-	-	-	-	-	-	-	-	-	-	-
9	Base Pressure Gas	-			-	-	-	-	-	-	-	-	-	-	-	-
10	Services	5,648,598			5,648,598	CUST_SERVICES	-	-	-	-	-	5,648,598	-	-	-	-
11	Meters & Regulators	1,686,510			1,686,510	CUST_METERS	-	-	-	-	-	-	1,686,510	-	-	-
12	Customer Stations	421,047			421,047	CUST_STATIONS	-	-	-	-	-	-	-	421,047	-	-
13	Linepack	2,387			2,387	DIST_LINEPACK	-	-	-	-	-	-	-	-	-	-
14	Subtotal (sum line 1-13)	18,161,286	-		18,161,286		2,871,448	549,206	3,340,968	-	3,605,958	5,648,598	1,686,510	458,599	-	-
15	General Plant	679,229			679,229	DIST_GENPLANT	89,127	17,047	103,757	28,293	109,851	166,795	59,952	14,703	89,704	-
16	Total Gross Plant (lines 14+15)	18,840,515	-		18,840,515		2,960,574	566,253	3,444,726	28,293	3,715,809	5,815,392	1,746,462	473,302	89,704	-
Accumulated Depreciation																
17	Land	-			-	DIST_MAINSAMR	-	-	-	-	-	-	-	-	-	-
18	Land Rights	(20,931)			(20,931)	DIST_MAINSAMR	(5,795)	(1,108)	(6,746)	-	(7,282)	-	-	-	-	-
19	Structures & Improvements	(107,521)			(107,521)	DIST_MAINSAMR	(29,768)	(5,694)	(34,654)	-	(37,406)	-	-	-	-	-
20	Measuring & Regulating	(371,325)			(371,325)	DISTDEMAND	(157,647)	(30,152)	(183,526)	-	-	-	-	-	-	-
21	Mains	(3,164,609)			(3,164,609)	ZERO_INT	(820,869)	(157,003)	(955,620)	-	(1,231,118)	-	-	-	-	-
22	Compressor Equipment	(7,071)			(7,071)	CUST_STATIONS	-	-	-	-	-	-	-	(7,071)	-	-
23	Gas Holders Storage and Equipment	-			-	-	-	-	-	-	-	-	-	-	-	-
24	Wells and Lines	-			-	-	-	-	-	-	-	-	-	-	-	-
25	Base Pressure Gas	-			-	-	-	-	-	-	-	-	-	-	-	-
26	Services	(2,151,619)			(2,151,619)	CUST_SERVICES	-	-	-	-	-	(2,151,619)	-	-	-	-
27	Meters & Regulators	(656,729)			(656,729)	CUST_METERS	-	-	-	-	-	-	(656,729)	-	-	-
28	Customer Stations	(167,236)			(167,236)	CUST_STATIONS	-	-	-	-	-	-	-	(167,236)	-	-
29	Linepack	-			-	DIST_LINEPACK	-	-	-	-	-	-	-	-	-	-
30	Subtotal (sum line 17-29)	(6,647,042)	-		(6,647,042)		(1,014,078)	(193,957)	(1,180,546)	-	(1,275,805)	(2,151,619)	(656,729)	(174,307)	-	-
31	General Plant	(339,597)			(339,597)	DIST_GENPLANT	(44,561)	(8,523)	(51,876)	(14,146)	(54,923)	(83,393)	(29,975)	(7,351)	(44,850)	-
32	Total Accumulated Depreciation (lines 30+31)	(6,986,639)	-		(6,986,639)		(1,058,639)	(202,480)	(1,232,422)	(14,146)	(1,330,728)	(2,235,013)	(686,704)	(181,659)	(44,850)	-

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Distribution Classification

Line No.	Particulars (\$000s)					Distribution Demand				Distribution Customer					Distribution Commodity	
		Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Distribution Classification Factor (e)	High Pressure > 4"	High Pressure <= 4"	Low Pressure	Demand Specific Allocation (i)	Distribution Mains (j)	Distribution Services (k)	Distribution Meters (l)	Distribution Stations (m)		Customer Specific Allocation (n)
							(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)		(n)
Net Plant																
33	Land	111,377			111,377		30,835	5,898	35,897	-	38,747	-	-	-	-	-
34	Land Rights	69,997			69,997		19,379	3,707	22,560	-	24,351	-	-	-	-	-
35	Structures & Improvements	227,263			227,263		62,919	12,034	73,247	-	79,063	-	-	-	-	-
36	Measuring & Regulating	667,898			667,898		283,558	54,235	330,106	-	-	-	-	-	-	-
37	Mains	5,624,271			5,624,271		1,458,881	279,032	1,698,367	-	2,187,992	-	-	-	-	-
38	Compressor Equipment	30,481			30,481		-	-	-	-	-	-	-	30,481	-	-
39	Gas Holders Storage and Equipment	-			-		-	-	-	-	-	-	-	-	-	-
40	Wells and Lines	-			-		-	-	-	-	-	-	-	-	-	-
41	Base Pressure Gas	-			-		-	-	-	-	-	-	-	-	-	-
42	Services	3,496,978			3,496,978		-	-	-	-	3,496,978	-	-	-	-	-
43	Meters & Regulators	1,029,781			1,029,781		-	-	-	-	-	-	1,029,781	-	-	-
44	Customer Stations	253,810			253,810		-	-	-	-	-	-	-	253,810	-	-
45	Linepack	2,387			2,387		1,799	344	245	-	-	-	-	-	-	-
46	Subtotal (sum line 33 to 45)	11,514,244	-		11,514,244		1,857,370	355,249	2,160,422	-	2,330,153	3,496,978	1,029,781	284,291	-	-
47	General Plant	339,632			339,632		44,566	8,524	51,881	14,147	54,928	83,402	29,978	7,352	44,854	-
48	Total Net Plant (lines 46+47)	11,853,876	-		11,853,876		1,901,935	363,773	2,212,303	14,147	2,385,082	3,580,380	1,059,758	291,643	44,854	-
Working Capital																
49	Materials and Supplies	84,077			84,077	DIST_NETPLANT	13,552	2,592	15,777	-	17,018	25,540	7,521	2,076	-	-
50	DCB Receivable(Payable)	(3,989)			(3,989)	DIST_NETPLANT	(643)	(123)	(749)	-	(807)	(1,212)	(357)	(99)	-	-
51	Customer Security Deposits	(47,296)			(47,296)	DIST_NETPLANT	(7,624)	(1,458)	(8,875)	-	(9,573)	(14,367)	(4,231)	(1,168)	-	-
52	Gas in Storage	-			-		-	-	-	-	-	-	-	-	-	-
53	Working Cash Allowance	(102,473)			(102,473)	DIST_NETPLANT	(16,517)	(3,159)	(19,229)	-	(20,742)	(31,128)	(9,167)	(2,531)	-	-
54	Subtotal (sum lines 49 to 53)	(69,682)	-		(69,682)		(11,232)	(2,148)	(13,076)	-	(14,105)	(21,167)	(6,233)	(1,721)	-	-
55	Total Rate Base (lines 48+54)	11,784,194	-		11,784,194		1,890,704	361,625	2,199,228	14,147	2,370,977	3,559,212	1,053,525	289,922	44,854	-
56	Percent Return on Rate Base	6.082%	6.082%		6.082%		6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%	6.082%
57	Return on Rate Base (line 55 x line 56)	716,730	-		716,730		114,995	21,994	133,760	860	144,206	216,476	64,077	17,633	2,728	-
Depreciation Expense																
58	Storage, Transmission, and Distribution	565,625			565,625	DIST_DEPEXP	65,145	12,460	75,839	-	79,895	167,835	150,968	13,483	-	-
59	General Plant	47,227			47,227	DIST_GENPLANT	8,197	1,185	7,214	1,967	7,638	11,597	4,168	1,022	6,237	-
60	Total Depreciation Expense	612,851	-		612,851		71,342	13,645	83,053	1,967	87,533	179,432	155,137	14,505	6,237	-
Income & Property Taxes																
61	Income Taxes	92,492			92,492	DIST_RATEBASE	14,840	2,838	17,261	111	18,609	27,936	8,269	2,276	352	-
62	Property Taxes	95,279			95,279	DIST_PROPTAX	19,695	3,767	21,291	-	32,109	18,417	-	-	-	-
63	Total Taxes	187,771	-		187,771		34,535	6,605	38,552	111	50,719	46,353	8,269	2,276	352	-

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Distribution Classification

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Distribution Classification Factor (e)	Distribution Demand				Distribution Customer						Distribution Commodity (o)
							High Pressure > 4" (f)	High Pressure <= 4" (g)	Low Pressure (h)	Demand Specific Allocation (i)	Distribution Mains (j)	Distribution Services (k)	Distribution Meters (l)	Distribution Stations (m)	Customer Specific Allocation (n)		
Operating & Maintenance Expenses																	
Gas Supply																	
64	Gas Commodity, Transportation & Load Balancing	-			-		-	-	-	-	-	-	-	-	-	-	
65	Compressor Fuel	-			-		-	-	-	-	-	-	-	-	-	-	
66	Unaccounted For Gas	16,615			16,615	DIST_COMM	-	-	-	-	-	-	-	-	-	16,615	
67	Company Use Gas	1,725			1,725	DIST_COMM	-	-	-	-	-	-	-	-	-	1,725	
68	Market Based Storage	-			-		-	-	-	-	-	-	-	-	-	-	
69	Partway Delivery Commitment Incentive	-			-		-	-	-	-	-	-	-	-	-	-	
70	Other Transportation	10,710			10,710	HPMAINS>4"	10,710	-	-	-	-	-	-	-	-	-	
Storage																	
71	Local Storage	-			-		-	-	-	-	-	-	-	-	-	-	
72	Supervision	-			-		-	-	-	-	-	-	-	-	-	-	
73	Storage Wells & Lines	-			-		-	-	-	-	-	-	-	-	-	-	
74	Compressor	-			-		-	-	-	-	-	-	-	-	-	-	
75	Measuring & Regulating	-			-		-	-	-	-	-	-	-	-	-	-	
76	Dehydration	-			-		-	-	-	-	-	-	-	-	-	-	
77	Rents	-			-		-	-	-	-	-	-	-	-	-	-	
78	Other Storage	-			-		-	-	-	-	-	-	-	-	-	-	
Transmission																	
79	Supervision	-			-		-	-	-	-	-	-	-	-	-	-	
80	Lines	-			-		-	-	-	-	-	-	-	-	-	-	
81	Compressor	-			-		-	-	-	-	-	-	-	-	-	-	
82	Measuring & Regulating	-			-		-	-	-	-	-	-	-	-	-	-	
Distribution																	
83	Supervision	10,617			10,617	DIST_SUPER	1,508	288	1,756	-	1,654	2,733	2,300	377	-	-	
84	Meter & Regulator	22,131	2,479	CUST_STATIONS	19,652	CUST_METERS	-	-	-	-	-	-	19,652	2,479	-	-	
85	Service & Equipment on Customer Premise	-			-	CUST_METERS	-	-	-	-	-	-	-	-	-	-	
86	Mains & Services	59,330			59,330	DISTMAINS&SERVICES	9,368	1,792	10,908	-	14,051	23,212	-	-	-	-	
87	Measuring & Regulating	8,901	743	CUST_STATIONS	8,158	DISTDEMAND	3,464	662	4,032	-	-	-	-	743	-	-	
88	Other Distribution	353			353	DISTMAINS&SERVICES	56	11	65	-	84	138	-	-	-	-	
General Operating & Engineering																	
89	System Operation & Engineering	169,987	394	CUST_SPECIFIC	169,593	DIST_NETPLANT	27,336	5,228	31,824	-	34,328	51,518	15,171	4,188	394	-	
Sales Promotion & Merchandise																	
90	Sales Promotion & Supervision	10,183			10,183	CUST_SPECIFIC	-	-	-	-	-	-	-	-	10,183	-	
91	Demand Side Management - Program	150,928			150,928	DEM_SPECIFIC	-	-	-	150,928	-	-	-	-	-	-	
92	Demand Side Management - Administration	32,154			32,154	DEM_SPECIFIC	-	-	-	32,154	-	-	-	-	-	-	
Distribution Customer Accounting																	
93	Supervision	2,999	413	CUST_SPECIFIC	2,586	CUST_SPECIFIC	-	-	-	-	-	-	-	-	2,999	-	
94	Customer Contracts & Orders	19,535			19,535	CUST_SPECIFIC	-	-	-	-	-	-	-	-	19,535	-	
95	Meter Reading	23,437			23,437	CUST_SPECIFIC	-	-	-	-	-	-	-	-	23,437	-	
96	Customer Billing, Accounting and Bill Delivery	47,499			47,499	CUST_SPECIFIC	-	-	-	-	-	-	-	-	47,499	-	
97	Large Volume Customer Care	6,053			6,053	CUST_SPECIFIC	-	-	-	-	-	-	-	-	6,053	-	
98	Credit & Collection	6,259			6,259	CUST_SPECIFIC	-	-	-	-	-	-	-	-	6,259	-	
99	Uncollectible Accounts	11,815			11,815	CUST_SPECIFIC	-	-	-	-	-	-	-	-	11,815	-	
Administrative & General Expense																	
100	Employee Benefits	151,459	427	CUST_SPECIFIC	151,031	DIST_LABOUR	16,124	3,084	18,770	15,451	19,053	29,462	12,636	2,840	34,039	-	
101	Administrative & General	184,250	1,107	CUST_SPECIFIC	183,143	DIST_O&M	18,600	3,558	21,654	15,305	22,238	34,420	15,997	3,417	49,063	-	
102	Total O&M Expenses (sum line 64 to 101)	946,939	5,564		941,375		87,166	14,623	89,007	213,837	91,407	141,483	65,756	14,044	211,276	18,340	
103	Total Revenue Requirement (lines 57+60+63+102)	2,464,292	5,564		2,458,728		308,038	56,868	344,372	216,776	373,865	583,744	293,238	48,458	220,593	18,340	

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Distribution Classification

Line No.	Particulars (\$000s)	Distribution Demand								Distribution Customer						Distribution Commodity
		Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Classified	Distribution Classification Factor	High Pressure > 4"	High Pressure <= 4"	Low Pressure	Demand Specific Allocation	Distribution Mains	Distribution Services	Distribution Meters	Distribution Stations	Customer Specific Allocation	
							(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
		(a)	(b)	(c)	(d) = (a-b)	(e)									(o)	
Other Revenue																
104	Direct Purchase Administration	-			-		-	-	-	-	-	-	-	-	-	
105	DCB/ABC Fee	-			-		-	-	-	-	-	-	-	-	-	
106	Gas Supply Optimization	-			-		-	-	-	-	-	-	-	-	-	
107	Late Payment Penalties	26,871			26,871	CUST_SPECIFIC	-	-	-	-	-	-	-	26,871	-	
108	Customer Accounting Charge	14,283			14,283	CUST_SPECIFIC	-	-	-	-	-	-	-	14,283	-	
109	Other Income	17,762			17,762	CUST_SPECIFIC	-	-	-	-	-	-	-	17,762	-	
110	Other Revenue Surcharges	6,017	3,020	CUST_STATIONS	2,998	COMMUNITY_EXP	-		628	-	682	1,065	535	3,108	-	
111	Total Other Revenue (sum lines 104 to 110)	64,933	3,020		61,913		-	-	628	-	682	1,065	535	3,108	58,915	
112	Total Revenue Requirement Less Other Revenue (line 103 - line 111)	2,399,359	2,544		2,396,815		308,038	56,868	343,744	216,776	373,183	582,679	292,703	45,350	161,678	

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution

Total Allocation by Rate Zone

Line No.	Particulars (\$000s)	Total Revenue Requirement	Total Revenue Requirement Net of Other Revenue	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	Rate Zones			
		(a)	(b)	(c)	(d)	(e)	(f)	North (g)	Central (h)	South (i)	Ex-franchise (j)
<u>Gas Supply Revenue Requirement</u>											
1	Gas Supply Commodity	1,878,311	1,878,311			1,878,311	SUPPLY_VOL_SA	104,135	1,171,021	603,155	-
2	Load Balancing - Transportation	161,486	153,599			153,599	LOAD_BALANCING_SA	26,186	127,413	-	-
3	Load Balancing - Commodity	40,329	40,329			40,329	NETFROMSTOR_SA	1,936	24,624	13,769	-
4	Transportation Demand	152,523	145,074	(7,449)	TRANSPT_DEM_OPT_SA	152,523	TRANS_DEMAND_SA	15,140	128,791	1,144	-
5	Transportation Commodity	14,889	14,889			14,889	TRANS_FUEL_SA	2,349	12,417	122	-
6	Admin	20,856	15,492			15,492	ADMIN_SA	926	10,000	4,566	-
7	Total Gas Supply Revenue Requirement	2,268,394	2,247,693	(7,449)		2,255,143		150,671	1,474,267	622,755	-
<u>Storage Revenue Requirement</u>											
8	Storage Demand - Deliverability	106,266	106,266			106,266	NETFROMSTOR_SA	5,101	64,884	36,280	-
9	Storage Demand - Space	67,317	67,317	28,257	GASSTORALLO_SA	39,061	STORAGEXCESS_SA	3,854	41,736	21,727	-
10	Storage Demand - Operational Contingency	5,769	5,769			5,769	OP_CONTINGENCY_SA	291	3,465	1,553	460
11	Storage Commodity	14,136	14,136			14,136	STORCOMM_SA	657	8,225	5,254	-
12	Total Storage Revenue Requirement	193,487	193,487	28,257		165,231		9,903	118,310	64,814	460
<u>Transmission Revenue Requirement</u>											
13	Transmission Demand - Dawn Station	12,890	12,890			12,890	DAWNDEMAND_SA	347	5,059	2,801	4,683
14	Transmission Demand - Kirkwall Station	1,418	1,418			1,418	KIRKWALL_SA	-	136	286	997
15	Transmission Demand - Parkway Station	46,034	46,034			46,034	PKWY_SA	2,246	20,136	-	23,652
16	Transmission Demand - Dawn Parkway	229,744	229,744			229,744	D-PTRANS_SA	7,590	110,386	45,205	66,563
17	Transmission Demand - Albion	30,570	30,570			30,570	ALBIONTRANS_SA	-	12,228	-	18,342
18	Transmission Demand - Panhandle	51,106	51,106			51,106	PAN_STCLAIR_SA	-	-	51,106	-
19	Transmission Demand - St. Clair	2,042	2,042			2,042	PAN_STCLAIR_SA	-	-	2,042	-
20	Transmission Commodity	29,914	29,914	18,534	TRANS_COMPFUEL_SA	11,380	TRANSCOMM_SA	664	3,913	4,680	20,656
21	Total Transmission Revenue Requirement	403,717	403,717	18,534		385,183		10,847	151,857	106,121	134,893
<u>Distribution Revenue Requirement (1)</u>											
22	Distribution Demand - High Pressure > 4"	308,038	308,038			308,038					
23	Distribution Demand - High Pressure <= 4"	56,868	56,868			56,868					
24	Distribution Demand - Low Pressure	344,372	343,744			343,744					
Distribution Demand - Specific Allocation											
25	Distribution Demand Specific - DSM Program	150,928	150,928			150,928					
26	Distribution Demand Specific - DSM Admin	65,848	65,848			65,848					
27	Distribution Customer - Mains	373,865	373,183			373,183					
28	Distribution Customer - Services	583,744	582,679			582,679					
29	Distribution Customer - Meters	293,238	292,703			292,703					
30	Distribution Customer - Stations	48,458	45,350			45,350					
Distribution Customer- Specific											
31	Uncollectible Accounts	12,619	12,619			12,619					
32	Distribution Customer Accounting	191,118	132,203	11,616	SALESPROMO	120,587					
33	Large Volume Customer Care	16,856	16,856			16,856					
34	Distribution Commodity	18,340	18,340			18,340					
35	Total Distribution Revenue Requirement	2,464,292	2,399,359	11,616		2,387,744					
36	Total Revenue Requirement	5,329,890	5,244,257	50,957		5,193,300					

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for total allocation to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Total Allocation - North Rate Zone

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E01 (f)	Rate E02 (g)	Rate E10 (h)
<u>Gas Supply Revenue Requirement</u>									
1	Gas Supply Commodity	104,135			104,135	SUPPLY_VOL	87,464	14,475	1,467
2	Load Balancing - Transportation	26,186			26,186	LOAD_BALANCING	18,384	5,549	746
3	Load Balancing - Commodity	1,936			1,936	NETFROMSTOR	1,374	415	56
4	Transportation Demand	15,140	(1,499)	TRANSP_T_DEM_OPT	16,638	TRANSDMAND	10,381	3,018	1,469
5	Transportation Commodity	2,349			2,349	TRANS_FUEL	1,699	494	129
6	Admin	926			926	SUPPLY_VOL	778	129	13
7	Total Gas Supply Revenue Requirement	<u>150,671</u>	<u>(1,499)</u>		<u>152,170</u>		<u>120,079</u>	<u>24,079</u>	<u>3,879</u>
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	5,101			5,101	NETFROMSTOR	3,621	1,093	147
9	Storage Demand - Space	3,854	1,608	GASSTORALLO	2,246	STORAGEXCESS	2,965	630	83
10	Storage Demand - Operational Contingency	291			291	OP_CONTINGENCY	210	55	2
11	Storage Commodity	657			657	STORCOMM	467	136	35
12	Total Storage Revenue Requirement	<u>9,903</u>	<u>1,608</u>		<u>8,295</u>		<u>7,264</u>	<u>1,914</u>	<u>267</u>
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	347			347	DAWN_DEMAND	249	73	13
14	Transmission Demand - Kirkwall Station	-			-	KIRKWALL_DEMAND	-	-	-
15	Transmission Demand - Parkway Station	2,246			2,246	PKWY_DEMAND	1,622	477	77
16	Transmission Demand - Dawn Parkway	7,590			7,590	D-PTRANS	5,456	1,604	277
17	Transmission Demand - Albion	-			-	ALBIONTRANS	-	-	-
18	Transmission Demand - Panhandle	-			-	PAN_DEMAND	-	-	-
19	Transmission Demand - St. Clair	-			-	SC_DEMAND	-	-	-
20	Transmission Commodity	664	647	TRANS_COMPFUEL	17	TRANSCOMM	477	139	36
21	Total Transmission Revenue Requirement	<u>10,847</u>	<u>647</u>		<u>10,199</u>		<u>7,804</u>	<u>2,293</u>	<u>402</u>
22	Total Revenue Requirement Excluding Distribution (1)	<u><u>171,421</u></u>	<u><u>756</u></u>		<u><u>170,665</u></u>		<u><u>135,147</u></u>	<u><u>28,286</u></u>	<u><u>4,548</u></u>

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for total allocation to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Total Allocation - North Rate Zone

Line No.	Particulars (\$000s)	Rate E20-F (i)	Rate E20-I (j)	Rate E22-F (k)	Rate E22-I (l)	Rate E24-F (m)	Rate E24-I (n)	Rate E30 (o)	Rate E34 (p)	Rate E38 (q)	Rate E62 (r)	Rate E64 (s)
<u>Gas Supply Revenue Requirement</u>												
1	Gas Supply Commodity	-	-	-	-	-	-	730	-	-	-	-
2	Load Balancing - Transportation	-	-	-	-	-	-	-	-	1,506	-	-
3	Load Balancing - Commodity	-	-	-	-	-	-	-	-	91	-	-
4	Transportation Demand	-	-	-	-	-	-	74	-	198	-	-
5	Transportation Commodity	-	-	-	-	-	-	13	-	14	-	-
6	Admin	-	-	-	-	-	-	6	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	823	-	1,810	-	-
<u>Storage Revenue Requirement</u>												
8	Storage Demand - Deliverability	-	-	-	-	-	-	-	-	240	-	-
9	Storage Demand - Space	-	-	-	-	-	-	-	-	176	-	-
10	Storage Demand - Operational Contingency	-	-	10	1	8	1	0	-	4	-	-
11	Storage Commodity	-	-	-	-	-	-	4	-	15	-	-
12	Total Storage Revenue Requirement	-	-	10	1	8	1	4	-	436	-	-
<u>Transmission Revenue Requirement</u>												
13	Transmission Demand - Dawn Station	-	-	-	-	-	-	-	-	12	-	-
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	-	-	-	-	-	-
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	-	70	-	-
16	Transmission Demand - Dawn Parkway	-	-	-	-	-	-	-	-	254	-	-
17	Transmission Demand - Albion	-	-	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle	-	-	-	-	-	-	-	-	-	-	-
19	Transmission Demand - St. Clair	-	-	-	-	-	-	-	-	-	-	-
20	Transmission Commodity	-	-	-	-	-	-	4	-	9	-	-
21	Total Transmission Revenue Requirement	-	-	-	-	-	-	4	-	344	-	-
22	Total Revenue Requirement Excluding Distribution (1)	-	-	10	1	8	1	831	-	2,590	-	-

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for total allocation to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Total Allocation - Central Rate Zone

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E01 (f)	Rate E02 (g)	Rate E10 (h)
<u>Gas Supply Revenue Requirement</u>									
1	Gas Supply Commodity	1,171,021			1,171,021	SUPPLY_VOL	812,513	320,778	16,963
2	Load Balancing - Transportation	127,413			127,413	LOAD_BALANCING	81,203	40,611	4,420
3	Load Balancing - Commodity	24,624			24,624	NETFROMSTOR	15,693	7,848	854
4	Transportation Demand	128,791	(5,951)	TRANSP_T_DEM_OPT	134,741	TRANSDemand	65,018	38,142	15,126
5	Transportation Commodity	12,417			12,417	TRANS_FUEL	6,471	3,796	1,567
6	Admin	10,000			10,000	SUPPLY_VOL	6,939	2,739	145
7	Total Gas Supply Revenue Requirement	<u>1,474,267</u>	<u>(5,951)</u>		<u>1,480,217</u>		<u>987,837</u>	<u>413,914</u>	<u>39,074</u>
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	64,884			64,884	NETFROMSTOR	41,352	20,680	2,251
9	Storage Demand - Space	41,736	18,255	GASSTORALLO	23,481	STORAGEEXCESS	26,049	13,165	1,726
10	Storage Demand - Operational Contingency	3,465			3,465	OP_CONTINGENCY	2,217	1,141	62
11	Storage Commodity	8,225			8,225	STORCOMM	4,286	2,514	1,038
12	Total Storage Revenue Requirement	<u>118,310</u>	<u>18,255</u>		<u>100,055</u>		<u>73,904</u>	<u>37,502</u>	<u>5,077</u>
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	5,059			5,059	DAWN_DEMAND	3,077	1,624	318
14	Transmission Demand - Kirkwall Station	136			136	KIRKWall_DEMAND	83	44	9
15	Transmission Demand - Parkway Station	20,136			20,136	PKWY_DEMAND	12,246	6,464	1,267
16	Transmission Demand - Dawn Parkway	110,386			110,386	D-PTRANS	67,134	35,437	6,943
17	Transmission Demand - Albion	12,228			12,228	ALBIONTRANS	7,432	4,014	779
18	Transmission Demand - Panhandle	-			-	PAN_DEMAND	-	-	-
19	Transmission Demand - St. Clair	-			-	SC_DEMAND	-	-	-
20	Transmission Commodity	3,913	3,695	TRANS_COMPFUEL	218	TRANSCOMM	2,033	1,193	492
21	Total Transmission Revenue Requirement	<u>151,857</u>	<u>3,695</u>		<u>148,162</u>		<u>92,005</u>	<u>48,776</u>	<u>9,808</u>
22	Total Revenue Requirement Excluding Distribution (1)	<u>1,744,434</u>	<u>16,000</u>		<u>1,728,434</u>		<u>1,153,747</u>	<u>500,192</u>	<u>53,960</u>

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for total allocation to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Total Allocation - Central Rate Zone

Line No.	Particulars (\$000s)	Rate E20-F (i)	Rate E20-I (j)	Rate E22-F (k)	Rate E22-I (l)	Rate E24-F (m)	Rate E24-I (n)	Rate E30 (o)	Rate E34 (p)	Rate E38 (q)	Rate E62 (r)	Rate E64 (s)
<u>Gas Supply Revenue Requirement</u>												
1	Gas Supply Commodity	-	-	-	-	-	-	846	605	-	19,317	-
2	Load Balancing - Transportation	-	-	-	-	-	-	1	-	-	1,179	-
3	Load Balancing - Commodity	-	-	-	-	-	-	0	-	-	228	-
4	Transportation Demand	-	-	-	-	-	-	2,511	483	-	7,511	-
5	Transportation Commodity	-	-	-	-	-	-	341	53	-	190	-
6	Admin	-	-	-	-	-	-	7	5	-	165	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	3,706	1,145	-	28,590	-
<u>Storage Revenue Requirement</u>												
8	Storage Demand - Deliverability	-	-	-	-	-	-	0	-	-	601	-
9	Storage Demand - Space	-	-	-	-	-	-	193	-	-	602	-
10	Storage Demand - Operational Contingency	-	-	4	0	20	0	7	1	-	12	-
11	Storage Commodity	-	-	-	-	-	-	226	35	-	126	-
12	Total Storage Revenue Requirement	-	-	4	0	20	0	426	36	-	1,341	-
<u>Transmission Revenue Requirement</u>												
13	Transmission Demand - Dawn Station	-	-	-	-	-	-	-	1	-	39	-
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	-	-	0	-	1	-
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	4	-	155	-
16	Transmission Demand - Dawn Parkway	-	-	-	-	-	-	-	20	-	852	-
17	Transmission Demand - Albion	-	-	-	-	-	-	-	2	-	-	-
18	Transmission Demand - Panhandle	-	-	-	-	-	-	-	-	-	-	-
19	Transmission Demand - St. Clair	-	-	-	-	-	-	-	-	-	-	-
20	Transmission Commodity	-	-	-	-	-	-	105	17	-	73	-
21	Total Transmission Revenue Requirement	-	-	-	-	-	-	105	43	-	1,119	-
22	Total Revenue Requirement Excluding Distribution (1)	-	-	4	0	20	0	4,237	1,224	-	31,050	-

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for total allocation to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Total Allocation - South Rate Zone

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E01 (f)	Rate E02 (g)	Rate E10 (h)
<u>Gas Supply Revenue Requirement</u>									
1	Gas Supply Commodity	603,155			603,155	SUPPLY_VOL	474,942	110,667	14,466
2	Load Balancing - Transportation	-			-	LOAD_BALANCING	-	-	-
3	Load Balancing - Commodity	13,769			13,769	NETFROMSTOR	6,865	2,421	2,042
4	Transportation Demand	1,144	-	TRANSPT_DEM_OPT	1,144	TRANSDMAND	314	130	127
5	Transportation Commodity	122			122	TRANS_FUEL	33	14	14
6	Admin	4,566			4,566	SUPPLY_VOL	3,595	838	110
7	Total Gas Supply Revenue Requirement	622,755	-		622,755		485,750	114,069	16,758
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	36,280			36,280	NETFROMSTOR	18,090	6,379	5,381
9	Storage Demand - Space	21,727	8,393	GASSTORALLO	13,334	STORAGEXCESS	13,113	3,944	1,926
10	Storage Demand - Operational Contingency	1,553			1,553	OP_CONTINGENCY	980	348	51
11	Storage Commodity	5,254			5,254	STORCOMM	2,155	894	873
12	Total Storage Revenue Requirement	64,814	8,393		56,421		34,338	11,565	8,230
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	2,801			2,801	DAWN_DEMAND	1,390	506	208
14	Transmission Demand - Kirkwall Station	286			286	KIRKWALL_DEMAND	142	52	21
15	Transmission Demand - Parkway Station	-			-	PKWY_DEMAND	-	-	-
16	Transmission Demand - Dawn Parkway	45,205			45,205	D-PTRANS	22,431	8,163	3,360
17	Transmission Demand - Albion	-			-	ALBIONTRANS	-	-	-
18	Transmission Demand - Panhandle	51,106			51,106	PAN_DEMAND	12,347	4,910	12,791
19	Transmission Demand - St. Clair	2,042			2,042	SC_DEMAND	381	150	362
20	Transmission Commodity	4,680	4,473	TRANS_COMPFUEL	208	TRANSCOMM	1,284	533	520
21	Total Transmission Revenue Requirement	106,121	4,473		101,648		37,976	14,314	17,262
22	Total Revenue Requirement Excluding Distribution (1)	793,690	12,866		780,824		558,064	139,948	42,250

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for total allocation to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Total Allocation - South Rate Zone

Line No.	Particulars (\$000s)	Rate E20-F (i)	Rate E20-I (j)	Rate E22-F (k)	Rate E22-I (l)	Rate E24-F (m)	Rate E24-I (n)	Rate E30 (o)	Rate E34 (p)	Rate E38 (q)	Rate E62 (r)	Rate E64 (s)
<u>Gas Supply Revenue Requirement</u>												
1	Gas Supply Commodity	-	-	-	-	-	-	289	338	-	2,454	-
2	Load Balancing - Transportation	-	-	-	-	-	-	-	-	-	-	-
3	Load Balancing - Commodity	1,683	-	-	-	-	-	0	-	252	77	428
4	Transportation Demand	381	8	-	-	138	-	13	0	-	9	24
5	Transportation Commodity	41	1	-	-	15	-	1	0	-	1	3
6	Admin	-	-	-	-	-	-	2	3	-	19	-
7	Total Gas Supply Revenue Requirement	2,105	9	-	-	153	-	305	341	252	2,559	455
<u>Storage Revenue Requirement</u>												
8	Storage Demand - Deliverability	4,436	-	-	-	-	-	1	-	663	202	1,128
9	Storage Demand - Space	1,520	-	-	-	-	-	102	-	434	113	575
10	Storage Demand - Operational Contingency	105	1	-	-	30	-	3	0	9	4	22
11	Storage Commodity	658	-	-	-	-	-	86	1	339	60	188
12	Total Storage Revenue Requirement	6,718	1	-	-	30	-	192	1	1,445	379	1,913
<u>Transmission Revenue Requirement</u>												
13	Transmission Demand - Dawn Station	321	-	-	-	199	-	1	-	-	28	149
14	Transmission Demand - Kirkwall Station	33	-	-	-	20	-	0	-	-	3	15
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	-	-	-	-
16	Transmission Demand - Dawn Parkway	5,173	-	-	-	3,207	-	19	-	-	456	2,397
17	Transmission Demand - Albion	-	-	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle	14,678	-	-	-	6,379	-	1	-	-	-	-
19	Transmission Demand - St. Clair	772	-	-	-	377	-	0	-	-	-	-
20	Transmission Commodity	1,559	31	-	-	566	-	51	1	-	36	99
21	Total Transmission Revenue Requirement	22,535	31	-	-	10,747	-	73	1	-	523	2,659
22	Total Revenue Requirement Excluding Distribution (1)	31,358	41	-	-	10,930	-	570	343	1,697	3,461	5,027

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for total allocation to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Total Allocation - Ex-franchise

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E60 (f)	Rate E70 (g)	Rate E72 (h)	Rate E80 (i)	Rate E82 (j)
<u>Gas Supply Revenue Requirement</u>											
1	Gas Supply Commodity	-			-		-	-	-	-	-
2	Load Balancing - Transportation	-			-		-	-	-	-	-
3	Load Balancing - Commodity	-			-		-	-	-	-	-
4	Transportation Demand	-	-	TRANSP_T_DEM_OPT	-		-	-	-	-	-
5	Transportation Commodity	-			-		-	-	-	-	-
6	Admin	-			-		-	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-		-		-	-	-	-	-
<u>Storage Revenue Requirement</u>											
8	Storage Demand - Deliverability	-			-		-	-	-	-	-
9	Storage Demand - Space	-	-	GASSTORALLO	-		-	-	-	-	-
10	Storage Demand - Operational Contingency	460			460	OP_CONTINGENCY	-	454	4	2	-
11	Storage Commodity	-			-		-	-	-	-	-
12	Total Storage Revenue Requirement	460	-		460		-	454	4	2	-
<u>Transmission Revenue Requirement</u>											
13	Transmission Demand - Dawn Station	4,683			4,683	DAWN_DEMAND	-	4,683	-	-	-
14	Transmission Demand - Kirkwall Station	997			997	KIRKWALL_DEMAND	-	997	-	-	-
15	Transmission Demand - Parkway Station	23,652			23,652	PKWY_DEMAND	-	23,652	-	-	-
16	Transmission Demand - Dawn Parkway	66,563			66,563	D-PTRANS	-	66,563	-	-	-
17	Transmission Demand - Albion	18,342			18,342	ALBIONTRANS	-	18,342	-	-	-
18	Transmission Demand - Panhandle	-			-	PAN_DEMAND	-	-	-	-	-
19	Transmission Demand - St. Clair	-			-	SC_DEMAND	-	-	-	-	-
20	Transmission Commodity	20,656	9,719	TRANS_COMPFUEL	10,937	TRANSCOMM	-	20,289	291	76	-
21	Total Transmission Revenue Requirement	134,893	9,719		125,174		-	134,526	291	76	-
22	Total Revenue Requirement Excluding Distribution (1)	135,353	9,719		125,634		-	134,980	295	78	-

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for total allocation to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Total Allocation - Distribution

Line	Total Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	Rate E01	Rate E02	Rate E10
No. Particulars (\$000s)	Net of Other Revenue							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<u>Distribution Revenue Requirement</u>							
1	Distribution Demand - High Pressure > 4"	308,038		308,038	HIGHPRESS>4	144,897	67,239	24,013
2	Distribution Demand - High Pressure <= 4"	56,868		56,868	HIGHPRESS<=4	35,836	16,629	3,478
3	Distribution Demand - Low Pressure	343,744		343,744	LOWPRESS	220,569	102,355	16,042
	<u>Distribution Demand - Specific Allocation</u>							
4	Distribution Demand Specific - DSM Program	150,928		150,928	DSM_PRO	116,360	17,645	9,926
5	Distribution Demand Specific - DSM Admin	65,848		65,848	DSM_ADM	43,562	10,577	7,844
6	Distribution Customer - Mains	373,183		373,183	TOTAL_CUSTOMERS	369,858	3,230	73
7	Distribution Customer - Services	582,679		582,679	TOTAL_CUSTOMERS	577,487	5,043	114
8	Distribution Customer - Meters	292,703		292,703	METERREPLCOST	260,569	26,992	2,943
9	Distribution Customer - Stations	45,350		45,350	STATIONREPLCOST	15,269	19,809	4,002
	<u>Distribution Customer- Specific</u>							
10	Uncollectible Accounts	12,619		12,619	BAD_DEBT	11,238	98	975
11	Distribution Customer Accounting	132,203	11,616	120,587	TOTAL_CUSTOMERS	128,389	1,121	2,030
12	Large Volume Customer Care	16,856		16,856	CUST_EXCL_GS	-	-	12,805
13	Distribution Commodity	18,340		18,340	DISTCOMM	6,939	3,563	1,955
14	Total Distribution Revenue Requirement	<u>2,399,359</u>	<u>11,616</u>	<u>2,387,744</u>		<u>1,930,970</u>	<u>274,302</u>	<u>86,199</u>

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Total Allocation - Distribution

Line	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
No. Particulars (\$000s)	E20-F	E20-I	E22-F	E22-I	E24-F	E24-I	E30	E34	E38	E60	E62	E64	E70	E72	E80	E82
	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
<u>Distribution Revenue Requirement</u>																
1 Distribution Demand - High Pressure > 4"	25,150	-	7,046	-	33,402	-	2	26	-	310	2,391	3,561	-	-	-	-
2 Distribution Demand - High Pressure <= 4"	635	-	213	-	-	-	-	4	-	-	73	-	-	-	-	-
3 Distribution Demand - Low Pressure	2,231	262	30	539	-	1,314	385	17	-	-	-	-	-	-	-	-
Distribution Demand - Specific Allocation																
4 Distribution Demand Specific - DSM Program	3,090	62	1,213	76	726	14	981	692	-	-	50	93	-	-	-	-
5 Distribution Demand Specific - DSM Admin	1,499	30	657	41	313	6	671	589	-	-	20	38	-	-	-	-
6 Distribution Customer - Mains	8	-	5	-	1	-	5	4	-	-	0	0	-	-	-	-
7 Distribution Customer - Services	12	-	7	-	2	-	8	6	-	-	1	0	-	-	-	-
8 Distribution Customer - Meters	998	-	322	11	195	-	343	285	-	-	23	22	-	-	-	-
9 Distribution Customer - Stations	3,031	-	381	3	1,838	6	448	196	-	-	66	302	-	-	-	-
Distribution Customer- Specific																
10 Uncollectible Accounts	102	-	62	-	18	-	66	52	-	-	6	1	-	-	-	-
11 Distribution Customer Accounting	212	-	130	-	37	-	138	109	-	-	13	3	21	-	-	-
12 Large Volume Customer Care	1,339	-	820	-	234	-	870	686	-	-	84	17	-	-	-	-
13 Distribution Commodity	2,627	53	617	39	1,797	42	317	37	-	-	186	167	-	-	-	-
14 Total Distribution Revenue Requirement	40,933	408	11,503	709	38,565	1,382	4,235	2,703	-	310	2,915	4,203	21	-	-	-

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Delivery Revenue Requirement by Rate Zone

Line No.	Particulars (\$000s)	Total Revenue Requirement	Total Revenue Requirement Net of Other Revenue	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	Rate Zones			
		(a)	(b)	(c)	(d)	(e)	(f)	North (g)	Central (h)	South (i)	Ex-franchise (j)
	<u>Gas Supply Revenue Requirement</u>										
1	Gas Supply Commodity	-				-	SUPPLY_VOL_SA	-	-	-	-
2	Load Balancing - Transportation	-	(7,887)			(7,887)	LOAD_BALANCING_SA	(1,345)	(6,543)	-	-
3	Load Balancing - Commodity	-				-	NETFROMSTOR_SA	-	-	-	-
4	Transportation Demand	-	(7,449)	(7,449)	TRANSP_T_DEM_OPT_SA	-	TRANS_DEMAND_SA	(1,499)	(5,951)	-	-
5	Transportation Commodity	-	-			-	TRANS_FUEL_SA	-	-	-	-
6	Admin	20,856	15,492			15,492	ADMIN_SA	926	10,000	4,566	-
7	Total Gas Supply Revenue Requirement	20,856	155	(7,449)		7,604		(1,918)	(2,493)	4,566	-
	<u>Storage Revenue Requirement</u>										
8	Storage Demand - Deliverability	96,004	96,004			96,004	NETFROMSTOR_SA	4,608	58,619	32,777	-
9	Storage Demand - Space	64,333	64,333	28,257	GASSTORALLO_SA	36,076	STORAGEEXCESS_SA	3,683	39,942	20,708	-
10	Storage Demand - Operational Contingency	5,769	5,769			5,769	OP_CONTINGENCY_SA	291	3,465	1,553	460
11	Storage Commodity	-	-			-	STORCOMM_SA	-	-	-	-
12	Total Storage Revenue Requirement	166,106	166,106	28,257		137,849		8,582	102,026	55,038	460
	<u>Transmission Revenue Requirement</u>										
13	Transmission Demand - Dawn Station	12,890	12,890			12,890	DAWNDEMAND_SA	347	5,059	2,801	4,683
14	Transmission Demand - Kirkwall Station	1,418	1,418			1,418	KIRKWALL_SA	-	136	286	997
15	Transmission Demand - Parkway Station	46,034	46,034			46,034	PKWY_SA	2,246	20,136	-	23,652
16	Transmission Demand - Dawn Parkway	229,744	229,744			229,744	D-PTTRANS_SA	7,590	110,386	45,205	66,563
17	Transmission Demand - Albion	30,570	30,570			30,570	ALBIONTRANS_SA	-	12,228	-	18,342
18	Transmission Demand - Panhandle	51,106	51,106			51,106	PAN_STCLAIR_SA	-	-	51,106	-
19	Transmission Demand - St. Clair	748	748			748	PAN_STCLAIR_SA	-	-	748	-
20	Transmission Commodity	-	-	-	TRANS_COMPFUEL_SA	-	TRANSCOMM_SA	-	-	-	-
21	Total Transmission Revenue Requirement	372,509	372,509	-		372,509		10,182	147,944	100,146	114,236
	<u>Distribution Revenue Requirement (1)</u>										
22	Distribution Demand - High Pressure > 4"	297,328	297,328			297,328					
23	Distribution Demand - High Pressure <= 4"	56,868	56,868			56,868					
24	Distribution Demand - Low Pressure	344,372	343,744			343,744					
	Distribution Demand - Specific Allocation										
25	Distribution Demand Specific - DSM Program	150,928	150,928			150,928					
26	Distribution Demand Specific - DSM Admin	65,848	65,848			65,848					
27	Distribution Customer - Mains	373,865	373,183			373,183					
28	Distribution Customer - Services	583,744	582,679			582,679					
29	Distribution Customer - Meters	293,238	292,703			292,703					
30	Distribution Customer - Stations	48,458	45,350			45,350					
	Distribution Customer- Specific										
31	Uncollectible Accounts	12,619	12,619			12,619					
32	Distribution Customer Accounting	191,118	132,203	11,616	SALESPROMO	120,587					
33	Large Volume Customer Care	16,856	16,856			16,856					
34	Distribution Commodity	-	-			-					
35	Total Distribution Revenue Requirement	2,435,242	2,370,309	11,616		2,358,694					
36	Total Revenue Requirement	2,994,713	2,909,079	32,423		2,876,657					

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Delivery Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Delivery Revenue Requirement - North Rate Zone

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E01 (f)	Rate E02 (g)	Rate E10 (h)
<u>Gas Supply Revenue Requirement</u>									
1	Gas Supply Commodity	-			-	SUPPLY_VOL	-	-	-
2	Load Balancing - Transportation	(1,345)			(1,345)	LOAD_BALANCING	(944)	(285)	(38)
3	Load Balancing - Commodity	-			-	NETFROMSTOR	-	-	-
4	Transportation Demand	(1,499)	(1,499)	TRANSP_T_DEM_OPT	-	TRANSDMAND	(1,076)	(313)	(81)
5	Transportation Commodity	-			-	TRANS_FUEL	-	-	-
6	Admin	926			926	SUPPLY_VOL	778	129	13
7	Total Gas Supply Revenue Requirement	<u>(1,918)</u>	<u>(1,499)</u>		<u>(419)</u>		<u>(1,243)</u>	<u>(469)</u>	<u>(107)</u>
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	4,608			4,608	NETFROMSTOR	3,272	988	133
9	Storage Demand - Space	3,683	1,608	GASSTORALLO	2,075	STORAGEXCESS	2,838	603	79
10	Storage Demand - Operational Contingency	291			291	OP_CONTINGENCY	210	55	2
11	Storage Commodity	-			-	STORCOMM	-	-	-
12	Total Storage Revenue Requirement	<u>8,582</u>	<u>1,608</u>		<u>6,974</u>		<u>6,319</u>	<u>1,646</u>	<u>214</u>
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	347			347	DAWN_DEMAND	249	73	13
14	Transmission Demand - Kirkwall Station	-			-	KIRKWALL_DEMAND	-	-	-
15	Transmission Demand - Parkway Station	2,246			2,246	PKWY_DEMAND	1,622	477	77
16	Transmission Demand - Dawn Parkway	7,590			7,590	D-PTRANS	5,456	1,604	277
17	Transmission Demand - Albion	-			-	ALBIONTRANS	-	-	-
18	Transmission Demand - Panhandle	-			-	PAN_DEMAND	-	-	-
19	Transmission Demand - St. Clair	-			-	SC_DEMAND	-	-	-
20	Transmission Commodity	-	-	TRANS_COMPFUEL	-	TRANSCOMM	-	-	-
21	Total Transmission Revenue Requirement	<u>10,182</u>	<u>-</u>		<u>10,182</u>		<u>7,327</u>	<u>2,154</u>	<u>366</u>
22	Total Revenue Requirement Excluding Distribution (1)	<u>16,846</u>	<u>109</u>		<u>16,737</u>		<u>12,404</u>	<u>3,330</u>	<u>474</u>

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Delivery Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Delivery Revenue Requirement - North Rate Zone

Line No.	Particulars (\$000s)	Rate E20-F (i)	Rate E20-I (j)	Rate E22-F (k)	Rate E22-I (l)	Rate E24-F (m)	Rate E24-I (n)	Rate E30 (o)	Rate E34 (p)	Rate E38 (q)	Rate E62 (r)	Rate E64 (s)
<u>Gas Supply Revenue Requirement</u>												
1	Gas Supply Commodity	-	-	-	-	-	-	-	-	-	-	-
2	Load Balancing - Transportation	-	-	-	-	-	-	-	-	(77)	-	-
3	Load Balancing - Commodity	-	-	-	-	-	-	-	-	-	-	-
4	Transportation Demand	-	-	-	-	-	-	(8)	-	(20)	-	-
5	Transportation Commodity	-	-	-	-	-	-	-	-	-	-	-
6	Admin	-	-	-	-	-	-	6	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	(2)	-	(97)	-	-
<u>Storage Revenue Requirement</u>												
8	Storage Demand - Deliverability	-	-	-	-	-	-	-	-	217	-	-
9	Storage Demand - Space	-	-	-	-	-	-	-	-	163	-	-
10	Storage Demand - Operational Contingency	-	-	10	1	8	1	0	-	4	-	-
11	Storage Commodity	-	-	-	-	-	-	-	-	-	-	-
12	Total Storage Revenue Requirement	-	-	10	1	8	1	0	-	384	-	-
<u>Transmission Revenue Requirement</u>												
13	Transmission Demand - Dawn Station	-	-	-	-	-	-	-	-	12	-	-
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	-	-	-	-	-	-
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	-	70	-	-
16	Transmission Demand - Dawn Parkway	-	-	-	-	-	-	-	-	254	-	-
17	Transmission Demand - Albion	-	-	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle	-	-	-	-	-	-	-	-	-	-	-
19	Transmission Demand - St. Clair	-	-	-	-	-	-	-	-	-	-	-
20	Transmission Commodity	-	-	-	-	-	-	-	-	-	-	-
21	Total Transmission Revenue Requirement	-	-	-	-	-	-	-	-	335	-	-
22	Total Revenue Requirement Excluding Distribution (1)	-	-	10	1	8	1	(2)	-	622	-	-

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Delivery Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Delivery Revenue Requirement - Central Rate Zone

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E01 (f)	Rate E02 (g)	Rate E10 (h)
<u>Gas Supply Revenue Requirement</u>									
1	Gas Supply Commodity	-			-	SUPPLY_VOL	-	-	-
2	Load Balancing - Transportation	(6,543)			(6,543)	LOAD_BALANCING	(4,170)	(2,085)	(227)
3	Load Balancing - Commodity	-			-	NETFROMSTOR	-	-	-
4	Transportation Demand	(5,951)	(5,951)	TRANSP_TDEM_OPT	-	TRANSDMAND	(2,987)	(1,752)	(716)
5	Transportation Commodity	-			-	TRANS_FUEL	-	-	-
6	Admin	10,000			10,000	SUPPLY_VOL	6,939	2,739	145
7	Total Gas Supply Revenue Requirement	<u>(2,493)</u>	<u>(5,951)</u>		<u>3,458</u>		<u>(218)</u>	<u>(1,098)</u>	<u>(799)</u>
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	58,619			58,619	NETFROMSTOR	37,359	18,683	2,034
9	Storage Demand - Space	39,942	18,255	GASSTORALLO	21,687	STORAGEXCESS	24,929	12,600	1,652
10	Storage Demand - Operational Contingency	3,465			3,465	OP_CONTINGENCY	2,217	1,141	62
11	Storage Commodity	-			-	STORCOMM	-	-	-
12	Total Storage Revenue Requirement	<u>102,026</u>	<u>18,255</u>		<u>83,771</u>		<u>64,505</u>	<u>32,424</u>	<u>3,748</u>
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	5,059			5,059	DAWN_DEMAND	3,077	1,624	318
14	Transmission Demand - Kirkwall Station	136			136	KIRKWALL_DEMAND	83	44	9
15	Transmission Demand - Parkway Station	20,136			20,136	PKWY_DEMAND	12,246	6,464	1,267
16	Transmission Demand - Dawn Parkway	110,386			110,386	D-PTRANS	67,134	35,437	6,943
17	Transmission Demand - Albion	12,228			12,228	ALBIONTRANS	7,432	4,014	779
18	Transmission Demand - St. Clair	-			-	PAN_DEMAND	-	-	-
19	Transmission Demand - Panhandle	-			-	SC_DEMAND	-	-	-
20	Transmission Commodity	-	-	TRANS_COMPFUEL	-	TRANSCOMM	-	-	-
21	Total Transmission Revenue Requirement	<u>147,944</u>	<u>-</u>		<u>147,944</u>		<u>89,972</u>	<u>47,583</u>	<u>9,316</u>
22	Total Revenue Requirement Excluding Distribution (1)	<u>247,477</u>	<u>12,305</u>		<u>235,172</u>		<u>154,260</u>	<u>78,909</u>	<u>12,265</u>

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Delivery Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Delivery Revenue Requirement - Central Rate Zone

Line		Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
No.	Particulars (\$000s)	E20-F	E20-I	E22-F	E22-I	E24-F	E24-I	E30	E34	E38	E62	E64
		(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
	<u>Gas Supply Revenue Requirement</u>											
1	Gas Supply Commodity	-	-	-	-	-	-	-	-	-	-	-
2	Load Balancing - Transportation	-	-	-	-	-	-	(0)	-	-	(61)	-
3	Load Balancing - Commodity	-	-	-	-	-	-	-	-	-	-	-
4	Transportation Demand	-	-	-	-	-	-	(123)	(23)	-	(349)	-
5	Transportation Commodity	-	-	-	-	-	-	-	-	-	-	-
6	Admin	-	-	-	-	-	-	7	5	-	165	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	(116)	(18)	-	(245)	-
	<u>Storage Revenue Requirement</u>											
8	Storage Demand - Deliverability	-	-	-	-	-	-	0	-	-	543	-
9	Storage Demand - Space	-	-	-	-	-	-	185	-	-	576	-
10	Storage Demand - Operational Contingency	-	-	4	0	20	0	7	1	-	12	-
11	Storage Commodity	-	-	-	-	-	-	-	-	-	-	-
12	Total Storage Revenue Requirement	-	-	4	0	20	0	192	1	-	1,131	-
	<u>Transmission Revenue Requirement</u>											
13	Transmission Demand - Dawn Station	-	-	-	-	-	-	-	1	-	39	-
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	-	-	0	-	1	-
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	4	-	155	-
16	Transmission Demand - Dawn Parkway	-	-	-	-	-	-	-	20	-	852	-
17	Transmission Demand - Albion	-	-	-	-	-	-	-	2	-	-	-
18	Transmission Demand - St. Clair	-	-	-	-	-	-	-	-	-	-	-
19	Transmission Demand - Panhandle	-	-	-	-	-	-	-	-	-	-	-
20	Transmission Commodity	-	-	-	-	-	-	-	-	-	-	-
21	Total Transmission Revenue Requirement	-	-	-	-	-	-	-	27	-	1,047	-
22	Total Revenue Requirement Excluding Distribution (1)	-	-	4	0	20	0	76	9	-	1,933	-

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Delivery Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Delivery Revenue Requirement - South Rate Zone

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E01 (f)	Rate E02 (g)	Rate E10 (h)
<u>Gas Supply Revenue Requirement</u>									
1	Gas Supply Commodity	-			-	SUPPLY_VOL	-	-	-
2	Load Balancing - Transportation	-			-	LOAD_BALANCING	-	-	-
3	Load Balancing - Commodity	-			-	NETFROMSTOR	-	-	-
4	Transportation Demand	-	-	TRANSP_T_DEM_OPT	-	TRANSDMAND	-	-	-
5	Transportation Commodity	-			-	TRANS_FUEL	-	-	-
6	Admin	4,566			4,566	SUPPLY_VOL	3,595	838	110
7	Total Gas Supply Revenue Requirement	4,566	-		4,566		3,595	838	110
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	32,777			32,777	NETFROMSTOR	16,344	5,763	4,861
9	Storage Demand - Space	20,708	8,393	GASSTORALLO	12,315	STORAGEXCESS	12,549	3,775	1,843
10	Storage Demand - Operational Contingency	1,553			1,553	OP_CONTINGENCY	980	348	51
11	Storage Commodity	-			-	STORCOMM	-	-	-
12	Total Storage Revenue Requirement	55,038	8,393		46,645		29,872	9,886	6,755
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	2,801			2,801	DAWN_DEMAND	1,390	506	208
14	Transmission Demand - Kirkwall Station	286			286	KIRKWALL_DEMAND	142	52	21
15	Transmission Demand - Parkway Station	-			-	PKWY_DEMAND	-	-	-
16	Transmission Demand - Dawn Parkway	45,205			45,205	D-PTRANS	22,431	8,163	3,360
17	Transmission Demand - Albion	-			-	ALBIONTRANS	-	-	-
18	Transmission Demand - Panhandle	51,106			51,106	PAN_DEMAND	12,347	4,910	12,791
19	Transmission Demand - St. Clair	748			748	SC_DEMAND	140	55	132
20	Transmission Commodity	-	-	TRANS_COMPFUEL	-	TRANSCOMM	-	-	-
21	Total Transmission Revenue Requirement	100,146	-		100,146		36,450	13,686	16,513
22	Total Revenue Requirement Excluding Distribution (1)	159,750	8,393		151,357		69,917	24,410	23,377

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Delivery Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Delivery Revenue Requirement - South Rate Zone

Line No.	Particulars (\$000s)	Rate E20-F (i)	Rate E20-I (j)	Rate E22-F (k)	Rate E22-I (l)	Rate E24-F (m)	Rate E24-I (n)	Rate E30 (o)	Rate E34 (p)	Rate E38 (q)	Rate E62 (r)	Rate E64 (s)
<u>Gas Supply Revenue Requirement</u>												
1	Gas Supply Commodity	-	-	-	-	-	-	-	-	-	-	-
2	Load Balancing - Transportation	-	-	-	-	-	-	-	-	-	-	-
3	Load Balancing - Commodity	-	-	-	-	-	-	-	-	-	-	-
4	Transportation Demand	-	-	-	-	-	-	-	-	-	-	-
5	Transportation Commodity	-	-	-	-	-	-	-	-	-	-	-
6	Admin	-	-	-	-	-	-	2	3	-	19	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	2	3	-	19	-
<u>Storage Revenue Requirement</u>												
8	Storage Demand - Deliverability	4,007	-	-	-	-	-	1	-	599	183	1,019
9	Storage Demand - Space	1,404	-	-	-	-	-	97	-	401	108	531
10	Storage Demand - Operational Contingency	105	1	-	-	30	-	3	0	9	4	22
11	Storage Commodity	-	-	-	-	-	-	-	-	-	-	-
12	Total Storage Revenue Requirement	5,516	1	-	-	30	-	102	0	1,009	295	1,572
<u>Transmission Revenue Requirement</u>												
13	Transmission Demand - Dawn Station	321	-	-	-	199	-	1	-	-	28	149
14	Transmission Demand - Kirkwall Station	33	-	-	-	20	-	0	-	-	3	15
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	-	-	-	-
16	Transmission Demand - Dawn Parkway	5,173	-	-	-	3,207	-	19	-	-	456	2,397
17	Transmission Demand - Albion	-	-	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle	14,678	-	-	-	6,379	-	1	-	-	-	-
19	Transmission Demand - St. Clair	283	-	-	-	138	-	0	-	-	-	-
20	Transmission Commodity	-	-	-	-	-	-	-	-	-	-	-
21	Total Transmission Revenue Requirement	20,487	-	-	-	9,942	-	21	-	-	487	2,561
22	Total Revenue Requirement Excluding Distribution (1)	26,003	1	-	-	9,972	-	125	3	1,009	800	4,133

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Delivery Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Delivery Revenue Requirement - Ex-franchise

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E60 (f)	Rate E70 (g)	Rate E72 (h)	Rate E80 (i)	Rate E82 (j)
<u>Gas Supply Revenue Requirement</u>											
1	Gas Supply Commodity	-			-		-	-	-	-	-
2	Load Balancing - Transportation	-			-		-	-	-	-	-
3	Load Balancing - Commodity	-			-		-	-	-	-	-
4	Transportation Demand	-	-	TRANSP_T_DEM_OPT	-		-	-	-	-	-
5	Transportation Commodity	-			-		-	-	-	-	-
6	Admin	-			-		-	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-		-		-	-	-	-	-
<u>Storage Revenue Requirement</u>											
8	Storage Demand - Deliverability	-			-		-	-	-	-	-
9	Storage Demand - Space	-	-	GASSTORALLO	-		-	-	-	-	-
10	Storage Demand - Operational Contingency	460			460	OP_CONTINGENCY	-	454	4	2	-
11	Storage Commodity	-			-		-	-	-	-	-
12	Total Storage Revenue Requirement	460	-		460		-	454	4	2	-
<u>Transmission Revenue Requirement</u>											
13	Transmission Demand - Dawn Station	4,683			4,683	DAWN_DEMAND	-	4,683	-	-	-
14	Transmission Demand - Kirkwall Station	997			997	KIRKWALL_DEMAND	-	997	-	-	-
15	Transmission Demand - Parkway Station	23,652			23,652	PKWY_DEMAND	-	23,652	-	-	-
16	Transmission Demand - Dawn Parkway	66,563			66,563	D-PTRANS	-	66,563	-	-	-
17	Transmission Demand - Albion	18,342			18,342	ALBIONTRANS	-	18,342	-	-	-
18	Transmission Demand - Panhandle	-			-	PAN_DEMAND	-	-	-	-	-
19	Transmission Demand - St. Clair	-			-	SC_DEMAND	-	-	-	-	-
20	Transmission Commodity	-	-	TRANS_COMPFUEL	-	TRANSCOMM	-	-	-	-	-
21	Total Transmission Revenue Requirement	114,236	-		114,236		-	114,236	-	-	-
22	Total Revenue Requirement Excluding Distribution (1)	114,697	-		114,697		-	114,691	4	2	-

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Delivery Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Delivery Revenue Requirement - Distribution

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E01 (f)	Rate E02 (g)	Rate E10 (h)
	<u>Distribution Revenue Requirement</u>								
1	Distribution Demand - High Pressure > 4"	297,328			297,328	HIGHPRESS>4	139,859	64,902	23,178
2	Distribution Demand - High Pressure <= 4"	56,868			56,868	HIGHPRESS<=4	35,836	16,629	3,478
3	Distribution Demand - Low Pressure	343,744			343,744	LOWPRESS	220,569	102,355	16,042
	Distribution Demand - Specific Allocation								
4	Distribution Demand Specific - DSM Program	150,928			150,928	DSM_PRO	116,360	17,645	9,926
5	Distribution Demand Specific - DSM Admin	65,848			65,848	DSM_ADM	43,562	10,577	7,844
6	Distribution Customer - Mains	373,183			373,183	TOTAL_CUSTOMERS	369,858	3,230	73
7	Distribution Customer - Services	582,679			582,679	TOTAL_CUSTOMERS	577,487	5,043	114
8	Distribution Customer - Meters	292,703			292,703	METERREPLCOST	260,569	26,992	2,943
9	Distribution Customer - Stations	45,350			45,350	STATIONREPLCOST	15,269	19,809	4,002
	Distribution Customer- Specific								
10	Uncollectible Accounts	12,619			12,619	BAD_DEBT	11,238	98	975
11	Distribution Customer Accounting	132,203	11,616	SALESPROMO	120,587	TOTAL_CUSTOMERS	128,389	1,121	2,030
12	Large Volume Customer Care	16,856			16,856	CUST_EXCL_GS	-	-	12,805
13	Distribution Commodity	-			-	DISTCOMM	-	-	-
14	Total Distribution Revenue Requirement	<u>2,370,309</u>	<u>11,616</u>		<u>2,358,694</u>		<u>1,918,994</u>	<u>268,401</u>	<u>83,409</u>

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Delivery Revenue Requirement - Distribution

Line No.	Particulars (\$000s)	Rate E20-F (i)	Rate E20-I (j)	Rate E22-F (k)	Rate E22-I (l)	Rate E24-F (m)	Rate E24-I (n)	Rate E30 (o)	Rate E34 (p)	Rate E38 (q)	Rate E60 (r)	Rate E62 (s)	Rate E64 (t)	Rate E70 (u)	Rate E72 (v)	Rate E80 (w)	Rate E82 (x)
	<u>Distribution Revenue Requirement</u>																
1	Distribution Demand - High Pressure > 4"	24,275	-	6,801	-	32,241	-	2	25	-	300	2,308	3,437	-	-	-	-
2	Distribution Demand - High Pressure <= 4"	635	-	213	-	-	-	-	4	-	-	73	-	-	-	-	-
3	Distribution Demand - Low Pressure	2,231	262	30	539	-	1,314	385	17	-	-	-	-	-	-	-	-
	Distribution Demand - Specific Allocation																
4	Distribution Demand Specific - DSM Program	3,090	62	1,213	76	726	14	981	692	-	-	50	93	-	-	-	-
5	Distribution Demand Specific - DSM Admin	1,499	30	657	41	313	6	671	589	-	-	20	38	-	-	-	-
6	Distribution Customer - Mains	8	-	5	-	1	-	5	4	-	-	0	0	-	-	-	-
7	Distribution Customer - Services	12	-	7	-	2	-	8	6	-	-	1	0	-	-	-	-
8	Distribution Customer - Meters	998	-	322	11	195	-	343	285	-	-	23	22	-	-	-	-
9	Distribution Customer - Stations	3,031	-	381	3	1,838	6	448	196	-	-	66	302	-	-	-	-
	Distribution Customer- Specific																
10	Uncollectible Accounts	102	-	62	-	18	-	66	52	-	-	6	1	-	-	-	-
11	Distribution Customer Accounting	212	-	130	-	37	-	138	109	-	-	13	3	21	-	-	-
12	Large Volume Customer Care	1,339	-	820	-	234	-	870	686	-	-	84	17	-	-	-	-
13	Distribution Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Total Distribution Revenue Requirement	<u>37,431</u>	<u>355</u>	<u>10,641</u>	<u>670</u>	<u>35,606</u>	<u>1,340</u>	<u>3,918</u>	<u>2,666</u>	<u>-</u>	<u>300</u>	<u>2,645</u>	<u>3,912</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Gas Cost Revenue Requirement by Rate Zone

Line No.	Particulars (\$000s)	Total Revenue Requirement	Total Revenue Requirement Net of Other Revenue	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	Rate Zones			
		(a)	(b)	(c)	(d)	(e)	(f)	North (g)	Central (h)	South (i)	Ex-franchise (j)
<u>Gas Supply Revenue Requirement</u>											
1	Gas Supply Commodity	1,878,311	1,878,311			1,878,311	SUPPLY_VOL_SA	104,135	1,171,021	603,155	-
2	Load Balancing - Transportation	161,486	161,486			161,486	LOAD_BALANCING_SA	27,531	133,956	-	-
3	Load Balancing - Commodity	40,329	40,329			40,329	NETFROMSTOR_SA	1,936	24,624	13,769	-
4	Transportation Demand	152,523	152,523	-	TRANSP_T_DEM_OPT_SA	152,523	TRANS_DEMAND_SA	16,638	134,741	1,144	-
5	Transportation Commodity	14,889	14,889			14,889	TRANS_FUEL_SA	2,349	12,417	122	-
6	Admin	-	-			-	ADMIN_SA	-	-	-	-
7	Total Gas Supply Revenue Requirement	2,247,538	2,247,538	-		2,247,538		152,589	1,476,760	618,189	-
<u>Storage Revenue Requirement</u>											
8	Storage Demand - Deliverability	10,261	10,261			10,261	NETFROMSTOR_SA	493	6,265	3,503	-
9	Storage Demand - Space	2,985	2,985	-	GASSTORALLO_SA	2,985	STORAGEEXCESS_SA	172	1,794	1,019	-
10	Storage Demand - Operational Contingency	-	-			-	OP_CONTINGENCY_SA	-	-	-	-
11	Storage Commodity	14,136	14,136			14,136	STORCOMM_SA	657	8,225	5,254	-
12	Total Storage Revenue Requirement	27,381	27,381	-		27,381		1,321	16,284	9,776	-
<u>Transmission Revenue Requirement</u>											
13	Transmission Demand - Dawn Station	-	-			-	DAWNDEMAND_SA	-	-	-	-
14	Transmission Demand - Kirkwall Station	-	-			-	KIRKWALL_SA	-	-	-	-
15	Transmission Demand - Parkway Station	-	-			-	PKWY_SA	-	-	-	-
16	Transmission Demand - Dawn Parkway	-	-			-	D-PTRANS_SA	-	-	-	-
17	Transmission Demand - Albion	-	-			-	ALBIONTRANS_SA	-	-	-	-
18	Transmission Demand - Panhandle	-	-			-	PAN_STCLAIR_SA	-	-	-	-
19	Transmission Demand - St. Clair	1,295	1,295			1,295	PAN_STCLAIR_SA	-	-	1,295	-
20	Transmission Commodity	29,914	29,914	18,534	TRANS_COMPFUEL_SA	11,380	TRANSCOMM_SA	664	3,913	4,680	20,656
21	Total Transmission Revenue Requirement	31,208	31,208	18,534		12,674		664	3,913	5,975	20,656
<u>Distribution Revenue Requirement (1)</u>											
22	Distribution Demand - High Pressure > 4"	10,710	10,710			10,710					
23	Distribution Demand - High Pressure <= 4"	-	-			-					
24	Distribution Demand - Low Pressure	-	-			-					
<u>Distribution Demand - Specific Allocation</u>											
25	Distribution Demand Specific - DSM Program	-	-			-					
26	Distribution Demand Specific - DSM Admin	-	-			-					
27	Distribution Customer - Mains	-	-			-					
28	Distribution Customer - Services	-	-			-					
29	Distribution Customer - Meters	-	-			-					
30	Distribution Customer - Stations	-	-			-					
<u>Distribution Customer- Specific</u>											
31	Uncollectible Accounts	-	-			-					
32	Distribution Customer Accounting	-	-	-	SALESPROMO	-					
33	Large Volume Customer Care	-	-			-					
34	Distribution Commodity	18,340	18,340			18,340					
35	Total Distribution Revenue Requirement	29,050	29,050	-		29,050					
36	Total Revenue Requirement	2,335,178	2,335,178	18,534		2,316,644					

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Gas Cost Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Gas Cost Revenue Requirement - North Rate Zone

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E01 (f)	Rate E02 (g)	Rate E10 (h)
<u>Gas Supply Revenue Requirement</u>									
1	Gas Supply Commodity	104,135			104,135	SUPPLY_VOL	87,464	14,475	1,467
2	Load Balancing - Transportation	27,531			27,531	LOAD_BALANCING	19,328	5,834	784
3	Load Balancing - Commodity	1,936			1,936	NETFROMSTOR	1,374	415	56
4	Transportation Demand	16,638	-	TRANSPT_DEM_OPT	16,638	TRANSDEMAND	11,457	3,331	1,550
5	Transportation Commodity	2,349			2,349	TRANS_FUEL	1,699	494	129
6	Admin	-			-	SUPPLY_VOL	-	-	-
7	Total Gas Supply Revenue Requirement	<u>152,589</u>	<u>-</u>		<u>152,589</u>		<u>121,322</u>	<u>24,548</u>	<u>3,986</u>
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	493			493	NETFROMSTOR	350	106	14
9	Storage Demand - Space	172	-	GASSTORALLO	172	STORAGEXCESS	128	27	4
10	Storage Demand - Operational Contingency	-			-	OP_CONTINGENCY	-	-	-
11	Storage Commodity	657			657	STORCOMM	467	136	35
12	Total Storage Revenue Requirement	<u>1,321</u>	<u>-</u>		<u>1,321</u>		<u>944</u>	<u>268</u>	<u>53</u>
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	-			-	DAWN_DEMAND	-	-	-
14	Transmission Demand - Kirkwall Station	-			-	KIRKWALL_DEMAND	-	-	-
15	Transmission Demand - Parkway Station	-			-	PKWY_DEMAND	-	-	-
16	Transmission Demand - Dawn Parkway	-			-	D-PTRANS	-	-	-
17	Transmission Demand - Albion	-			-	ALBIONTRANS	-	-	-
18	Transmission Demand - Panhandle	-			-	PAN_DEMAND	-	-	-
19	Transmission Demand - St. Clair	-			-	SC_DEMAND	-	-	-
20	Transmission Commodity	664	647	TRANS_COMPFUEL	17	TRANSCOMM	477	139	36
21	Total Transmission Revenue Requirement	<u>664</u>	<u>647</u>		<u>17</u>		<u>477</u>	<u>139</u>	<u>36</u>
22	Total Revenue Requirement Excluding Distribution (1)	<u>154,574</u>	<u>647</u>		<u>153,927</u>		<u>122,744</u>	<u>24,956</u>	<u>4,075</u>

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Gas Cost Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Gas Cost Revenue Requirement - North Rate Zone

Line No.	Particulars (\$000s)	Rate E20-F (i)	Rate E20-I (j)	Rate E22-F (k)	Rate E22-I (l)	Rate E24-F (m)	Rate E24-I (n)	Rate E30 (o)	Rate E34 (p)	Rate E38 (q)	Rate E62 (r)	Rate E64 (s)
<u>Gas Supply Revenue Requirement</u>												
1	Gas Supply Commodity	-	-	-	-	-	-	730	-	-	-	-
2	Load Balancing - Transportation	-	-	-	-	-	-	-	-	1,584	-	-
3	Load Balancing - Commodity	-	-	-	-	-	-	-	-	91	-	-
4	Transportation Demand	-	-	-	-	-	-	82	-	218	-	-
5	Transportation Commodity	-	-	-	-	-	-	13	-	14	-	-
6	Admin	-	-	-	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	825	-	1,907	-	-
<u>Storage Revenue Requirement</u>												
8	Storage Demand - Deliverability	-	-	-	-	-	-	-	-	23	-	-
9	Storage Demand - Space	-	-	-	-	-	-	-	-	13	-	-
10	Storage Demand - Operational Contingency	-	-	-	-	-	-	-	-	-	-	-
11	Storage Commodity	-	-	-	-	-	-	4	-	15	-	-
12	Total Storage Revenue Requirement	-	-	-	-	-	-	4	-	52	-	-
<u>Transmission Revenue Requirement</u>												
13	Transmission Demand - Dawn Station	-	-	-	-	-	-	-	-	-	-	-
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	-	-	-	-	-	-
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	-	-	-	-
16	Transmission Demand - Dawn Parkway	-	-	-	-	-	-	-	-	-	-	-
17	Transmission Demand - Albion	-	-	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle	-	-	-	-	-	-	-	-	-	-	-
19	Transmission Demand - St. Clair	-	-	-	-	-	-	-	-	-	-	-
20	Transmission Commodity	-	-	-	-	-	-	4	-	9	-	-
21	Total Transmission Revenue Requirement	-	-	-	-	-	-	4	-	9	-	-
22	Total Revenue Requirement Excluding Distribution (1)	-	-	-	-	-	-	833	-	1,968	-	-

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Gas Cost Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Gas Cost Revenue Requirement - Central Rate Zone

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E01 (f)	Rate E02 (g)	Rate E10 (h)
<u>Gas Supply Revenue Requirement</u>									
1	Gas Supply Commodity	1,171,021			1,171,021	SUPPLY_VOL	812,513	320,778	16,963
2	Load Balancing - Transportation	133,956			133,956	LOAD_BALANCING	85,373	42,696	4,647
3	Load Balancing - Commodity	24,624			24,624	NETFROMSTOR	15,693	7,848	854
4	Transportation Demand	134,741	-	TRANSPT_DEM_OPT	134,741	TRANSDMAND	68,004	39,894	15,843
5	Transportation Commodity	12,417			12,417	TRANS_FUEL	6,471	3,796	1,567
6	Admin	-			-	SUPPLY_VOL	-	-	-
7	Total Gas Supply Revenue Requirement	<u>1,476,760</u>	<u>-</u>		<u>1,476,760</u>		<u>988,055</u>	<u>415,013</u>	<u>39,873</u>
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	6,265			6,265	NETFROMSTOR	3,993	1,997	217
9	Storage Demand - Space	1,794	-	GASSTORALLO	1,794	STORAGEXCESS	1,120	566	74
10	Storage Demand - Operational Contingency	-			-	OP_CONTINGENCY	-	-	-
11	Storage Commodity	<u>8,225</u>			<u>8,225</u>	STORCOMM	<u>4,286</u>	<u>2,514</u>	<u>1,038</u>
12	Total Storage Revenue Requirement	<u>16,284</u>	<u>-</u>		<u>16,284</u>		<u>9,399</u>	<u>5,077</u>	<u>1,330</u>
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	-			-	DAWN_DEMAND	-	-	-
14	Transmission Demand - Kirkwall Station	-			-	KIRKWALL_DEMAND	-	-	-
15	Transmission Demand - Parkway Station	-			-	PKWY_DEMAND	-	-	-
16	Transmission Demand - Dawn Parkway	-			-	D-PTRANS	-	-	-
17	Transmission Demand - Albion	-			-	ALBIONTRANS	-	-	-
18	Transmission Demand - Panhandle	-			-	PAN_DEMAND	-	-	-
19	Transmission Demand - St. Clair	-			-	SC_DEMAND	-	-	-
20	Transmission Commodity	<u>3,913</u>	<u>3,695</u>	TRANS_COMPFUEL	<u>218</u>	TRANSCOMM	<u>2,033</u>	<u>1,193</u>	<u>492</u>
21	Total Transmission Revenue Requirement	<u>3,913</u>	<u>3,695</u>		<u>218</u>		<u>2,033</u>	<u>1,193</u>	<u>492</u>
22	Total Revenue Requirement Excluding Distribution (1)	<u>1,496,957</u>	<u>3,695</u>		<u>1,493,262</u>		<u>999,487</u>	<u>421,283</u>	<u>41,695</u>

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Gas Cost Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Gas Cost Revenue Requirement - Central Rate Zone

Line No.	Particulars (\$000s)	Rate E20-F (i)	Rate E20-I (j)	Rate E22-F (k)	Rate E22-I (l)	Rate E24-F (m)	Rate E24-I (n)	Rate E30 (o)	Rate E34 (p)	Rate E38 (q)	Rate E62 (r)	Rate E64 (s)
	<u>Gas Supply Revenue Requirement</u>											
1	Gas Supply Commodity	-	-	-	-	-	-	846	605	-	19,317	-
2	Load Balancing - Transportation	-	-	-	-	-	-	1	-	-	1,240	-
3	Load Balancing - Commodity	-	-	-	-	-	-	0	-	-	228	-
4	Transportation Demand	-	-	-	-	-	-	2,634	506	-	7,860	-
5	Transportation Commodity	-	-	-	-	-	-	341	53	-	190	-
6	Admin	-	-	-	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	3,822	1,163	-	28,835	-
	<u>Storage Revenue Requirement</u>											
8	Storage Demand - Deliverability	-	-	-	-	-	-	0	-	-	58	-
9	Storage Demand - Space	-	-	-	-	-	-	8	-	-	26	-
10	Storage Demand - Operational Contingency	-	-	-	-	-	-	-	-	-	-	-
11	Storage Commodity	-	-	-	-	-	-	226	35	-	126	-
12	Total Storage Revenue Requirement	-	-	-	-	-	-	234	35	-	210	-
	<u>Transmission Revenue Requirement</u>											
13	Transmission Demand - Dawn Station	-	-	-	-	-	-	-	-	-	-	-
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	-	-	-	-	-	-
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	-	-	-	-
16	Transmission Demand - Dawn Parkway	-	-	-	-	-	-	-	-	-	-	-
17	Transmission Demand - Albion	-	-	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle	-	-	-	-	-	-	-	-	-	-	-
19	Transmission Demand - St. Clair	-	-	-	-	-	-	-	-	-	-	-
20	Transmission Commodity	-	-	-	-	-	-	105	17	-	73	-
21	Total Transmission Revenue Requirement	-	-	-	-	-	-	105	17	-	73	-
22	Total Revenue Requirement Excluding Distribution (1)	-	-	-	-	-	-	4,161	1,215	-	29,117	-

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Gas Cost Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Gas Cost Revenue Requirement - South Rate Zone

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E01 (f)	Rate E02 (g)	Rate E10 (h)
<u>Gas Supply Revenue Requirement</u>									
1	Gas Supply Commodity	603,155			603,155	SUPPLY_VOL	474,942	110,667	14,466
2	Load Balancing - Transportation	-			-	LOAD_BALANCING	-	-	-
3	Load Balancing - Commodity	13,769			13,769	NETFROMSTOR	6,865	2,421	2,042
4	Transportation Demand	1,144	-	TRANSP_T_DEM_OPT	1,144	TRANSDMAND	314	130	127
5	Transportation Commodity	122			122	TRANS_FUEL	33	14	14
6	Admin	-			-	SUPPLY_VOL	-	-	-
7	Total Gas Supply Revenue Requirement	<u>618,189</u>	<u>-</u>		<u>618,189</u>		<u>482,155</u>	<u>113,231</u>	<u>16,648</u>
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	3,503			3,503	NETFROMSTOR	1,747	616	520
9	Storage Demand - Space	1,019	-	GASSTORALLO	1,019	STORAGEXCESS	564	170	83
10	Storage Demand - Operational Contingency	-			-	OP_CONTINGENCY	-	-	-
11	Storage Commodity	5,254			5,254	STORCOMM	2,155	894	873
12	Total Storage Revenue Requirement	<u>9,776</u>	<u>-</u>		<u>9,776</u>		<u>4,466</u>	<u>1,679</u>	<u>1,475</u>
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	-			-	DAWN_DEMAND	-	-	-
14	Transmission Demand - Kirkwall Station	-			-	KIRKWALL_DEMAND	-	-	-
15	Transmission Demand - Parkway Station	-			-	PKWY_DEMAND	-	-	-
16	Transmission Demand - Dawn Parkway	-			-	D-PTRANS	-	-	-
17	Transmission Demand - Albion	-			-	ALBIONTRANS	-	-	-
18	Transmission Demand - Panhandle	-			-	PAN_DEMAND	-	-	-
19	Transmission Demand - St. Clair	1,295			1,295	SC_DEMAND	242	95	229
20	Transmission Commodity	4,680	4,473	TRANS_COMPFUEL	208	TRANSCOMM	1,284	533	520
21	Total Transmission Revenue Requirement	<u>5,975</u>	<u>4,473</u>		<u>1,502</u>		<u>1,526</u>	<u>628</u>	<u>750</u>
22	Total Revenue Requirement Excluding Distribution (1)	<u>633,940</u>	<u>4,473</u>		<u>629,468</u>		<u>488,147</u>	<u>115,539</u>	<u>18,873</u>

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Gas Cost Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Gas Cost Revenue Requirement - South Rate Zone

Line No.	Particulars (\$000s)	Rate E20-F (i)	Rate E20-I (j)	Rate E22-F (k)	Rate E22-I (l)	Rate E24-F (m)	Rate E24-I (n)	Rate E30 (o)	Rate E34 (p)	Rate E38 (q)	Rate E62 (r)	Rate E64 (s)
<u>Gas Supply Revenue Requirement</u>												
1	Gas Supply Commodity	-	-	-	-	-	-	289	338	-	2,454	-
2	Load Balancing - Transportation	-	-	-	-	-	-	-	-	-	-	-
3	Load Balancing - Commodity	1,683	-	-	-	-	-	0	-	252	77	428
4	Transportation Demand	381	8	-	-	138	-	13	0	-	9	24
5	Transportation Commodity	41	1	-	-	15	-	1	0	-	1	3
6	Admin	-	-	-	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	2,105	9	-	-	153	-	303	338	252	2,540	455
<u>Storage Revenue Requirement</u>												
8	Storage Demand - Deliverability	428	-	-	-	-	-	0	-	64	20	109
9	Storage Demand - Space	116	-	-	-	-	-	4	-	33	5	44
10	Storage Demand - Operational Contingency	-	-	-	-	-	-	-	-	-	-	-
11	Storage Commodity	658	-	-	-	-	-	86	1	339	60	188
12	Total Storage Revenue Requirement	1,202	-	-	-	-	-	91	1	437	84	341
<u>Transmission Revenue Requirement</u>												
13	Transmission Demand - Dawn Station	-	-	-	-	-	-	-	-	-	-	-
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	-	-	-	-	-	-
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	-	-	-	-
16	Transmission Demand - Dawn Parkway	-	-	-	-	-	-	-	-	-	-	-
17	Transmission Demand - Albion	-	-	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle	-	-	-	-	-	-	-	-	-	-	-
19	Transmission Demand - St. Clair	489	-	-	-	239	-	0	-	-	-	-
20	Transmission Commodity	1,559	31	-	-	566	-	51	1	-	36	99
21	Total Transmission Revenue Requirement	2,048	31	-	-	805	-	51	1	-	36	99
22	Total Revenue Requirement Excluding Distribution (1)	5,355	40	-	-	958	-	445	340	688	2,661	894

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Gas Cost Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Gas Cost Revenue Requirement - Ex-franchise

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E60 (f)	Rate E70 (g)	Rate E72 (h)	Rate E80 (i)	Rate E82 (j)
<u>Gas Supply Revenue Requirement</u>											
1	Gas Supply Commodity	-			-	SUPPLY_VOL	-	-	-	-	-
2	Load Balancing - Transportation	-			-	LOAD_BALANCING	-	-	-	-	-
3	Load Balancing - Commodity	-			-	NETFROMSTOR	-	-	-	-	-
4	Transportation Demand	-	-	TRANSPT_DEM_OPT	-	TRANSDemand	-	-	-	-	-
5	Transportation Commodity	-			-	TRANS_FUEL	-	-	-	-	-
6	Admin	-			-	SUPPLY_VOL	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-		-		-	-	-	-	-
<u>Storage Revenue Requirement</u>											
8	Storage Demand - Deliverability	-			-	NETFROMSTOR	-	-	-	-	-
9	Storage Demand - Space	-	-	GASSTORALLO	-	STORAGEEXCESS	-	-	-	-	-
10	Storage Demand - Operational Contingency	-			-	OP_CONTINGENCY	-	-	-	-	-
11	Storage Commodity	-			-	STORCOMM	-	-	-	-	-
12	Total Storage Revenue Requirement	-	-		-		-	-	-	-	-
<u>Transmission Revenue Requirement</u>											
13	Transmission Demand - Dawn Station	-			-	DAWN_DEMAND	-	-	-	-	-
14	Transmission Demand - Kirkwall Station	-			-	KIRKWall_DEMAND	-	-	-	-	-
15	Transmission Demand - Parkway Station	-			-	PKWY_DEMAND	-	-	-	-	-
16	Transmission Demand - Dawn Parkway	-			-	D-PTRANS	-	-	-	-	-
17	Transmission Demand - Albion	-			-	ALBIONTRANS	-	-	-	-	-
18	Transmission Demand - Panhandle	-			-	PAN_DEMAND	-	-	-	-	-
19	Transmission Demand - St. Clair	-			-	SC_DEMAND	-	-	-	-	-
20	Transmission Commodity	20,656	9,719	TRANS_COMPFUEL	10,937	TRANSCOMM	-	20,289	291	76	-
21	Total Transmission Revenue Requirement	20,656	9,719		10,937		-	20,289	291	76	-
22	Total Revenue Requirement Excluding Distribution (1)	20,656	9,719		10,937		-	20,289	291	76	-

Note:

(1) Distribution Revenue Requirement allocated based on one rate zone. See pp. 9-10 for allocation of Gas Cost Revenue Requirement to rate classes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Gas Cost Revenue Requirement - Distribution

Line No.	Particulars (\$000s)	Total Revenue Requirement Net of Other Revenue (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Allocated (d)	Allocation Factor (e)	Rate E01 (f)	Rate E02 (g)	Rate E10 (h)
	<u>Distribution Revenue Requirement</u>								
1	Distribution Demand - High Pressure > 4"	10,710			10,710	HIGHPRESS>4	5,038	2,338	835
2	Distribution Demand - High Pressure <= 4"	-			-	HIGHPRESS<=4	-	-	-
3	Distribution Demand - Low Pressure	-			-	LOWPRESS	-	-	-
	Distribution Demand - Specific Allocation								
4	Distribution Demand Specific - DSM Program	-			-	DSM_PRO	-	-	-
5	Distribution Demand Specific - DSM Admin	-			-	DSM_ADM	-	-	-
6	Distribution Customer - Mains	-			-	TOTAL_CUSTOMERS	-	-	-
7	Distribution Customer - Services	-			-	TOTAL_CUSTOMERS	-	-	-
8	Distribution Customer - Meters	-			-	METERREPLCOST	-	-	-
9	Distribution Customer - Stations	-			-	STATIONREPLCOST	-	-	-
	Distribution Customer- Specific								
10	Uncollectible Accounts	-			-	BAD_DEBT	-	-	-
11	Distribution Customer Accounting	-	-	SALESPROMO	-	TOTAL_CUSTOMERS	-	-	-
12	Large Volume Customer Care	-			-	CUST_EXCL_GS	-	-	-
13	Distribution Commodity	18,340			18,340	DISTCOMM	6,939	3,563	1,955
14	Total Distribution Revenue Requirement	<u>29,050</u>	<u>-</u>		<u>29,050</u>		<u>11,977</u>	<u>5,901</u>	<u>2,790</u>

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation of Gas Cost Revenue Requirement - Distribution

Line No.	Particulars (\$000s)	Rate E20-F (i)	Rate E20-I (j)	Rate E22-F (k)	Rate E22-I (l)	Rate E24-F (m)	Rate E24-I (n)	Rate E30 (o)	Rate E34 (p)	Rate E38 (q)	Rate E60 (r)	Rate E62 (s)	Rate E64 (t)	Rate E70 (u)	Rate E72 (v)	Rate E80 (w)	Rate E82 (x)
	<u>Distribution Revenue Requirement</u>																
1	Distribution Demand - High Pressure > 4"	874	-	245	-	1,161	-	0	1	-	11	83	124	-	-	-	-
2	Distribution Demand - High Pressure <= 4"	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Distribution Demand - Low Pressure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Demand - Specific Allocation																
4	Distribution Demand Specific - DSM Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Distribution Demand Specific - DSM Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution Customer - Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Distribution Customer - Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Distribution Customer - Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Distribution Customer - Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Customer- Specific																
10	Uncollectible Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Distribution Customer Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Large Volume Customer Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution Commodity	2,627	53	617	39	1,797	42	317	37	-	-	186	167	-	-	-	-
14	Total Distribution Revenue Requirement	3,502	53	862	39	2,959	42	317	38	-	11	270	290	-	-	-	-

2024 COST ALLOCATION STUDY
THREE RATE ZONES – ONE RATE ZONE DISTRIBUTION
FACTOR DESCRIPTIONS

FUNCTIONALIZATION FACTOR DESCRIPTIONS

<u>Line No.</u>	<u>Factor</u>	<u>Description</u>
	<u>Direct Assignment Factors</u>	
1	DP_GS_A&G	Direct assigns administrative and general expense costs associated with the provision of sales and direct purchase services to Gas Supply.
2	DP_GS_CUSTACCT	Direct assigns distribution customer accounting costs associated with the provision of sales and direct purchase services to Gas Supply.
3	DP_GS_EMPBEN	Direct assigns employee benefits costs associated with the provision of sales and direct purchase services to Gas Supply.
4	DP_GS_GENOPS	Direct assigns general operating and engineering costs associated with the provision of sales and direct purchase services to Gas Supply.
5	GS_BADDEBT	Direct assigns bad debt costs associated with the provision of sales and direct purchase services to Gas Supply.
	<u>Allocation Factors</u>	
6	COMPFUEL	Functionalizes compressor fuel costs to Storage and Transmission based on compressor fuel budget details.
7	COMPRESSORS	Functionalizes compressor equipment costs based on plant records detail and horsepower requirements.
8	COMPRESSORS_AD	Functionalizes compressor equipment accumulated depreciation costs based on plant records detail and horsepower requirements.
9	DAWN_COMP_O&M	Functionalizes storage compressor O&M costs to Storage and Transmission in proportion to the compressor fuel utilized at Dawn.
10	DEPEXP	Functionalizes depreciation expense costs in proportion to the functionalization of gross plant costs by asset type.
11	DISTRIBUTION	Functionalizes costs to Distribution.
12	GASSUPPLY	Functionalizes costs to Gas Supply.

<u>Line No.</u>	<u>Factor</u>	<u>Description</u>
13	GENOPS&ENG	Functionalizes general operating and engineering expenses in proportion to an analysis of activities.
14	GENPLANT	Functionalizes general plant costs using a 50% weighting of net plant costs and a 50% weighting of O&M costs.
15	GS_OTHERTRANS	Functionalizes other transportation costs based on the nature of the transportation cost.
16	LABOUR	Functionalizes employee benefits costs in proportion to labour expense.
17	LAND	Functionalizes land costs based on plant records detail.
18	LANDRIGHTS	Functionalizes land rights costs based on plant records detail.
19	LANDRIGHTS_AD	Functionalizes land rights accumulated depreciation costs based on plant records detail.
20	LINEPACK	Functionalizes linepack gas costs in proportion to linepack volumes.
21	MAINS	Functionalizes mains costs based on plant records detail.
22	MAINS_AD	Functionalizes mains accumulated depreciation costs based on plant records detail.
23	MEAS&REG	Functionalizes measuring and regulating equipment costs based on plant records detail and activity at Dawn.
24	MEAS&REG_AD	Functionalizes measuring and regulating equipment accumulated depreciation costs based on plant records detail and activity at Dawn.
25	NETPLANT	Functionalizes working capital costs in proportion to the functionalization of net plant costs, excluding linepack and base pressure gas.
26	O&M	Functionalizes administrative and general O&M expense costs in proportion to the functionalization of O&M expenses excluding cost of gas, Demand Side Management program related and bad debt costs.
27	OWN_USE_GAS	Functionalizes company use gas costs based on company use gas details.
28	PROPTAX	Functionalizes property tax costs in proportion to property tax expense detail.

<u>Line</u> <u>No.</u>	<u>Factor</u>	<u>Description</u>
29	RATEBASE	Functionalizes costs in proportion to total rate base.
30	STOR_SUPER_O&M	Functionalizes storage supervision costs based on functionalized storage related O&M costs.
31	STORAGE	Functionalizes costs to Storage.
32	STRUC&IMP	Functionalizes structures and improvements costs based on plant records detail.
33	STRUC&IMP_AD	Functionalizes structures and improvements accumulated depreciation costs based on plant records detail.
34	TRANSMISSION	Functionalizes costs to Transmission.
35	UFG	Functionalizes unaccounted for gas costs in proportion to volumes.

GAS SUPPLY CLASSIFICATION FACTOR DESCRIPTIONS

<u>Line</u> <u>No.</u>	<u>Factor</u>	<u>Description</u>
	<u>Allocation Factors</u>	
1	ADMIN	Classifies costs to Admin.
2	GASSUPPLY_CLASS	Classifies gas supply commodity and upstream transportation costs based on Gas Supply Plan details.
3	OPTIMIZATION	Classifies gas supply optimization revenue in proportion to the classification of Load Balancing Transportation and Transportation Demand total revenue requirement.

STORAGE CLASSIFICATION FACTOR DESCRIPTIONS

<u>Line No.</u>	<u>Factor</u>	<u>Description</u>
	<u>Direct Assignment Factors</u>	
1	LNG_EQUIPMENT	Direct assigns gas holders and storage equipment gross plant costs associated with the Hagar LNG facility to Deliverability.
2	LNG_EQUIPMENT_AD	Direct assigns gas holders and storage equipment accumulated depreciation costs associated with the Hagar LNG facility to Deliverability.
3	LNG_LAND	Direct assigns land gross plant costs associated with the Hagar LNG facility to Deliverability.
4	LNG_O&M	Direct assigns O&M costs associated with the Hagar LNG facility to Deliverability.
5	LNG_STRUCTURES	Direct assigns structures and improvements gross plant costs associated with the Hagar LNG facility to Deliverability.
6	LNG_STRUCTURES_AD	Direct assigns structures and improvements accumulated depreciation costs associated with the Hagar LNG facility to Deliverability.
7	MKTSTORFUEL	Direct assigns the compressor fuel costs associated with market-based storage to Storage Commodity.
	<u>Allocation Factors</u>	
8	DEL_SPACE_OPCON	Classifies 50% of storage costs to Deliverability and classifies 50% of storage costs to Space and Operational Contingency. Classifies Space and Operational Contingency in proportion to utility space and operational contingency space requirements.
9	DELIVERABILITY	Classifies costs to Deliverability.
10	GASINSTORAGE	Classifies gas in storage working capital costs to Space and Operational Contingency in proportion to the cost of gas in storage.
11	MKTSTOR_DEMAND	Classifies market-based storage demand costs in proportion to Deliverability and Space net plant excluding linepack and base pressure gas.
12	SPACE_OPCON	Classifies costs in proportion to utility space and operational contingency space requirements.
13	STOR_COMM	Classifies costs to Storage Commodity.

<u>Line</u> <u>No.</u>	<u>Factor</u>	<u>Description</u>
14	STOR_DEPEXP	Classifies storage depreciation costs in proportion to the classification of storage gross plant costs.
15	STOR_GENPLANT	Classifies storage general plant costs in proportion to a 50% weighting of classified storage net plant costs and a 50% weighting of classified storage O&M costs.
16	STOR_LABOUR	Classifies storage employee benefits costs in proportion to storage labour expense.
17	STOR_NETPLANT	Classifies storage costs in proportion to the classification of storage net plant excluding linepack and base pressure gas.
18	STOR_O&M	Classifies storage administrative and general O&M expense costs in proportion to the classification of storage O&M costs.
19	STOR_PROPTAX	Classifies storage property tax costs in proportion to property tax expense detail.
20	STOR_RATEBASE	Classifies storage income tax costs in proportion to the classification of storage rate base.
21	STOR_SUPER	Classifies storage supervision costs in proportion to the classification of storage O&M costs.

TRANSMISSION CLASSIFICATION FACTOR DESCRIPTIONS

<u>Line No.</u>	<u>Factor</u>	<u>Description</u>
	<u>Allocation Factors</u>	
1	DAWN_O&M	Classifies transmission compressor O&M costs in proportion to the compressor fuel budget at Dawn.
2	DAWNPARKWAY	Classifies costs to Dawn Parkway.
3	STCLAIR	Classifies costs to St. Clair.
4	TRANS_COMM	Classifies costs to Transmission Commodity.
5	TRANS_COMPRESSORS	Classifies transmission compressor costs based on plant records detail.
6	TRANS_COMPRESSORS_AD	Classifies transmission compressor accumulated depreciation costs based on plant records detail.
7	TRANS_DEPEXP	Classifies transmission depreciation costs in proportion to the classification of transmission gross plant costs.
8	TRANS_GENPLANT	Classifies transmission general plant costs in proportion to a 50% weighting of classified transmission net plant costs and a 50% weighting of classified transmission O&M costs.
9	TRANS_LABOUR	Classifies transmission employee benefits costs in proportion to transmission labour expense.
10	TRANS_LAND	Classifies transmission land costs based on plant records detail.
11	TRANS_LANDRIGHTS	Classifies transmission land rights costs based on plant records detail.
12	TRANS_LANDRIGHTS_AD	Classifies transmission land rights accumulated depreciation costs based on plant records detail.
13	TRANS_LINEPACK	Classifies transmission linepack costs in proportion to transmission linepack volumes.
14	TRANS_MAINS	Classifies transmission mains costs based on plant records detail.
15	TRANS_MAINS_AD	Classifies transmission mains accumulated depreciation costs based on plant records detail.
16	TRANS_MEAS&REG	Classifies transmission measuring and regulating costs based on plant records detail.

<u>Line</u> <u>No.</u>	<u>Factor</u>	<u>Description</u>
17	TRANS_MEAS&REG_AD	Classifies transmission measuring and regulating accumulated depreciation costs based on plant records detail.
18	TRANS_NETPLANT	Classifies transmission costs in proportion to the classification of transmission net plant excluding linepack and base pressure gas.
19	TRANS_O&M	Classifies transmission administrative and general O&M expense costs in proportion to the classification of transmission O&M costs.
20	TRANS_PROPTAX	Classifies transmission property tax costs in proportion to property tax expense detail.
21	TRANS_RATEBASE	Classifies transmission income tax costs in proportion to the classification of transmission rate base.
22	TRANS_STRUC&IMP	Classifies transmission structures and improvements costs based on plant records detail.
23	TRANS_STRUC&IMP_AD	Classifies transmission structures and improvements accumulated depreciation costs based on plant records detail.
24	TRANS_SUPER	Classifies transmission supervision costs in proportion to the classification of transmission related O&M expenses.

DISTRIBUTION CLASSIFICATION FACTOR DESCRIPTIONS

<u>Line No.</u>	<u>Factor</u>	<u>Description</u>
	<u>Direct Assignment Factors</u>	
1	CUST_SPECIFIC	Direct assigns costs to Customer Specific Allocation.
2	CUST_STATIONS	Direct assigns costs and certain other revenue to Distribution Stations.
	<u>Allocation Factors</u>	
3	COMMUNITY_EXP	Classifies community expansion other revenue in proportion to the classification of Low Pressure Mains, Distribution Customer Mains, Services, Meters, and Stations total revenue requirement.
4	CUST_METERS	Classifies costs to Distribution Meters.
5	CUST_SERVICES	Classifies costs to Distribution Services.
6	CUST_SPECIFIC	Classifies costs and certain other revenue to Customer Specific Allocation.
7	CUST_STATIONS	Classifies costs to Distribution Stations.
8	DEM_SPECIFIC	Classifies costs to Demand Specific Allocation.
9	DIST_COMM	Classifies costs to Distribution Commodity.
10	DIST_DEPEXP	Classifies distribution depreciation expense costs in proportion to the classification of distribution gross plant costs.
11	DIST_GENPLANT	Classifies distribution general plant costs in proportion to a 50% weighting of classified distribution net plant costs and a 50% weighting of classified distribution O&M costs.
12	DIST_LABOUR	Classifies distribution employee benefits costs in proportion to distribution labour expense.
13	DIST_LINEPACK	Classifies distribution linepack costs in proportion to distribution linepack volumes.
14	DIST_MAINS&MR	Classifies distribution costs in proportion to the classification of distribution mains and distribution measuring and regulating gross plant costs.
15	DIST_NETPLANT	Classifies distribution costs in proportion to the classification of distribution net plant excluding linepack and base pressure gas.
16	DIST_O&M	Classifies distribution administrative and general O&M expense costs in proportion to the classification of distribution O&M costs.

<u>Line</u> <u>No.</u>	<u>Factor</u>	<u>Description</u>
17	DIST_PROPTAX	Classifies distribution property tax costs in proportion to property tax expense detail.
18	DIST_RATEBASE	Classifies distribution income tax costs in proportion to the classification of distribution rate base.
19	DIST_SUPER	Classifies distribution supervision costs in proportion to the classification of distribution related O&M costs.
20	DISTDEMAND	Classifies distribution measuring and regulating costs in proportion to the classification of demand related distribution mains costs.
21	DISTMAINS&SERVICES	Classifies distribution costs in proportion to the classification of distribution mains and distribution services gross plant costs.
22	HPMAINS>4"	Classifies distribution costs to High Pressure >4".
23	ZERO_INT	Classifies distribution mains costs between demand-related and customer-related by estimating the distribution infrastructure needed to meet the volumetric demands of various customers or to provide customers access to distribution service. Sub-classifies the demand-related mains between high pressure and low pressure.

ALLOCATION FACTOR DESCRIPTIONS

<u>Line No.</u>	<u>Factor</u>	<u>Description</u>
	<u>Direct Assignment Factors</u>	
1	GASSTORALLO	Direct assigns storage space costs to in-franchise bundled rate classes in proportion to the excess of winter volumes (November to March) compared to the average annual volumes for the same period.
2	SALESPROMO	Direct assigns sales and promotion costs to rate classes based on an analysis of costs.
3	TRANS_COMPFUEL	Direct assigns transmission compressor fuel costs between in-franchise and ex-franchise rate classes based on an analysis of compressor fuel usage. Allocation to in-franchise rate classes in proportion to delivery volumes. Includes direct assignment to unbundled storage service based on the average cost of transmission compressor fuel of the respective rate zone. Allocation to ex-franchise rate classes based on an analysis of compressor fuel usage by rate class.
4	TRANSPT_DEM_OPT	Direct assigns transportation demand optimization revenue to in-franchise bundled rate classes in proportion to average day demand for sales service and bundled direct purchase customers. Includes direct assignment to unbundled storage service based on the cost of transportation demand.
	<u>Allocation Factors</u>	
5	ALBIONTRANS	Allocation of 60% of costs to ex-franchise. Allocates the remaining 40% of costs to bundled in-franchise rate classes in proportion to Parkway to Albion System design day demands.
6	BAD_DEBT	Allocates delivery-related general service bad debt expense to general service rate classes in proportion to the average number of general service customers. Allocates delivery-related in-franchise contract service bad debt expense to contract rate classes in proportion to the average number of in-franchise contract customers.
7	CUST_EXCL_GS	Allocates costs to in-franchise rate classes in proportion to the average number of customers excluding general service customers.

<u>Line No.</u>	<u>Factor</u>	<u>Description</u>
8	DAWN_DEMAND	Allocates costs between in-franchise and ex-franchise rate classes based on the bi-directional design day demands at Dawn. Allocates costs to in-franchise bundled rate classes in proportion to Dawn Parkway System design day demands. Includes direct assignment to unbundled storage service based on Dawn Parkway System design day demands.
9	DISTCOMM	Allocates costs to in-franchise rate classes in proportion to delivery volumes.
10	D-PTRANS	Allocates costs between in-franchise and ex-franchise rate classes based on distance-weighted design day demands (commodity-kilometres) on the Dawn Parkway System. Allocates costs to in-franchise bundled rate classes in proportion to Dawn Parkway System design day demands. Includes direct assignment to unbundled storage service based on Dawn Parkway design day demands.
11	DSM_ADM	Allocates Demand Side Management administrative related expenses to in-franchise rate classes in proportion to budgeted costs.
12	DSM_PRO	Allocates Demand Side Management program related expenses to in-franchise rate classes in proportion to budgeted costs.
13	HIGHPRESS<=4	Allocates costs to firm in-franchise rate classes in proportion to design day demands utilizing high pressure mains less than or equal to 4 inches in diameter.
14	HIGHPRESS>4	Allocates costs to firm in-franchise rate classes in proportion to design day demands utilizing high pressure mains greater than 4 inches in diameter.
15	KIRKWALL_DEMAND	Allocates costs between in-franchise and ex-franchise rate classes based on bi-directional design day demands at Kirkwall. Allocates costs to in-franchise bundled rate classes in proportion to Dawn Parkway System design day demands.
16	LOAD_BALANCING	Allocates load balancing transportation costs to in-franchise bundled rate classes in proportion to excess peak over annual average demand. Includes direct assignment to unbundled storage service based on the cost of load balancing transportation.
17	LOWPRESS	Allocates costs to firm in-franchise rate classes in proportion to design day demands utilizing low pressure mains. Allocation to interruptible rate classes based on a contribution towards the recovery of costs.

<u>Line No.</u>	<u>Factor</u>	<u>Description</u>
18	METERREPLCOST	Allocates costs to in-franchise rate classes in proportion to distribution meter replacement costs.
19	NETFROMSTOR	Allocates costs to in-franchise bundled rate classes in proportion to design day demands less design day deliveries. The allocation to semi-unbundled and unbundled services is based on design day demands from storage.
20	OP_CONTINGENCY	Allocates operational contingency costs to rate classes in proportion to how operational contingency space is used.
21	PAN_DEMAND	Allocates 50% of Panhandle System costs to in-franchise bundled rate classes in proportion to Panhandle System design day demands and 50% of Panhandle System costs to in-franchise bundled rate classes in proportion to Panhandle System and St. Clair System design day demands.
22	PKWY_DEMAND	Allocates costs between in-franchise and ex-franchise rate classes based on the weighted average of measuring and regulating and compression design day demands at Parkway. Allocates costs to in-franchise bundled rate classes in proportion to Dawn Parkway System design day demands. Includes direct assignment to unbundled storage service based on Dawn Parkway System design day demands.
23	SC_DEMAND	Allocates St. Clair System costs to in-franchise bundled rate classes in proportion to Panhandle System and St. Clair System design day demands.
24	STATIONREPLCOST	Allocates costs to in-franchise rate classes in proportion to distribution station replacement costs.
25	STORAGEEXCESS	Allocates costs to in-franchise bundled rate classes in proportion to the excess of winter volumes (November to March) compared to the average annual volumes for the same period. The allocation to semi-unbundled and unbundled services is based on forecast contracted storage space.
26	STORCOMM	Allocates costs to bundled, semi-unbundled and unbundled services based on volumes injected and withdrawn from storage. The allocation to bundled rate classes is in proportion to total delivery volumes.
27	SUPPLY_VOL	Allocates costs to in-franchise rate classes in proportion to sales service volumes.
28	TOTAL_CUSTOMERS	Allocates costs to in-franchise rate classes in proportion to the average number of customers.

<u>Line</u> <u>No.</u>	<u>Factor</u>	<u>Description</u>
29	TRANS_DEMAND	Allocates transportation demand costs to in-franchise bundled rate classes in proportion to average day demand for sales service and bundled direct purchase customers. Includes direct assignment to unbundled storage service based on the cost of transportation demand and adjustment for Western transportation.
30	TRANS_FUEL	Allocates transportation fuel costs to in-franchise bundled rate classes in proportion to delivery volumes. Includes direct assignment to unbundled storage service based on the cost of transportation fuel.
31	TRANSCOMM	Allocates transmission related UFG costs to ex-franchise rate classes in proportion to ex-franchise volumes. Allocates transmission related company use gas costs to rate classes in proportion to total delivery and transportation volumes.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution

Functionalization Factors

Line No.	Functionalization Factor		Total	Gas Supply	Storage	Transmission	Distribution
			(a)	(b)	(c)	(d)	(e)
1	DP_GS_A&G	EXT	5,866	4,759	-	-	1,107
2			100.00%	81.12%	0.00%	0.00%	18.88%
3	DP_GS_CUSTACCT	EXT	1,708	1,295	-	-	413
4			100.00%	75.83%	0.00%	0.00%	24.17%
5	DP_GS_EMPBEN	EXT	2,531	2,104	-	-	427
6			100.00%	83.13%	0.00%	0.00%	16.87%
7	DP_GS_GENOPS	EXT	2,941	2,546	-	-	394
8			100.00%	86.59%	0.00%	0.00%	13.41%
9	GS_BADDEBT	EXT	10,151	10,151	-	-	-
10			100.00%	100.00%	0.00%	0.00%	0.00%
11	COMPFUEL	EXT	24,266	-	5,732	18,534	-
12			100.00%	0.00%	23.62%	76.38%	0.00%
13	COMPRESSORS	EXT	1,791,346	-	376,124	1,377,670	37,552
14			100.00%	0.00%	21.00%	76.91%	2.10%
15	COMPRESSORS_AD	EXT	(690,225)	-	(153,844)	(529,310)	(7,071)
16			100.00%	0.00%	22.29%	76.69%	1.02%
17	DAWN_COMP_O&M	EXT	1.00	-	0.39	0.61	-
18			100.00%	0.00%	39.33%	60.67%	0.00%
19	DEPEXP	EXT	672,899	-	24,853	82,421	565,625
20			100.00%	0.00%	3.69%	12.25%	84.06%
21	DISTRIBUTION	INT	1	-	-	-	1
22			100.00%	0.00%	0.00%	0.00%	100.00%
23	GASSUPPLY	INT	1	1	-	-	-
24			100.00%	100.00%	0.00%	0.00%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Functionalization Factors (Continued)

Line No.	Functionalization Factor		Total	Gas Supply	Storage	Transmission	Distribution
			(a)	(b)	(c)	(d)	(e)
25	GENOPS&ENG	EXT	194,714	-	7,272	17,849	169,593
26			100.00%	0.00%	3.73%	9.17%	87.10%
27	GENPLANT	INT	100.00	-	5.24	12.34	82.42
28			100.00%	0.00%	5.24%	12.34%	82.42%
29	GS_OTHERTRANS	EXT	11,890	-	-	1,282	10,608
30			100.00%	0.00%	0.00%	10.78%	89.22%
31	LABOUR	INT	302,587	-	18,114	21,573	262,900
32			100.00%	0.00%	5.99%	7.13%	86.88%
33	LAND	EXT	203,561	-	13,018	79,167	111,377
34			100.00%	0.00%	6.40%	38.89%	54.71%
35	LANDRIGHTS	EXT	232,662	-	74,787	66,947	90,928
36			100.00%	0.00%	32.14%	28.77%	39.08%
37	LANDRIGHTS_AD	EXT	(87,329)	-	(48,713)	(17,685)	(20,931)
38			100.00%	0.00%	55.78%	20.25%	23.97%
39	LINEPACK	EXT	48,837	-	3,243	29,361	16,233
40			100.00%	0.00%	6.64%	60.12%	33.24%
41	MAINS	EXT	10,785,858	-	-	1,996,977	8,788,881
42			100.00%	0.00%	0.00%	18.51%	81.49%
43	MAINS_AD	EXT	(3,864,910)	-	-	(700,301)	(3,164,609)
44			100.00%	0.00%	0.00%	18.12%	81.88%
45	MEAS&REG	EXT	1,330,758	-	40,302	251,233	1,039,223
46			100.00%	0.00%	3.03%	18.88%	78.09%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Functionalization Factors (Continued)

Line No.	Functionalization Factor		Total	Gas Supply	Storage	Transmission	Distribution
			(a)	(b)	(c)	(d)	(e)
47	MEAS&REG_AD	EXT	(493,428)	-	(30,170)	(91,934)	(371,325)
48			100.00%	0.00%	6.11%	18.63%	75.25%
49	NETPLANT	INT	15,081,377	-	612,488	2,617,401	11,851,489
50			100.00%	0.00%	4.06%	17.36%	78.58%
51	O&M	INT	659,905	-	42,685	47,557	569,663
52			100.00%	0.00%	6.47%	7.21%	86.32%
53	OWN_USE_GAS	EXT	18,720	-	1,352	5,270	12,098
54			100.00%	0.00%	7.22%	28.15%	64.63%
55	PROPTAX	EXT	118,389	-	4,085	24,483	89,821
56			100.00%	0.00%	3.45%	20.68%	75.87%
57	RATEBASE	INT	15,519,249	-	1,128,725	2,606,330	11,784,194
58			100.00%	0.00%	7.27%	16.79%	75.93%
59	STOR_SUPER_O&M	INT	13,187	-	10,889	2,298	-
60			100.00%	0.00%	82.57%	17.43%	0.00%
61	STORAGE	INT	1	-	1	-	-
62			100.00%	0.00%	100.00%	0.00%	0.00%
63	STRUC&IMP	EXT	626,101	-	79,799	211,518	334,785
64			100.00%	0.00%	12.75%	33.78%	53.47%
65	STRUC&IMP_AD	EXT	(215,727)	-	(30,468)	(77,739)	(107,521)
66			100.00%	0.00%	14.12%	36.04%	49.84%
67	TRANSMISSION	INT	1	-	-	1	-
68			100.00%	0.00%	0.00%	100.00%	0.00%
69	UFG	EXT	34,752	-	7,510	10,628	16,615
70			100.00%	0.00%	21.61%	30.58%	47.81%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution

Gas Supply Classification Factors

Line No.	Gas Supply Classification Factor		Total	Gas Supply	Load Balancing Transport	Load Balancing Commodity	Transportation Demand	Transportation Commodity	Admin
			(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	ADMIN	INT	1	-	-	-	-	-	1
2			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	GASSUPPLY_CLASS	EXT	2,247,538	1,878,311	161,486	40,329	152,523	14,889	-
4			100.00%	83.57%	7.19%	1.79%	6.79%	0.66%	0.00%
5	OPTIMIZATION	INT	314,010	-	161,486	-	152,523	-	-
6			100.00%	0.00%	51.43%	0.00%	48.57%	0.00%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution

Storage Classification Factors

Line No.	Storage Classification Factor		Total	Deliverability	Space	Operational Contingency	Storage Commodity
			(a)	(b)	(c)	(d)	(e)
1	LNG_EQUIPMENT	EXT	30,023	30,023	-	-	-
2			100.00%	100.00%	0.00%	0.00%	0.00%
3	LNG_EQUIPMENT_AD	EXT	(17,355)	(17,355)	-	-	-
4			100.00%	100.00%	0.00%	0.00%	0.00%
5	LNG_LAND	EXT	7	7	-	-	-
6			100.00%	100.00%	0.00%	0.00%	0.00%
7	LNG_O&M	INT	1,640	1,640	-	-	-
8			100.00%	100.00%	0.00%	0.00%	0.00%
9	LNG_STRUCTURES	EXT	9,113	9,113	-	-	-
10			100.00%	100.00%	0.00%	0.00%	0.00%
11	LNG_STRUCTURES_AD	EXT	(2,950)	(2,950)	-	-	-
12			100.00%	100.00%	0.00%	0.00%	0.00%
13	MKTSTORFUEL	EXT	701	-	-	-	701
14			100.00%	0.00%	0.00%	0.00%	100.00%
15	DEL_SPACE_OPCON	EXT	100.00	50.00	46.09	3.91	-
16			100.00%	50.00%	46.09%	3.91%	0.00%
17	DELIVERABILITY	INT	1	1	-	-	-
18			100.00%	100.00%	0.00%	0.00%	0.00%
19	GASINSTORAGE	EXT	450,895	-	411,482	39,412	-
20			100.00%	0.00%	91.26%	8.74%	0.00%
21	MKTSTOR_DEMAND	INT	579,807	449,163	130,644	-	-
22			100.00%	77.47%	22.53%	0.00%	0.00%
23	SPACE_OPCON	INT	100.00	-	92.18	7.82	-
24			100.00%	0.00%	92.18%	7.82%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Storage Classification Factors (Continued)

Line No.	Storage Classification Factor		Total	Deliverability	Space	Operational Contingency	Storage Commodity
			(a)	(b)	(c)	(d)	(e)
25	STOR_COMM	INT	1	-	-	-	1
26			100.00%	0.00%	0.00%	0.00%	100.00%
27	STOR_DEPEXP	INT	24,853	18,544	5,815	494	-
28			100.00%	74.62%	23.40%	1.99%	0.00%
29	STOR_GENPLANT	INT	100.00	72.79	25.08	2.13	-
30			100.00%	72.79%	25.08%	2.13%	0.00%
31	STOR_LABOUR	INT	18,114	12,825	4,875	414	-
32			100.00%	70.80%	26.91%	2.28%	0.00%
33	STOR_NETPLANT	INT	590,897	449,163	130,644	11,090	-
34			100.00%	76.01%	22.11%	1.88%	0.00%
35	STOR_O&M	INT	42,685	29,692	11,976	1,017	-
36			100.00%	69.56%	28.06%	2.38%	0.00%
37	STOR_PROPTAX	EXT	4,085	4,024	56	5	-
38			100.00%	98.51%	1.38%	0.12%	0.00%
39	STOR_RATEBASE	INT	1,128,725	462,618	609,855	56,252	-
40			100.00%	40.99%	54.03%	4.98%	0.00%
41	STOR_SUPER	INT	10,889	7,314	3,295	280	-
42			100.00%	67.17%	30.26%	2.57%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Transmission Classification Factors

Line No.	Transmission Classification Factor		Total	Dawn Station	Kirkwall Station	Parkway Station	Dawn Parkway	Albion	Panhandle	St. Clair	Transmission Commodity
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	DAWN_O&M	EXT	1.00	-	-	-	0.84	-	0.16	-	-
2			100.00%	0.00%	0.00%	0.00%	84.30%	0.00%	15.70%	0.00%	0.00%
3	DAWNPARKWAY	INT	1	-	-	-	1	-	-	-	-
4			100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
5	STCLAIR	INT	1	-	-	-	-	-	-	1	-
6			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
7	TRANS_COMM	INT	1	-	-	-	-	-	-	-	1
8			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
9	TRANS_COMPRESSORS	EXT	1,377,670	-	-	312,328	1,051,161	-	14,181	-	-
10			100.00%	0.00%	0.00%	22.67%	76.30%	0.00%	1.03%	0.00%	0.00%
11	TRANS_COMPRESSORS_AD	EXT	(529,310)	-	-	(125,364)	(394,899)	-	(9,047)	-	-
12			100.00%	0.00%	0.00%	23.68%	74.61%	0.00%	1.71%	0.00%	0.00%
13	TRANS_DEPEXP	EXT	82,705	2,865	418	12,952	52,670	4,951	8,638	210	-
14			100.00%	3.46%	0.51%	15.66%	63.68%	5.99%	10.44%	0.25%	0.00%
15	TRANS_GENPLANT	INT	100.00	3.53	0.51	13.23	58.34	8.72	15.49	0.18	-
16			100.00%	3.53%	0.51%	13.23%	58.34%	8.72%	15.49%	0.18%	0.00%
17	TRANS_LABOUR	INT	21,573	1,083	178	2,981	12,463	1,431	3,385	52	-
18			100.00%	5.02%	0.82%	13.82%	57.77%	6.63%	15.69%	0.24%	0.00%
19	TRANS_LAND	EXT	79,167	3,031	-	31,160	39,457	43	5,465	11	-
20			100.00%	3.83%	0.00%	39.36%	49.84%	0.05%	6.90%	0.01%	0.00%
21	TRANS_LANDRIGHTS	EXT	66,947	-	-	449	36,011	19,861	10,100	525	-
22			100.00%	0.00%	0.00%	0.67%	53.79%	29.67%	15.09%	0.78%	0.00%
23	TRANS_LANDRIGHTS_AD	EXT	(17,685)	-	-	(81)	(14,094)	(1,728)	(1,576)	(205)	-
24			100.00%	0.00%	0.00%	0.46%	79.69%	9.77%	8.91%	1.16%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution

Transmission Classification Factors (Continued)

Line No.	Transmission Classification Factor		Total	Dawn Station	Kirkwall Station	Parkway Station	Dawn Parkway	Albion	Panhandle	St. Clair	Transmission Commodity
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
25	TRANS_LINEPACK	EXT	29,361	-	-	266	24,205	926	3,779	184	-
26			100.00%	0.00%	0.00%	0.91%	82.44%	3.15%	12.87%	0.63%	0.00%
27	TRANS_MAINS	EXT	2,017,146	-	219	8,284	1,277,265	323,401	399,779	8,198	-
28			100.00%	0.00%	0.01%	0.41%	63.32%	16.03%	19.82%	0.41%	0.00%
29	TRANS_MAINS_AD	EXT	(713,772)	-	(12)	(1,790)	(583,463)	(52,199)	(70,427)	(5,881)	-
30			100.00%	0.00%	0.00%	0.25%	81.74%	7.31%	9.87%	0.82%	0.00%
31	TRANS_MEAS&REG	EXT	251,233	78,960	14,672	59,838	-	3,464	90,930	3,370	-
32			100.00%	31.43%	5.84%	23.82%	0.00%	1.38%	36.19%	1.34%	0.00%
33	TRANS_MEAS&REG_AD	EXT	(91,934)	(34,952)	(9,130)	(18,389)	-	(517)	(26,641)	(2,304)	-
34			100.00%	38.02%	9.93%	20.00%	0.00%	0.56%	28.98%	2.51%	0.00%
35	TRANS_NETPLANT	INT	2,617,401	64,266	6,859	326,867	1,500,818	294,513	420,233	3,845	-
36			100.00%	2.46%	0.26%	12.49%	57.34%	11.25%	16.06%	0.15%	0.00%
37	TRANS_O&M	INT	47,557	2,201	361	6,653	28,226	2,923	7,089	106	-
38			100.00%	4.63%	0.76%	13.99%	59.35%	6.15%	14.91%	0.22%	0.00%
39	TRANS_PROPTAX	EXT	24,483	2,347	19	1,020	16,882	982	3,119	114	-
40			100.00%	9.58%	0.08%	4.17%	68.95%	4.01%	12.74%	0.47%	0.00%
41	TRANS_RATEBASE	INT	2,606,330	63,888	6,819	324,985	1,495,554	292,918	418,318	3,849	-
42			100.00%	2.45%	0.26%	12.47%	57.38%	11.24%	16.05%	0.15%	0.00%
43	TRANS_STRUC&IMP	EXT	211,518	38,917	1,921	78,518	87,004	-	5,127	30	-
44			100.00%	18.40%	0.91%	37.12%	41.13%	0.00%	2.42%	0.01%	0.00%
45	TRANS_STRUC&IMP_AD	EXT	(77,739)	(23,486)	(1,066)	(24,765)	(25,533)	-	(2,866)	(23)	-
46			100.00%	30.21%	1.37%	31.86%	32.85%	0.00%	3.69%	0.03%	0.00%
47	TRANS_SUPER	INT	8,297	786	146	1,869	4,399	64	999	34	-
48			100.00%	9.47%	1.76%	22.52%	53.02%	0.77%	12.04%	0.41%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution

Distribution Classification Factors

Line No.	Distribution Classification Factor		Total	Distribution Demand				Distribution Customer					Distribution Commodity
				High Pressure > 4"	High Pressure <= 4"	Low Pressure	Demand Specific Allocation	Distribution Mains	Distribution Services	Distribution Meters	Distribution Stations	Customer Specific Allocation	
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	COMMUNITY_EXP	INT	1,643,677	-	-	344,372	-	373,865	583,744	293,238	48,458	-	-
2			100.00%	0.00%	0.00%	20.95%	0.00%	22.75%	35.51%	17.84%	2.95%	0.00%	0.00%
3	CUST_METERS	INT	1	-	-	-	-	-	-	1	-	-	-
4			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
5	CUST_SERVICES	INT	1	-	-	-	-	-	1	-	-	-	-
6			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
7	CUST_SPECIFIC	INT	1	-	-	-	-	-	-	-	-	1	-
8			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
9	CUST_STATIONS	INT	1	-	-	-	-	-	-	-	1	-	-
10			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
11	DEM_SPECIFIC	INT	1	-	-	-	1	-	-	-	-	-	-
12			100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	DIST_COMM	INT	1	-	-	-	-	-	-	-	-	-	1
14			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
15	DIST_DEPEXP	INT	565,625	65,145	12,460	75,839	-	79,895	167,835	150,968	13,483	-	-
16			100.00%	11.52%	2.20%	13.41%	0.00%	14.13%	29.67%	26.69%	2.38%	0.00%	0.00%
17	DIST_GENPLANT	INT	100.00	13.12	2.51	15.28	4.17	16.17	24.56	8.83	2.16	13.21	-
18			100.00%	13.12%	2.51%	15.28%	4.17%	16.17%	24.56%	8.83%	2.16%	13.21%	0.00%
19	DIST_LABOUR	INT	262,900	28,066	5,368	32,674	26,895	33,166	51,284	21,995	4,943	58,508	-
20			100.00%	10.68%	2.04%	12.43%	10.23%	12.62%	19.51%	8.37%	1.88%	22.25%	0.00%
21	DIST_LINEPACK	EXT	16,233	12,229	2,339	1,664	-	-	-	-	-	-	-
22			100.00%	75.34%	14.41%	10.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	DIST_MAINS&MR	INT	9,828,103	2,720,953	520,422	3,167,618	-	3,419,109	-	-	-	-	-
24			100.00%	27.69%	5.30%	32.23%	0.00%	34.79%	0.00%	0.00%	0.00%	0.00%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution

Distribution Classification Factors (Continued)

Line No.	Distribution Classification Factor		Distribution Demand					Distribution Customer					Distribution Commodity
			Total	High Pressure > 4"	High Pressure <= 4"	Low Pressure	Demand Specific Allocation	Distribution Mains	Distribution Services	Distribution Meters	Distribution Stations	Customer Specific Allocation	
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
25	DIST_NETPLANT	INT	11,511,857	1,855,571	354,905	2,160,177	-	2,330,153	3,496,978	1,029,781	284,291	-	-
26			100.00%	16.12%	3.08%	18.76%	0.00%	20.24%	30.38%	8.95%	2.47%	0.00%	0.00%
27	DIST_O&M	INT	569,663	57,856	11,066	67,353	47,605	69,170	107,063	49,759	10,628	149,164	-
28			100.00%	10.16%	1.94%	11.82%	8.36%	12.14%	18.79%	8.73%	1.87%	26.18%	0.00%
29	DIST_PROPTAX	EXT	89,821	18,567	3,551	20,071	-	30,270	17,362	-	-	-	-
30			100.00%	20.67%	3.95%	22.35%	0.00%	33.70%	19.33%	0.00%	0.00%	0.00%	0.00%
31	DIST_RATEBASE	INT	11,784,194	1,890,704	361,625	2,199,228	14,147	2,370,977	3,559,212	1,053,525	289,922	44,854	-
32			100.00%	16.04%	3.07%	18.66%	0.12%	20.12%	30.20%	8.94%	2.46%	0.38%	0.00%
33	DIST_SUPER	INT	90,715	12,888	2,465	15,003	-	14,134	23,350	19,652	3,222	-	-
34			100.00%	14.21%	2.72%	16.54%	0.00%	15.58%	25.74%	21.66%	3.55%	0.00%	0.00%
35	DISTDEMAND	INT	4,181,800	1,775,393	339,570	2,066,837	-	-	-	-	-	-	-
36			100.00%	42.46%	8.12%	49.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	DISTMAINS&SERVICES	INT	14,437,478	2,279,749	436,035	2,653,987	-	3,419,109	5,648,598	-	-	-	-
38			100.00%	15.79%	3.02%	18.38%	0.00%	23.68%	39.12%	0.00%	0.00%	0.00%	0.00%
39	HPMAINS>4"	INT	1	1	-	-	-	-	-	-	-	-	-
40			100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	ZERO_INT	EXT	6,844,489	1,775,393	339,570	2,066,837	-	2,662,689	-	-	-	-	-
42			100.00%	25.94%	4.96%	30.20%	0.00%	38.90%	0.00%	0.00%	0.00%	0.00%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation Factors - All Rate Zones

Line No.	Allocation Factors		Total	Rate Zones			
				North	Central	South	Ex-Franchise
			(a)	(b)	(c)	(d)	(e)
1	GASSTORALLO_SA	EXT	28,257	1,608	18,255	8,393	-
2			100.00%	5.69%	64.61%	29.70%	0.00%
3	TRANS_COMPFUEL_SA	EXT	18,534	647	3,695	4,473	9,719
4			100.00%	3.49%	19.94%	24.13%	52.44%
5	TRANSPT_DEM_OPT_SA	EXT	(7,449)	(1,499)	(5,951)	-	-
6			100.00%	20.12%	79.88%	0.00%	0.00%
7	ADMIN_SA	EXT	15,492	926	10,000	4,566	-
8			100.00%	5.98%	64.55%	29.47%	0.00%
9	ALBIONTRANS_SA	EXT	100	-	40	-	60
10			100.00%	0.00%	40.00%	0.00%	60.00%
11	DAWNDEMAND_SA	EXT	221,667	5,960	86,999	48,171	80,537
12			100.00%	2.69%	39.25%	21.73%	36.33%
13	D-PTRANS_SA	EXT	41,302	1,364	19,844	8,127	11,966
14			100.00%	3.30%	48.05%	19.68%	28.97%
15	KIRKWALL_SA	EXT	18,954	-	1,814	3,823	13,317
16			100.00%	0.00%	9.57%	20.17%	70.26%
17	LOAD_BALANCING_SA	EXT	161,486	27,531	133,956	-	-
18			100.00%	17.05%	82.95%	0.00%	0.00%
19	NETFROMSTOR_SA	EXT	40,327	1,936	24,623	13,768	-
20			100.00%	4.80%	61.06%	34.14%	0.00%
21	OP_CONTINGENCY_SA	EXT	5,769	291	3,465	1,553	460
22			100.00%	5.04%	60.07%	26.92%	7.97%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Allocation Factors - All Rate Zones (Continued)

Line No.	Allocation Factors		Total	Rate Zones			
				North	Central	South	Ex-Franchise
			(a)	(b)	(c)	(d)	(e)
23	PAN_STCLAIR_SA	EXT	1	-	-	1	-
24			100.00%	0.00%	0.00%	100.00%	0.00%
25	PKWY_SA	EXT	100	5	44	-	51
26			100.00%	4.88%	43.74%	0.00%	51.38%
27	STORAGEXCESS_SA	EXT	39,061	2,246	23,481	13,334	-
28			100.00%	5.75%	60.11%	34.14%	0.00%
29	STORCOMM_SA	EXT	14,136	657	8,225	5,254	-
30			100.00%	4.65%	58.19%	37.17%	0.00%
31	SUPPLY_VOL_SA	EXT	1,878,311	104,135	1,171,021	603,155	-
32			100.00%	5.54%	62.34%	32.11%	0.00%
33	TRANS_DEMAND_SA	EXT	152,523	16,638	134,741	1,144	-
34			100.00%	10.91%	88.34%	0.75%	0.00%
35	TRANS_FUEL_SA	EXT	14,889	2,349	12,417	122	-
36			100.00%	15.78%	83.40%	0.82%	0.00%
37	TRANSCOMM_SA	EXT	11,380	17	218	208	10,937
38			100.00%	0.15%	1.91%	1.83%	96.11%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Gas Supply, Storage and Transmission Allocation Factors - North Rate Zone

Line No.	Allocation Factors	Total	In-franchise Rate Classes												Wholesale Rate Classes	
			Rate E01	Rate E02	Rate E10	Rate E20 (F)	Rate E20 (I)	Rate E22 (F)	Rate E22 (I)	Rate E24 (F)	Rate E24 (I)	Rate E30	Rate E34	Rate E38	Rate E62	Rate E64
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	GASSTORALLO EXT	100	81	17	2	-	-	-	-	-	-	-	-	-	-	-
2		100.00%	80.62%	17.13%	2.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	TRANS_COMPFUEL EXT	4,538	3,258	947	246	-	-	-	-	-	-	26	-	62	-	-
4		100.00%	71.78%	20.87%	5.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.00%	1.37%	0.00%	0.00%
5	TRANSPT_DEM_OPT EXT	16,638	11,950	3,474	903	-	-	-	-	-	-	94	-	218	-	-
6		100.00%	71.82%	20.88%	5.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.00%	1.31%	0.00%	0.00%
7	ALBIONTRANS EXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8		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%
9	DAWN_DEMAND EXT	5,960	4,284	1,259	217	-	-	-	-	-	-	-	-	199	-	-
10		100.00%	71.88%	21.13%	3.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.34%	0.00%	0.00%
11	D-PTRANS EXT	1,364	981	288	50	-	-	-	-	-	-	-	-	46	-	-
12		100.00%	71.88%	21.13%	3.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.34%	0.00%	0.00%
13	KIRKWALL_DEMAND EXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	0.00%	0.00%	0.00%
15	LOAD_BALANCING EXT	27,531	19,328	5,834	784	-	-	-	-	-	-	-	-	1,584	-	-
16		100.00%	70.21%	21.19%	2.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.75%	0.00%	0.00%
17	NETFROMSTOR EXT	251	178	54	7	-	-	-	-	-	-	-	-	12	-	-
18		100.00%	70.99%	21.43%	2.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.70%	0.00%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Gas Supply, Storage and Transmission Allocation Factors - North Rate Zone (Continued)

Line No.	Allocation Factors		Total	In-franchise Rate Classes												Wholesale Rate Classes	
				Rate E01	Rate E02	Rate E10	Rate E20 (F)	Rate E20 (I)	Rate E22 (F)	Rate E22 (I)	Rate E24 (F)	Rate E24 (I)	Rate E30	Rate E34	Rate E38	Rate E62	Rate E64
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
19	OP_CONTINGENCY	EXT	20,129	14,542	3,827	171	-	-	668	45	521	57	6	-	293	-	-
20			100.00%	72.24%	19.01%	0.85%	0.00%	0.00%	3.32%	0.22%	2.59%	0.28%	0.03%	0.00%	1.45%	0.00%	0.00%
21	PAN_DEMAND	EXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22			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%
23	PKWY_DEMAND	EXT	5	4	1	0	-	-	-	-	-	-	-	-	0	-	-
24			100.00%	72.23%	21.23%	3.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.12%	0.00%	0.00%
25	SC_DEMAND	EXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26			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%
27	STORAGEEXCESS	EXT	12,516	9,299	1,976	259	-	-	-	-	-	-	-	-	983	-	-
28			100.00%	74.30%	15.78%	2.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.85%	0.00%	0.00%
29	STORCOMM	EXT	350	249	72	19	-	-	-	-	-	-	2	-	8	-	-
30			100.00%	71.11%	20.67%	5.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.55%	0.00%	2.31%	0.00%	0.00%
31	SUPPLY_VOL	EXT	783,202	657,818	108,864	11,031	-	-	-	-	-	-	5,488	-	-	-	-
32			100.00%	83.99%	13.90%	1.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.70%	0.00%	0.00%	0.00%	0.00%
33	TRANS_DEMAND	EXT	16,638	11,457	3,331	1,550	-	-	-	-	-	-	82	-	218	-	-
34			100.00%	68.86%	20.02%	9.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.49%	0.00%	1.31%	0.00%	0.00%
35	TRANS_FUEL	EXT	2,340	1,692	492	128	-	-	-	-	-	-	13	-	14	-	-
36			100.00%	72.31%	21.02%	5.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.57%	0.00%	0.61%	0.00%	0.00%
37	TRANSCOMM	EXT	17	12	4	1	-	-	-	-	-	-	0	-	0	-	-
38			100.00%	71.75%	20.86%	5.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.00%	1.38%	0.00%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Gas Supply, Storage and Transmission Allocation Factors - Central Rate Zone (Continued)

Line No.	Allocation Factors		Total	In-franchise Rate Classes												Wholesale Rate Classes	
				Rate E01	Rate E02	Rate E10	Rate E20 (F)	Rate E20 (I)	Rate E22 (F)	Rate E22 (I)	Rate E24 (F)	Rate E24 (I)	Rate E30	Rate E34	Rate E38	Rate E62	Rate E64
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
19	OP_CONTINGENCY	EXT	239,778	153,438	78,966	4,279	-	-	310	17	1,355	10	512	59	-	832	-
20			100.00%	63.99%	32.93%	1.78%	0.00%	0.00%	0.13%	0.01%	0.57%	0.00%	0.21%	0.02%	0.00%	0.35%	0.00%
21	PAN_DEMAND	EXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22			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%
23	PKWY_DEMAND	EXT	44	27	14	3	-	-	-	-	-	-	-	0	-	0	-
24			100.00%	60.82%	32.10%	6.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0.77%	0.00%
25	SC_DEMAND	EXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26			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%
27	STORAGEEXCESS	EXT	130,834	81,658	41,271	5,412	-	-	-	-	-	-	604	-	-	1,888	-
28			100.00%	62.41%	31.54%	4.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.00%	0.00%	1.44%	0.00%
29	STORCOMM	EXT	4,369	2,277	1,336	551	-	-	-	-	-	-	120	19	-	67	-
30			100.00%	52.11%	30.57%	12.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.74%	0.43%	0.00%	1.53%	0.00%
31	SUPPLY_VOL	EXT	8,505,482	5,901,526	2,329,906	123,205	-	-	-	-	-	-	6,148	4,392	-	140,306	-
32			100.00%	69.38%	27.39%	1.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.05%	0.00%	1.65%	0.00%
33	TRANS_DEMAND	EXT	134,741	68,004	39,894	15,843	-	-	-	-	-	-	2,634	506	-	7,860	-
34			100.00%	50.47%	29.61%	11.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.95%	0.38%	0.00%	5.83%	0.00%
35	TRANS_FUEL	EXT	12,421	6,473	3,797	1,567	-	-	-	-	-	-	341	53	-	190	-
36			100.00%	52.12%	30.57%	12.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.74%	0.43%	0.00%	1.53%	0.00%
37	TRANSCOMM	EXT	218	113	67	27	-	-	-	-	-	-	6	1	-	3	-
38			100.00%	52.12%	30.57%	12.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.74%	0.43%	0.00%	1.53%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Gas Supply, Storage and Transmission Allocation Factors - South Rate Zone

Line No.	Allocation Factors	Total	In-franchise Rate Classes												Wholesale Rate Classes	
			Rate E01	Rate E02	Rate E10	Rate E20 (F)	Rate E20 (I)	Rate E22 (F)	Rate E22 (I)	Rate E24 (F)	Rate E24 (I)	Rate E30	Rate E34	Rate E38	Rate E62	Rate E64
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	GASSTORALLO EXT	100	68	21	10	-	-	-	-	-	-	1	-	-	1	-
2		100.00%	68.31%	20.55%	10.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.53%	0.00%	0.00%	0.59%	0.00%
3	TRANS_COMPFUEL EXT	31,361	8,606	3,569	3,486	10,445	211	-	-	3,793	-	344	6	-	239	662
4		100.00%	27.44%	11.38%	11.11%	33.31%	0.67%	0.00%	0.00%	12.09%	0.00%	1.10%	0.02%	0.00%	0.76%	2.11%
5	TRANSPT_DEM_OPT EXT	1,144	314	130	127	381	8	-	-	138	-	13	0	-	9	24
6		100.00%	27.44%	11.38%	11.11%	33.30%	0.67%	0.00%	0.00%	12.09%	0.00%	1.10%	0.02%	0.00%	0.76%	2.11%
7	ALBIONTRANS EXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8		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%
9	DAWN_DEMAND EXT	48,171	23,902	8,699	3,580	5,512	-	-	-	3,417	-	21	-	-	486	2,554
10		100.00%	49.62%	18.06%	7.43%	11.44%	0.00%	0.00%	0.00%	7.09%	0.00%	0.04%	0.00%	0.00%	1.01%	5.30%
11	D-PTRANS EXT	8,127	4,032	1,468	604	930	-	-	-	576	-	3	-	-	82	431
12		100.00%	49.62%	18.06%	7.43%	11.44%	0.00%	0.00%	0.00%	7.09%	0.00%	0.04%	0.00%	0.00%	1.01%	5.30%
13	KIRKWALL_DEMAND EXT	3,823	1,897	690	284	437	-	-	-	271	-	2	-	-	39	203
14		100.00%	49.62%	18.06%	7.43%	11.44%	0.00%	0.00%	0.00%	7.09%	0.00%	0.04%	0.00%	0.00%	1.01%	5.30%
15	LOAD_BALANCING EXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16		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%
17	NETFROMSTOR EXT	1,741	868	306	258	213	-	-	-	-	-	0	-	32	10	54
18		100.00%	49.86%	17.58%	14.83%	12.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.83%	0.56%	3.11%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Gas Supply, Storage and Transmission Allocation Factors - South Rate Zone (Continued)

Line No.	Allocation Factors		Total	In-franchise Rate Classes												Wholesale Rate Classes	
				Rate E01	Rate E02	Rate E10	Rate E20 (F)	Rate E20 (I)	Rate E22 (F)	Rate E22 (I)	Rate E24 (F)	Rate E24 (I)	Rate E30	Rate E34	Rate E38	Rate E62	Rate E64
				(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
19	OP_CONTINGENCY	EXT	107,440	67,787	24,092	3,522	7,239	84	-	-	2,093	-	234	2	612	267	1,508
20			100.00%	63.09%	22.42%	3.28%	6.74%	0.08%	0.00%	0.00%	1.95%	0.00%	0.22%	0.00%	0.57%	0.25%	1.40%
21	PAN_DEMAND	EXT	100.00	24.16	9.61	25.03	28.72	-	-	-	12.48	-	0.00	-	-	-	-
22			100.00%	24.16%	9.61%	25.03%	28.72%	0.00%	0.00%	0.00%	12.48%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	PKWY_DEMAND	EXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24			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%
25	SC_DEMAND	EXT	34,988	6,534	2,577	6,200	13,224	-	-	-	6,452	-	1	-	-	-	-
26			100.00%	18.68%	7.37%	17.72%	37.80%	0.00%	0.00%	0.00%	18.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	STORAGEEXCESS	EXT	74,296	41,121	12,369	6,039	8,469	-	-	-	-	-	319	-	2,419	353	3,206
28			100.00%	55.35%	16.65%	8.13%	11.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.43%	0.00%	3.26%	0.48%	4.32%
29	STORCOMM	EXT	2,791	1,145	475	464	349	-	-	-	-	-	46	1	180	32	100
30			100.00%	41.02%	17.01%	16.61%	12.52%	0.00%	0.00%	0.00%	0.00%	0.00%	1.64%	0.03%	6.46%	1.14%	3.57%
31	SUPPLY_VOL	EXT	3,882,273	3,057,017	712,317	93,110	-	-	-	-	-	-	1,860	2,174	-	15,795	-
32			100.00%	78.74%	18.35%	2.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.06%	0.00%	0.41%	0.00%
33	TRANS_DEMAND	EXT	1,144	314	130	127	381	8	-	-	138	-	13	0	-	9	24
34			100.00%	27.44%	11.38%	11.11%	33.30%	0.67%	0.00%	0.00%	12.09%	0.00%	1.10%	0.02%	0.00%	0.76%	2.11%
35	TRANS_FUEL	EXT	122	33	14	14	41	1	-	-	15	-	1	0	-	1	3
36			100.00%	27.44%	11.38%	11.11%	33.30%	0.67%	0.00%	0.00%	12.09%	0.00%	1.10%	0.02%	0.00%	0.76%	2.11%
37	TRANSCOMM	EXT	208	57	24	23	69	1	-	-	25	-	2	0	-	2	4
38			100.00%	27.45%	11.38%	11.11%	33.30%	0.67%	0.00%	0.00%	12.09%	0.00%	1.10%	0.02%	0.00%	0.76%	2.11%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Gas Supply, Storage and Transmission Allocation Factors - Ex-franchise

Line No.	Allocation Factors		Total	Ex-franchise Rate Classes				
				Rate E60	Rate E70	Rate E72	Rate E80	Rate E82
			(a)	(b)	(c)	(d)	(e)	(f)
1	GASSTORALLO	EXT	-	-	-	-	-	-
2			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	TRANS_COMPFUEL	EXT	68,149	-	67,328	821	-	-
4			100.00%	0.00%	98.80%	1.20%	0.00%	0.00%
5	TRANSPT_DEM_OPT	EXT	-	-	-	-	-	-
6			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	ALBIONTRANS	EXT	60	-	60	-	-	-
8			100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
9	DAWN_DEMAND	EXT	80,537	-	80,537	-	-	-
10			100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
11	D-PTRANS	EXT	11,966	-	11,966	-	-	-
12			100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
13	KIRKWALL_DEMAND	EXT	13,317	-	13,317	-	-	-
14			100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
15	LOAD_BALANCING	EXT	-	-	-	-	-	-
16			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	NETFROMSTOR	EXT	-	-	-	-	-	-
18			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Gas Supply, Storage and Transmission Allocation Factors - Ex-franchise

Line No.	Allocation Factors		Total	Ex-franchise Rate Classes				
				Rate E60	Rate E70	Rate E72	Rate E80	Rate E82
			(a)	(b)	(c)	(d)	(e)	(f)
19	OP_CONTINGENCY	EXT	31,834	-	31,433	278	122	-
20			100.00%	0.00%	98.74%	0.87%	0.38%	0.00%
21	PAN_DEMAND	EXT	-	-	-	-	-	-
22			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	PKWY_DEMAND	EXT	51	-	51	-	-	-
24			100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
25	SC_DEMAND	EXT	-	-	-	-	-	-
26			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	STORAGEXCESS	EXT	-	-	-	-	-	-
28			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	STORCOMM	EXT	-	-	-	-	-	-
30			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	SUPPLY_VOL	EXT	-	-	-	-	-	-
32			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	TRANS_DEMAND	EXT	-	-	-	-	-	-
34			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	TRANS_FUEL	EXT	-	-	-	-	-	-
36			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	TRANSCOMM	EXT	10,937	-	10,687	174	76	-
38			100.00%	0.00%	97.71%	1.59%	0.70%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Distribution Allocation Factors

Line No.	Allocation Factors		Total	In-franchise Rate Classes											
			(a)	Rate E01 (b)	Rate E02 (c)	Rate E10 (d)	Rate E20 (F) (e)	Rate E20 (I) (f)	Rate E22 (F) (g)	Rate E22 (I) (h)	Rate E24 (F) (i)	Rate E24 (I) (j)	Rate E30 (k)	Rate E34 (l)	Rate E38 (m)
1	SALESPROMO	EXT	11,616	8,876	78	2,006	210	-	128	-	37	-	136	108	-
2			100%	76.42%	0.67%	17.27%	1.81%	0.00%	1.11%	0.00%	0.32%	0.00%	1.17%	0.93%	0.00%
3	BAD_DEBT	EXT	23,630	21,043	184	1,826	191	-	117	-	33	-	124	98	-
4			100%	89.05%	0.78%	7.73%	0.81%	0.00%	0.49%	0.00%	0.14%	0.00%	0.53%	0.41%	0.00%
5	CUST_EXCL_GS	INT	1,007	-	-	765	80	-	49	-	14	-	52	41	-
6			100%	0.00%	0.00%	75.97%	7.94%	0.00%	4.87%	0.00%	1.39%	0.00%	5.16%	4.07%	0.00%
7	DISTCOMM	EXT	16,615	6,286	3,228	1,771	2,380	48	559	35	1,628	38	287	33	-
8			100%	37.84%	19.43%	10.66%	14.33%	0.29%	3.37%	0.21%	9.80%	0.23%	1.73%	0.20%	0.00%
9	DSM_ADM	EXT	32,154	21,272	5,165	3,830	732	15	321	20	153	3	328	288	-
10			100%	66.15%	16.06%	11.91%	2.28%	0.05%	1.00%	0.06%	0.48%	0.01%	1.02%	0.89%	0.00%
11	DSM_PRO	EXT	150,928	116,360	17,645	9,926	3,090	62	1,213	76	726	14	981	692	-
12			100%	77.10%	11.69%	6.58%	2.05%	0.04%	0.80%	0.05%	0.48%	0.01%	0.65%	0.46%	0.00%
13	HIGHPRESS<=4	EXT	167,984	105,855	49,122	10,274	1,875	-	629	-	-	-	-	13	-
14			100%	63.01%	29.24%	6.12%	1.12%	0.00%	0.37%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
15	HIGHPRESS>4	EXT	225,039	105,855	49,122	17,543	18,373	-	5,148	-	24,402	-	1	19	-
16			100%	47.04%	21.83%	7.80%	8.16%	0.00%	2.29%	0.00%	10.84%	0.00%	0.00%	0.01%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Distribution Allocation Factors (Continued)

Line No.	Allocation Factors		Total	Wholesale Rate Classes			Ex-franchise Rate Classes			
				Rate E60	Rate E62	Rate E64	Rate E70	Rate E72	Rate E80	Rate E82
			(a)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	SALESPROMO	EXT	11,616	-	13	3	21	-	-	-
2			100%	0.00%	0.11%	0.02%	0.18%	0.00%	0.00%	0.00%
3	BAD_DEBT	EXT	23,630	-	12	2	-	-	-	-
4			100%	0.00%	0.05%	0.01%	0.00%	0.00%	0.00%	0.00%
5	CUST_EXCL_GS	INT	1,007	-	5	1	-	-	-	-
6			100%	0.00%	0.50%	0.10%	0.00%	0.00%	0.00%	0.00%
7	DISTCOMM	EXT	16,615	-	169	151	-	-	-	-
8			100%	0.00%	1.02%	0.91%	0.00%	0.00%	0.00%	0.00%
9	DSM_ADM	EXT	32,154	-	10	18	-	-	-	-
10			100%	0.00%	0.03%	0.06%	0.00%	0.00%	0.00%	0.00%
11	DSM_PRO	EXT	150,928	-	50	93	-	-	-	-
12			100%	0.00%	0.03%	0.06%	0.00%	0.00%	0.00%	0.00%
13	HIGHPRESS<=4	EXT	167,984	-	216	-	-	-	-	-
14			100%	0.00%	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%
15	HIGHPRESS>4	EXT	225,039	227	1,747	2,601	-	-	-	-
16			100%	0.10%	0.78%	1.16%	0.00%	0.00%	0.00%	0.00%

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution

Distribution Allocation Factors (Continued)

[illegible]

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Mapping of Total Revenue Requirement to Rate Component by Rate Class

Line No.	Particulars (\$000s)	In-franchise Total	Rate E01	Rate E02	Rate E10	Rate E20-F	Rate E20-I	Rate E22-F	Rate E22-I	Rate E24-F	Rate E24-I	Rate E30	Rate E34	Rate E38	Rate E62	Rate E64
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Delivery Revenue Requirement (1)																
1	Cost Allocation Study	2,794,062	2,155,574	375,050	119,525	63,434	356	10,655	671	45,606	1,341	4,118	2,678	1,631	5,378	8,045
2	Adjustments	-	1,603	315	(687)	(875)	-	-	-	(383)	-	6	1	-	20	-
3	Total Delivery Revenue Requirement	2,794,062	2,157,177	375,365	118,837	62,559	356	10,655	671	45,223	1,341	4,124	2,679	1,631	5,399	8,045
Rate Design Component																
4	Monthly Customer Charge	1,455,572	1,362,809	56,294	22,941	5,701	-	1,727	14	2,326	6	1,879	1,339	-	194	345
Delivery Demand Charge																
5	Common Allocation	168,497	-	-	60,468	51,447	356	8,928	657	33,338	1,335	2,040	1,327	-	2,451	6,150
6	North	819	-	-	580	-	-	-	-	-	-	0	-	238	-	-
7	Central	15,461	-	-	13,063	-	-	-	-	-	-	192	28	-	2,178	-
8	South	23,427	-	-	22,523	-	-	-	-	-	-	123	0	-	782	-
Delivery Charge																
9	Common Allocation	768,293	556,185	212,108	-	-	-	-	-	-	-	-	-	-	-	-
10	North	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Central	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	South	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation and Storage Charge																
13	North	14,700	11,626	3,202	(120)	-	-	-	-	-	-	(8)	-	-	-	-
14	Central	221,991	147,321	76,169	(943)	-	-	-	-	-	-	(123)	(23)	-	(410)	-
15	South	98,446	65,601	23,285	-	-	-	-	-	9,559	-	-	-	-	-	-
Gas Supply Commodity Charge																
16	North	1,584	1,330	220	22	-	-	-	-	-	-	11	-	-	-	-
17	Central	10,866	7,539	2,976	157	-	-	-	-	-	-	8	6	-	179	-
18	South	6,052	4,766	1,110	145	-	-	-	-	-	-	3	3	-	25	-
19	Storage Charges	8,354	-	-	-	5,411	-	-	-	-	-	-	-	1,393	-	1,550
20	Total Delivery Revenue Requirement	2,794,062	2,157,177	375,365	118,837	62,559	356	10,655	671	45,223	1,341	4,124	2,679	1,631	5,399	8,045
Gas Cost Revenue Requirement (2)																
21	Cost Allocation Study	2,314,511	1,622,354	567,678	67,432	8,857	93	862	39	3,917	42	5,756	1,593	2,656	32,047	1,185
22	Total Gas Cost Revenue Requirement	2,314,511	1,622,354	567,678	67,432	8,857	93	862	39	3,917	42	5,756	1,593	2,656	32,047	1,185
Rate Design Component																
23	Monthly Customer Charge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Delivery Demand Charge																
24	Common Allocation	4,226	-	-	835	1,745	8	245	-	1,161	-	0	1	-	83	148
25	North	1,819	-	-	18	-	-	-	-	-	-	-	-	1,802	-	-
26	Central	384	-	-	292	-	-	-	-	-	-	8	-	-	84	-
27	South	1,238	-	-	832	-	-	-	-	377	-	5	-	-	24	-
Delivery Charge																
28	Common Allocation	21,029	11,977	5,901	1,955	-	-	617	39	-	-	317	37	-	186	-
29	North	23	-	-	-	-	-	-	-	-	-	-	-	23	-	-
30	Central	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	South	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation and Storage Charge																
32	North	48,454	35,280	10,481	2,590	-	-	-	-	-	-	103	-	-	-	-
33	Central	325,552	186,974	100,505	24,441	-	-	-	-	-	-	3,306	610	-	9,716	-
34	South	21,989	13,205	4,872	3,576	-	-	-	-	-	-	152	3	-	182	-
Gas Supply Commodity Charge																
35	North	104,135	87,464	14,475	1,467	-	-	-	-	-	-	730	-	-	-	-
36	Central	1,171,021	812,513	320,778	16,963	-	-	-	-	-	-	846	605	-	19,317	-
37	South	603,155	474,942	110,667	14,466	-	-	-	-	-	-	289	338	-	2,454	-
38	Customer Supplied Fuel	7,000	-	-	-	4,227	85	-	-	2,378	42	-	-	-	-	268
39	Storage Charges	4,485	-	-	-	2,886	-	-	-	-	-	-	-	831	-	769
40	Total Gas Cost Revenue Requirement	2,314,511	1,622,354	567,678	67,432	8,857	93	862	39	3,917	42	5,756	1,593	2,656	32,047	1,185

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Mapping of Total Revenue Requirement to Rate Component by Rate Class

Line No.	Particulars (\$000s)	In-franchise Total	Rate E01	Rate E02	Rate E10	Rate E20-F	Rate E20-I	Rate E22-F	Rate E22-I	Rate E24-F	Rate E24-I	Rate E30	Rate E34	Rate E38	Rate E62	Rate E64
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
	<u>Total Revenue Requirement (3)</u>															
41	Cost Allocation Study	5,108,573	3,777,928	942,728	186,957	72,291	449	11,518	710	49,522	1,383	9,874	4,270	4,287	37,425	9,230
42	Adjustments	-	1,603	315	(687)	(875)	-	-	-	(383)	-	6	1	-	20	-
43	Total Revenue Requirement	5,108,573	3,779,531	943,043	186,269	71,416	449	11,518	710	49,140	1,383	9,880	4,272	4,287	37,446	9,230
	<u>Rate Design Component</u>															
44	Monthly Customer Charge	1,455,572	1,362,809	56,294	22,941	5,701	-	1,727	14	2,326	6	1,879	1,339	-	194	345
45	<u>Delivery Demand Charge</u>															
46	Common Allocation	172,723	-	-	61,303	53,191	363	9,173	657	34,499	1,335	2,040	1,328	-	2,535	6,298
47	North	2,638	-	-	598	-	-	-	-	-	-	0	-	2,040	-	-
48	Central	15,845	-	-	13,355	-	-	-	-	-	-	201	28	-	2,262	-
49	South	24,665	-	-	23,354	-	-	-	-	377	-	128	0	-	806	-
	<u>Delivery Charge</u>															
50	Common Allocation	789,322	568,162	218,009	1,955	-	-	617	39	-	-	317	37	-	186	-
51	North	23	-	-	-	-	-	-	-	-	-	-	-	23	-	-
52	Central	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	South	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Transportation and Storage Charge</u>															
54	North	63,154	46,906	13,683	2,471	-	-	-	-	-	-	95	-	-	-	-
55	Central	547,543	334,296	176,674	23,497	-	-	-	-	-	-	3,183	587	-	9,306	-
56	South	120,435	78,806	28,158	3,576	-	-	-	-	9,559	-	152	3	-	182	-
	<u>Gas Supply Commodity Charge</u>															
57	North	105,718	88,794	14,695	1,489	-	-	-	-	-	-	741	-	-	-	-
58	Central	1,181,887	820,052	323,754	17,120	-	-	-	-	-	-	854	610	-	19,496	-
59	South	609,207	479,708	111,777	14,611	-	-	-	-	-	-	292	341	-	2,479	-
60	Customer Supplied Fuel	7,000	-	-	-	4,227	85	-	-	2,378	42	-	-	-	-	268
61	<u>Storage Charges</u>	12,840	-	-	-	8,297	-	-	-	-	-	-	-	2,224	-	2,319
62	Total Revenue Requirement	5,108,573	3,779,531	943,043	186,269	71,416	449	11,518	710	49,140	1,383	9,880	4,272	4,287	37,446	9,230

Notes:

- (1) Pp. 3 - 4.
- (2) Pp. 5 - 6.
- (3) Total revenue requirement by rate design component is equal to the sum of the delivery and gas cost rate design components.

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Mapping of Delivery Revenue Requirement to Rate Component by Rate Class

Line No.	Particulars (\$000s)	In-franchise Total	Rate E01	Rate E02	Rate E10	Rate E20-F	Rate E20-I	Rate E22-F	Rate E22-I	Rate E24-F	Rate E24-I	Rate E30	Rate E34	Rate E38	Rate E62	Rate E64
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
<u>Allocation of Delivery Revenue Requirement (1)</u>																
<u>Gas Supply Revenue Requirement</u>																
1	Load Balancing - Transportation	(7,887)	(5,114)	(2,370)	(265)	-	-	-	-	-	-	(0)	-	(77)	(61)	-
2	North		(944)	(285)	(38)	-	-	-	-	-	-	-	-	(77)	-	-
3	Central		(4,170)	(2,085)	(227)	-	-	-	-	-	-	(0)	-	-	(61)	-
4	South		-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transportation Demand	(7,449)	(4,063)	(2,065)	(798)	-	-	-	-	-	-	(131)	(23)	(20)	(349)	-
6	North		(1,076)	(313)	(81)	-	-	-	-	-	-	(8)	-	(20)	-	-
7	Central		(2,987)	(1,752)	(716)	-	-	-	-	-	-	(123)	(23)	-	(349)	-
8	South		-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Admin	15,492	11,311	3,706	267	-	-	-	-	-	-	16	8	-	184	-
10	North		778	129	13	-	-	-	-	-	-	6	-	-	-	-
11	Central		6,939	2,739	145	-	-	-	-	-	-	7	5	-	165	-
12	South		3,595	838	110	-	-	-	-	-	-	2	3	-	19	-
13	Total Gas Supply Revenue Requirement	155	2,135	(730)	(796)	-	-	-	-	-	-	(116)	(16)	(97)	(226)	-
<u>Storage Revenue Requirement</u>																
14	Storage Demand - Deliverability	96,004	56,974	25,434	7,027	4,007	-	-	-	-	-	1	-	816	725	1,019
15	North		3,272	988	133	-	-	-	-	-	-	-	-	217	-	-
16	Central		37,359	18,683	2,034	-	-	-	-	-	-	0	-	-	543	-
17	South		16,344	5,763	4,861	4,007	-	-	-	-	-	1	-	599	183	1,019
18	Storage Demand - Space	64,333	40,316	16,977	3,574	1,404	-	-	-	-	-	282	-	564	684	531
19	North		2,838	603	79	-	-	-	-	-	-	-	-	163	-	-
20	Central		24,929	12,600	1,652	-	-	-	-	-	-	185	-	-	576	-
21	South		12,549	3,775	1,843	1,404	-	-	-	-	-	97	-	401	108	531
22	Storage Demand - Operational Contingency	5,309	3,407	1,545	115	105	1	14	1	57	1	11	1	13	16	22
23	North		210	55	2	-	-	10	1	8	1	0	-	4	-	-
24	Central		2,217	1,141	62	-	-	4	0	20	0	7	1	-	12	-
25	South		980	348	51	105	1	-	-	30	-	3	0	9	4	22
26	Total Storage Revenue Requirement	165,646	100,697	43,956	10,717	5,516	1	14	1	57	1	294	1	1,393	1,426	1,572
<u>Transmission Revenue Requirement</u>																
27	Transmission Demand - Dawn Station	8,207	4,716	2,203	539	321	-	-	-	199	-	1	1	12	67	149
28	North		249	73	13	-	-	-	-	-	-	-	-	12	-	-
29	Central		3,077	1,624	318	-	-	-	-	-	-	-	1	-	39	-
30	South		1,390	506	208	321	-	-	-	199	-	1	-	-	28	149
31	Transmission Demand - Kirkwall Station	422	225	95	30	33	-	-	-	20	-	0	0	-	4	15
32	North		-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Central		83	44	9	-	-	-	-	-	-	-	0	-	1	-
34	South		142	52	21	33	-	-	-	20	-	0	-	-	3	15
35	Transmission Demand - Parkway Station	22,382	13,869	6,941	1,343	-	-	-	-	-	-	-	4	70	155	-
36	North		1,622	477	77	-	-	-	-	-	-	-	-	70	-	-
37	Central		12,246	6,464	1,267	-	-	-	-	-	-	-	4	-	155	-
38	South		-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Transmission Demand - Dawn-Parkway	163,180	95,020	45,204	10,580	5,173	-	-	-	3,207	-	19	20	254	1,307	2,397
40	North		5,456	1,604	277	-	-	-	-	-	-	-	-	254	-	-
41	Central		67,134	35,437	6,943	-	-	-	-	-	-	-	20	-	852	-
42	South		22,431	8,163	3,360	5,173	-	-	-	3,207	-	19	-	-	456	2,397
43	Transmission Demand - Parkway-Albion	12,228	7,432	4,014	779	-	-	-	-	-	-	-	2	-	-	-
44	North		-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Central		7,432	4,014	779	-	-	-	-	-	-	-	2	-	-	-
46	South		-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Transmission Demand - Panhandle St. Clair	51,854	12,487	4,965	12,924	14,961	-	-	-	6,516	-	1	-	-	-	-
48	North		-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Central		-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	South		12,487	4,965	12,924	14,961	-	-	-	6,516	-	1	-	-	-	-
51	Total Transmission Revenue Requirement	258,273	133,749	63,422	26,195	20,487	-	-	-	9,942	-	21	27	335	1,534	2,561

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Mapping of Delivery Revenue Requirement to Rate Component by Rate Class

Line No.	Particulars (\$000s)	In-franchise Total	Rate E01	Rate E02	Rate E10	Rate E20-F	Rate E20-I	Rate E22-F	Rate E22-I	Rate E24-F	Rate E24-I	Rate E30	Rate E34	Rate E38	Rate E62	Rate E64
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Distribution Revenue Requirement																
52	Distribution Demand - High Pressure > 4"	297,028	139,859	64,902	23,178	24,275	-	6,801	-	32,241	-	2	25	-	2,308	3,437
53	Distribution Demand - High Pressure <= 4"	56,868	35,836	16,629	3,478	635	-	213	-	-	-	-	4	-	73	-
54	Distribution Demand - Low Pressure	343,744	220,569	102,355	16,042	2,231	262	30	539	-	1,314	385	17	-	-	-
55	Distribution Demand Specific - DSM Program	150,928	116,360	17,645	9,926	3,090	62	1,213	76	726	14	981	692	-	50	93
56	Distribution Demand Specific - DSM Admin	65,848	43,562	10,577	7,844	1,499	30	657	41	313	6	671	589	-	20	38
57	Distribution Customer - Mains	373,183	369,858	3,230	73	8	-	5	-	1	-	5	4	-	0	0
58	Distribution Customer - Services	582,679	577,487	5,043	114	12	-	7	-	2	-	8	6	-	1	0
59	Distribution Customer - Meters	292,703	260,569	26,992	2,943	998	-	322	11	195	-	343	285	-	23	22
60	Distribution Customer - Stations	45,350	15,269	19,809	4,002	3,031	-	381	3	1,838	6	448	196	-	66	302
61	Distribution Customer Specific - Uncollectible Accounts	12,619	11,238	98	975	102	-	62	-	18	-	66	52	-	6	1
62	Distribution Customer Specific - Distribution Customer Accounting	132,182	128,389	1,121	2,030	212	-	130	-	37	-	138	109	-	13	3
63	Distribution Customer Specific - Large Volume Customer Care	16,856	-	-	12,805	1,339	-	820	-	234	-	870	686	-	84	17
64	Total Distribution Revenue Requirement	2,369,989	1,918,994	268,401	83,409	37,431	355	10,641	670	35,606	1,340	3,918	2,666	-	2,645	3,912
65	Total Delivery Revenue Requirement	2,794,062	2,155,574	375,050	119,525	63,434	356	10,655	671	45,606	1,341	4,118	2,678	1,631	5,378	8,045
Delivery Revenue Requirement Adjustments																
66	Panhandle/St. Clair Transmission Credit (2)	(3,010)	(721)	(287)	(745)	(875)	-	-	-	(383)	-	(0)	-	-	-	-
67	North	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Central	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	South	-	(721)	(287)	(745)	(875)	-	-	-	(383)	-	(0)	-	-	-	-
70	Panhandle/St. Clair Re-Allocation (2)	3,010	2,324	601	57	-	-	-	-	-	-	6	1	-	20	-
71	North	-	553	91	9	-	-	-	-	-	-	5	-	-	-	-
72	Central	-	601	237	13	-	-	-	-	-	-	1	0	-	14	-
73	South	-	1,170	273	36	-	-	-	-	-	-	1	1	-	6	-
74	Total Adjusted Delivery Revenue Requirement	2,794,062	2,157,177	375,365	118,837	62,559	356	10,655	671	45,223	1,341	4,124	2,679	1,631	5,399	8,045
Proposed Delivery Revenue Requirement by Rate Design Component (3)																
75	Monthly Customer Charge	1,455,572	1,362,809	56,294	22,941	5,701	-	1,727	14	2,326	6	1,879	1,339	-	194	345
Delivery Demand Charge																
76	Common Allocation	168,497	-	-	60,468	51,447	356	8,928	657	33,338	1,335	2,040	1,327	-	2,451	6,150
77	North	819	-	-	580	-	-	-	-	-	-	0	-	238	-	-
78	Central	15,461	-	-	13,063	-	-	-	-	-	-	192	28	-	2,178	-
79	South	23,427	-	-	22,523	-	-	-	-	-	-	123	0	-	782	-
Delivery Charge																
80	Common Allocation	768,293	556,185	212,108	-	-	-	-	-	-	-	-	-	-	-	-
81	North	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Central	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	South	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation and Storage Charge																
84	North	14,700	11,626	3,202	(120)	-	-	-	-	-	-	(8)	-	-	-	-
85	Central	221,991	147,321	76,169	(943)	-	-	-	-	-	-	(123)	(23)	-	(410)	-
86	South	98,446	65,601	23,285	-	-	-	-	-	9,559	-	-	-	-	-	-
Gas Supply Commodity Charge																
87	North	1,584	1,330	220	22	-	-	-	-	-	-	11	-	-	-	-
88	Central	10,866	7,539	2,976	157	-	-	-	-	-	-	8	6	-	179	-
89	South	6,052	4,766	1,110	145	-	-	-	-	-	-	3	3	-	25	-
90	Storage Charges	8,354	-	-	-	5,411	-	-	-	-	-	-	-	1,393	-	1,550
91	Total Delivery Revenue Requirement	2,794,062	2,157,177	375,365	118,837	62,559	356	10,655	671	45,223	1,341	4,124	2,679	1,631	5,399	8,045

Notes:

- (1) Allocation of delivery revenue requirement by rate class per the Cost Allocation Study at Appendix D, Attachment 9.
- (2) Panhandle/St. Clair transmission cost re-allocation per Working Papers, Schedule 8.
- (3) Proposed delivery revenue requirement by rate class per Working Papers, Schedule 1, p. 2, column (e).

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Mapping of Gas Cost Revenue Requirement to Rate Component by Rate Class

Line No.	Particulars (\$000s)	In-franchise Total	Rate E01	Rate E02	Rate E10	Rate E20-F	Rate E20-I	Rate E22-F	Rate E22-I	Rate E24-F	Rate E24-I	Rate E30	Rate E34	Rate E38	Rate E62	Rate E64
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
<u>Allocation of Gas Cost Revenue Requirement (1)</u>																
<u>Gas Supply Revenue Requirement</u>																
1	Gas Supply Commodity	1,878,311	1,374,919	445,919	32,895	-	-	-	-	-	-	1,865	942	-	21,771	-
2	North		87,464	14,475	1,467	-	-	-	-	-	-	730	-	-	-	-
3	Central		812,513	320,778	16,963	-	-	-	-	-	-	846	605	-	19,317	-
4	South		474,942	110,667	14,466	-	-	-	-	-	-	289	338	-	2,454	-
5	Load Balancing - Transportation	161,486	104,701	48,530	5,431	-	-	-	-	-	-	1	-	1,584	1,240	-
6	North		19,328	5,834	784	-	-	-	-	-	-	-	-	1,584	-	-
7	Central		85,373	42,696	4,647	-	-	-	-	-	-	1	-	-	1,240	-
8	South		-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Load Balancing - Commodity	40,329	23,933	10,684	2,952	1,683	-	-	-	-	-	1	-	343	305	428
10	North		1,374	415	56	-	-	-	-	-	-	-	-	91	-	-
11	Central		15,693	7,848	854	-	-	-	-	-	-	0	-	-	228	-
12	South		6,865	2,421	2,042	1,683	-	-	-	-	-	0	-	252	77	428
13	Transportation Demand	152,523	79,775	43,355	17,520	381	8	-	-	138	-	2,728	506	218	7,869	24
14	North		11,457	3,331	1,550	-	-	-	-	-	-	82	-	218	-	-
15	Central		68,004	39,894	15,843	-	-	-	-	-	-	2,634	506	-	7,860	-
16	South		314	130	127	381	8	-	-	138	-	13	0	-	9	24
17	Transportation Commodity	14,889	8,204	4,304	1,709	41	1	-	-	15	-	355	53	14	191	3
18	North		1,699	494	129	-	-	-	-	-	-	13	-	14	-	-
19	Central		6,471	3,796	1,567	-	-	-	-	-	-	341	53	-	190	-
20	South		33	14	14	41	1	-	-	15	-	1	0	-	1	3
21	Total Gas Supply Revenue Requirement	2,247,538	1,591,532	552,792	60,507	2,105	9	-	-	153	-	4,950	1,501	2,159	31,375	455
<u>Storage Revenue Requirement</u>																
22	Storage Demand - Deliverability	10,261	6,090	2,718	751	428	-	-	-	-	-	0	-	87	78	109
23	North		350	106	14	-	-	-	-	-	-	-	-	23	-	-
24	Central		3,993	1,997	217	-	-	-	-	-	-	0	-	-	58	-
25	South		1,747	616	520	428	-	-	-	-	-	0	-	64	20	109
26	Storage Demand - Space	2,985	1,811	763	161	116	-	-	-	-	-	13	-	47	31	44
27	North		128	27	4	-	-	-	-	-	-	-	-	13	-	-
28	Central		1,120	566	74	-	-	-	-	-	-	8	-	-	26	-
29	South		564	170	83	116	-	-	-	-	-	4	-	33	5	44
30	Storage Commodity	14,136	6,908	3,544	1,946	658	-	-	-	-	-	315	36	355	186	188
31	North		467	136	35	-	-	-	-	-	-	4	-	15	-	-
32	Central		4,286	2,514	1,038	-	-	-	-	-	-	226	35	-	126	-
33	South		2,155	894	873	658	-	-	-	-	-	86	1	339	60	188
34	Total Storage Revenue Requirement	27,381	14,809	7,025	2,858	1,202	-	-	-	-	-	328	36	488	294	341
<u>Transmission Revenue Requirement</u>																
35	Transmission Demand - Panhandle St. Clair	1,295	242	95	229	489	-	-	-	239	-	0	-	-	-	-
36	North		-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Central		-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	South		242	95	229	489	-	-	-	239	-	0	-	-	-	-
39	Transmission Commodity	9,258	3,795	1,864	1,048	1,559	31	-	-	566	-	160	17	9	108	99
40	North		477	139	36	-	-	-	-	-	-	4	-	9	-	-
41	Central		2,033	1,193	492	-	-	-	-	-	-	105	17	-	73	-
42	South		1,284	533	520	1,559	31	-	-	566	-	51	1	-	36	99
43	Total Transmission Revenue Requirement	10,552	4,037	1,960	1,278	2,048	31	-	-	805	-	160	17	9	108	99
<u>Distribution Revenue Requirement</u>																
44	Distribution Demand - High Pressure > 4"	10,699	5,038	2,338	835	874	-	245	-	1,161	-	0	1	-	83	124
45	Distribution Commodity	18,340	6,939	3,563	1,955	2,627	53	617	39	1,797	42	317	37	-	186	167
46	Total Distribution Revenue Requirement	29,039	11,977	5,901	2,790	3,502	53	862	39	2,959	42	317	38	-	270	290
47	Total Gas Cost Revenue Requirement	2,314,511	1,622,354	567,678	67,432	8,857	93	862	39	3,917	42	5,756	1,593	2,656	32,047	1,185

2024 Cost Allocation Study - Three Rate Zones - With One Rate Zone Distribution
Mapping of Gas Cost Revenue Requirement to Rate Component by Rate Class

Line No.	Particulars (\$000s)	In-franchise Total	Rate E01	Rate E02	Rate E10	Rate E20-F	Rate E20-I	Rate E22-F	Rate E22-I	Rate E24-F	Rate E24-I	Rate E30	Rate E34	Rate E38	Rate E62	Rate E64
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Proposed Gas Cost Revenue Requirement by Rate Design Component (2)																
48	Monthly Customer Charge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Delivery Demand Charge															
	Common Allocation	4,226	-	-	835	1,745	8	245	-	1,161	-	0	1	-	83	148
50	North	1,819	-	-	18	-	-	-	-	-	-	-	-	1,802	-	-
51	Central	384	-	-	292	-	-	-	-	-	-	8	-	-	84	-
52	South	1,238	-	-	832	-	-	-	-	377	-	5	-	-	24	-
	Delivery Charge															
53	Common Allocation	21,029	11,977	5,901	1,955	-	-	617	39	-	-	317	37	-	186	-
54	North	23	-	-	-	-	-	-	-	-	-	-	-	23	-	-
55	Central	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	South	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transportation and Storage Charge															
57	North	48,454	35,280	10,481	2,590	-	-	-	-	-	-	103	-	-	-	-
58	Central	325,552	186,974	100,505	24,441	-	-	-	-	-	-	3,306	610	-	9,716	-
59	South	21,989	13,205	4,872	3,576	-	-	-	-	-	-	152	3	-	182	-
	Gas Supply Commodity Charge															
60	North	104,135	87,464	14,475	1,467	-	-	-	-	-	-	730	-	-	-	-
61	Central	1,171,021	812,513	320,778	16,963	-	-	-	-	-	-	846	605	-	19,317	-
62	South	603,155	474,942	110,667	14,466	-	-	-	-	-	-	289	338	-	2,454	-
63	Customer Supplied Fuel	7,000	-	-	-	4,227	85	-	-	2,378	42	-	-	-	-	268
64	Storage Charges	4,485	-	-	-	2,886	-	-	-	-	-	-	-	831	-	769
65	Total Gas Cost Revenue Requirement	2,314,511	1,622,354	567,678	67,432	8,857	93	862	39	3,917	42	5,756	1,593	2,656	32,047	1,185

Notes:

- (1) Allocation of gas cost revenue requirement by rate class per the Cost Allocation Study at Appendix D, Attachment 10.
- (2) Proposed gas cost revenue requirement by rate class per Working Papers, Schedule 1, p. 3, column (e).

Mapping of Current Rate Classes to Harmonized Rate Classes

Line No.	Service Type & Rate Class No.	Harmonized Rate Class Description	Current Rate Zone		
			EGD	Union North	Union South
<u>In-franchise General Service</u>					
1	Rate E01	Small Volume General Service	Rate 1 - annual volume ≤ 50,000 m³ Rate 6 - annual volume ≤ 50,000 m³	Rate 01 - annual volume ≤ 50,000 m³	Rate M1 - annual volume ≤ 50,000 m³
2	Rate E02	Large Volume General Service	Rate 1 - annual volume > 50,000 m³ Rate 6 - annual volume > 50,000 m³	Rate 10 - annual volume > 50,000 m³	Rate M2 - annual volume > 50,000 m³
<u>In-franchise Contract Service</u>					
3	Rate E10	Firm Bundled Contract Service	Rate 100 Rate 110 Rate 115	Rate 20 - bundled firm service Rate 100 - bundled firm service	Rate M4 - firm service Rate M5 - firm service CD ≥ 1,800 m³/d Rate M7 - firm service
<u>In-franchise Large Contract Service</u>					
4	Rate E20	Semi-Unbundled Contract Service	No rate classes	No rate classes	Rate T1 - firm and IT service Rate T2 - firm and IT service
5	Rate E22	Unbundled Contract Service	Rate 300	Rate 20 - unbundled firm and IT service; CD < 1,200,000 m³/d Rate 25 - unbundled IT service; CD < 1,200,000 m³/d Rate 100 - unbundled firm and IT service; CD < 1,200,000 m³/d	No rate classes
6	Rate E24	Extra-Large Unbundled Contract Service	Rate 125	Rate 20 - unbundled firm and IT service; CD ≥ 1,200,000 m³/d Rate 100 - unbundled firm and IT service; CD ≥ 1,200,000 m³/d	Rate T2 - firm and IT service; non-obligated DCQ; CD ≥ 1,200,000 m³/d
<u>In-franchise Other Contract Service</u>					
7	Rate E30	Interruptible Bundled Contract Service	Rate 145 Rate 170	Rate 25 - sales/bundled IT service	Rate M4 - IT service Rate M5 - IT service; firm service CD < 1,800 m³/d Rate M7 - IT service
8	Rate E34	Seasonal Firm Bundled Contract Service	Rate 135	No rate classes	Rate M7 - seasonal service
9	Rate E38	Unbundled Storage Contract Service	Rate 315 Rate 316	Rate 20 - bundled (T-service) storage service Rate 100 - bundled (T-service) storage service	Rate T2 - Rate E24 storage service
<u>Wholesale Contract Service</u>					
10	Rate E60	Wholesale Transportation Contract Service	No rate classes	No rate classes	Rate M17 - transportation excluding Dawn Parkway
11	Rate E62	Wholesale Bundled Contract Service	Rate 200	No rate classes	Rate M9
12	Rate E64	Wholesale Semi-Unbundled Contract Service	No rate classes	No rate classes	Rate T3
<u>Ex-franchise Transportation Contract Service</u>					
13	Rate E70	Transportation Contract Service	Rate 331 Rate 332	No rate classes	Rate M12 Rate C1 Rate M17 - Dawn Parkway transportation
14	Rate E72	Storage Pool Transportation Contract Service	No rate classes	No rate classes	Rate M16
<u>Ex-franchise Other Contract Service</u>					
15	Rate E80	Producer Injection and Transportation Contract Service	No rate classes	No rate classes	Rate M13 Gas Producer Agreement (GPA)
16	Rate E82	Renewable Natural Gas Injection Contract Service	Rate 401	No rate classes	No rate classes

ENBRIDGE GAS INC.

**Accounting Entries for
Purchase Gas Variance Account – North Rate Zone
Account No. 179-101**

This account records the difference between the actual unit cost of gas purchased and the unit cost of gas included in rates as approved by the OEB, including the difference between the actual heat content of the gas purchased and the forecast heat content included in gas sales rates. Costs to be recovered include purchase price variances on gas supply purchases, gas supply related transportation, and associated fuel costs attributable to providing sales service to North rate zone customers. This account is effective with the implementation of the Rate Harmonization Plan.

Simple interest is to be calculated on the opening monthly balance of this account using the OEB-approved EB-2024-0063 interest rate methodology, as per the OEB's generic proceeding on Cost of Capital and Other Matters. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the OEB in a future rate application.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-101 Purchase Gas Variance Account – North Rate Zone
Credit	-	Account No. 623 Cost of Gas

To record, as a debit/(credit) in the account, the difference between the unit cost of gas included in rates as approved by the OEB and the actual unit cost of gas purchased.

Debit	-	Account No. 179-101 Purchase Gas Variance Account – North Rate Zone
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit/(credit) in the account, interest expense on the opening monthly balance.

ENBRIDGE GAS INC.

**Accounting Entries for
Purchase Gas Variance Account – Central Rate Zone
Account No. 179-102**

This account records the difference between the actual unit cost of gas purchased and the unit cost of gas included in rates as approved by the OEB, including the difference between the actual heat content of the gas purchased and the forecast heat content included in gas sales rates. Costs to be recovered include purchase price variances on gas supply purchases, gas supply related transportation, and associated fuel costs attributable to providing sales service to Central rate zone customers. This account is effective with the implementation of the Rate Harmonization Plan.

Simple interest is to be calculated on the opening monthly balance of this account using the OEB-approved EB-2024-0063 interest rate methodology, as per the OEB's generic proceeding on Cost of Capital and Other Matters. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the OEB in a future rate application.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-102 Purchase Gas Variance Account – Central Rate Zone
Credit	-	Account No. 623 Cost of Gas

To record, as a debit/(credit) in the account, the difference between the unit cost of gas included in rates as approved by the OEB and the actual unit cost of gas purchased.

Debit	-	Account No. 179-102 Purchase Gas Variance Account – Central Rate Zone
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit/(credit) in the account, interest expense on the opening monthly balance.

ENBRIDGE GAS INC.

**Accounting Entries for
Purchase Gas Variance Account – South Rate Zone
Account No. 179-103**

This account records the difference between the actual unit cost of gas purchased and the unit cost of gas included in rates as approved by the OEB, including the difference between the actual heat content of the gas purchased and the forecast heat content included in gas sales rates. Costs to be recovered include purchase price variances on gas supply purchases, gas supply related transportation, and associated fuel costs attributable to providing sales service to South rate zone customers. This account is effective with the implementation of the Rate Harmonization Plan.

Simple interest is to be calculated on the opening monthly balance of this account using the OEB-approved EB-2024-0063 interest rate methodology, as per the OEB's generic proceeding on Cost of Capital and Other Matters. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the OEB in a future rate application.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-103 Purchase Gas Variance Account – South Rate Zone
Credit	-	Account No. 623 Cost of Gas

To record, as a debit/(credit) in the account, the difference between the unit cost of gas included in rates as approved by the OEB and the actual unit cost of gas purchased.

Debit	-	Account No. 179-103 Purchase Gas Variance Account – South Rate Zone
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit/(credit) in the account, interest expense on the opening monthly balance.

ENBRIDGE GAS INC.

**Accounting Entries for
Third-Party Transportation Variance Account – North Rate Zone
Variance Account No. 179-104**

This account records the difference between the actual cost of upstream transportation, including unutilized capacity and fuel, to provide sales service and bundled direct purchase service for the North rate zone, and the forecast cost as approved by the OEB. The account also records the difference between actual and forecast costs for third-party transportation that provide a distribution system benefit to in-franchise customers by serving distribution demands and charges resulting from Limited Balancing Agreements. This account is effective with the implementation of the Rate Harmonization Plan.

Simple interest is to be calculated on the opening monthly balance of this account using the OEB-approved EB-2024-0063 interest rate methodology, as per the OEB's generic proceeding on Cost of Capital and Other Matters. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the OEB in a future rate application.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-104 Third-Party Transportation Variance Account – North Rate Zone
Credit	-	Account No. 623 Cost of Gas

To record, as a debit/(credit) in the account, the difference between the actual cost of upstream transportation, including unutilized capacity and fuel to provide sales service and bundled direct purchase service and the forecast cost as approved by the OEB. To also record, as a debit/(credit) in the account, the difference the account also includes the records the difference between actual and forecast costs for third-party transportation that provide a distribution system benefit to in-franchise customers by serving distribution demands and charges resulting from Limited Balancing Agreements.

Debit	-	Account No. 500 Sales Revenue
Credit	-	Account No. 179-104 Third-Party Transportation Variance Account – North Rate Zone

To record, as a debit/(credit) in the account, the revenue from unbundled service customers for balancing service resulting from the Limited Balancing Agreement.

Debit	-	Account No. 179-104 Third-Party Transportation Variance Account – North Rate Zone

Credit - Account No. 323
 Other Interest Expense

To record, as a debit/(credit) in the account, interest expense on the opening monthly balance.

ENBRIDGE GAS INC.

Accounting Entries for

**Third-Party Transportation Variance Account – Central Rate Zone
Variance Account No. 179-105**

This account records the difference between the actual cost of upstream transportation, including unutilized capacity and fuel, to provide sales service and bundled direct purchase service for the Central rate zone, and the forecast cost as approved by the OEB. The account also records the difference between actual and forecast costs for third-party transportation that provide a distribution system benefit to in-franchise customers by serving distribution demands and charges resulting from Limited Balancing Agreements. This account is effective with the implementation of the Rate Harmonization Plan.

Simple interest is to be calculated on the opening monthly balance of this account using the OEB-approved EB-2024-0063 interest rate methodology, as per the OEB's generic proceeding on Cost of Capital and Other Matters. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the OEB in a future rate application.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-105 Third-Party Transportation Variance Account – Central Rate Zone

Credit	-	Account No. 623 Cost of Gas

To record, as a debit/(credit) in the account, the difference between the actual cost of upstream transportation, including unutilized capacity and fuel to provide sales service and bundled direct purchase service and the forecast cost as approved by the OEB. To also record, as a debit/(credit) in the account, the difference the account also includes the records the difference between actual and forecast costs for third-party transportation that provide a distribution system benefit to in-franchise customers by serving distribution demands and charges resulting from Limited Balancing Agreements.

Debit	-	Account No. 500 Sales Revenue

Credit	-	Account No. 179-105 Third-Party Transportation Variance Account – Central Rate Zone

To record, as a debit/(credit) in the account, the revenue from unbundled service customers for balancing service resulting from the Limited Balancing Agreement.

Debit	-	Account No. 179-105 Third-Party Transportation Variance Account – Central Rate Zone

Credit	-	Account No. 323
		Other Interest Expense

To record, as a debit/(credit) in the account, interest expense on the opening monthly balance.

ENBRIDGE GAS INC.

**Accounting Entries for
Third-Party Transportation Variance Account – South Rate Zone
Variance Account No. 179-106**

This account records the difference between the actual cost of upstream transportation, including unutilized capacity and fuel, to provide sales service and bundled direct purchase service for the South rate zone, and the forecast cost as approved by the OEB. The account also records the difference between actual and forecast costs for third-party transportation that provide a distribution system benefit to in-franchise customers by serving distribution demands and charges resulting from Limited Balancing Agreements. This account is effective with the implementation of the Rate Harmonization Plan.

Simple interest is to be calculated on the opening monthly balance of this account using the OEB-approved EB-2024-0063 interest rate methodology, as per the OEB's generic proceeding on Cost of Capital and Other Matters. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the OEB in a future rate application.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-106 Third-Party Transportation Variance Account – South Rate Zone
Credit	-	Account No. 623 Cost of Gas

To record, as a debit/(credit) in the account, the difference between the actual cost of upstream transportation, including unutilized capacity and fuel to provide sales service and bundled direct purchase service and the forecast cost as approved by the OEB. To also record, as a debit/(credit) in the account, the difference the account also includes the records the difference between actual and forecast costs for third-party transportation that provide a distribution system benefit to in-franchise customers by serving distribution demands and charges resulting from Limited Balancing Agreements.

Debit	-	Account No. 500 Sales Revenue
Credit	-	Account No. 179-106 Third-Party Transportation Variance Account – South Rate Zone

To record, as a debit/(credit) in the account, the revenue from unbundled service customers for balancing service resulting from the Limited Balancing Agreement.

Debit	-	Account No. 179-106 Third-Party Transportation Variance Account – South Rate Zone

Credit - Account No. 323
 Other Interest Expense

To record, as a debit/(credit) in the account, interest expense on the opening monthly balance.

ENBRIDGE GAS INC.

**Accounting Entries for
Load Balancing Price Variance Account
Account No. 179-107**

This account records the difference between the actual price and the forecast price of load balancing transactions based on the 2024 Test Year Forecast included in rates as approved by the OEB. This account will also record the price variance on spot gas purchases made on behalf of bundled direct purchase customers as required and the difference between the actual peaking supply price variance and demand costs and the amount included in rates. This account is effective with the implementation of the Rate Harmonization Plan.

Simple interest is to be calculated on the opening monthly balance of this account using the OEB-approved EB-2024-0063 interest rate methodology, as per the OEB's generic proceeding on Cost of Capital and Other Matters. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the OEB in a future rate application.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-107 Load Balancing Price Variance Account
Credit	-	Account No. 623 Cost of Gas

To record, as a debit/(credit) in the account, the difference between the actual price and forecast price of load balancing transactions based on the 2024 Test Year Forecast included in rates as approved by the OEB. This account will also record the price variance on spot gas purchases made on behalf of bundled direct purchase customers as required.

Debit	-	Account No. 179-107 Load Balancing Price Variance Account
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit/(credit) in the account, interest expense on the opening monthly balance.

ENBRIDGE GAS INC.

**Accounting Entries for
Unabsorbed Demand Cost (UDC) Variance Account
Account No. 179-108**

This account records the difference between actual UDC costs incurred and the forecast cost of UDC included in rates as approved by the OEB. This account is effective with the implementation of the Rate Harmonization Plan.

Simple interest is to be calculated on the opening monthly balance of this account using the OEB-approved EB-2024-0063 interest rate methodology, as per the OEB's generic proceeding on Cost of Capital and Other Matters. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the OEB in a future rate application.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit - Account No. 179-108
 Unabsorbed Demand Cost Variance Account

Credit - Account No. 663
 Transportation of Gas by Others

To record, as a debit/(credit) in Deferral Account No. 179-108, the difference between the actual UDC incurred by the Company and the amount of UDC included in rates as approved by the OEB.

Debit - Account No. 663
 Transportation of Gas by Others

Credit - Account No. 179-108
 Unabsorbed Demand Cost Variance Account

To record, as a credit/(debit) in Deferral Account No. 179-108, the benefit from the temporary assignment of unutilized capacity under the Company's transportation contracts. The benefit will be equal to the recovery of pipeline demand charges and other charges resulting from the temporary assignment of unutilized capacity that have been included in gas sales rates.

Debit - Account No. 179-108
 Unabsorbed Demand Cost Variance Account

Credit - Account No. 323
 Other Interest Expense

To record, as a debit/(credit) in the account, interest expense on the opening monthly balance.

ENBRIDGE GAS INC.

**Accounting Entries for
Inventory Revaluation Variance Account
Account No. 179-109**

This account records the necessary adjustment to value opening gas inventory volumes at a rate equal to the OEB-approved reference price. This account is effective with the implementation of the Rate Harmonization Plan.

Simple interest is to be calculated on the opening monthly balance of this account using the Board-approved EB-2024-0063 interest rate methodology, as per the OEB's generic proceeding on Cost of Capital and Other Matters. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the Board in a future rate application.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-109 Inventory Revaluation Variance Account

Credit	-	Account No. 152 Gas in Storage

To record, as a debit/(credit) in the account, the adjustment necessary to value opening gas inventory volumes at a rate equal to the OEB-approved quarterly reference price.

Debit	-	Account No. 179-109 Inventory Revaluation Variance Account

Credit	-	Account No. 323 Interest Expense

To record, as a debit/(credit) in the account, interest expense on the opening monthly balance.

ENBRIDGE GAS INC.

**Accounting Entries for
Market-Based Storage Variance Account
Account No. 179-205**

This account records the difference between the actual cost of market-based storage and the forecast cost of market-based storage as approved by the OEB. This account is effective with the implementation of the Rate Harmonization Plan.

Simple interest is to be calculated on the opening monthly balance of this account using the OEB-approved EB-2024-0063 interest rate methodology, as per the OEB's generic proceeding on Cost of Capital and Other Matters. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the OEB in a future rate application.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act, 1998.

Debit	-	Account No.179-204 Market-Based Storage Variance Account
Credit	-	Account No. 623 Cost of Gas

To record, as a debit/(credit) in the account, the difference between the actual cost of market based storage and the forecast cost of market-based storage as approved by the OEB.

Debit	-	Account No.179-204 Market-Based Storage Variance Account
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit/(credit) in the account, interest expense on the opening monthly balance.

ENBRIDGE GAS INC.

**Accounting Entries for
Rate Harmonization Variance Account
Account No. 179-322**

This account records the annual revenue variance, exclusive of gas costs, attributable to customers switching rate classes as a result of the implementation of the Rate Harmonization Plan.

Enbridge Gas has prepared a customer forecast for the harmonized rate classes by placing customers into harmonized rate classes based on the customer's Test Year Forecast parameters and service option. To the extent that the actual choices made by customers as to what harmonized rate class they select is different from the forecast, this will constitute rate class switching resulting from the implementation of the Rate Harmonization Plan.

The annual revenue difference for a customer that switches rate classes will be calculated based on the difference in the applicable approved distribution rates and charges, exclusive of gas costs, applied to the customer's parameters approved as part of the Test Year forecast. Differences in revenue resulting from the addition of new, or loss of existing, Enbridge Gas customers compared to the Test Year forecast will not be recorded.

Simple interest is to be calculated on the opening monthly balance of this account using the OEB-approved EB-2024-0063 interest rate methodology, as per the OEB's generic proceeding on Cost of Capital and Other Matters. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the OEB in a future rate application.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act, 1998.

Debit - Account No.179-322
 Rate Harmonization Variance Account

Credit - Account No. 300
 Operating Revenue

To record, as a debit in the account, the variances to forecast revenue as a result of the implementation of the Rate Harmonization Plan.

Debit - Account No.179-322
 Rate Harmonization Variance Account

Credit - Account No. 323
 Other Interest Expense

To record, as a debit in the account, interest expense on the opening monthly balance.

ENBRIDGE GAS INC.

**Accounting Entries for
Average Use Variance Account
Account No. 179-333**

This account records the revenue impact (exclusive of gas costs) of the volumetric difference between the actual weather-normalized average use experienced during the year and the forecast average use per customer embedded in OEB-approved rates for general service customers in Rate E01 and Rate E02. The reference to harmonized rate classes is effective with the implementation of the Rate Harmonization Plan.

Simple interest is to be calculated on the opening monthly balance of this account using the OEB-approved EB-2024-0063 interest rate methodology, as per the OEB's generic proceeding on Cost of Capital and Other Matters. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the OEB in a future rate application.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act, 1998.

Debit - Account No.179-333
 Average Use Variance Account

Credit - Account No. 300
 Operating Revenue

To record, as a debit/(credit) in the account, the revenue impact associated with the variance in forecast average use per customer versus weather-normalized actual average use per customer.

Debit - Account No.179-333
 Average Use Deferral Account

Credit - Account No. 323
 Other Interest Expense

To record, as a debit/(credit) in the account, interest expense on the opening monthly balance.

Summary of Proposed Revenue Change by Rate Class - Three Rate Zones - With One Rate Zone Distribution
Total Revenue

Line No.	Particulars	Revenue Before Recovery		Proposed Revenue Requirement			Revenue After Recovery				
		Current Approved Revenue (1)	Revenue (Deficiency) / Sufficiency	Allocated Cost (2)	Panhandle/ St. Clair Reallocation (3)	Proposed Revenue Requirement	S&T Margin (4)	Rate Design Adjustments	Proposed Revenue (5)	Revenue-to-Cost Ratio	Revenue Change
		(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(i) = (h / e)	(j) = (h - a) / (a)
		(a)	(b) = (a - e)	(c)	(d)	(e) = (c + d)	(f)	(g)	(h) = (e + f + g)		
<u>In-franchise</u>											
<u>North Rate Zone</u>											
1	Rate E01	289,758	29,344	259,862	553	260,414	(635)	275	260,054	0.999	(10%)
2	Rate E02	42,774	3,402	39,280	91	39,372	(187)	(121)	39,064	0.992	(9%)
3	Rate E10	5,599	(541)	6,130	9	6,139	(32)	-	6,107	0.995	9%
4	Rate E20	-	-	-	-	-	-	-	-	-	-
5	Rate E22	16,267	7,686	8,582	-	8,582	-	(183)	8,399	0.979	(48%)
6	Rate E24	6,323	3,572	2,750	-	2,750	-	(5)	2,745	0.998	(57%)
7	Rate E30	818	(75)	889	5	894	-	-	894	1.000	9%
8	Rate E34	-	-	-	-	-	-	-	-	-	-
9	Rate E38	2,692	102	2,590	-	2,590	(30)	195	2,755	1.064	2%
10	Rate E62	-	-	-	-	-	-	-	-	-	-
11	Rate E64	-	-	-	-	-	-	-	-	-	-
12	Total North Rate Zone	364,231	43,490	320,083	658	320,741	(883)	161	320,019	0.998	(12%)
<u>Central Rate Zone</u>											
13	Rate E01	2,405,990	44,939	2,360,450	601	2,361,051	(7,813)	(439)	2,352,799	0.997	(2%)
14	Rate E02	697,809	2,407	695,165	237	695,402	(4,124)	(153)	691,125	0.994	(1%)
15	Rate E10	80,164	(16,096)	96,248	13	96,260	(808)	-	95,452	0.992	19%
16	Rate E20	-	-	-	-	-	-	-	-	-	-
17	Rate E22	6,460	2,814	3,646	-	3,646	-	15	3,660	1.004	(43%)
18	Rate E24	25,854	5,066	20,788	-	20,788	-	(47)	20,741	0.998	(20%)
19	Rate E30	2,792	(3,510)	6,302	1	6,302	-	1,075	7,377	1.171	164%
20	Rate E34	2,675	(1,147)	3,821	0	3,821	(2)	(1,075)	2,744	0.718	3%
21	Rate E38	-	-	-	-	-	-	-	-	-	-
22	Rate E62	29,316	(3,721)	33,023	14	33,037	(99)	-	32,938	0.997	12%
23	Rate E64	-	-	-	-	-	-	-	-	-	-
24	Total Central Rate Zone	3,251,059	30,752	3,219,441	866	3,220,307	(12,847)	(624)	3,206,835	0.996	(1%)
<u>South Rate Zone</u>											
25	Rate E01	1,074,465	(83,602)	1,157,617	449	1,158,066	(2,611)	163	1,155,619	0.998	8%
26	Rate E02	208,166	(103)	208,283	(14)	208,269	(950)	275	207,593	0.997	(0%)
27	Rate E10	81,681	(2,189)	84,579	(709)	83,870	(391)	-	83,479	0.995	2%
28	Rate E20	70,375	(1,490)	72,740	(875)	71,865	(602)	-	71,263	0.992	1%
29	Rate E22	-	-	-	-	-	-	-	-	-	-
30	Rate E24	26,185	(799)	27,367	(383)	26,984	(373)	(37)	26,575	0.985	1%
31	Rate E30	5,073	2,388	2,684	1	2,685	(2)	(14)	2,669	0.994	(47%)
32	Rate E34	390	(61)	450	1	450	-	14	464	1.031	19%
33	Rate E38	1,661	(36)	1,697	-	1,697	-	62	1,759	1.037	6%
34	Rate E62	4,500	92	4,403	6	4,409	(53)	-	4,356	0.988	(3%)
35	Rate E64	8,386	(844)	9,230	-	9,230	(279)	-	8,951	0.970	7%
36	Total South Rate Zone	1,480,880	(86,645)	1,569,049	(1,524)	1,567,525	(5,261)	463	1,562,727	0.997	6%
37	Total In-franchise	5,096,170	(12,403)	5,108,573	-	5,108,573	(18,991)	-	5,089,581	0.996	0%
<u>Ex-franchise</u>											
38	Rate E60	543	233	310	-	310	25	-	336	1.082	(38%)
39	Rate E70	158,474	23,473	135,001	-	135,001	13,660	-	148,661	1.101	(6%)
40	Rate E72	603	309	295	-	295	352	-	646	2.194	7%
41	Rate E80	424	346	78	-	78	497	-	575	7.354	36%
42	Rate E82	3,561	3,561	-	-	-	3,561	-	3,561	-	0%
43	Total Ex-franchise	163,605	27,921	135,684	-	135,684	18,095	-	153,779	1.133	(6%)
44	Non-Utility Cross Charge	1,209	1,209	-	-	-	897	-	897	-	(26%)
45	Total Enbridge Gas	5,260,984	16,727	5,244,257	-	5,244,257	-	-	5,244,257	1.000	(0%)

Notes:
(1) Current approved revenue at July 2024 ORAM rates applied to the 2024 Test Year billing unit forecast for each harmonized rate class.
(2) Appendix D, Attachment 8, pp. 2-8, line 22. Distribution costs allocated to rate zones on a common unit rate basis.
(3) Working Papers, Schedule 6, column (e).
(4) Working Papers, Schedule 7, column (b).
(5) Working Papers, Schedule 2, column (g).

Summary of Proposed Revenue Change by Rate Class - Three Rate Zones - With One Rate Zone Distribution
Delivery Revenue

Line No.	Particulars	Revenue Before Recovery		Proposed Revenue Requirement			Revenue After Recovery				
		Current Approved Revenue (1) (\$000s)	Revenue (Deficiency) / Sufficiency (\$000s)	Allocated Cost (2) (\$000s)	Panhandle/ St. Clair Reallocation (3) (\$000s)	Proposed Revenue Requirement (\$000s)	S&T Margin (4) (\$000s)	Rate Design Adjustments (\$000s)	Proposed Revenue (5) (\$000s)	Revenue-to-Cost Ratio	Revenue Change (%)
		(a)	(b) = (a - e)	(c)	(d)	(e) = (c + d)	(f)	(g)	(h) = (e + f + g)	(i) = (h / e)	(j) = (h - a) / (a)
<u>In-franchise</u>											
<u>North Rate Zone</u>											
1	Rate E01	162,351	25,485	136,313	553	136,866	(635)	275	136,506	0.997	(16%)
2	Rate E02	18,789	4,602	14,096	91	14,187	(187)	(121)	13,880	0.978	(26%)
3	Rate E10	2,231	218	2,004	9	2,013	(32)	-	1,981	0.984	(11%)
4	Rate E20									-	-
5	Rate E22	16,230	8,270	7,960	-	7,960	-	(181)	7,779	0.977	(52%)
6	Rate E24	6,307	3,982	2,325	-	2,325	-	(5)	2,320	0.998	(63%)
7	Rate E30	236	179	53	5	57	-	-	57	1.000	(76%)
8	Rate E34								-	-	-
9	Rate E38	1,236	614	622	-	622	(30)	192	784	1.261	(37%)
10	Rate E62								-	-	-
11	Rate E64								-	-	-
12	Total North Rate Zone	207,380	43,349	163,373	658	164,031	(883)	160	163,307	0.996	(21%)
<u>Central Rate Zone</u>											
13	Rate E01	1,367,879	13,751	1,353,527	601	1,354,128	(7,813)	(439)	1,345,876	0.994	(2%)
14	Rate E02	262,305	(7,630)	269,697	237	269,935	(4,124)	(153)	265,657	0.984	1%
15	Rate E10	48,815	(4,336)	53,139	13	53,151	(808)	-	52,343	0.985	7%
16	Rate E20								-	-	-
17	Rate E22	6,447	3,081	3,366	-	3,366	-	15	3,381	1.005	(48%)
18	Rate E24	25,321	5,691	19,630	-	19,630	-	(47)	19,583	0.998	(23%)
19	Rate E30	4,033	2,120	1,913	1	1,914	-	1,075	2,989	1.562	(26%)
20	Rate E34	2,200	(370)	2,570	0	2,570	(2)	(1,075)	1,493	0.581	(32%)
21	Rate E38								-	-	-
22	Rate E62	5,168	1,433	3,721	14	3,735	(99)	-	3,636	0.973	(30%)
23	Rate E64								-	-	-
24	Total Central Rate Zone	1,722,169	13,740	1,707,563	866	1,708,429	(12,847)	(623)	1,694,959	0.992	(2%)
<u>South Rate Zone</u>											
25	Rate E01	570,352	(95,831)	665,733	449	666,183	(2,611)	163	663,735	0.996	16%
26	Rate E02	90,342	(901)	91,257	(14)	91,243	(950)	275	90,567	0.993	0%
27	Rate E10	64,060	387	64,382	(709)	63,673	(391)	-	63,282	0.994	(1%)
28	Rate E20	67,425	4,510	63,790	(875)	62,915	(602)	-	62,313	0.990	(8%)
29	Rate E22								-	-	-
30	Rate E24	25,296	687	24,992	(383)	24,609	(373)	(36)	24,200	0.983	(4%)
31	Rate E30	4,556	2,403	2,152	1	2,153	(2)	(14)	2,137	0.992	(53%)
32	Rate E34	31	(78)	108	1	109	-	14	123	1.129	295%
33	Rate E38	1,450	441	1,009	-	1,009	-	62	1,071	1.061	(26%)
34	Rate E62	1,821	157	1,658	6	1,664	(53)	-	1,611	0.968	(12%)
35	Rate E64	8,098	53	8,045	-	8,045	(279)	-	7,766	0.965	(4%)
36	Total South Rate Zone	833,431	(88,171)	923,126	(1,524)	921,603	(5,261)	463	916,805	1.100	10%
37	Total In-franchise	2,762,980	(31,083)	2,794,062	-	2,794,062	(18,991)	-	2,775,071	1.004	0%
<u>Ex-franchise</u>											
38	Rate E60	543	244	300	-	300	25	-	325	1.085	(40%)
39	Rate E70	142,270	27,559	114,712	-	114,712	13,660	-	128,372	1.119	(10%)
40	Rate E72	440	435	4	-	4	352	-	356	88.455	(19%)
41	Rate E80	386	384	2	-	2	497	-	498	281.672	29%
42	Rate E82	3,561	3,561	-	-	-	3,561	-	3,561	-	0%
43	Total Ex-franchise	147,200	32,183	115,017	-	115,017	18,095	-	133,112	1.157	(10%)
44	Non-Utility Cross Charge	1,209	1,209	-	-	-	897	-	897	-	(26%)
45	Total Enbridge Gas	2,911,388	2,308	2,909,079	-	2,909,079	-	-	2,909,080	1.000	(0%)

Notes:
(1) Current approved revenue at July 2024 ORAM rates applied to the 2024 Test Year billing unit forecast for each harmonized rate class.
(2) Appendix D, Attachment 8, pp. 2-8, line 22. Distribution costs allocated to rate zones on a common unit rate basis.
(3) Working Papers, Schedule 8, column (e).
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(5) Working Papers, Schedule 2, column (g).

Summary of Proposed Revenue Change by Rate Class - Three Rate Zones - With One Rate Zone Distribution
Gas Supply Revenue

Line No.	Particulars	Revenue Before Recovery		Proposed Revenue Requirement			Revenue After Recovery				
		Current Approved Revenue (1) (\$000s)	Revenue (Deficiency) / Sufficiency (\$000s)	Allocated Cost (2) (\$000s)	Panhandle/ St. Clair Reallocation (3) (\$000s)	Proposed Revenue Requirement (\$000s)	S&T Margin (4) (\$000s)	Rate Design Adjustments (\$000s)	Proposed Revenue (5) (\$000s)	Revenue-to-Cost Ratio	Revenue Change (%)
		(a)	(b) = (a - e)	(c)	(d)	(e) = (c + d)	(f)	(g)	(h) = (e + f + g)	(i) = (h / e)	(j) = (h - a) / (a)
<u>In-franchise</u>											
<u>North Rate Zone</u>											
1	Rate E01	127,407	3,859	123,548	-	123,548	-	-	123,548	1.000	(3%)
2	Rate E02	23,985	(1,200)	25,185	-	25,185	-	-	25,185	1.000	5%
3	Rate E10	3,367	(759)	4,126	-	4,126	-	-	4,126	1.000	23%
4	Rate E20	-	-	-	-	-	-	-	-	-	-
5	Rate E22	38	(584)	621	-	621	-	(2)	620	0.997	1543%
6	Rate E24	16	(409)	426	-	426	-	-	426	1.000	2544%
7	Rate E30	582	(254)	836	-	836	-	-	836	1.000	44%
8	Rate E34	-	-	-	-	-	-	-	-	-	-
9	Rate E38	1,456	(512)	1,968	-	1,968	-	3	1,971	1.001	35%
10	Rate E62	-	-	-	-	-	-	-	-	-	-
11	Rate E64	-	-	-	-	-	-	-	-	-	-
12	Total North Rate Zone	156,851	140	156,710	-	156,710	-	1	156,711	1.000	(0%)
<u>Central Rate Zone</u>											
13	Rate E01	1,038,110	31,188	1,006,922	-	1,006,922	-	-	1,006,922	1.000	(3%)
14	Rate E02	435,505	10,037	425,468	-	425,468	-	-	425,468	1.000	(2%)
15	Rate E10	31,348	(11,760)	43,109	-	43,109	-	-	43,109	1.000	38%
16	Rate E20	-	-	-	-	-	-	-	-	-	-
17	Rate E22	13	(267)	280	-	280	-	(1)	279	0.997	2025%
18	Rate E24	533	(625)	1,158	-	1,158	-	-	1,158	1.000	117%
19	Rate E30	(1,242)	(5,629)	4,388	-	4,388	-	-	4,388	1.000	100%
20	Rate E34	474	(777)	1,251	-	1,251	-	-	1,251	1.000	164%
21	Rate E38	-	-	-	-	-	-	-	-	-	-
22	Rate E62	24,148	(5,155)	29,302	-	29,302	-	-	29,302	1.000	21%
23	Rate E64	-	-	-	-	-	-	-	-	-	-
24	Total Central Rate Zone	1,528,890	17,013	1,511,878	-	1,511,878	-	(1)	1,511,877	1.000	(1%)
<u>South Rate Zone</u>											
25	Rate E01	504,113	12,229	491,884	-	491,884	-	-	491,884	1.000	(2%)
26	Rate E02	117,824	798	117,026	-	117,026	-	-	117,026	1.000	(1%)
27	Rate E10	17,621	(2,577)	20,197	-	20,197	-	-	20,197	1.000	15%
28	Rate E20	2,949	(6,000)	8,950	-	8,950	-	-	8,950	1.000	203%
29	Rate E22	-	-	-	-	-	-	-	-	-	-
30	Rate E24	889	(1,486)	2,375	-	2,375	-	(0)	2,375	1.000	167%
31	Rate E30	517	(15)	532	-	532	-	-	532	1.000	3%
32	Rate E34	359	17	342	-	342	-	-	342	1.000	(5%)
33	Rate E38	211	(478)	688	-	688	-	0	688	1.000	227%
34	Rate E62	2,680	(65)	2,745	-	2,745	-	-	2,745	1.000	2%
35	Rate E64	287	(897)	1,185	-	1,185	-	-	1,185	1.000	312%
36	Total South Rate Zone	647,449	1,526	645,923	-	645,923	-	-	645,923	0.998	(0%)
37	Total In-franchise	2,333,190	18,679	2,314,511	-	2,314,511	-	-	2,314,511	0.992	(1%)
<u>Ex-franchise</u>											
38	Rate E60	-	(11)	11	-	11	-	-	11	1.000	-
39	Rate E70	16,203	(4,086)	20,289	-	20,289	-	-	20,289	1.000	25%
40	Rate E72	164	(127)	291	-	291	-	-	291	1.000	77%
41	Rate E80	38	(38)	76	-	76	-	-	76	1.000	99%
42	Rate E82	-	-	-	-	-	-	-	-	-	-
43	Total Ex-franchise	16,405	(4,261)	20,667	-	20,667	-	-	20,667	1.000	26%
44	Non-Utility Cross Charge	-	-	-	-	-	-	-	-	-	-
45	Total Enbridge Gas	2,349,596	14,418	2,335,178	-	2,335,178	-	-	2,335,178	1.000	(1%)

Notes:

- (1) Current approved revenue at July 2024 ORAM rates applied to the 2024 Test Year billing unit forecast for each harmonized rate class.
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Derivation of Proposed Rates and Revenue by Rate Class - Three Rate Zones - With One Rate Zone Distribution
In-franchise

Line No.	Particulars	Billing Units	Current Approved				Proposed					
			2024 Forecast Usage	Revenue (\$000s)	Rates (cents/m ³)	Revenue (Deficiency) / Sufficiency (\$000s)	Revenue Requirement (1) (\$000s)	Revenue (Deficiency) / Sufficiency (2) (\$000s)	Revenue (\$000s)	Rates (cents/m ³)	Revenue-to-Cost Ratios	Rate Change (%)
			(a)	(b)	(c)	(d) = (b - e)	(e)	(f) = (g - e)	(g)	(h)	(i) = (g / e)	(j) = (h - c) / (c)
<u>Rate E01</u>												
Monthly Customer Charge												
1	North	bills	2,961,400				86,542	(4,808)	81,735	\$27.60	0.944	
2	Central	bills	29,222,629				853,985	(47,440)	806,545	\$27.60	0.944	
3	South	bills	14,450,119				422,282	-	422,282	\$29.22	1.000	
Delivery Charge												
4	North	10 ³ m ³	697,436				38,172	5,087	43,259	6.2025	1.133	
5	Central	10 ³ m ³	6,444,399				352,718	46,999	399,717	6.2025	1.133	
6	South	10 ³ m ³	3,238,864				177,271	163	177,434	5.4783	1.001	
7	Total Delivery	10 ³ m ³	<u>10,380,699</u>				<u>1,930,970</u>	<u>-</u>	<u>1,930,970</u>	<u>18.6015</u>	<u>1.000</u>	
Transportation & Storage Charge												
Transportation												
8	North	10 ³ m ³	684,638				45,723	(204.70)	45,519	6.6486	0.996	
9	Central	10 ³ m ³	6,386,821				329,903	(8,162)	321,740	5.0376	0.975	
10	South	10 ³ m ³	3,238,864				78,806	(2,680)	76,126	2.3504	0.966	
Transportation - Western												
11	North	10 ³ m ³	12,798				1,183	-	1,183	9.2405	1.000	
12	Central	10 ³ m ³	57,578				4,393	-	4,393	7.6295	1.000	
13	South	10 ³ m ³	<u>-</u>				<u>-</u>	<u>-</u>	<u>-</u>	<u>4.9423</u>		
14	Transportation & Storage Charge	10 ³ m ³	<u>10,380,699</u>				<u>460,007</u>	<u>(11,047)</u>	<u>448,961</u>	<u>4.3250</u>	<u>0.976</u>	
Gas Supply Commodity Charge												
15	North	10 ³ m ³	657,818				88,794	(434)	88,360	13.4322	0.995	
16	Central	10 ³ m ³	5,901,526				820,052	352	820,404	13.9016	1.000	
17	South	10 ³ m ³	3,057,017				479,708	69	479,777	15.6943	1.000	
18	Total Rate E01	10 ³ m ³	<u>10,380,699</u>	<u>3,770,213</u>	<u>36.3194</u>	<u>(9,319)</u>	<u>3,779,531</u>	<u>(11,059)</u>	<u>3,768,472</u>	<u>36.3027</u>	<u>0.997</u>	<u>(0%)</u>
19	Total Rate E01 - North	10 ³ m ³	697,436	289,758	41.5462	29,344	260,414	(360)	260,054	37.2872	0.999	(10%)
20	Total Rate E01 - Central	10 ³ m ³	6,444,399	2,405,990	37.3346	44,939	2,361,051	(8,252)	2,352,799	36.5092	0.997	(2%)
21	Total Rate E01 - South	10 ³ m ³	3,238,864	1,074,465	33.1741	(83,602)	1,158,066	(2,448)	1,155,619	35.6798	0.998	8%

Derivation of Proposed Rates and Revenue by Rate Class - Three Rate Zones - With One Rate Zone Distribution
In-franchise

Line No.	Particulars	Billing Units	Current Approved				Proposed					
			2024 Forecast Usage	Revenue (\$000s)	Rates (cents/m ³)	Revenue (Deficiency) / Sufficiency (\$000s)	Revenue Requirement (1) (\$000s)	Revenue (Deficiency) / Sufficiency (2) (\$000s)	Revenue (\$000s)	Rates (cents/m ³)	Revenue-to-Cost Ratios	Rate Change (%)
			(a)	(b)	(c)	(d) = (b - e)	(e)	(f) = (g - e)	(g)	(h)	(i) = (g / e)	(j) = (h - c) / (c)
<u>Rate E02</u>												
Monthly Customer Charge												
22	North	bills	18,300				2,530	(882.75)	1,647.0	\$90.00	0.651	
23	Central	bills	291,999				40,365	(14,085)	26,279.9	\$90.00	0.651	
24	South	bills	96,924				13,399	(4,675)	8,723.2	\$90.00	0.651	
Delivery Charge												
25	North	10 ³ m ³	206,984				8,465	763	9,227.4	4.4581	1.090	
26	Central	10 ³ m ³	3,780,553				154,608	13,931	168,539.2	4.4581	1.090	
27	South	10 ³ m ³	1,343,314				54,936	4,950	59,885.7	4.4581	1.090	
28	Total Delivery	10 ³ m ³	<u>5,330,851</u>				<u>274,302</u>	<u>-</u>	<u>274,302.4</u>	<u>5.1456</u>	<u>1.000</u>	
Transportation & Storage Charge												
Transportation												
29	North	10 ³ m ³	169,499				10,587	(115)	10,471.5	6.1779	0.989	
30	Central	10 ³ m ³	3,644,097				167,158	(4,262)	162,895.6	4.4701	0.975	
31	South	10 ³ m ³	1,343,314				28,158	(966)	27,191.4	2.0242	0.966	
Transportation - Western												
32	North	10 ³ m ³	35,299				3,096	-	3,095.7	8.7698	1.000	
33	Central	10 ³ m ³	134,760				9,517	-	9,516.8	7.0620	1.000	
34	South	10 ³ m ³	<u>-</u>				<u>-</u>	<u>-</u>	<u>-</u>	<u>4.6161</u>	<u>-</u>	
35	Transportation & Storage Charge	10 ³ m ³	<u>5,326,970</u>				<u>218,515</u>	<u>(5,344)</u>	<u>213,171.0</u>	<u>4.0017</u>	<u>0.976</u>	
Gas Supply Commodity Charge												
36	North	10 ³ m ³	108,864				14,695	(72)	14,622.9	13.4322	0.995	
37	Central	10 ³ m ³	2,329,906				323,754	139	323,893.1	13.9016	1.000	
38	South	10 ³ m ³	712,317				111,777	16	111,793.1	15.6943	1.000	
39	Total Rate E02	10 ³ m ³	<u>5,330,851</u>	<u>948,749</u>	<u>17.7973</u>	<u>5,706</u>	<u>943,043</u>	<u>(5,260)</u>	<u>937,783.0</u>	<u>17.5916</u>	<u>0.994</u>	<u>(1%)</u>
40	Total Rate E02 - North	10 ³ m ³	206,984	42,774	20.6652	3,402	39,372	(307)	39,064	18.8732	0.992	(9%)
41	Total Rate E02 - Central	10 ³ m ³	3,780,553	697,809	18.4579	2,407	695,402	(4,278)	691,125	18.2810	0.994	(1%)
42	Total Rate E02 - South	10 ³ m ³	1,343,314	208,166	15.4964	(103)	208,269	(675)	207,593	15.4538	0.997	(0%)

Derivation of Proposed Rates and Revenue by Rate Class - Three Rate Zones - With One Rate Zone Distribution
In-franchise

Line No.	Particulars	Billing Units	Current Approved				Proposed					
			2024 Forecast Usage	Revenue (\$000s)	Rates (cents/m ³)	Revenue (Deficiency) / Sufficiency (\$000s)	Revenue Requirement (1) (\$000s)	Revenue (Deficiency) / Sufficiency (2) (\$000s)	Revenue (\$000s)	Rates (cents/m ³)	Revenue-to-Cost Ratios	Rate Change (%)
			(a)	(b)	(c)	(d) = (b - e)	(e)	(f) = (g - e)	(g)	(h)	(i) = (g / e)	(j) = (h - c) / (c)
Rate E10												
Monthly Customer Charge												
43	North	bills	144				360	(288)	72	\$500.00	0.200	
44	Central	bills	5,592				13,974	(11,178)	2,796	\$500.00	0.200	
45	South	bills	3,444				8,607	(6,885)	1,722	\$500.00	0.200	
Delivery Charge												
46	North	10 ³ m ³	52,931				35	-	35	0.0668	1.000	
47	Central	10 ³ m ³	1,559,977				1,043	-	1,043	0.0668	1.000	
48	South	10 ³ m ³	1,311,595				877	-	877	0.0668	1.000	
Delivery Demand Charge - North												
49	up to 20,000 m ³	10 ³ m ³ /d	2,592				1,249	179	1,428	55.0929		
50	over 20,000 m ³	10 ³ m ³ /d	1,710				535	77	612	35.7897		
51	Delivery Demand Charge - North		4,302				1,784	256	2,040	47.4201	1.143	
Delivery Demand Charge - Central												
52	up to 20,000 m ³	10 ³ m ³ /d	54,587				26,407	6,740	33,147	60.7244		
53	over 20,000 m ³	10 ³ m ³ /d	44,305				14,219	3,630	17,849	40.2860		
54	Delivery Demand Charge - Central		98,892				40,626	10,370	50,996	51.5677	1.255	
Delivery Demand Charge - South												
55	up to 20,000 m ³	10 ³ m ³ /d	54,696				33,720	3,896	37,616	68.7737		
56	over 20,000 m ³	10 ³ m ³ /d	64,413				22,480	2,597	25,078	38.9322		
57	Delivery Demand Charge - South		119,109				56,200	6,494	62,694	52.6357	1.116	
58	Total Delivery		2,924,503				123,506	(1,231)	122,275	4.1811	0.990	
Transportation & Storage Charge												
Transportation												
59	North	10 ³ m ³	23,704				763	7	770	3.2500	1.009	
60	Central	10 ³ m ³	1,548,798				23,041	(7)	23,034	1.4872	1.000	
61	South	10 ³ m ³	1,311,595				3,576	(2)	3,574	0.2725	0.999	
Transportation - Western												
62	North	10 ³ m ³	29,227				1,707	-	1,707	5.8419	1.000	
63	Central	10 ³ m ³	11,179				456	-	456	4.0791	1.000	
64	South	10 ³ m ³	-				-	-	-	2.8644	-	
65	Transportation & Storage Charge		2,924,503				29,543	(2)	29,541	1.0101	1.000	
Gas Supply Commodity Charge												
66	North	10 ³ m ³	11,031				1,489	(7)	1,482	13.4322	0.995	
67	Central	10 ³ m ³	123,205				17,120	7	17,127	13.9016	1.000	
68	South	10 ³ m ³	93,110				14,611	2	14,613	15.6943	1.000	
69	Total Rate E10		2,924,503	167,443	5,7255	(18,826)	186,269	(1,231)	185,038	6.3272	0.993	11%
70	Total Rate E10 - North		52,931	5,599	10.5770	(540)	6,139	(32)	6,107	11.5375	0.995	9%
71	Total Rate E10 - Central		1,559,977	80,164	5.1388	(16,096)	96,260	(808)	95,452	6.1188	0.992	19%
72	Total Rate E10 - South		1,311,595	81,681	6.2276	(2,189)	83,870	(391)	83,479	6.3647	0.995	2%

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Line No.	Particulars	Billing Units	Current Approved				Proposed					
			2024 Forecast Usage	Revenue (\$000s)	Rates (cents/m ³)	Revenue (Deficiency) / Sufficiency (\$000s)	Revenue Requirement (1) (\$000s)	Revenue (Deficiency) / Sufficiency (2) (\$000s)	Revenue (\$000s)	Rates (cents/m ³)	Revenue-to-Cost Ratios	Rate Change (%)
			(a)	(b)	(c)	(d) = (b - e)	(e)	(f) = (g - e)	(g)	(h)	(i) = (g / e)	(j) = (h - c) / (c)
<u>Rate E20</u>												
<u>Transportation</u>												
73	Monthly Customer Charge	bills	960				5,701	(2,821)	2,880	\$3,000.00	0.505	
74	Transportation Charge	10 ³ m ³	3,996,534				-	-	-	-	-	
75	Customer Supplied Fuel - Transportation						4,312	-	4,312	0.754%		
	Transportation Demand Charge - Firm											
76	up to 30,000 m ³	10 ³ m ³ /d	26,927				10,638	(161)	10,477	38.9077		
77	next 120,000 m ³	10 ³ m ³ /d	50,942				13,298	(202)	13,096	25.7075		
78	over 150,000 m ³	10 ³ m ³ /d	136,172				29,255	(444)	28,811	21.1580		
79	Transportation Demand Charge - Firm		214,042				53,191	(807)	52,384	24.4738	0.985	
80	Transportation Demand Charge - IT	10 ³ m ³ /d	34,997				363	-	363	1.0386	1.000	
81	Pre-authorized Interruptible	10 ³ m ³	13,096				-	4	4	0.0341		
82	Central Transportation Charge	10 ³ m ³	-									
83	Total Transportation		4,009,630				63,568	(3,624)	59,944	1.4950	0.943	
<u>Storage</u>												
84	Space Demand	GJ/d/mo.	102,195,366				1,520	8	1,528	0.015	1.006	
	Firm Injection/Withdrawal Right							-	-			
85	Union provides deliverability inventory	GJ/d/mo.	2,690,346				4,557	2,367	6,923	2.573	1.519	
86	Customer provides deliverability inventory	GJ/d/mo.	910,476				1,542	639	2,181	2.395	1.414	
87	Firm incremental injection	GJ/d/mo.	12,000				20	8	29	2.395	1.414	
88	Injection/Withdrawal Commodity (Customer Provides)	GJ	22,553,385				-	-	-	-	-	
89	Customer Supplied Fuel - Storage						658	-	658	0.799%		
90	Total Storage		4,009,630				8,297	3,022	11,319	0.2823	1.364	
91	Total Rate E20		4,009,630	70,375	1.7551	(1,490)	71,865	(602)	71,263	1.7773	0.992	1%
<u>Rate E22 - Unbundled</u>												
<u>Monthly Customer Charge</u>												
92	North	bills	456				1,350	(666)	684	\$1,500.00	0.507	
93	Central		132				391	(193)	198	\$1,500.00	0.507	
<u>Transportation Charge</u>												
94	North	10 ³ m ³	673,314				450	-	450	0.0668	1.000	
95	Central		308,239				206	-	206	0.0668	1.000	
<u>Transportation Demand Charge - Firm - North</u>												
96	up to 30,000 m ³	10 ³ m ³ /d	10,254				2,473	186	2,659	25.9321	1.075	
97	over 30,000 m ³	10 ³ m ³ /d	32,681				3,945	297	4,242	12.9806	1.075	
98	Transportation Demand Charge - Firm - North		42,935				6,418	483	6,901	16.0737	1.075	
<u>Transportation Demand Charge - Firm - Central</u>												
99	up to 30,000 m ³	10 ³ m ³ /d	3,059				738	56	793	25.9321	1.075	
100	over 30,000 m ³	10 ³ m ³ /d	16,712				2,017	152	2,169	12.9806	1.075	
101	Transportation Demand Charge - Firm - Central		19,771				2,755	207	2,963	14.9845	1.075	
<u>Transportation Demand Charge - IT</u>												
102	North	10 ³ m ³ /d	37,579				363	-	363	0.9671	1.000	
103	Central		30,358				294	-	294	0.9671	1.000	
104	Transportation Demand Charge - IT		67,936				657	-	657	0.9671	1.000	
105	Pre-authorized Interruptible	10 ³ m ³	-				-	-	-	0.0986		
106	Total Rate E22		981,552	22,727	2.3154	10,500	12,227	(168)	12,059	1.2286	0.986	(47%)
107	Total Rate E22 - North		673,314	16,267	2.4160	7,686	8,582	(183)	8,399	1.2474	0.9787	(48%)
108	Total Rate E22 - Central		308,239	6,460	2.0957	2,814	3,646	15	3,660	1.1875	1.0040	(43%)

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Line No.	Particulars	Billing Units	Current Approved				Proposed					
			2024 Forecast Usage	Revenue (\$000s)	Rates (cents/m ³)	Revenue (Deficiency) / Sufficiency (\$000s)	Revenue Requirement (1) (\$000s)	Revenue (Deficiency) / Sufficiency (2) (\$000s)	Revenue (\$000s)	Rates (cents/m ³)	Revenue-to-Cost Ratios	Rate Change (%)
			(a)	(b)	(c)	(d) = (b - e)	(e)	(f) = (g - e)	(g)	(h)	(i) = (g / e)	(j) = (h - c) / (c)
	<u>Rate E24</u>											
	Monthly Customer Charge											
109	North	bills	12				167	-	167	\$13,877.82	1.000	
110	Central	bills	72				999	-	999	\$13,877.82	1.000	
111	South	bills	84				1,166	-	1,166	\$13,877.82	1.000	
	Transportation Charge											
112	North	10 ³ m ³	545,675				29	-	29	0.0053	1.000	
113	Central	10 ³ m ³	1,289,026				68	-	68	0.0053	1.000	
114	South	10 ³ m ³	1,427,303				76	-	76	0.0053	1.000	
	Customer Supplied Fuel - Transportation											
115	North	10 ³ m ³	545,675				330	-	330	0.425%		
116	Central	10 ³ m ³	779,055				472	-	472	0.425%		
117	South	10 ³ m ³	1,427,303				864	-	864	0.425%		
	Transportation Demand (Firm)											
118	North	10 ³ m ³ /d	16,800				1,966	(5)	1,961	11.6704	0.997	
119	Central	10 ³ m ³ /d	156,844				18,351	(47)	18,304	11.6704	0.997	
120	South	10 ³ m ³ /d	121,211				14,182	(36)	14,146	11.6704	0.997	
	Transportation Demand (IT)											
121	North	10 ³ m ³ /d	31,704				259	-	259	0.8159	1.000	
122	Central	10 ³ m ³ /d	109,999				898	-	898	0.8159	1.000	
123	South	10 ³ m ³ /d	21,954				179	-	179	0.8159	1.000	
124	Pre-authorized Interruptible	10 ³ m ³	-				-	-	-	0.0321		
125	South Transportation Demand	10 ³ m ³ /d	121,211				9,937	(373)	9,563	7.8896	0.962	
126	South Transportation CSF		1,427,303				581	-	581	0.285%	1.000	
127	Total Rate E24		<u>3,262,003</u>	<u>58,362</u>	<u>1.7891</u>	<u>7.839</u>	<u>50,523</u>	<u>(462)</u>	<u>50,061</u>	<u>1.5347</u>	<u>0.991</u>	<u>(14%)</u>
128	Total Rate E24 - North		545,675	6,323	1.1587	3,572	2,750	(5)	2,745	0.5031	0.998	(57%)
129	Total Rate E24 - Central		1,289,026	25,854	2.0057	5,066	20,788	(47)	20,741	1.6091	0.998	(20%)
130	Total Rate E24 - South		1,427,303	26,185	1.8346	(799)	26,984	(410)	26,575	1.8619	0.985	1%

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Line No.	Particulars	Billing Units	Current Approved				Proposed					
			2024 Forecast Usage	Revenue (\$000s)	Rates (cents/m ³)	Revenue (Deficiency) / Sufficiency (\$000s)	Revenue Requirement (1) (\$000s)	Revenue (Deficiency) / Sufficiency (2) (\$000s)	Revenue (\$000s)	Rates (cents/m ³)	Revenue-to-Cost Ratios	Rate Change (%)
			(a)	(b)	(c)	(d) = (b - e)	(e)	(f) = (g - e)	(g)	(h)	(i) = (g / e)	(j) = (h - c) / (c)
<u>Rate E30</u>												
	Monthly Customer Charge											
131	North	bills	-				-	-	-	\$500.00	-	
132	Central	bills	192				578	(482)	96	\$500.00	0.166	
133	South	bills	432				1,301	(1,085)	216	\$500.00	0.166	
	Delivery Charge											
134	North	10 ³ m ³	5,488				4	-	4	0.0668	1.000	
135	Central	10 ³ m ³	339,182				227	-	227	0.0668	1.000	
136	South	10 ³ m ³	129,360				86	-	86	0.0668	1.000	
	Delivery Demand (Interruptible)											
137	North	10 ² m ³ /d	1,631				55	-	55	3.3512	1.000	
138	Central	10 ² m ³ /d	37,618				1,459	1,557	3,016	8.0184	2.067	
139	South	10 ³ m ³ /d	21,710				831	1,080	1,911	8.8019	2.300	
	Delivery Demand (Firm)											
140	North	10 ³ m ³ /d	-				-	-	-	55.0929	-	
141	Central	10 ³ m ³ /d	-				-	-	-	60.7244	-	
142	South	10 ³ m ³ /d	17				23	(12)	12	68.7737	0.500	
143	Total Delivery		<u>474,030</u>				<u>4,564</u>	<u>1,059</u>	<u>5,622</u>	<u>1.1861</u>	<u>1.232</u>	
	Transportation & Storage Charge											
144	Transportation											
145	North	10 ³ m ³	5,488				98	-	98	1.7875	1.000	
146	Central	10 ³ m ³	339,182				3,183	-	3,183	0.9384	1.000	
147	South	10 ³ m ³	129,360				152	-	152	0.1172	1.000	
	Transportation - Western											
148	North	10 ³ m ³	-				-	-	-	4.3794	-	
149	Central	10 ³ m ³	-				-	-	-	3.5303	-	
150	South	10 ³ m ³	-				-	-	-	2.7091	-	
151	Transportation & Storage Charge		<u>474,030</u>				<u>3,432</u>	<u>-</u>	<u>3,432</u>	<u>0.7241</u>	<u>1.000</u>	
	Gas Supply Commodity Charge											
152	North	10 ³ m ³	5,488				737	-	737	13.4322	1.000	
153	Central	10 ³ m ³	6,148				855	-	855	13.9016	1.000	
154	South	10 ³ m ³	1,860				292	-	292	15.6943	1.000	
155	Total Rate E30		<u>474,030</u>	<u>8,683</u>	<u>1.8317</u>	<u>(1.197)</u>	<u>9,880</u>	<u>1,059</u>	<u>10,939</u>	<u>2.3076</u>	<u>1.107</u>	<u>26%</u>
156	Total Rate E30 - North		5,488	818	14.9104	(75)	894	-	894	16.2822	1.000	9%
157	Total Rate E30 - Central		339,182	2,792	0.8231	(3,510)	6,302	1,075	7,377	2.1748	1.171	164%
158	Total Rate E30 - South		129,360	5,073	3.9214	2,388	2,685	(16)	2,669	2.0629	0.994	(47%)

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Line No.	Particulars	Billing Units	Current Approved				Proposed					
			2024 Forecast Usage	Revenue (\$000s)	Rates (cents/m ³)	Revenue (Deficiency) / Sufficiency (\$000s)	Revenue Requirement (1) (\$000s)	Revenue (Deficiency) / Sufficiency (2) (\$000s)	Revenue (\$000s)	Rates (cents/m ³)	Revenue-to-Cost Ratios	Rate Change (%)
			(a)	(b)	(c)	(d) = (b - e)	(e)	(f) = (g - e)	(g)	(h)	(i) = (g / e)	(j) = (h - c) / (c)
<u>Rate E34</u>												
Monthly Customer Charge												
159	North	bills	-				-	-	-	\$500.00	-	
160	Central	bills	492				1,339	(1,093)	246	\$500.00	0.184	
161	South	bills	-				-	-	-	\$500.00	-	
Delivery Charge												
162	North	10 ³ m ³	-				-	-	-	0.0668	-	
163	Central	10 ³ m ³	52,646				35	-	35	0.0668	1.000	
164	South	10 ³ m ³	2,174				1	-	1	0.0668	1.000	
Delivery Demand												
165	North	10 ³ m ³ /d	-				-	-	-	4.7875	-	
166	Central	10 ³ m ³ /d	11,054				1,250	15	1,265	11.4479	1.012	
167	South	10 ³ m ³ /d	952				105	14	119	12.5350	1.133	
168	Total Delivery		<u>54,821</u>				<u>2,731</u>	<u>(1,063)</u>	<u>1,667</u>	<u>3.0416</u>	<u>0.611</u>	
Transportation & Storage Charge												
169	Transportation											
170	North	10 ³ m ³	-				-	-	-	1.7875	-	
171	Central	10 ³ m ³	52,646				587	-	587	1.1150	1.000	
172	South	10 ³ m ³	2,174				3	-	3	0.1169	1.000	
Transportation - Western												
173	North	10 ³ m ³	-				-	-	-	4.3794	-	
174	Central	10 ³ m ³	-				-	-	-	3.7070	-	
175	South	10 ³ m ³	-				-	-	-	2.7088	-	
176	Transportation & Storage Charge		<u>54,821</u>				<u>590</u>	<u>-</u>	<u>590</u>	<u>1.0755</u>	<u>1.000</u>	
Gas Supply Commodity Charge												
177	North	10 ³ m ³	-				-	-	-	13.4322	-	
178	Central	10 ³ m ³	4,392				610	-	610	13.9016	1.000	
179	South	10 ³ m ³	2,174				341	-	341	15.6943	1.000	
180	Total Rate E34		<u>54,821</u>	<u>3,064</u>	<u>5,5896</u>	<u>(1,207)</u>	<u>4,272</u>	<u>(1,063)</u>	<u>3,209</u>	<u>5,8530</u>	<u>0,751</u>	<u>5%</u>
181	Total Rate E34 - North		-	-	-	-	-	-	-	-	-	-
182	Total Rate E34 - Central		52,646	2,675	5.0805	(1,147)	3,821	(1,077)	2,744	5.2125	0.718	3%
183	Total Rate E34 - South		2,174	390	17.9182	(61)	450	14	464	21.3656	1.031	19%

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			2024 Forecast Usage	Revenue (\$000s)	Rates (cents/m ³)	Revenue (Deficiency) / Sufficiency (\$000s)	Revenue Requirement (1) (\$000s)	Revenue (Deficiency) / Sufficiency (2) (\$000s)	Revenue (\$000s)	Rates (cents/m ³)	Revenue-to-Cost Ratios	Rate Change (%)
			(a)	(b)	(c)	(d) = (b - e)	(e)	(f) = (g - e)	(g)	(h) Rates (\$/GJ)	(i) = (g / e)	(j) = (h - c) / (c)
<u>Rate E38</u>												
<u>Storage</u>												
Space Demand												
184	North	GJ/d.mo.	11,791,272				181	(4)	176	0.015	0.977	
185	South	GJ/d.mo.	29,220,408				443	(6)	437	0.015	0.987	
Firm Injection/Withdrawal Right												
Union provides deliverability inventory												
186	North	GJ/d.mo.	141,504				331	33	364	2.573	1.100	
187	South	GJ/d.mo.	381,888				915	68	983	2.573	1.074	
188	Customer provides deliverability inventory	GJ/d.mo.	-				-	-	-	2.395	-	
189	Firm incremental injection	GJ/d.mo.	-				-	-	-	2.395	-	
190	Injection/Withdrawal Commodity (Customer Provides)	GJ	12,157,001				-	-	-	-	-	
Customer Supplied Fuel - Storage												
191	North		522,359				15	-	15	0.799%	1.002	
192	South		11,634,642				339	-	339	0.799%	1.000	
Transportation Demand												
193	North	GJ/d.mo.	141,504				2,040	136	2,176	15.378	1.067	
194	South	GJ/d.mo.	-				-	-	-	-	-	
Transportation Charge												
195	North	GJ	522,359				23	-	23	0.045	0.997	
196	South	GJ	-				-	-	-	-	-	
197	Total Rate E38		<u>12,157,001</u>	<u>4,353</u>	<u>0.358</u>	<u>66</u>	<u>4,287</u>	<u>227</u>	<u>4,514</u>	<u>0.371</u>	<u>1.053</u>	<u>4%</u>
198	Total Rate E38 - North		522,359	2,692	5.154	102	2,590	165	2,755	5.275	1.064	2%
199	Total Rate E38 - South		11,634,642	1,661	0.143	(36)	1,697	62	1,759	0.151	1.037	6%
<u>Rate E62</u>												
Monthly Customer Charge												
200	Central	bills	12				39	(33)	6	\$500.00	0.155	
201	South	bills	48				155	(131)	24	\$500.00	0.155	
Delivery Charge												
202	Central	10 ³ m ³	188,852				126	-	126	0.0668	1.000	
203	South	10 ³ m ³	90,073				60	-	60	0.0668	1.000	
Delivery Demand												
204	Central	10 ³ m ³ /d	15,025				4,070	(66)	4,003	26.6437	0.984	
205	South	10 ³ m ³ /d	<u>6,040</u>				<u>1,533</u>	<u>78</u>	<u>1,611</u>	<u>26.6632</u>	<u>1.051</u>	
206	Total Delivery		<u>278,926</u>				<u>5,982</u>	<u>(152)</u>	<u>5,830</u>	<u>2.0903</u>	<u>0.975</u>	
Transportation & Storage Charge												
Transportation												
207	Central	10 ³ m ³	188,852				9,306	(8)	9,298	4.9232	0.999	
209	South	10 ³ m ³	90,073				182	(0)	182	0.2018	0.998	
Transportation - Western												
210	Central	10 ³ m ³	2				0	-	0	7.5151	1.000	
211	South	10 ³ m ³	<u>-</u>				<u>-</u>	<u>-</u>	<u>2,7937</u>	<u>-</u>	<u>-</u>	
212	Transportation & Storage Charge		<u>278,928</u>				<u>9,488</u>	<u>(9)</u>	<u>9,480</u>	<u>3.3986</u>	<u>0.999</u>	
Gas Supply Commodity Charge												
213	Central	10 ³ m ³	140,306				19,496	8	19,505	13.9016	1.000	
214	South	10 ³ m ³	15,795				2,479	-	2,479	15.6943	1.000	
215	Total Rate E62		<u>278,926</u>	<u>33,816</u>	<u>12.1237</u>	<u>(3,630)</u>	<u>37,446</u>	<u>(152)</u>	<u>37,293</u>	<u>13.3704</u>	<u>0.996</u>	<u>10%</u>
216	Total Rate E62 - Central		188,852	29,316	15.5231	(3,721)	33,037	(99)	32,938	17.4411	0.997	12%
217	Total Rate E62 - South		90,073	4,500	4.9963	92	4,409	(53)	4,356	4.8355	0.988	(3%)

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In-franchise

Line No.	Particulars	Billing Units	Current Approved				Proposed					
			2024 Forecast Usage	Revenue (\$000s)	Rates (cents/m ³)	Revenue (Deficiency) / Sufficiency (\$000s)	Revenue Requirement (1) (\$000s)	Revenue (Deficiency) / Sufficiency (2) (\$000s)	Revenue (\$000s)	Rates (cents/m ³)	Revenue-to-Cost Ratios	Rate Change (%)
			(a)	(b)	(c)	(d) = (b - e)	(e)	(f) = (g - e)	(g)	(h)	(i) = (g / e)	(j) = (h - c) / (c)
<u>Rate E64</u>												
<u>Transportation</u>												
218	Monthly Customer Charge	bills	12				345	-	345	\$28,709.72		
219	Transportation Charge	10 ³ m ³	249,200				-	-	-	-		
220	Customer Supplied Fuel - Transportation						268	-	268	0.754%	1.000	
221	Transportation Demand Charge - Firm	10 ³ m ³ /d	28,200				6,298	(279)	6,019	21.3442		
222	Total Transportation		249,200				6,911	(279)	6,632	2.6611	0.960	
<u>Storage</u>												
223	Space Demand	GJ/d/mo.	38,472,252				575	-	575	0.015		
	Firm Injection/Withdrawal Right											
224	Union provides deliverability inventory	GJ/d/mo.	-				-	-	-	2.573		
225	Customer provides deliverability inventory	GJ/d/mo.	649,668				1,556	-	1,556	2.395		
226	Firm incremental injection	GJ/d/mo.	-				-	-	-	2.395		
227	Injection/Withdrawal Commodity (Customer Provides)	GJ	6,433,274				-	-	-	-		
228	Customer Supplied Fuel - Storage		-				188	-	188	0.799%	1.000	
229	Total Storage		249,200				2,319	-	2,319	0.9306	1.000	
230	Total Rate E64		249,200	8,386	3.3650	(844)	9,230	(279)	8,951	3.5918	0.970	7%
231	Total In-franchise			5,096,170		(12,403)	5,108,573	(18,991)	5,089,581			
232	Total In-franchise - North			364,231		43,490	320,741	(722)	320,019			
233	Total In-franchise - Central			3,244,599		27,938	3,216,661	(13,471)	3,206,836			
234	Total In-franchise - South			1,480,880		(86,645)	1,567,525	(4,797)	1,562,728			

Notes:

- (1) Revenue requirement by rate component for each rate class provided at Appendix D, Attachment 13.
- (2) Allocation of S&T Margin and other rate design adjustments.

Derivation of Proposed Rates and Revenue by Rate Class - Three Rate Zones - With One Rate Zone Distribution
Ex-franchise

			Current Approved				Proposed					
Line No.	Particulars	Billing Units	2024 Forecast Usage (a)	Revenue (\$000s) (b)	Rates (cents/m ³) (c)	Revenue (Deficiency) / Sufficiency (\$000s) (d) = (b - e)	Revenue Requirement (1) (\$000s) (e)	Revenue (Deficiency) / Sufficiency (2) (\$000s) (f) = (g - e)	Revenue (\$000s) (g)	Rates (cents/m ³) (h)	Revenue-to-Cost Ratios (i) = (g / e)	Rate Change (%) (j) = (h - c) / (c)
1	Rate E60											
	Monthly Fixed Charge	bills	12				-	25	25	\$2,112.14		
2	Demand:											
	Transportation	GJ/d/mo	8,863				310	-	310	2.919	1.000	
3	Total Rate E60		8,863	543	6.1313	233	310	25	336	3.7886	1.082	(38%)
	Rate E70											
	Demand:											
	Firm Transportation - Easterly Dawn Parkway											
4	Dawn to Parkway	GJ/d/mo	1,867,861				84,665	(11,427)	73,238	3.267	0.865	
5	- F24-T	GJ/d/mo	451,429				276	-	276	0.051	1.000	
6	Dawn to Kirkwall	GJ/d/mo	49,500				1,565	(213)	1,352	2.276	0.864	
7	- F24-T	GJ/d/mo	49,500				30	-	30	0.051	1.000	
8	Kirkwall to Parkway	GJ/d/mo	383,739				7,026	(836)	6,190	1.344	0.881	
9	Dawn to Owen Sound Line	GJ/d/mo	8,863				215	-	215	2.024	1.000	
	Firm Transportation - Westerly Dawn Parkway											
10	Parkway to Dawn/Kirkwall	GJ/d/mo	1,047,191				-	11,249	11,249	0.895		
11	Kirkwall to Dawn	GJ/d/mo	63,329				-	974	974	1.282		
12	E70-X (between Dawn, Kirkwall and Parkway)	GJ/d/mo	54,513				2,471	252	2,723	4.163	1.102	
	Firm Transportation - Other Paths											
13	To Dawn from St.Clair, Bluewater, and Ojibway	GJ/d/mo	36,927				-	509	509	1.149		
14	From Dawn to St.Clair, Bluewater, and Ojibway	GJ/d/mo	-				-	-	-	4.193		
15	Parkway to Albion King's North	GJ/d/mo	1,210,000				18,380	-	18,380	1.266	1.000	
16	Dawn to Dawn-Vector	GJ/d/mo	203,626				-	34	34	0.014		
17	- F24-T	GJ/d/mo	110,781				68	-	68	0.051	1.000	
18	Dawn to Dawn-TCPL	GJ/d/mo	500,000				-	141	141	0.021		
19	Short-term Transportation	GJ	45,665,000				17	12,797	12,814	-	759.654	
20	Corunna (ANR) to Dawn	GJ/d/mo	91,095				-	179	179	0.164		
21	Total Demand		51,793,354	142,270	0.2747	27,559	114,712	13,660	128,372	0.2479	1.119	(10%)
	Commodity											
22	Easterly - Providing Own Fuel	GJ	402,163,120				14,280	-	14,280	-	1.000	
23	Westerly - Providing Own Fuel	GJ	222,367,416				3,993	-	3,993	-	1.000	
24	Short-term Transportation - Utility Providing Fuel	GJ					2,016	-	2,016	-	1.000	
25	Total Commodity		624,530,536	16,203	0.0026	(4,086)	20,289	-	20,289	0.0032	1.000	25%
26	Total Rate E70		676,323,890	158,474	0.0234	23,473	135,001	13,660	148,661	0.0220	1.101	(6%)

Derivation of Proposed Rates and Revenue by Rate Class											
Ex-franchise											
Line No.	Particulars	Billing Units	Current Approved			Proposed					
			2024 Forecast Usage	Revenue (\$000s)	Rates (\$/GJ)	Revenue (Deficiency) / Sufficiency (\$000s)	Revenue Requirement (1) (\$000s)	Revenue (Deficiency) / Sufficiency (\$000s)	Revenue (\$000s)	Rates (\$/GJ)	Revenue-to-Cost Ratios
			(a)	(b)	(c)	(d) = (b - e)	(e)	(f)	(g)	(h)	(i) = (g/e)
											(j) = (h - c) / (c)
<u>Rate E72</u>											
27	Monthly Fixed Charge	bills	24				-	40	40	\$1,669.38	
28	Transmission Commodity Charge	GJ	5,198,227				-	215	215	0.041	
29	Charges West of Dawn:										
30	Firm Demand Charge	GJ/d	7,333				4	97	101	1.149	25.134
31	Utility Providing Fuel & UFG to Dawn	GJ	655,236				10	-	10	0.016	1.000
32	Utility Providing Fuel & UFG to Pool	GJ	642,043				23	-	23	0.037	1.000
33	Providing Own Fuel & UFG to Dawn	GJ	4,542,991				72	-	72	0.016	1.000
34	Providing Own Fuel & UFG to Pool	GJ	5,048,909				184	-	184	0.037	1.000
35	Charges East of Dawn:										
36	Firm Demand Charge	GJ/d	-				-	-	-	1.016	
37	Fuel & UFG to Dawn	GJ	-				-	-	-	0.016	
38	Fuel & UFG to Pool	GJ	-				-	-	-	0.016	
39	Commodity Charge - To Dawn	GJ	-				-	-	-	-	
40	Commodity Charge - To Pool	GJ	-				-	-	-	-	
41	Total Rate E72		<u>10,889,179</u>	<u>603</u>	<u>0.0055</u>	<u>309</u>	<u>295</u>	<u>352</u>	<u>646</u>	<u>0.0059</u>	<u>2.194</u>
											<u>7%</u>
<u>Rate E80</u>											
42	Monthly Fixed Charge - Typical Station	bills	792				2	117	119	\$150.00	76.026
43	Monthly Fixed Charge - Large Station	bills	105				0	82	82	\$780.00	395.343
44	RNG Sampling Charge	per use	8				-	100	100	\$12,900.00	
45	Transmission Commodity Charge	GJ	4,791,112				-	198	198	0.041	
46	Commodity - Providing Own Fuel	GJ	-				-	-	-	-	
47	Commodity - Utility Providing Fuel	GJ	4,791,112				76	-	76	0.016	1.000
48	Total Rate E80		<u>9,582,224</u>	<u>424</u>	<u>0.0044</u>	<u>346</u>	<u>78</u>	<u>497</u>	<u>575</u>	<u>0.0060</u>	<u>7.354</u>
											<u>36%</u>
<u>Rate E82</u>											
49	Service Fee		-					3,561	3,561		
50	Total Rate E82		<u>-</u>	<u>3,561</u>	<u>-</u>	<u>3,561</u>	<u>-</u>	<u>3,561</u>	<u>3,561</u>	<u>-</u>	<u>-</u>
51	Non-Utility Cross Charge		-	1,209		1,209		897	897		
52	Total Ex-franchise			<u>164,814</u>		<u>29,130</u>	<u>135,684</u>	<u>18,991</u>	<u>154,676</u>		
53	Total Enbridge Gas			<u>5,260,984</u>	<u>-</u>	<u>16,727</u>	<u>5,244,257</u>	<u>-</u>	<u>5,244,257</u>		

Notes:
(1) Revenue requirement by rate class provided at Appendix D, Attachment 2, line 21.
(2) Working Papers, Schedule 11, column (c)

Derivation of Transportation & Storage and Gas Supply Commodity Charges by Rate Class
North Rate Zone

Line No.	Particulars	Total Bundled In-franchise (a)	Rate E01 (b)	Rate E02 (c)	Rate E10 (d)	Rate E30 (e)	Rate E34 (f)
Transportation and Storage Charges							
<u>Allocated Costs - Delivery (\$000s) (1)</u>							
1	Load Balancing - Transportation	(1,267)	(944)	(285)	(38)	-	-
2	Transportation Demand	(1,479)	(1,076)	(313)	(81)	(8)	-
3	Storage Demand Deliverability	4,259	3,272	988			
4	Storage Demand Space	3,441	2,838	603			
5	Storage Demand - Operational Contingency	265	210	55			
6	Transmission Demand - Dawn Station	322	249	73			
7	Transmission Demand - Kirkwall Station	-	-	-			
8	Transmission Demand - Parkway Station	2,099	1,622	477			
9	Transmission Demand - Dawn-Parkway	7,059	5,456	1,604			
10	Transmission Demand - Parkway-Albion	-	-	-			
11	Transmission Demand - Panhandle St. Clair	-	-	-			
12	Panhandle/St. Clair Transmission Credit	-	-	-			
13	S&T Margin (2)	(822)	(635)	(187)			
14	Total	13,878	10,991	3,015	(120)	(8)	-
<u>Allocated Costs - Gas Supply (\$000s) (3)</u>							
15	Load Balancing - Transportation	25,947	19,328	5,834	784	-	-
16	Load Balancing - Commodity	1,845	1,374	415	56	-	-
17	Transportation Demand	16,420	11,457	3,331	1,550	82	-
18	Transportation Commodity	2,335	1,699	494	129	13	-
19	Storage Demand Deliverability	455	350	106			
20	Storage Demand Space	155	128	27			
21	Storage Commodity	642	467	136	35	4	-
22	Transmission Demand - Panhandle St. Clair	-	-	-			
23	Transmission Commodity	655	477	139	36	4	-
24	Rate Design Adjustment	512	430	71	7	4	-
25	Total	48,966	35,710	10,552	2,597	107	-
26	Empress-Dawn Differential (cents/m ³) (4)	2.5919					
27	Western Incremental Revenue (\$000s) (line 26 * line 31 / 100)	2,004	332	915	758	-	-
28	Gas Cost Revenue Recovered From All (line 25 - line 27)	46,962	35,378	9,637	1,840	107	-
29	Total	48,966	35,710	10,552	2,597	107	-
<u>Billing Units (10³m³) (5)</u>							
30	Transportation	883,329	684,638	169,499	23,704	5,488	-
31	Western Transportation	77,324	12,798	35,299	29,227	-	-
32	Total	960,653	697,436	204,798	52,931	5,488	-
<u>Unit Rates - Delivery (cents/m³)</u>							
33	Transportation and Storage Charge (line 14 / line 32)		1.5759	1.4722	(0.2260)	(0.1537)	(0.1537)
34	Western Transportation and Storage Charge (line 33)		1.5759	1.4722	(0.2260)	(0.1537)	(0.1537)
<u>Unit Rates - Gas Supply (cents/m³)</u>							
35	Transportation and Storage Charge (line 28 / line 32)		5.0726	4.7057	3.4760	1.9411	1.9411
36	Western Transportation and Storage Charge (line 26 + line 35)		7.6646	7.2976	6.0679	4.5330	4.5330
<u>Unit Rates - Total (cents/m³)</u>							
37	Transportation and Storage Charge (line 33 + line 35)		6.6486	6.1779	3.2500	1.7875	1.7875
38	Western Transportation and Storage Charge (line 34 + line 36)		9.2405	8.7698	5.8419	4.3794	4.3794
Gas Supply Commodity Charges							
<u>Allocated Costs - Delivery (\$000s) (1)</u>							
39	Gas Supply Commodity (Reference Price)	-	-	-	-	-	-
40	Gas Supply Administration	926	778	129	13	6	-
41	Panhandle/St. Clair Reallocation (6)	658	553	91	9	5	-
42	Revenue Adjustment	(5)	(4)	(1)	(0)	(0)	-
43	Total	1,579	1,326	220	22	11	-
<u>Allocated Costs - Gas Supply (\$000s) (3)</u>							
44	Gas Supply Commodity (Reference Price)	104,135	87,464	14,475	1,467	730	-
45	Gas Supply Administration	-	-	-	-	-	-
46	Revenue Adjustment	(512)	(430)	(71)	(7)	(4)	-
47	Total	103,622	87,033	14,403	1,459	726	-
48	Billing Units (10 ³ m ³) (7)	783,202	657,818	108,864	11,031	5,488	-
49	Gas Supply Commodity Charge - Delivery (cents/m ³)		0.2016	0.2016	0.2016	0.2016	0.2016
50	Gas Supply Commodity Charge - Gas Supply (cents/m ³)		13.2306	13.2306	13.2306	13.2306	13.2306
51	Gas Supply Commodity Charge - Total (cents/m ³)		13.4322	13.4322	13.4322	13.4322	13.4322

Notes:

- (1) Allocated costs per Appendix D, Attachment 9, pp.2-3.
- (2) Working Papers, Schedule 7, column (b).
- (3) Allocated costs per Appendix D, Attachment 10, pp.2-3.
- (4) Difference between the Dawn supply price of \$3.558/GJ and the Empress supply price of \$2.545/GJ based on the July 2024 QRAM, converted to cents/m³.
- (5) Transportation billing units per Working Papers, Schedule 2, column (a), sum of transportation billing units.
Western transportation billing units per Working Papers, Schedule 2, column (a), sum of transportation - Western billing units.
- (6) Panhandle/St. Clair revenue adjustment per Appendix D, Attachment 13, p.4, line 71.
- (7) Working Papers, Schedule 2, column (a), sum of gas supply commodity billing units.

Derivation of Transportation & Storage and Gas Supply Commodity Charges by Rate Class
Central Rate Zone

Line No.	Particulars	Total Bundled In-franchise (a)	Rate E01 (b)	Rate E02 (c)	Rate E10 (d)	Rate E30 (e)	Rate E34 (f)	Rate E62 (g)
Transportation and Storage Charges								
<u>Allocated Costs - Delivery (\$000s) (1)</u>								
1	Load Balancing - Transportation	(6,543)	(4,170)	(2,085)	(227)	(0)	-	(61)
2	Transportation Demand	(5,951)	(2,987)	(1,752)	(716)	(123)	(23)	(349)
3	Storage Demand Deliverability	56,042	37,359	18,683				
4	Storage Demand Space	37,529	24,929	12,600				
5	Storage Demand - Operational Contingency	3,359	2,217	1,141				
6	Transmission Demand - Dawn Station	4,701	3,077	1,624				
7	Transmission Demand - Kirkwall Station	126	83	44				
8	Transmission Demand - Parkway Station	18,710	12,246	6,464				
9	Transmission Demand - Dawn-Parkway	102,571	67,134	35,437				
10	Transmission Demand - Parkway-Albion	11,446	7,432	4,014				
11	Transmission Demand - Panhandle St. Clair	-	-	-				
12	Panhandle/St. Clair Transmission Credit	-	-	-				
13	S&T Margin (2)	(11,938)	(7,813)	(4,124)				
14	Total	210,054	139,508	72,045	(943)	(123)	(23)	(410)
<u>Allocated Costs - Gas Supply (\$000s) (3)</u>								
15	Load Balancing - Transportation	133,956	85,373	42,696	4,647	1	-	1,240
16	Load Balancing - Commodity	24,624	15,693	7,848	854	0	-	228
17	Transportation Demand	134,741	68,004	39,894	15,843	2,634	506	7,860
18	Transportation Commodity	12,417	6,471	3,796	1,567	341	53	190
19	Storage Demand Deliverability	5,990	3,993	1,997				
20	Storage Demand Space	1,686	1,120	566				
21	Storage Commodity	8,225	4,286	2,514	1,038	226	35	126
22	Transmission Demand - Panhandle St. Clair	-	-	-				
23	Transmission Commodity	3,913	2,033	1,193	492	105	17	73
24	Rate Design Adjustment	(503)	(349)	(138)	(7)	(0)	-	(8)
25	Total	325,049	186,625	100,367	24,433	3,306	610	9,707
26	Empress-Dawn Differential (cents/m ³) (4)	2.5919						
27	Western Incremental Revenue (\$000s) (line 26 * line 31 / 100)	5,275	1,492	3,493	290	-	-	0
28	Gas Cost Revenue Recovered From All (line 25 - line 27)	319,774	185,133	96,874	24,143	3,306	610	9,707
29	Total	325,049	186,625	100,367	24,433	3,306	610	9,707
<u>Billing Units (10³m³) (5)</u>								
30	Transportation	12,160,397	6,386,821	3,644,097	1,548,798	339,182	52,646	188,852
31	Western Transportation	203,520	57,578	134,760	11,179	-	-	2
32	Total	12,363,916	6,444,399	3,778,857	1,559,977	339,182	52,646	188,854
<u>Unit Rates - Delivery (cents/m³)</u>								
33	Transportation and Storage Charge (line 14 / line 32)		2.1648	1.9065	(0.0605)	(0.0363)	(0.0443)	(0.2169)
34	Western Transportation and Storage Charge (line 33)		2.1648	1.9065	(0.0605)	(0.0363)	(0.0443)	(0.2169)
<u>Unit Rates - Gas Supply (cents/m³)</u>								
35	Transportation and Storage Charge (line 28 / line 32)		2.8728	2.5636	1.5477	0.9746	1.1594	5.1401
36	Western Transportation and Storage Charge (line 26 + line 35)		5.4647	5.1555	4.1396	3.5665	3.7513	7.7320
<u>Unit Rates - Total (cents/m³)</u>								
37	Transportation and Storage Charge (line 33 + line 35)		5.0376	4.4701	1.4872	0.9384	1.1150	4.9232
38	Western Transportation and Storage Charge (line 34 + line 36)		7.6295	7.0620	4.0791	3.5303	3.7070	7.5151
Gas Supply Commodity Charges								
<u>Allocated Costs - Delivery (\$000s) (1)</u>								
39	Gas Supply Commodity (Reference Price)	-	-	-	-	-	-	-
40	Gas Supply Administration	10,000	6,939	2,739	145	7	5	165
41	Panhandle/St. Clair Reallocation (6)	866	601	237	13	1	0	14
42	Revenue Adjustment	4	3	1	0	0	0	0
43	Total	10,870	7,542	2,978	157	8	6	179
<u>Allocated Costs - Gas Supply (\$000s) (3)</u>								
44	Gas Supply Commodity (Reference Price)	1,171,021	812,513	320,778	16,963	846	605	19,317
45	Gas Supply Administration	-	-	-	-	-	-	-
46	Revenue Adjustment	503	349	138	7	0	0	8
47	Total	1,171,524	812,862	320,916	16,970	847	605	19,325
48	Billing Units (10 ³ m ³) (7)	8,505,482	5,901,526	2,329,906	123,205	6,148	4,392	140,306
49	Gas Supply Commodity Charge - Delivery (cents/m ³)		0.1278	0.1278	0.1278	0.1278	0.1278	0.1278
50	Gas Supply Commodity Charge - Gas Supply (cents/m ³)		13.7738	13.7738	13.7738	13.7738	13.7738	13.7738
51	Gas Supply Commodity Charge - Total (cents/m ³)		13.9016	13.9016	13.9016	13.9016	13.9016	13.9016

Notes:

- (1) Allocated costs per Appendix D, Attachment 9, pp.4-5.
- (2) Working Papers, Schedule 7, column (b).
- (3) Allocated costs per Appendix D, Attachment 10, pp.4-5.
- (4) Difference between the Dawn supply price of \$3.558/GJ and the Empress supply price of \$2.545/GJ based on the July 2024 QRAM, converted to cents/m³.
- (5) Transportation billing units per Working Papers, Schedule 2, column (a), sum of transportation billing units.
- (6) Western transportation billing units per Working Papers, Schedule 2, column (a), sum of transportation - Western billing units.
- (6) Panhandle/St. Clair revenue adjustment per Appendix D, Attachment 13, p.3, line 72.
- (7) Working Papers, Schedule 2, column (a), sum of gas supply commodity billing units.

Derivation of Transportation & Storage and Gas Supply Commodity Charges by Rate Class
South Rate Zone

Line No.	Particulars	Total Bundled In-franchise (a)	Rate E01 (b)	Rate E02 (c)	Rate E10 (d)	Rate E30 (e)	Rate E34 (f)	Rate E62 (g)
Transportation and Storage Charges								
<u>Allocated Costs - Delivery (\$000s) (1)</u>								
1	Load Balancing - Transportation	-	-	-	-	-	-	-
2	Transportation Demand	-	-	-	-	-	-	-
3	Storage Demand Deliverability	22,107	16,344	5,763				
4	Storage Demand Space	16,324	12,549	3,775				
5	Storage Demand - Operational Contingency	1,328	980	348				
6	Transmission Demand - Dawn Station	1,896	1,390	506				
7	Transmission Demand - Kirkwall Station	194	142	52				
8	Transmission Demand - Parkway Station	-	-	-				
9	Transmission Demand - Dawn-Parkway	30,594	22,431	8,163				
10	Transmission Demand - Parkway-Albion	-	-	-				
11	Transmission Demand - Panhandle St. Clair	17,452	12,487	4,965				
12	Panhandle/St. Clair Transmission Credit	(1,007)	(721)	(287)				
13	S&T Margin (2)	(3,561)	(2,611)	(950)				
14	Total	85,326	62,991	22,335	-	-	-	-
<u>Allocated Costs - Gas Supply (\$000s) (3)</u>								
15	Load Balancing - Transportation	-	-	-	-	-	-	-
16	Load Balancing - Commodity	11,406	6,865	2,421	2,042	0	-	77
17	Transportation Demand	593	314	130	127	13	0	9
18	Transportation Commodity	63	33	14	14	1	0	1
19	Storage Demand Deliverability	2,363	1,747	616				
20	Storage Demand Space	734	564	170				
21	Storage Commodity	4,069	2,155	894	873	86	1	60
22	Transmission Demand - Panhandle St. Clair	337	242	95				
23	Transmission Commodity	2,425	1,284	533	520	51	1	36
24	Rate Design Adjustment	(88)	(69)	(16)	(2)	(0)	-	(0)
25	Total	21,901	13,136	4,856	3,574	152	3	182
26	Empress-Dawn Differential (cents/m ³) (4)	2.5919						
27	Western Incremental Revenue (\$000s) (line 26 * line 31 / 100)	-	-	-	-	-	-	-
28	Gas Cost Revenue Recovered From All (line 25 - line 27)	21,901	13,136	4,856	3,574	152	3	182
29	Total	21,901	13,136	4,856	3,574	152	3	182
<u>Billing Units (10³m³) (5)</u>								
30	Transportation	6,115,381	3,238,864	1,343,314	1,311,595	129,360	2,174	90,073
31	Western Transportation	-	-	-	-	-	-	-
32	Total	6,115,381	3,238,864	1,343,314	1,311,595	129,360	2,174	90,073
<u>Unit Rates - Delivery (cents/m³)</u>								
33	Transportation and Storage Charge (line 14 / line 32)		1.9448	1.6627	-	-	-	-
34	Western Transportation and Storage Charge (line 33)		1.9448	1.6627	-	-	-	-
<u>Unit Rates - Gas Supply (cents/m³)</u>								
35	Transportation and Storage Charge (line 28 / line 32)		0.4056	0.3615	0.2725	0.1172	0.1169	0.2018
36	Western Transportation and Storage Charge (line 26 + line 35)		2.9975	2.9534	2.8644	2.7091	2.7088	2.7937
<u>Unit Rates - Total (cents/m³)</u>								
37	Transportation and Storage Charge (line 33 + line 35)		2.3504	2.0242	0.2725	0.1172	0.1169	0.2018
38	Western Transportation and Storage Charge (line 34 + line 36)		4.9423	4.6161	2.8644	2.7091	2.7088	2.7937
Gas Supply Commodity Charges								
<u>Allocated Costs - Delivery (\$000s) (1)</u>								
39	Gas Supply Commodity (Reference Price)	-	-	-	-	-	-	-
40	Gas Supply Administration	4,566	3,595	838	110	2	3	19
41	Panhandle/St. Clair Reallocation (6)	1,486	1,170	273	36	1	1	6
42	Revenue Adjustment	1	0	0	0	0	0	0
43	Total	6,053	4,766	1,111	145	3	3	25
<u>Allocated Costs - Gas Supply (\$000s) (3)</u>								
44	Gas Supply Commodity (Reference Price)	603,155	474,942	110,667	14,466	289	338	2,454
45	Gas Supply Administration	-	-	-	-	-	-	-
46	Revenue Adjustment	88	69	16	2	0	0	0
47	Total	603,243	475,011	110,683	14,468	289	338	2,454
48	Billing Units (10 ³ m ³) (7)	3,882,273	3,057,017	712,317	93,110	1,860	2,174	15,795
49	Gas Supply Commodity Charge - Delivery (cents/m ³)		0.1559	0.1559	0.1559	0.1559	0.1559	0.1559
50	Gas Supply Commodity Charge - Gas Supply (cents/m ³)		15.5384	15.5384	15.5384	15.5384	15.5384	15.5384
51	Gas Supply Commodity Charge - Total (cents/m ³)		15.6943	15.6943	15.6943	15.6943	15.6943	15.6943

Notes:

- (1) Allocated costs per Appendix D, Attachment 9, pp.6-7.
- (2) Working Papers, Schedule 7, column (b).
- (3) Allocated costs per Appendix D, Attachment 10, pp.6-7.
- (4) Difference between the Dawn supply price of \$3.558/GJ and the Empress supply price of \$2.545/GJ based on the July 2024 QRAM, converted to cents/m³.
- (5) Transportation billing units per Working Papers, Schedule 2, column (a), sum of transportation billing units.
- (6) Western transportation billing units per Working Papers, Schedule 2, column (a), sum of transportation - Western billing units.
- (7) Panhandle/St. Clair revenue adjustment per Appendix D, Attachment 13, p.3, line 73.
- (7) Working Papers, Schedule 2, column (a), sum of gas supply commodity billing units.

Summary of Proposed Unit Rate Components by Rate Class
In-franchise Rate Classes

Line No.	Particulars	Units	2024 Base Rates (a)	2024 DSM Rates (1) (b)	2024 Delivery Rates (c) = (a + b)	2024 Gas Cost Rates (d)	Total Proposed Rates (2) (e) = (c + d)
<u>Rate E01</u>							
Monthly Customer Charge							
1	North and Central	\$	\$27.60		\$27.60	-	\$27.60
2	South	\$	\$29.22		\$29.22	-	\$29.22
Delivery Charge							
3	North and Central	cents/m ³	4.7613	1.3258	6.0872	0.1154	6.2025
4	South	cents/m ³	4.0371	1.3258	5.3629	0.1154	5.4783
Transportation & Storage Charge							
5	North	cents/m ³	1.5759		1.5759	5.0726	6.6486
6	Central	cents/m ³	2.1648		2.1648	2.8728	5.0376
7	South	cents/m ³	1.9448		1.9448	0.4056	2.3504
Western Transportation & Storage Charge							
8	North	cents/m ³	1.5759		1.5759	7.6646	9.2405
9	Central	cents/m ³	2.1648		2.1648	5.4647	7.6295
10	South	cents/m ³	1.9448		1.9448	2.9975	4.9423
Gas Supply Commodity Charge							
11	North	cents/m ³	0.2016		0.2016	13.2306	13.4322
12	Central	cents/m ³	0.1278		0.1278	13.7738	13.9016
13	South	cents/m ³	0.1559		0.1559	15.5384	15.6943
<u>Rate E02</u>							
14	Monthly Customer Charge	\$	\$90.00		\$90.00	-	\$90.00
15	Delivery Charge	cents/m ³	3.9195	0.4279	4.3474	0.1107	4.4581
Transportation & Storage Charge							
16	North	cents/m ³	1.4722		1.4722	4.7057	6.1779
17	Central	cents/m ³	1.9065		1.9065	2.5636	4.4701
18	South	cents/m ³	1.6627		1.6627	0.3615	2.0242
Western Transportation & Storage Charge							
19	North	cents/m ³	1.4722		1.4722	7.2976	8.7698
20	Central	cents/m ³	1.9065		1.9065	5.1555	7.0620
21	South	cents/m ³	1.6627		1.6627	2.9534	4.6161
Gas Supply Commodity Charge							
22	North	cents/m ³	0.2016		0.2016	13.2306	13.4322
23	Central	cents/m ³	0.1278		0.1278	13.7738	13.9016
24	South	cents/m ³	0.1559		0.1559	15.5384	15.6943

Summary of Proposed Unit Rate Components by Rate Class
In-franchise Rate Classes

Line No.	Particulars	Units	2024 Base Rates (a)	2024 DSM Rates (1) (b)	2024 Delivery Rates (c) = (a + b)	2024 Gas Cost Rates (d)	Total Proposed Rates (2) (e) = (c + d)
<u>Rate E10</u>							
25	Monthly Customer Charge	\$	\$500.00		\$500.00	-	\$500.00
26	Delivery Charge	cents/m ³	-		-	0.0668	0.0668
Delivery Charge - Contract Demand - North							
27	up to 20,000 m ³	cents/m ³ /d	46.9885	7.1891	54.1776	0.9153	55.0929
28	over 20,000 m ³	cents/m ³ /d	30.5249	4.6702	35.1951	0.5946	35.7897
Delivery Charge - Contract Demand - Central							
29	up to 20,000 m ³	cents/m ³ /d	52.6483	7.2867	59.9349	0.7895	60.7244
30	over 20,000 m ³	cents/m ³ /d	34.9281	4.8341	39.7622	0.5237	40.2860
Delivery Charge - Contract Demand - South							
31	up to 20,000 m ³	cents/m ³ /d	59.2855	8.0851	67.3706	1.4031	68.7737
32	over 20,000 m ³	cents/m ³ /d	33.5610	4.5769	38.1379	0.7943	38.9322
Transportation & Storage Charge							
33	North	cents/m ³	(0.2260)		(0.2260)	3.4760	3.2500
34	Central	cents/m ³	(0.0605)		(0.0605)	1.5477	1.4872
35	South	cents/m ³	-		-	0.2725	0.2725
Western Transportation & Storage Charge							
36	North	cents/m ³	(0.2260)		(0.2260)	6.0679	5.8419
37	Central	cents/m ³	(0.0605)		(0.0605)	4.1396	4.0791
38	South	cents/m ³	-		-	2.8644	2.8644
Gas Supply Commodity Charge							
39	North	cents/m ³	0.2016		0.2016	13.2306	13.4322
40	Central	cents/m ³	0.1278		0.1278	13.7738	13.9016
41	South	cents/m ³	0.1559		0.1559	15.5384	15.6943

Summary of Proposed Unit Rate Components by Rate Class
In-franchise Rate Classes

Line No.	Particulars	Units	2024 Base Rates (a)	2024 DSM Rates (1) (b)	2024 Delivery Rates (c) = (a + b)	2024 Gas Cost Rates (d)	Total Proposed Rates (2) (e) = (c + d)
<u>Rate E20</u>							
42	Monthly Customer Charge	\$	\$3,000.00		\$3,000.00	-	\$3,000.00
<u>Transportation</u>							
43	Transportation Charge (Firm & IT)	cents/m ³	-		-	-	-
44	Transportation - Customer Supplied Fuel	%	-		-	0.754%	0.754%
	Transportation Demand (Firm)						
45	up to 30,000 m ³	cents/m ³ /d	35.4236	2.8385	38.2621	0.6456	38.9077
46	next 120,000 m ³	cents/m ³ /d	23.4054	1.8755	25.2809	0.4266	25.7075
47	over 150,000 m ³	cents/m ³ /d	19.2633	1.5436	20.8069	0.3511	21.1580
48	Transportation Demand (IT)	cents/m ³ /d	0.7963	0.2203	1.0166	0.0220	1.0386
49	Pre-authorized Interruptible Service	cents/m ³	0.0334		0.0334	0.0007	0.0341
50	Central Transportation Charge	cents/m ³	(0.0299)		(0.0299)	0.9031	0.8732
<u>Storage</u>							
51	Space Demand	\$/GJ/mth	0.014		0.014	0.001	0.015
	Firm Injection/Withdrawal Right						
52	Utility provides deliverability inventory	\$/GJ/mth	1.747		1.747	0.827	2.573
53	Customer provides deliverability inventory	\$/GJ/mth	1.569		1.569	0.827	2.395
54	Firm incremental injection	\$/GJ/mth	1.569		1.569	0.827	2.395
55	Injection/Withdrawal Commodity	\$/GJ	-		-	-	-
56	Storage - Customer Supplied Fuel	%	-		-	0.799%	0.799%
<u>Rate E22</u>							
57	Monthly Customer Charge	\$	\$1,500.00		\$1,500.00	-	\$1,500.00
58	Transportation Charge	cents/m ³	-		-	0.0668	0.0668
	Transportation Demand (Firm)						
59	up to 30,000 m ³	cents/m ³ /d	21.2638	4.0314	25.2952	0.6369	25.9321
60	over 30,000 m ³	cents/m ³ /d	10.6438	2.0180	12.6618	0.3188	12.9806
61	Transportation Demand (IT)	cents/m ³ /d	0.8253	0.1419	0.9671	-	0.9671
62	Pre-authorized Interruptible Service	cents/m ³	0.0318		0.0318	0.0668	0.0986

Summary of Proposed Unit Rate Components by Rate Class
In-franchise Rate Classes

Line No.	Particulars	Units	2024 Base Rates (a)	2024 DSM Rates (1) (b)	2024 Delivery Rates (c) = (a + b)	2024 Gas Cost Rates (d)	Total Proposed Rates (2) (e) = (c + d)
<u>Rate E24</u>							
63	Monthly Customer Charge	\$	\$13,877.82		\$13,877.82	-	\$13,877.82
64	Transportation Charge	cents/m ³	-		-	0.0053	0.0053
65	Transportation - Customer Supplied Fuel	%	-		-	0.425%	0.425%
66	Transportation Demand (Firm)	cents/m ³ /d	10.9784	0.2982	11.2766	0.3939	11.6704
67	Transportation Demand (IT)	cents/m ³ /d	0.8053	0.0106	0.8159	-	0.8159
68	Pre-authorized Interruptible Service	cents/m ³	0.0268		0.0268	0.0053	0.0321
69	South Transportation Demand	cents/m ³ /d	7.5787		7.5787	0.3108	7.8896
70	South Transportation - Customer Supplied Fuel	%	-		-	0.285%	0.285%
<u>Rate E30</u>							
71	Monthly Customer Charge	\$	\$500.00		\$500.00	-	\$500.00
72	Delivery Charge	cents/m ³	-		-	0.0668	0.0668
Delivery Charge - Contract Demand (IT)							
73	North	cents/m ³ /d	1.2036	2.1476	3.3511	0.0001	3.3512
74	Central	cents/m ³ /d	5.8486	2.1476	7.9961	0.0222	8.0184
75	South	cents/m ³ /d	6.6345	2.1476	8.7821	0.0198	8.8019
Delivery Charge - Contract Demand (Firm)							
76	North	cents/m ³ /d	54.1776		54.1776	0.9153	55.0929
77	Central	cents/m ³ /d	59.9349		59.9349	0.7895	60.7244
78	South	cents/m ³ /d	67.3706		67.3706	1.4031	68.7737
Transportation & Storage Charge							
79	North	cents/m ³	(0.1537)		(0.1537)	1.9411	1.7875
80	Central	cents/m ³	(0.0363)		(0.0363)	0.9746	0.9384
81	South	cents/m ³	-		-	0.1172	0.1172
Western Transportation & Storage Charge							
82	North	cents/m ³	(0.1537)		(0.1537)	4.5330	4.3794
83	Central	cents/m ³	(0.0363)		(0.0363)	3.5665	3.5303
84	South	cents/m ³	-		-	2.7091	2.7091
Gas Supply Commodity Charge							
85	North	cents/m ³	0.2016		0.2016	13.2306	13.4322
86	Central	cents/m ³	0.1278		0.1278	13.7738	13.9016
87	South	cents/m ³	0.1559		0.1559	15.5384	15.6943

Summary of Proposed Unit Rate Components by Rate Class
In-franchise Rate Classes

Line No.	Particulars	Units	2024 Base Rates (a)	2024 DSM Rates (1) (b)	2024 Delivery Rates (c) = (a + b)	2024 Gas Cost Rates (d)	Total Proposed Rates (2) (e) = (c + d)
<u>Rate E34</u>							
88	Monthly Customer Charge	\$	\$500.00		\$500.00	-	\$500.00
89	Delivery Charge	cents/m ³	-		-	0.0668	0.0668
	Delivery Charge - Contract Demand						
90	North	cents/m ³ /d	(3.3723)	8.1597	4.7873	0.0002	4.7875
91	Central	cents/m ³ /d	3.2807	8.1597	11.4404	0.0075	11.4479
92	South	cents/m ³ /d	4.3679	8.1597	12.5276	0.0075	12.5350
	Transportation & Storage Charge						
93	North	cents/m ³	(0.1537)		(0.1537)	1.9411	1.7875
94	Central	cents/m ³	(0.0443)		(0.0443)	1.1594	1.1150
95	South	cents/m ³	-		-	0.1169	0.1169
	Western Transportation & Storage Charge						
96	North	cents/m ³	(0.1537)		(0.1537)	4.5330	4.3794
97	Central	cents/m ³	(0.0443)		(0.0443)	3.7513	3.7070
98	South	cents/m ³	-		-	2.7088	2.7088
	Gas Supply Commodity Charge						
99	North	cents/m ³	0.2016		0.2016	13.2306	13.4322
100	Central	cents/m ³	0.1278		0.1278	13.7738	13.9016
101	South	cents/m ³	0.1559		0.1559	15.5384	15.6943
<u>Rate E38</u>							
102	Space Demand	\$/GJ/mth	0.014		0.014	0.001	0.015
	Firm Injection/Withdrawal Right						
103	Utility provides deliverability inventory	\$/GJ/mth	1.747		1.747	0.827	2.573
104	Customer provides deliverability inventory	\$/GJ/mth	1.569		1.569	0.827	2.395
105	Firm incremental injection	\$/GJ/mth	1.569		1.569	0.827	2.395
106	Transportation Demand	\$/GJ/mth	2.646		2.646	12.733	15.378
107	Transportation Charge	\$/GJ	-		-	0.045	0.045
108	Injection/Withdrawal Commodity	\$/GJ	-		-	-	-
109	Storage - Customer Supplied Fuel	%	-		-	0.799%	0.799%

Summary of Proposed Unit Rate Components by Rate Class
In-franchise Rate Classes

Line No.	Particulars	Units	2024 Base Rates (a)	2024 DSM Rates (1) (b)	2024 Delivery Rates (c) = (a + b)	2024 Gas Cost Rates (d)	Total Proposed Rates (2) (e) = (c + d)
<u>Rate E62</u>							
110	Monthly Customer Charge	\$	\$500.00		\$500.00	-	\$500.00
111	Delivery Charge	cents/m ³	-		-	0.0668	0.0668
	Delivery Charge - Contract Demand						
112	Central	cents/m ³ /d	25.4061	0.2847	25.6908	0.9529	26.6437
113	South	cents/m ³ /d	25.5799	0.2847	25.8646	0.7985	26.6632
	Transportation & Storage Charge						
114	Central	cents/m ³	(0.2169)		(0.2169)	5.1401	4.9232
115	South	cents/m ³	-		-	0.2018	0.2018
	Western Transportation & Storage Charge						
116	Central	cents/m ³	(0.2169)		(0.2169)	7.7320	7.5151
117	South	cents/m ³	-		-	2.7937	2.7937
	Gas Supply Commodity Charge						
118	Central	cents/m ³	0.1278		0.1278	13.7738	13.9016
119	South	cents/m ³	0.1559		0.1559	15.5384	15.6943
<u>Rate E64</u>							
120	Monthly Customer Charge	\$	\$28,709.72		\$28,709.72	-	\$28,709.72
	Transportation						
121	Transportation Charge (Firm & IT)	cents/m ³	-		-	-	-
122	Transportation - Customer Supplied Fuel	%	-		-	0.754%	0.754%
123	Transportation Demand (Firm)	cents/m ³ /d	20.4243	0.3954	20.8197	0.5245	21.3442
	Storage						
124	Space Demand	\$/GJ/mth	0.014		0.014	0.001	0.015
	Firm Injection/Withdrawal Right						
125	Utility provides deliverability inventory	\$/GJ/mth	1.747		1.747	0.827	2.573
126	Customer provides deliverability inventory	\$/GJ/mth	1.569		1.569	0.827	2.395
127	Firm incremental injection	\$/GJ/mth	1.569		1.569	0.827	2.395
128	Injection/Withdrawal Commodity	\$/GJ	-		-	-	-
129	Storage - Customer Supplied Fuel	%	-		-	0.799%	0.799%

Notes:

- (1) Working Papers, Schedule 9, p. 2, column (c).
(2) Working Papers, Schedule 2, column (h).

Summary of Proposed Unit Rate Components by Rate Class
Ex-franchise Rate Classes

Line No.	Particulars	Units	2024 Base Rates (a)	2024 DSM Rates (1) (b)	2024 Delivery Rates (c) = (a + b)	2024 Gas Cost Rates (d)	Total Proposed Rates (2) (e) = (c + d)
<u>Rate E60</u>							
1	Monthly Customer Charge	\$	\$2,112.14		\$2,112.14	-	\$2,112.14
	Firm Transportation						
2	Transportation Demand Charge	\$/GJ/d	2.919		2.919	-	2.919
3	Authorized Overrun	\$/GJ/d	0.096		0.096	-	0.096
<u>Rate E70</u>							
	Firm Transportation						
	Monthly Demand Charges:						
4	Dawn to Parkway	\$/GJ/d	3.267		3.267	-	3.267
5	Dawn to Kirkwall	\$/GJ/d	2.276		2.276	-	2.276
6	Kirkwall to Parkway	\$/GJ/d	1.344		1.344	-	1.344
7	Parkway to Dawn	\$/GJ/d	0.895		0.895	-	0.895
8	Parkway to Kirkwall	\$/GJ/d	0.895		0.895	-	0.895
9	Kirkwall to Dawn	\$/GJ/d	1.282		1.282	-	1.282
10	Dawn to Owen Sound Line	\$/GJ/d	2.024		2.024	-	2.024
11	Parkway to Owen Sound Line or Dawn	\$/GJ/d	0.895		0.895	-	0.895
12	Kirkwall to Owen Sound Line or Dawn	\$/GJ/d	0.895		0.895	-	0.895
13	Dawn to St. Clair, Bluewater, and Ojibway	\$/GJ/d	4.193		4.193	-	4.193
14	St. Clair, Bluewater, and Ojibway to Dawn	\$/GJ/d	1.149		1.149	-	1.149
15	Parkway to Albion King's North	\$/GJ/d	1.266		1.266	-	1.266
16	F24-T	\$/GJ/d	0.051		0.051	-	0.051
17	E70-X - Between Dawn, Kirkwall and Parkway	\$/GJ/d	4.163		4.163	-	4.163
	Between two points within Dawn						
18	Dawn to Dawn-Vector	\$/GJ/d	0.014		0.014	-	0.014
19	Dawn to Dawn-TCPL	\$/GJ/d	0.021		0.021	-	0.021
20	Corunna (ANR) to Dawn	\$/GJ/d	0.164		0.164	-	0.164
	Commodity Charges - Shipper Supplied Fuel						
21	Dawn to Parkway	\$/GJ	-		-	Note (3)	Note (3)
22	Dawn to Kirkwall	\$/GJ	-		-	Note (3)	Note (3)
23	Kirkwall to Parkway	\$/GJ	-		-	Note (3)	Note (3)
24	Parkway to Dawn	\$/GJ	-		-	Note (3)	Note (3)
25	Parkway to Kirkwall	\$/GJ	-		-	Note (3)	Note (3)
26	Parkway to Kirkwall	\$/GJ	-		-	Note (3)	Note (3)
27	Kirkwall to Dawn	\$/GJ	-		-	Note (3)	Note (3)
28	Dawn to Owen Sound Line	\$/GJ	-		-	Note (3)	Note (3)
29	Kirkwall to Owen Sound Line or Dawn	\$/GJ	-		-	Note (3)	Note (3)
30	Parkway to Owen Sound Line or Dawn	\$/GJ	-		-	Note (3)	Note (3)
31	Dawn to St. Clair, Bluewater, and Ojibway	\$/GJ	-		-	Note (4)	Note (4)
32	St. Clair, Bluewater, and Ojibway To Dawn	\$/GJ	-		-	Note (4)	Note (4)
33	Dawn to Dawn-Vector	\$/GJ	-		-	Note (4)	Note (4)
34	Dawn to Dawn-TCPL	\$/GJ	-		-	Note (4)	Note (4)
35	Parkway to Albion King's North	\$/GJ	-		-	Note (3)	Note (3)
36	Corunna (ANR) to Dawn	\$/GJ	-		-	-	-
37	E70-X - Between Dawn, Kirkwall and Parkway	\$/GJ	-			Note (3)	Note (3)

Summary of Proposed Unit Rate Components by Rate Class
Ex-franchise Rate Classes

Line No.	Particulars	Units	2024 Base Rates (a)	2024 DSM Rates (1) (b)	2024 Delivery Rates (c) = (a + b)	2024 Gas Cost Rates (d)	Total Proposed Rates (2) (e) = (c + d)
	Limited Firm Interruptible Monthly Demand Charges						
38	Maximum	\$/GJ/d	7.842		7.842		7.842
	Authorized Overrun						
	Commodity Charges - Shipper Supplied Fuel						
39	Dawn to Parkway	\$/GJ	0.107		0.107	- (3)	0.107 (3)
40	Dawn to Kirkwall	\$/GJ	0.075		0.075	- (3)	0.075 (3)
41	Kirkwall to Parkway	\$/GJ	0.044		0.044	- (3)	0.044 (3)
42	Parkway to Dawn	\$/GJ	0.107		0.107	- (3)	0.107 (3)
43	Parkway to Kirkwall	\$/GJ	0.107		0.107	- (3)	0.107 (3)
44	Kirkwall to Dawn	\$/GJ	0.042		0.042	- (3)	0.042 (3)
45	Dawn to Owen Sound Line	\$/GJ	0.067		0.067	- (3)	0.067 (3)
46	Kirkwall to Owen Sound Line or Dawn	\$/GJ	0.029		0.029	- (3)	0.029 (3)
47	Parkway to Owen Sound Line or Dawn	\$/GJ	0.029		0.029	- (3)	0.029 (3)
48	Dawn to St. Clair, Bluewater, & Ojibway	\$/GJ	0.138		0.138	- (4)	0.138 (4)
49	St. Clair, Bluewater, & Ojibway to Dawn	\$/GJ	0.038		0.038	- (4)	0.038 (4)
50	Dawn to Dawn-Vector	\$/GJ	0.000		0.000	- (4)	0.000 (4)
51	Dawn to Dawn-TCPL	\$/GJ	0.001		0.001	- (4)	0.001 (4)
52	Parkway to Albion King's North	\$/GJ	0.050		0.050	- (3)	0.050 (3)
53	E70-X - Between Dawn, Kirkwall and Parkway	\$/GJ	0.137		0.137	- (3)	0.137 (3)
	<u>Rate E72</u>						
54	Monthly Customer Charge	\$	\$1,669.38		\$1,669.38	-	\$1,669.38
	Monthly Demand Charges:						
55	East of Dawn	\$/GJ/d	1.016		1.016	-	1.016
56	West of Dawn	\$/GJ/d	1.149		1.149	-	1.149
57	Transmission commodity charge to Dawn	\$/GJ	0.041		0.041	-	0.041
	Transportation Fuel Charges to Dawn:						
58	East of Dawn - Utility Supplied Fuel	\$/GJ	-		-	0.016	0.016
59	West of Dawn - Utility Supplied Fuel	\$/GJ	-		-	0.016	0.016
60	East of Dawn - Shipper Supplied Fuel	\$/GJ	-		-	Note (4)	Note (4)
61	West of Dawn - Shipper Supplied Fuel	\$/GJ	-		-	Note (4)	Note (4)
	Transportation Fuel Charges to Pools:						
62	East of Dawn - Utility Supplied Fuel	\$/GJ	-		-	0.016	0.016
63	West of Dawn - Utility Supplied Fuel	\$/GJ	-		-	0.037	0.037
64	East of Dawn - Shipper Supplied Fuel	\$/GJ	-		-	Note (4)	Note (4)
65	West of Dawn - Shipper Supplied Fuel	\$/GJ	-		-	Note (4)	Note (4)
	Authorized Overrun						
	Transportation Fuel Charges to Dawn:						
66	East of Dawn - Utility Supplied Fuel	\$/GJ	0.075		0.075	0.016	0.091
67	West of Dawn - Utility Supplied Fuel	\$/GJ	0.079		0.079	0.016	0.095
68	East of Dawn - Shipper Supplied Fuel	\$/GJ	0.075		0.075	- (4)	0.075 (4)
69	West of Dawn - Shipper Supplied Fuel	\$/GJ	0.079		0.079	- (4)	0.079 (4)
	Transportation Fuel Charges to Pools:						
70	East of Dawn - Utility Supplied Fuel	\$/GJ	0.033		0.033	0.016	0.049
71	West of Dawn - Utility Supplied Fuel	\$/GJ	0.038		0.038	0.037	0.074
72	East of Dawn - Shipper Supplied Fuel	\$/GJ	0.033		0.033	- (4)	0.033 (4)
73	West of Dawn - Shipper Supplied Fuel	\$/GJ	0.038		0.038	- (4)	0.038 (4)

Summary of Proposed Unit Rate Components by Rate Class
Ex-franchise Rate Classes

Line No.	Particulars	Units	2024 Base Rates	2024 DSM Rates (1)	2024 Delivery Rates	2024 Gas Cost Rates	Total Proposed Rates (2)
			(a)	(b)	(c) = (a + b)	(d)	(e) = (c + d)
<u>Rate E80</u>							
74	Monthly Fixed Charge - Producer Station	\$	\$150.00		\$150.00	-	\$150.00
75	Monthly Fixed Charge - Producer RTU Station	\$	\$780.00		\$780.00	-	\$780.00
76	Transmission commodity charge to Dawn	\$/GJ	0.041		0.041	-	0.041
77	Commodity charge - Utility Supplied Fuel	\$/GJ	-		-	0.016	0.016
78	Commodity charge - Shipper Supplied Fuel	\$/GJ	-		-	Note (4)	Note (4)
79	Authorized Overrun - Utility Supplied Fuel	\$/GJ	0.079		0.079	0.016	0.095
80	Authorized Overrun - Shipper Supplied Fuel	\$/GJ	0.079		0.079	- (4)	0.079 (4)

Notes:

- (1) Working Papers, Schedule 9, p. 2, column (c).
- (2) Working Papers, Schedule 2, column (h).
- (3) Monthly fuel rates and fuel and commodity ratios per Appendix B, Rate E70 Schedule B.
- (4) Plus shipper supplied fuel per rate schedule.

Storage Rate Detail

Line No.	Particulars	Costs (\$000s)			Allocation Units (5) (GJ) (d)	Rate (6) (\$/GJ)			Fuel Ratio (%) (h)
		Gas Cost (a)	Distribution (b)	Total (c)		Gas Cost (e)	Distribution (f)	Total (g)	
	<u>Storage Demand</u>								
1	Space (1)	2,985	64,333	67,317					
2	Working Capital Adjustment (2)	-	(28,257)	(28,257)					
3	Firm Space	2,985	36,076	39,061	217,646,025	0.001	0.014	0.015	
4	Deliverability (1)	10,261	96,004	106,266					
5	Load Balancing Commodity (3)	40,329	-	40,329					
6	Customer Provides Deliverability Inventory	50,590	96,004	146,594	5,100,281	0.827	1.569	2.395	
7	Inventory Carrying Costs (4)	-	10,907	10,907					
8	Utility Provides Deliverability Inventory	50,590	106,912	157,501	5,100,281	0.827	1.747	2.573	
9	Total Storage Demand	<u>53,574</u>	<u>142,988</u>	<u>196,562</u>	5,100,281	0.875	2.336	3.212	
	<u>Storage Commodity</u>								
10	Storage Commodity (1)	<u>14,136</u>	<u>-</u>	<u>14,136</u>	484,613,886	0.029	-	0.029	0.799%

Notes:

- (1) Appendix D, Attachment 10, Attachment 9 and Attachment 8, line 9, line 8 and line 11, column (a) respectively.
- (2) Appendix D, Attachment 5, line 52, column (g) multiplied by ICC% of 6.87%.
- (3) Appendix D, Attachment 10, Attachment 9 and Attachment 8, line 3, column (a), respectively.
- (4) Inventory carrying cost derived as the cost of 20% of total firm space units multiplied by ICC% of 6.87%.
- (5) Firm space and deliverability allocation units per Appendix D, Attachment 12, STORAGEEXCESS and NETFROMSTOR allocation factors, respectively. Commodity allocation units per the total forecasted storage activity.
- (6) Rate derived as costs in columns (a), (b) and (c) divided by allocation units in column (d). Demand unit rates divided by 12 months.

Calculation of Supplemental Service Charges

Line No.	Particulars			cents / m ³ (a)
<u>Gas Supply Administration Charge</u>				
1	Gas Supply Administration Cost (\$000s) (1)		15,492	
2	Forecast Sales Volumes (10 ³ m ³) (2)		13,170,957	
3	Gas Supply Admin Charge Unit Rate (line 1 / line 2 * 100)		0.1176	0.1176
<u>Transportation Charges</u>				
Rate E20 Central Transportation Charge - Firm		<u>Rate E10</u>	<u>Rate E20</u>	
4	Transportation Demand Cost (\$000s) (1)	24,442	20,482	
5	Demand Billing Units (10 ³ m ³ /d) (3)	98,892	214,042	
6	Demand Rate (line 4 / line 5 x 100)	24.7161	9.5693	
7	Demand Rate - Commoditized at 100% Load Factor (line 6 x 12 / 365)	0.8126	0.3146	
8	Difference		0.4980	
9	Transportation Commodity Cost (\$000s) (1)	6,478	1,599	
10	Transportation Billing Units (10 ³ m ³) (3)	1,559,977	3,996,534	
11	Commodity Unit Rate (line 9 / line 10 x 100)	0.4153	0.0400	
12	Difference		0.3753	
13	Rate E20 - Central Transportation Charge - Firm (line 8 + line 12)		0.8732	0.8732
Rate E20 Central Transportation Charge - IT		<u>Rate E30</u>	<u>Rate E20</u>	
14	Transportation Demand Cost (\$000s) (1)	2,511	8	
15	Demand Billing Units (10 ³ m ³ /d) (3)	37,618	34,997	
16	Demand Rate (line 14 / line 15 x 100)	6.6744	0.0220	
17	Demand Rate - Commoditized at 100% Load Factor (line 16 x 12 / 365)	0.2194	0.0007	
18	Difference		0.2187	
19	Transportation Commodity Cost (\$000s) (1)	447	32	
20	Transportation Billing Units (10 ³ m ³) (3)	339,182	3,996,534	
21	Commodity Unit Rate (line 19 / line 20 x 100)	0.1317	0.0008	
22	Difference		0.1309	
23	Rate E20 - Central Transportation Charge - IT (line 18 + line 22)		0.3496	0.3496
Rate E22 & E24 South Transportation Demand Charge				
24	Transportation Demand Cost (\$000s) (1)		9,563	
25	Demand Billing Units (10 ³ m ³ /d) (3)		121,211	
26	Rate E22 & E24 South Transportation Demand Charge (line 24 / line 25 x 100)		7.8896	7.8896

Calculation of Supplemental Service Charges

Line No.	Particulars		cents / m ³ (a)
<u>Transportation Fuel Ratios</u>			
	Rate E20 Transportation Fuel Ratio		
27	Transportation Fuel Cost (\$000s) (1)	4,312	
28	Transportation Billing Units (10 ³ m ³) (3)	4,009,630	
29	Transportation Unit Rate (line 27 / line 28 x 100)	0.1075	
30	Weighted Average Reference Price (cents/m ³) (4)	14.2614	
31	Rate E20 Transportation Fuel Ratio (line 29 / line 30)	0.754%	0.754%
	Rate E24 Transportation Fuel Ratio		
32	Transportation Fuel Cost (\$000s) (1)	1,667	
33	Transportation Billing Units (10 ³ m ³) (3)	2,752,033	
34	Transportation Unit Rate (line 32 / line 33 x 100)	0.0606	
35	Weighted Average Reference Price (cents/m ³) (4)	14.2614	
36	Rate E24 Transportation Fuel Ratio (line 34 / line 35)	0.425%	0.425%
	Rate E22 & E24 South Transportation Fuel Ratio		
37	Transportation Fuel Cost (\$000s) (1)	581	
38	Transportation Billing Units (10 ³ m ³) (3)	1,427,303	
39	Transportation Unit Rate (line 37 / line 38 x 100)	0.0407	
40	Weighted Average Reference Price (cents/m ³) (4)	14.2614	
41	Rate E22 & E24 Transportation Fuel Ratio (line 39 / line 40)	0.285%	0.285%
	Rate E64 Transportation Fuel Ratio		
42	Transportation Fuel Cost (\$000s) (1)	268	
43	Transportation Billing Units (10 ³ m ³) (3)	249,200	
44	Transportation Unit Rate (line 42 / line 43 x 100)	0.1075	
45	Weighted Average Reference Price (cents/m ³) (4)	14.2614	
46	Rate E64 Transportation Fuel Ratio	0.754%	0.754%

Calculation of Supplemental Service Charges

Line No.	Particulars	cents / m ³ (a)		
<u>Authorized Overrun Charges</u>				
	Rate E10	<u>North</u>	<u>Central</u>	<u>South</u>
47	Delivery Demand Charge (Tier 1) - Commoditized @ 100% Load Factor (5)	1.8113	1.9964	2.2611
48	Delivery Charge	0.0668	0.0668	0.0668
49	Rate E10 Authorized Overrun Charge	1.8781	2.0633	2.3279
Rate E20 Firm				
50	Firm Transportation Demand Charge Tier 1, Commoditized @ 100% Load Factor (5)		1.2792	
51	Transportation Commodity Charge		-	
52	Rate E20 Firm Authorized Overrun Charge		1.2792	1.2792
Rate E20 Firm - Central				
53	Rate E20 Firm Authorized Overrun Charge		1.2792	
54	Rate E20 Central Transportation Charge - Firm		0.8732	
55	Rate E20 Firm Authorized Overrun Charge - Central		2.1524	2.1524
Rate E20 IT				
56	IT Transportation Demand Charge - Commoditized @ 100% Load Factor (5)		0.0341	
57	Transportation Commodity Charge		-	
58	Rate E20 IT Authorized Overrun Charge		0.0341	0.0341
Rate E20 IT - Central				
59	IT Transportation Demand Charge - Commoditized @ 100% Load Factor (5)		0.0341	
60	Transportation Commodity Charge - IT		0.3496	
61	Rate E20 IT Authorized Overrun Charge		0.3837	0.3837
Rate E22 Firm				
62	Firm Transportation Demand Charge (Tier 1) - Commoditized @ 100% Load Factor (5)		0.8526	
63	Transportation Commodity Charge		0.0668	
64	Rate E22 Firm Authorized Overrun Charge		0.9194	0.9194
Rate E22 Firm - South				
65	Rate E22 Firm Authorized Overrun Charge		0.9194	
66	Rate E22 South Transportation Demand Charge - Commoditized @ 100% Load Factor (5)		0.2594	
67	Rate E22 Firm Authorized Overrun Charge - South		1.1788	1.1788
Rate E22 IT				
68	IT Transportation Demand Charge - Commoditized @ 100% Load Factor (5)		0.0318	
69	Transportation Commodity Charge		0.0668	
70	Rate E22 IT Authorized Overrun Charge		0.0986	0.0986
Rate E24 Firm				
71	Firm Transportation Demand Charge (Tier 1) - Commoditized @ 100% Load Factor (5)		0.3837	
72	Transportation Commodity Charge		0.0053	
73	Rate E24 Firm Authorized Overrun Charge		0.3890	0.3890
Rate E24 Firm - South				
74	Rate E24 Firm Authorized Overrun Charge		0.3890	
75	Rate E24 South Transportation Demand Charge - Commoditized @ 100% Load Factor (5)		0.2594	
76	Rate E24 Firm Authorized Overrun Charge - South		0.6484	0.6484
Rate E24 IT				
77	IT Transportation Demand Charge - Commoditized @ 100% Load Factor (5)		0.0268	
78	Transportation Commodity Charge		0.0053	
79	Rate E24 IT Authorized Overrun Charge		0.0321	0.0321

Calculation of Supplemental Service Charges

Line No.	Particulars	cents / m ³ (a)		
	Rate E30	<u>North</u>	<u>Central</u>	<u>South</u>
80	Delivery Demand Charge - Commoditized @ 100% Load Factor (5)	0.1102	0.2636	0.2894
81	Delivery Charge	0.0668	0.0668	0.0668
82	Rate E30 Authorized Overrun Charge	0.1770	0.3305	0.3562
	Rate E34	<u>North</u>	<u>Central</u>	<u>South</u>
83	Delivery Demand Charge - Commoditized @ 100% Load Factor (5)	0.1102	0.2635	0.2885
84	Delivery Charge	0.0668	0.0668	0.0668
85	Rate E34 Authorized Overrun Charge	0.1770	0.3303	0.3553
	Rate E62		<u>Central</u>	<u>South</u>
86	Delivery Demand Charge - Commoditized @ 100% Load Factor (5)		0.8760	0.8766
87	Delivery Charge		0.0668	0.0668
88	Rate E62 Authorized Overrun Charge		0.9428	0.9434
	Rate E64			
89	Transportation Demand Charge - Commoditized @ 100% Load Factor (5)		0.7017	
90	Transportation Commodity Charge		-	
91	Rate E64 Authorized Overrun Charge		0.7017	0.7017
	Authorized Injection/Withdrawal Overrun (Rates E20, E38, E64)			
92	Injection/Withdrawal Rights Demand Charge - Commoditized @ 100% Load Factor (5)		0.085	
93	Injection/Withdrawal Commodity Charge		-	
94	Injection/Withdrawal Authorized Overrun Charge (\$/GJ)		0.085	0.085
	Authorized Injection/Withdrawal Overrun (E38 - North & Central) (6)			
95	Injection/Withdrawal Rights Demand Charge - Commoditized @ 100% Load Factor (5)		0.085	
96	Injection/Withdrawal Commodity Charge		-	
97	Transportation Demand Charge - Commoditized @ 100% Load Factor (5)		0.506	
98	Transportation Commodity Charge		0.045	
99	Injection/Withdrawal Authorized Overrun Charge (\$/GJ)		0.635	0.635
	<u>Unauthorized Overrun Charges</u>			
	Rate E34 Unauthorized Overrun - Winter	<u>North</u>	<u>Central</u>	<u>South</u>
100	Rate E34 Authorized Overrun Charge	0.1770	0.3303	0.3553
101	x 121 days x 120%	25.7037	47.9600	51.5929
102	Rate E34 Unauthorized Overrun Charge - Winter	25.7037	47.9600	51.5929
	Unauthorized Overrun Non-Compliance			
103	Rate (\$/GJ) (7)		60.000	
104	Heat Value Conversion (GJ/10 ³ m ³)		39.08	
105	Unauthorized Overrun Non-Compliance Charge (cents/m ³) (line 103 * line 104 / 10)		234.4800	234.4800

Calculation of Supplemental Service Charges

Line No.	Particulars		cents / m ³ (a)
	<u>Balancing Charges</u>		
	<u>IFT and EFT Storage Withdrawal Charge (\$/GJ)</u>		
	Bundled Direct Purchase		
106	Rate E38 Storage Withdrawal Fuel Ratio	0.799%	
107	Weighted Average Reference Price (\$/GJ) (4)	3.649	
108	Storage Withdrawal Charge (\$/GJ) (line 106 x line 107)	0.029	0.029
	<u>IFT and EFT Transportation Charge (\$/GJ)</u>		
	Western Bundled Direct Purchase to Dawn Bundled		
109	Western Transportation Price Differential (cents/m ³) (8)	2.5919	
110	Heat Value Conversion (GJ/10 ³ m ³)	39.08	
111	Transportation Charge (\$/GJ) (line 109 / line 110 x 10)	0.663	0.663
	Western Bundled Direct Purchase to Ex-Franchise		
112	Rate E70 Parkway to Dawn average annual fuel ratio (9)	0.485%	
113	Weighted Average Reference Price (\$/GJ) (4)	3.649	
114	Parkway to Dawn Commodity (line 112 x line 113)	0.018	
115	Empress to Union Parkway Belt - Commoditized at 100% Load Factor (5)	1.030	
116	Transportation Charge (\$/GJ) (line 114 + line 115)	1.047	1.047
	Unbundled Balancing Service (UBS) Daily Commodity Charge		
117	North Storage Demand Charge - Commoditized at 100% Load Factor (5)	0.611	
118	North Storage Commodity Charge	0.074	
119	UBS Daily Commodity Charge	0.685	0.685
120	UBS NET Usage (15%) (line 119 x 15%) (10)	0.103	0.103
	Parkway Delivery Commitment Incentive ("PDCI")		
121	Rate E70 Dawn to Parkway Demand (\$/GJ)	3.267	
122	Rate E70 Dawn to Parkway Demand - Commoditized at 100% Load Factor (line 121 x 12 / 365) (5)	0.107	
123	Rate E70 Average Dawn to Parkway Fuel Charge (\$/GJ)	0.036	
124	Rate E70 Dawn to Parkway Facility Carbon Charge (\$/GJ)	0.004	
125	Total PDCI Rate (\$/GJ) (line 122 + line 123 + line 124) x (-1)	(0.147)	(0.147)

Notes:

- (1) Appendix D, Attachment 8.
- (2) Appendix D, Attachment 12.
- (3) Working Papers, Schedule 2, column (a).
- (4) EB-2024-0166, Exhibit C, Tab 1, Schedule 6.
- (5) Commoditized demand rate at 100% load factor is equal to the respective demand rate multiplied by 12 and divided by 365.
- (6) Applicable to Customers located in the North Rate Zone or the East Service Area of the Central Rate Zone
- (7) Phase 3 Exhibit 8, Tab 4, Schedule 2, Section 3.2.
- (8) Difference between the Dawn supply price of \$3.558/GJ and the Empress supply price of \$2.545/GJ based on the July 2024 QRAM, converted to cents/m³.
- (9) Annual average of Parkway-Dawn M12-X Westerly Fuel Rate.
- (10) Phase 3 Exhibit 8, Tab 4, Schedule 5, Section 6.3.

Storage and Transportation (S&T) Margin Allocation

Line		D-PTRANS	S&T Margin
No.	Rate Class	Allocation Units	Allocation
		(10 ³ m ³ /day) (1)	(\$000s) (2)
		(a)	(b)
	<u>In-franchise</u>		
	<u>Rate E01</u>		
1	North	981	635
2	Central	12,069	7,813
3	South	4,032	2,611
	<u>Rate E02</u>		
4	North	288	187
5	Central	6,371	4,124
6	South	1,468	950
	<u>Rate E10</u>		
7	North	50	32
8	Central	1,248	808
9	South	604	391
	<u>Rate E20</u>		
10	North	-	-
11	Central	-	-
12	South	930	602
	<u>Rate E22</u>		
13	North	-	-
14	Central	-	-
15	South	-	-
	<u>Rate E24</u>		
16	North	-	-
17	Central	-	-
18	South	576	373

Storage and Transportation (S&T) Margin Allocation

Line No.	Rate Class	D-PTRANS Allocation Units (10 ³ m ³ /day) (1) (a)	S&T Margin Allocation (\$000s) (2) (b)
	<u>Rate E30</u>		
19	North	-	-
20	Central	-	-
21	South	3	2
	<u>Rate E34</u>		
22	North	-	-
23	Central	4	2
24	South	-	-
	<u>Rate E38</u>		
25	North	46	30
26	Central	-	-
27	South	-	-
	<u>Rate E62</u>		
28	North	-	-
29	Central	153	99
30	South	82	53
	<u>Rate E64</u>		
31	North	-	-
32	Central	-	-
33	South	431	279
34	Total	<u>29,336</u>	<u>18,991</u> (3)

Notes:

- (1) Appendix D, Attachment 12, pp. 13-18, line 11.
- (2) Allocated in proportion to column (a).
- (3) Working Papers, Schedule 11, column (c).

Panhandle/St. Clair Transmission Cost Re-Allocation

		Allocation Units				
		Panhandle/St. Clair		Panhandle/St. Clair		Panhandle/
		Transmission		Transmission	Sales Service	St. Clair
Line		Demand Cost (1)	SUPPLY_VOL (2)	Credit (3)	Charge (4)	Reallocation
No.	Rate Class	(\$000s)	(10 ³ m ³)	(\$000s)	(\$000s)	(\$000s)
		(a)	(b)	(c)	(d)	(e) = (c + d)
	<u>In-franchise</u>					
1	Rate E01	12,729	9,616,361	(721)	2,324	1,603
2	Rate E02	5,061	3,151,087	(287)	601	315
3	Rate E10	13,153	227,346	(745)	57	(687)
4	Rate E20	15,450	-	(875)	-	(875)
5	Rate E22	-	-	-	-	-
6	Rate E24	6,755	-	(383)	-	(383)
7	Rate E30	1	13,497	(0)	6	6
8	Rate E34	-	6,566	-	1	1
9	Rate E38	-	-	-	-	-
10	Rate E62	-	156,101	-	20	20
11	Rate E64	-	-	-	-	-
12	Total (5)	53,148	13,170,957	(3,010)	3,010	-

Notes:

- (1) Appendix D, Attachment 8, pp.6-7, line 18 + line 19.
- (2) Appendix D, Attachment 12, pp. 13-18, line 31.
- (3) Allocated in proportion to column (a).
- (4) Allocated in proportion to column (b) by rate zone multiplied by Panhandle gas supply unit rates per Rate Order, Overview, Table 7, line 3.
- (5) Phase 3 Exhibit 8, Tab 2, Schedule 2, Table 2, line 5 provides the calculation of the total sales service annual cost for use of Panhandle and St. Clair systems.

DSM Budget Allocation by Rate Class

Line No.	Rate Class	2024 DSM Budget (1) (\$000s)
		(a)
	<u>In-franchise</u>	
1	Rate E01	137,631
2	Rate E02	22,809
3	Rate E10	13,756
4	Rate E20	3,899
5	Rate E22	1,630
6	Rate E24	897
7	Rate E30	1,309
8	Rate E34	980
9	Rate E38	-
10	Rate E62	60
11	Rate E64	112
12	Total	<u>183,082</u>

Note:

(1) Appendix D, Attachment 12, p. 21, lines 9 and 11.

Derivation of DSM Unit Rates

Line No.	Particulars	2024 Forecast Usage (1) (10 ³ m ³) (a)	2024 DSM Budget (2) (\$000s) (b)	2024 DSM Rate (cents / m ³) (c)
	Rate E01			
1	Delivery Charge	10,380,699	137,631	1.3258
	Rate E02			
2	Delivery Charge	5,330,851	22,809	0.4279
	Rate E10 - North			
	Delivery Contract Demand Charge			
3	up to 20,000 m ³	2,592	186	7.1891
4	over 20,000 m ³	1,710	80	4.6702
5	Total Rate E10 - North	4,302	266	
	Rate E10 - Central			
	Delivery Contract Demand Charge			
6	up to 20,000 m ³	54,587	3,978	7.2867
7	over 20,000 m ³	44,305	2,142	4.8341
8	Total Rate E10 - Central	98,892	6,119	
	Rate E10 - South			
	Delivery Contract Demand Charge			
9	up to 20,000 m ³	54,696	4,422	8.0851
10	over 20,000 m ³	64,413	2,948	4.5769
11	Total Rate E10 - South	119,109	7,370	
	Rate E20			
	Transportation Demand Charge - Firm			
12	up to 30,000 m ³	26,927	764	2.8385
13	next 120,000 m ³	50,942	955	1.8755
14	over 150,000 m ³	136,172	2,102	1.5436
15	Total Rate E20 - Firm	214,042	3,822	
16	Transportation Demand Charge - Interruptible	34,997	77	0.2203
17	Total Rate E20		3,899	

Derivation of DSM Unit Rates

Line No.	Particulars	2024 Forecast Usage (1) (10 ³ m ³) (a)	2024 DSM Budget (2) (\$000s) (b)	2024 DSM Rate (cents / m ³) (c)
	Rate E22			
	Transportation Demand Charge - Firm			
18	up to 30,000 m ³	13,313	537	4.0314
19	over 30,000 m ³	49,393	997	2.0180
20	Total Rate E22 - Firm	62,706	1,533	
21	Transportation Demand Charge - Interruptible	67,936	96	0.1419
22	Total Rate E22		1,630	
	Rate E24			
23	Transportation Demand Charge - Firm	294,856	879	0.2982
24	Transportation Demand Charge - Interruptible	163,657	17	0.0106
25	Total Rate E24		897	
	Rate E30			
26	Delivery Demand - Interruptible	60,959	1,309	2.1476
	Rate E34			
27	Delivery Demand	12,006	980	8.1597
	Rate E62			
28	Delivery Demand	21,066	60	0.2847
	Rate E64			
29	Transportation Demand Charge - Firm	28,200	112	0.3954
30	Total		183,082	

Notes:

- (1) Working Papers, Schedule 2, column (a).
(2) Working Papers, Schedule 9, p. 1, column (a).

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Three Rate Zones - With One Rate Zone Distribution
EGD Rate Zone

Line No.	Particulars	EB-2024-0166 - Current Approved (1)(2)		EB-2025-0064 - 2024 Proposed (2)			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill Change	Including Federal Carbon Charge	Excluding Federal Carbon Charge
		(\$)	(cents/m ³)	(\$)	(cents/m ³)	(\$)	(%)	(%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Small Rate 1 to Rate E01 Central</u>	Annual Volume 2,400 m ³						
1	Delivery Charges	552	22.9924	480	20.0168	(71)	(12.9%)	(12.9%)
2	Federal Carbon Charge	366	15.2500	366	15.2500	-	0.0%	0.0%
3	Transportation and Storage Charge	117	4.8806	121	5.0376	4	3.2%	3.2%
4	Gas Supply Commodity	252	10.4826	334	13.9016	82	32.6%	32.6%
5	Total Bill - Sales Service	1,287	53.6056	1,301	54.2060	14	1.1%	1.6%
6	Total Bill - Bundled Direct Purchase WTS	1,369	57.0246	1,363	56.7979	(5)	(0.4%)	(0.5%)
7	Bundled Direct Purchase Impact WTS						(0.5%)	(0.8%)
8	Total Bill - Bundled Direct Purchase DTS	1,274	53.0840	1,301	54.2060	27	2.1%	3.0%
9	Bundled Direct Purchase Impact DTS						2.9%	4.7%
	<u>Large Rate 1 to Rate E01 Central</u>	Annual Volume 5,048 m ³						
10	Delivery Charges	821	16.2702	645	12.7779	(176)	(21.5%)	(21.5%)
11	Federal Carbon Charge	770	15.2500	770	15.2500	-	0.0%	0.0%
12	Transportation and Storage Charge	246	4.8806	254	5.0376	8	3.2%	3.2%
13	Gas Supply Commodity	529	10.4826	702	13.9016	173	32.6%	32.6%
14	Total Bill - Sales Service	2,367	46.8834	2,371	46.9670	4	0.2%	0.3%
15	Total Bill - Bundled Direct Purchase WTS	2,539	50.3023	2,502	49.5589	(38)	(1.5%)	(2.1%)
16	Bundled Direct Purchase Impact WTS						(2.0%)	(3.5%)
17	Total Bill - Bundled Direct Purchase DTS	2,340	46.3617	2,371	46.9670	31	1.3%	1.9%
18	Bundled Direct Purchase Impact DTS						1.9%	3.5%
	<u>Small Rate 6 to Rate E01 Central</u>	Annual Volume 5,048 m ³						
19	Delivery Charges	1,524	30.1901	645	12.7779	(879)	(57.7%)	(57.7%)
20	Federal Carbon Charge	770	15.2500	770	15.2500	-	0.0%	0.0%
21	Transportation and Storage Charge	246	4.8806	254	5.0400	8	3.2%	3.2%
22	Gas Supply Commodity	530	10.5065	702	13.9016	171	32.3%	32.3%
23	Total Bill - Sales Service	3,071	60.8272	2,371	46.9670	(700)	(22.8%)	(30.4%)
24	Total Bill - Bundled Direct Purchase WTS	3,242	64.2223	2,502	49.5589	(740)	(22.8%)	(29.9%)
25	Bundled Direct Purchase Impact WTS						(29.1%)	(41.8%)
26	Total Bill - Bundled Direct Purchase DTS	3,043	60.2817	2,371	46.9670	(672)	(22.1%)	(29.6%)
27	Bundled Direct Purchase Impact DTS						(28.7%)	(42.8%)
	<u>Average Rate 6 to Rate E01 Central</u>	Annual Volume 22,606 m ³						
28	Delivery Charges	3,046	13.4745	1,737	7.6819	(1,309)	(43.0%)	(43.0%)
29	Federal Carbon Charge	3,447	15.2500	3,447	15.2500	-	0.0%	0.0%
30	Transportation and Storage Charge	1,103	4.8806	1,139	5.0400	35	3.2%	3.2%
31	Gas Supply Commodity	2,375	10.5065	3,143	13.9016	767	32.3%	32.3%
32	Total Bill - Sales Service	9,972	44.1116	9,465	41.8711	(506)	(5.1%)	(7.8%)
33	Total Bill - Bundled Direct Purchase WTS	10,739	47.5066	10,277	45.4634	(462)	(4.3%)	(6.3%)
34	Bundled Direct Purchase Impact WTS						(6.1%)	(11.1%)
35	Total Bill - Bundled Direct Purchase DTS	9,849	43.5660	9,692	42.8715	(157)	(1.6%)	(2.5%)
36	Bundled Direct Purchase Impact DTS						(2.3%)	(4.8%)
	<u>Large Rate 6 to Rate E02 Central</u>	Annual Volume 339,124 m ³						
37	Delivery Charges	18,861	5.5617	16,202	4.7775	(2,660)	(14.1%)	(14.1%)
38	Federal Carbon Charge	3,447	1.0166	3,447	1.0166	-	0.0%	0.0%
39	Transportation and Storage Charge	1,103	0.3253	1,011	0.2980	(93)	(8.4%)	(8.4%)
40	Gas Supply Commodity	2,375	0.7004	3,143	0.9267	767	32.3%	32.3%
41	Total Bill - Sales Service	25,787	7.6040	23,802	7.0187	(1,985)	(7.7%)	(8.9%)
42	Total Bill - Bundled Direct Purchase WTS	26,554	117.4665	24,388	107.8829	(2,166)	(8.2%)	(9.4%)
43	Bundled Direct Purchase Impact WTS						(9.3%)	(10.9%)
44	Total Bill - Bundled Direct Purchase DTS	25,664	113.5259	23,802	105.2910	(1,862)	(7.3%)	(8.4%)
45	Bundled Direct Purchase Impact DTS						(8.3%)	(9.8%)
	<u>Small Rate 100 to Rate E10 Central</u>	Demand 2,993 m ³ Annual Volume 339,188 m ³						
46	Delivery Charges	25,578	7.5410	28,085	8.2801	2,507	9.8%	9.8%
47	Federal Carbon Charge	51,726	15.2500	51,726	15.2500	-	0.0%	0.0%
48	Transportation and Storage Charge	16,554	4.8806	5,044	1.4872	(11,510)	(69.5%)	(69.5%)
49	Gas Supply Commodity	35,637	10.5065	47,152	13.9016	11,516	32.3%	32.3%
50	Total Bill - Sales Service	129,495	38.1781	132,008	38.9188	2,513	1.9%	3.2%
51	Total Bill - Bundled Direct Purchase WTS	141,011	41.5731	140,799	41.5107	(212)	(0.2%)	(0.2%)
52	Bundled Direct Purchase Impact WTS						(0.2%)	(0.5%)
53	Total Bill - Bundled Direct Purchase DTS	127,645	37.6325	132,008	38.9188	4,363	3.4%	5.7%
54	Bundled Direct Purchase Impact DTS						5.4%	15.2%
	<u>Average Rate 100 to Rate E10 Central</u>	Demand 15,000 m ³ Annual Volume 598,567 m ³						
55	Delivery Charges	91,322	15.2567	115,790	19.3445	24,468	26.8%	26.8%
56	Federal Carbon Charge	91,281	15.2500	91,281	15.2500	-	0.0%	0.0%
57	Transportation and Storage Charge	29,214	4.8806	8,902	1.4872	(20,312)	(69.5%)	(69.5%)
58	Gas Supply Commodity	62,888	10.5065	83,210	13.9016	20,322	32.3%	32.3%
59	Total Bill - Sales Service	274,705	45.8938	299,183	49.9832	24,478	8.9%	13.3%
60	Total Bill - Bundled Direct Purchase WTS	295,027	49.2889	314,697	52.5751	19,670	6.7%	9.7%
61	Bundled Direct Purchase Impact WTS						9.3%	16.3%
62	Total Bill - Bundled Direct Purchase DTS	271,440	45.3483	299,183	49.9832	27,743	10.2%	15.4%
63	Bundled Direct Purchase Impact DTS						14.7%	28.6%
	<u>Large Rate 100 to Rate E10 Central</u>	Demand 30,000 m ³ Annual Volume 1,500,000 m ³						
64	Delivery Charges	189,323	12.6215	201,299	13.4199	11,976	6.3%	6.3%
65	Federal Carbon Charge	228,750	15.2500	228,750	15.2500	-	0.0%	0.0%

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Three Rate Zones - With One Rate Zone Distribution
EGD Rate Zone

Line No.	Particulars	EB-2024-0166 - Current Approved (1)(2)		EB-2025-0064 - 2024 Proposed (2)			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill Change	Including Federal Carbon Charge	Excluding Federal Carbon Charge
		(\$)	(cents/m ³)	(\$)	(cents/m ³)	(\$)	(%)	(%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
66	Transportation and Storage Charge	73,209	4.8806	22,308	1.4872	(50,901)	(69.5%)	(69.5%)
67	Gas Supply Commodity	157,598	10.5065	208,523	13.9016	50,926	32.3%	32.3%
68	Total Bill - Sales Service	648,879	43.2586	660,880	44.0587	12,001	1.8%	2.9%
69	Total Bill - Bundled Direct Purchase WTS	699,805	46.6537	699,759	46.6506	(46)	(0.0%)	(0.0%)
70	Bundled Direct Purchase Impact WTS						(0.0%)	(0.0%)
71	Total Bill - Bundled Direct Purchase DTS	640,696	42.7131	660,880	44.0587	20,184	3.2%	4.9%
72	Bundled Direct Purchase Impact DTS						4.7%	9.9%
<u>Small Rate 110 to Rate E10 Central</u>		Demand 3,292 m ³ Annual Volume 598,568 m ³						
73	Delivery Charges	25,839	4.3168	30,474	5.0912	4,635	17.9%	17.9%
74	Federal Carbon Charge	91,282	15.2500	91,282	15.2500	-	0.0%	0.0%
75	Gas Supply Transportation	29,214	4.8806	8,902	1.4872	(20,312)	(69.5%)	(69.5%)
76	Gas Supply Commodity	62,511	10.4435	83,210	13.9016	20,699	33.1%	33.1%
77	Total Bill - Sales Service	208,846	34.8909	213,868	35.7300	5,022	2.4%	4.3%
78	Total Bill - Bundled Direct Purchase WTS	229,545	38.3490	229,382	38.3219	(162)	(0.1%)	(0.1%)
79	Bundled Direct Purchase Impact WTS						(0.1%)	(0.3%)
80	Total Bill - Bundled Direct Purchase DTS	205,958	34.4084	213,868	35.7300	7,911	3.8%	6.9%
81	Bundled Direct Purchase Impact DTS						6.4%	25.1%
<u>Average Rate 110 to Rate E10 Central</u>		Demand 36,413 m ³ Annual Volume 9,976,120 m ³						
82	Delivery Charges	248,847	2.4944	239,179	2.3975	(9,668)	(3.9%)	(3.9%)
83	Federal Carbon Charge	1,521,358	15.2500	1,521,358	15.2500	-	0.0%	0.0%
84	Transportation and Storage Charge	486,895	4.8806	148,365	1.4872	(338,529)	(69.5%)	(69.5%)
85	Gas Supply Commodity	1,041,856	10.4435	1,386,836	13.9016	344,980	33.1%	33.1%
86	Total Bill - Sales Service	3,298,956	33.0685	3,295,739	33.0363	(3,217)	(0.1%)	(0.2%)
87	Total Bill - Bundled Direct Purchase WTS	3,643,936	36.5266	3,554,310	35.6282	(89,625)	(2.5%)	(4.2%)
88	Bundled Direct Purchase Impact WTS						(4.0%)	(12.2%)
89	Total Bill - Bundled Direct Purchase DTS	3,250,817	32.5860	3,295,739	33.0363	44,922	1.4%	2.6%
90	Bundled Direct Purchase Impact DTS						2.4%	13.1%
<u>Large Rate 110 to Rate E10 Central</u>		Demand 53,871 m ³ Annual Volume 9,976,121 m ³						
91	Delivery Charges	302,287	3.0301	323,577	3.2435	21,289	7.0%	7.0%
92	Federal Carbon Charge	1,521,358	15.2500	1,521,358	15.2500	-	0.0%	0.0%
93	Transportation and Storage Charge	486,895	4.8806	148,365	1.4872	(338,529)	(69.5%)	(69.5%)
94	Gas Supply Commodity	1,041,856	10.4435	1,386,836	13.9016	344,980	33.1%	33.1%
95	Total Bill - Sales Service	3,352,397	33.6042	3,380,137	33.8823	27,740	0.8%	1.5%
96	Total Bill - Bundled Direct Purchase WTS	3,697,376	37.0623	3,638,708	36.4742	(58,668)	(1.6%)	(2.7%)
97	Bundled Direct Purchase Impact WTS						(2.5%)	(7.4%)
98	Total Bill - Bundled Direct Purchase DTS	3,304,257	33.1217	3,380,137	33.8823	75,879	2.3%	4.3%
99	Bundled Direct Purchase Impact DTS						4.0%	19.2%
<u>Small Rate 115 to Rate E10 Central</u>		Demand 15,300 m ³ Annual Volume 4,471,609 m ³						
100	Delivery Charges	86,590	1.9364	121,118	2.7086	34,529	39.9%	39.9%
101	Federal Carbon Charge	681,920	15.2500	681,920	15.2500	-	0.0%	0.0%
102	Transportation and Storage Charge	218,241	4.8806	66,502	1.4872	(151,739)	(69.5%)	(69.5%)
103	Gas Supply Commodity	466,992	10.4435	621,623	13.9016	154,631	33.1%	33.1%
104	Total Bill - Sales Service	1,453,744	32.5105	1,491,164	33.3474	37,420	2.6%	4.8%
105	Total Bill - Bundled Direct Purchase WTS	1,608,375	35.9686	1,607,064	35.9393	(1,311)	(0.1%)	(0.1%)
106	Bundled Direct Purchase Impact WTS						(0.1%)	(0.4%)
107	Total Bill - Bundled Direct Purchase DTS	1,432,167	32.0280	1,491,164	33.3474	58,997	4.1%	7.9%
108	Bundled Direct Purchase Impact DTS						7.3%	45.9%
<u>Large Rate 115 to Rate E10 Central</u>		Demand 238,928 m ³ Annual Volume 69,832,850 m ³						
109	Delivery Charges	1,168,703	1.6736	1,266,772	1.8140	98,069	8.4%	8.4%
110	Federal Carbon Charge	10,649,510	15.2500	10,649,510	15.2500	-	0.0%	0.0%
111	Transportation and Storage Charge	3,408,262	4.8806	1,038,557	1.4872	(2,369,705)	(69.5%)	(69.5%)
112	Gas Supply Commodity	7,292,994	10.4435	9,707,852	13.9016	2,414,859	33.1%	33.1%
113	Total Bill - Sales Service	22,519,468	32.2477	22,662,691	32.4528	143,222	0.6%	1.2%
114	Total Bill - Bundled Direct Purchase WTS	24,934,327	35.7057	24,472,692	35.0447	(461,635)	(1.9%)	(3.2%)
115	Bundled Direct Purchase Impact WTS						(3.0%)	(10.1%)
116	Total Bill - Bundled Direct Purchase DTS	22,182,494	31.7651	22,662,691	32.4528	480,197	2.2%	4.2%
117	Bundled Direct Purchase Impact DTS						3.8%	26.3%
<u>Average Rate 125 to Rate E24</u>		Demand 2,315,000 m ³ Annual Volume 206,000,000 m ³						
118	Delivery Charges	3,236,010	1.5709	3,569,449	1.7327	333,438	10.3%	10.3%
119	Federal Carbon Charge	31,415,000	15.2500	31,415,000	15.2500	-	0.0%	0.0%
120	Gas Supply Commodity	21,513,610	10.4435	28,637,204	13.9016	7,123,594	33.1%	33.1%
121	Total Bill - Sales Service	56,164,620	27.2644	63,621,652	30.8843	7,457,032	13.3%	30.1%
122	Total Bill - Unbundled Direct Purchase	63,288,214	30.7224	63,621,652	30.8843	333,438	0.5%	1.0%
123	Unbundled Direct Purchase Impact							
<u>Average Rate 135 to Rate E34 Central</u>		Demand 8,180 m ³ Annual Volume 598,567 m ³						
124	Delivery Charges	22,648	3.7837	14,352	2.3977	(8,296)	(36.6%)	(36.6%)
125	Federal Carbon Charge	91,281	15.2500	91,281	15.2500	-	0.0%	0.0%
126	Transportation and Storage Charge	24,171	4.0381	6,674	1.1150	(17,497)	(72.4%)	(72.4%)
127	Gas Supply Commodity	62,559	10.4514	83,210	13.9016	20,651	33.0%	33.0%
128	Total Bill - Sales Service	200,659	33.5232	195,518	32.6643	(5,141)	(2.6%)	(4.7%)
129	Total Bill - Bundled Direct Purchase WTS	221,310	36.9734	211,032	35.2562	(10,278)	(4.6%)	(7.9%)
130	Bundled Direct Purchase Impact WTS						(7.4%)	(22.0%)
131	Total Bill - Bundled Direct Purchase DTS	197,723	33.0328	195,518	32.6643	(2,205)	(1.1%)	(2.1%)
132	Bundled Direct Purchase Impact DTS						(1.9%)	(9.5%)

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Three Rate Zones - With One Rate Zone Distribution
EGD Rate Zone

Line No.	Particulars	EB-2024-0166 - Current Approved (1)(2)		EB-2025-0064 - 2024 Proposed (2)			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill Change	Including Federal Carbon Charge	Excluding Federal Carbon Charge
		(\$)	(cents/m ³)	(\$)	(cents/m ³)	(\$)	(%)	(%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Small Rate 145 to Rate E30 Central</u>	Demand 2,993 m ³ Annual Volume 339,188 m ³						
133	Delivery Charges	15,264	4.5002	9,155	2.6991	(6,109)	(40.0%)	(40.0%)
134	Federal Carbon Charge	51,726	15.2500	51,726	15.2500	-	0.0%	0.0%
135	Transportation and Storage Charge	14,696	4.3327	3,183	0.9384	(11,513)	(78.3%)	(78.3%)
136	Gas Supply Commodity	35,437	10.4475	47,152	13.9016	11,716	33.1%	33.1%
137	Total Bill - Sales Service	117,123	34.5304	111,217	32.7890	(5,906)	(5.0%)	(9.0%)
138	Total Bill - Bundled Direct Purchase WTS	128,839	37.9844	120,008	35.3810	(8,831)	(6.9%)	(11.5%)
139	Bundled Direct Purchase Impact WTS						(10.8%)	(29.5%)
140	Total Bill - Bundled Direct Purchase DTS	115,473	34.0438	111,217	32.7890	(4,256)	(3.7%)	(6.7%)
141	Bundled Direct Purchase Impact DTS						(6.2%)	(25.6%)
	<u>Large Rate 145 to Rate E30 Central</u>	Demand 4,489 m ³ Annual Volume 598,567 m ³						
142	Delivery Charges	24,781	4.1401	10,805	1.8052	(13,976)	(56.4%)	(56.4%)
143	Federal Carbon Charge	91,281	15.2500	91,281	15.2500	-	0.0%	0.0%
144	Transportation and Storage Charge	25,934	4.3327	5,617	0.9384	(20,317)	(78.3%)	(78.3%)
145	Gas Supply Commodity	62,535	10.4475	83,210	13.9016	20,675	33.1%	33.1%
146	Total Bill - Sales Service	204,532	34.1702	190,913	31.8951	(13,618)	(6.7%)	(12.0%)
147	Total Bill - Bundled Direct Purchase WTS	225,206	37.6243	206,428	34.4870	(18,779)	(8.3%)	(14.0%)
148	Bundled Direct Purchase Impact WTS						(13.2%)	(37.0%)
149	Total Bill - Bundled Direct Purchase DTS	201,619	33.6837	190,913	31.8951	(10,706)	(5.3%)	(9.7%)
150	Bundled Direct Purchase Impact DTS						(9.0%)	(39.5%)
	<u>Small Rate 170 to Rate E30 Central</u>	Demand 36,413 m ³ Annual Volume 9,976,120 m ³						
151	Delivery Charges	89,198	0.8941	49,132	0.4925	(40,066)	(44.9%)	(44.9%)
152	Federal Carbon Charge	1,521,358	15.2500	1,521,358	15.2500	-	0.0%	0.0%
153	Transportation and Storage Charge	366,634	3.6751	93,613	0.9384	(273,022)	(74.5%)	(74.5%)
154	Gas Supply Commodity	1,041,856	10.4435	1,386,836	13.9016	344,980	33.1%	33.1%
155	Total Bill - Sales Service	3,019,047	30.2627	3,050,939	30.5824	31,892	1.1%	2.1%
156	Total Bill - Bundled Direct Purchase WTS	3,364,026	33.7208	3,309,510	33.1743	(54,516)	(1.6%)	(3.0%)
157	Bundled Direct Purchase Impact WTS						(2.8%)	(12.0%)
158	Total Bill - Bundled Direct Purchase DTS	2,970,907	29.7802	3,050,939	30.5824	80,031	2.7%	5.5%
159	Bundled Direct Purchase Impact DTS						5.1%	127.6%
	<u>Average Rate 170 to Rate E30 Central</u>	Demand 53,871 m ³ Annual Volume 9,976,121 m ³						
160	Delivery Charges	98,868	0.9910	65,930	0.6609	(32,937)	(33.3%)	(33.3%)
161	Federal Carbon Charge	1,521,358	15.2500	1,521,358	15.2500	-	0.0%	0.0%
162	Transportation and Storage Charge	366,634	3.6751	93,613	0.9384	(273,022)	(74.5%)	(74.5%)
163	Gas Supply Commodity	1,041,856	10.4435	1,386,836	13.9016	344,980	33.1%	33.1%
164	Total Bill - Sales Service	3,028,717	30.3597	3,067,737	30.7508	39,021	1.3%	2.6%
165	Total Bill - Bundled Direct Purchase WTS	3,373,696	33.8177	3,326,309	33.3427	(47,388)	(1.4%)	(2.6%)
166	Bundled Direct Purchase Impact WTS						(2.4%)	(10.2%)
167	Total Bill - Bundled Direct Purchase DTS	2,980,577	29.8771	3,067,737	30.7508	87,160	2.9%	6.0%
168	Bundled Direct Purchase Impact DTS						5.5%	120.4%
	<u>Large Rate 170 to Rate E30 Central</u>	Demand 255,089 m ³ Annual Volume 69,832,850 m ³						
169	Delivery Charges	601,902	0.8619	308,114	0.4412	(293,788)	(48.8%)	(48.8%)
170	Federal Carbon Charge	10,649,510	15.2500	10,649,510	15.2500	-	0.0%	0.0%
171	Transportation and Storage Charge	2,566,441	3.6751	655,289	0.9384	(1,911,152)	(74.5%)	(74.5%)
172	Gas Supply Commodity	7,292,994	10.4435	9,707,852	13.9016	2,414,859	33.1%	33.1%
173	Total Bill - Sales Service	21,110,846	30.2305	21,320,765	30.5311	209,918	1.0%	2.0%
174	Total Bill - Bundled Direct Purchase WTS	23,525,705	33.6886	23,130,766	33.1230	(394,939)	(1.7%)	(3.1%)
175	Bundled Direct Purchase Impact WTS						(2.9%)	(12.5%)
176	Total Bill - Bundled Direct Purchase DTS	20,773,872	29.7480	21,320,765	30.5311	546,893	2.6%	5.4%
177	Bundled Direct Purchase Impact DTS						4.9%	131.3%
	<u>Average Rate 200 to Rate E62 Central (3)</u>	Demand 1,252,000 m ³ Annual Volume 140,305,600 m ³						
178	Delivery Charges	6,325,521	4.5084	4,122,805	2.9384	(2,202,716)		(34.8%)
179	Transportation and Storage Charge	6,587,243	4.6949	6,907,553	4.9232	320,311		4.9%
180	Gas Supply Commodity	14,652,675	10.4434	19,504,660	13.9016	4,851,985		33.1%
181	Total Bill - Sales Service	27,565,439	19.6467	30,535,018	21.7632	2,969,580		10.8%
182	Total Bill - Bundled Direct Purchase WTS	32,417,424	23.1049	34,171,607	24.3551	1,754,183		5.4%
183	Bundled Direct Purchase Impact WTS							13.6%
184	Total Bill - Bundled Direct Purchase DTS	26,888,541	19.1643	30,535,018	21.7632	3,646,477		13.6%
185	Bundled Direct Purchase Impact DTS							49.4%

Notes:

- (1) EB-2024-0166, Exhibit F, Tab 1, Appendix D.
- (2) Bill impacts exclude Rider K and Rider R.
- (3) Rate 200 customers are not charged the Federal Carbon Charge.

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Three Rate Zones - With One Rate Zone Distribution
Union North East Rate Zone

Line No.	Particulars	EB-2024-0166 - Current Approved (1)(2)		EB-2025-0064 - 2024 Proposed (2)			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill Change	Including Federal Carbon Charge	Excluding Federal Carbon Charge
		(\$)	(cents/m ³)	(\$)	(cents/m ³)	(\$)	(%)	(%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Small Rate 01 to Rate E01 North</u>	Annual Volume 2,200 m ³						
1	Delivery Charges	544	24.7128	468	21.2714	(76)	(13.9%)	(13.9%)
2	Federal Carbon Charge	336	15.2500	336	15.2500	-	0.0%	0.0%
3	Transportation and Storage Charge	173	7.8681	146	6.6486	(27)	(15.5%)	(15.5%)
4	Gas Supply Commodity	355	16.1346	296	13.4322	(59)	(16.7%)	(16.7%)
5	Total Bill - Sales Service	1,407	63.9655	1,245	56.6022	(162)	(11.5%)	(15.1%)
6	Total Bill - Bundled Direct Purchase	1,348	61.2631	1,245	56.6022	(103)	(7.6%)	(10.1%)
7	Bundled Direct Purchase Impact						(9.7%)	(14.3%)
	<u>Small Rate 01 to Rate E01 Central</u>	Annual Volume 2,200 m ³						
8	Delivery Charges	544	24.7128	468	21.2714	(76)	(13.9%)	(13.9%)
9	Federal Carbon Charge	336	15.2500	336	15.2500	-	0.0%	0.0%
10	Transportation and Storage Charge	173	7.8681	111	5.0376	(62)	(36.0%)	(36.0%)
11	Gas Supply Commodity	355	16.1346	306	13.9016	(49)	(13.8%)	(13.8%)
12	Total Bill - Sales Service	1,407	63.9655	1,220	55.4605	(187)	(13.3%)	(17.5%)
13	Total Bill - Bundled Direct Purchase	1,358	61.7324	1,220	55.4605	(138)	(10.2%)	(13.5%)
14	Bundled Direct Purchase Impact						(13.1%)	(19.3%)
	<u>Large Rate 01 to Rate E01 North</u>	Annual Volume 40,000 m ³						
15	Delivery Charges	4,148	10.3691	2,818	7.0448	(1,330)	(32.1%)	(32.1%)
16	Federal Carbon Charge	6,100	15.2500	6,100	15.2500	-	0.0%	0.0%
17	Transportation and Storage Charge	3,147	7.8681	2,659	6.6486	(488)	(15.5%)	(15.5%)
18	Gas Supply Commodity	6,454	16.1346	5,373	13.4322	(1,081)	(16.7%)	(16.7%)
19	Total Bill - Sales Service	19,849	49.6218	16,950	42.3757	(2,898)	(14.6%)	(21.1%)
20	Total Bill - Bundled Direct Purchase	18,768	46.9195	16,950	42.3757	(1,818)	(9.7%)	(14.3%)
21	Bundled Direct Purchase Impact						(13.6%)	(24.9%)
	<u>Large Rate 01 to Rate E01 Central</u>	Annual Volume 40,000 m ³						
22	Delivery Charges	4,148	10.3691	2,818	7.0448	(1,330)	(32.1%)	(32.1%)
23	Federal Carbon Charge	6,100	15.2500	6,100	15.2500	-	0.0%	0.0%
24	Transportation and Storage Charge	3,147	7.8681	2,015	5.0376	(1,132)	(36.0%)	(36.0%)
25	Gas Supply Commodity	6,454	16.1346	5,561	13.9016	(893)	(13.8%)	(13.8%)
26	Total Bill - Sales Service	19,849	49.6218	16,494	41.2340	(3,355)	(16.9%)	(24.4%)
27	Total Bill - Bundled Direct Purchase	18,956	47.3888	16,494	41.2340	(2,462)	(13.0%)	(19.2%)
28	Bundled Direct Purchase Impact						(18.4%)	(33.7%)
	<u>Small Rate 10 to Rate E02 North</u>	Annual Volume 60,000 m ³						
29	Delivery Charges	5,865	9.7744	3,763	6.2724	(2,101)	(35.8%)	(35.8%)
30	Federal Carbon Charge	9,150	15.2500	9,150	15.2500	-	0.0%	0.0%
31	Transportation and Storage Charge	3,726	6.2100	3,707	6.1779	(19)	(0.5%)	(0.5%)
32	Gas Supply Commodity	9,681	16.1346	8,059	13.4322	(1,621)	(16.7%)	(16.7%)
33	Total Bill - Sales Service	28,421	47.3690	24,680	41.1325	(3,742)	(13.2%)	(19.4%)
34	Total Bill - Bundled Direct Purchase	26,800	44.6666	24,680	41.1325	(2,120)	(7.9%)	(12.0%)
35	Bundled Direct Purchase Impact						(11.3%)	(22.1%)
	<u>Small Rate 10 to Rate E02 Central</u>	Annual Volume 60,000 m ³						
36	Delivery Charges	5,865	9.7744	3,763	6.2724	(2,101)	(35.8%)	(35.8%)
37	Federal Carbon Charge	9,150	15.2500	9,150	15.2500	-	0.0%	0.0%
38	Transportation and Storage Charge	3,726	6.2100	2,682	4.4701	(1,044)	(28.0%)	(28.0%)
39	Gas Supply Commodity	9,681	16.1346	8,341	13.9016	(1,340)	(13.8%)	(13.8%)
40	Total Bill - Sales Service	28,421	47.3690	23,936	39.8940	(4,485)	(15.8%)	(23.3%)
41	Total Bill - Bundled Direct Purchase	27,082	45.1359	23,936	39.8940	(3,145)	(11.6%)	(17.5%)
42	Bundled Direct Purchase Impact						(16.8%)	(32.8%)
	<u>Average Rate 10 to Rate E02 North</u>	Annual Volume 93,000 m ³						
43	Delivery Charges	8,330	8.9572	5,239	5.6336	(3,091)	(37.1%)	(37.1%)
44	Federal Carbon Charge	14,183	15.2500	14,183	15.2500	-	0.0%	0.0%
45	Transportation and Storage Charge	5,775	6.2100	5,745	6.1779	(30)	(0.5%)	(0.5%)
46	Gas Supply Commodity	15,005	16.1346	12,492	13.4322	(2,513)	(16.7%)	(16.7%)
47	Total Bill - Sales Service	43,293	46.5518	37,659	40.4938	(5,634)	(13.0%)	(19.4%)
48	Total Bill - Bundled Direct Purchase	40,780	43.8494	37,659	40.4938	(3,121)	(7.7%)	(11.7%)
49	Bundled Direct Purchase Impact						(11.0%)	(22.1%)
	<u>Average Rate 10 to Rate E02 Central</u>	Annual Volume 93,000 m ³						
50	Delivery Charges	8,330	8.95718174	5,239	5.6336	(3,091)	(37.1%)	(37.1%)
51	Federal Carbon Charge	14,183	15.2500	14,183	15.2500	-	0.0%	0.0%
52	Transportation and Storage Charge	5,775	6.2100	4,157	4.4701	(1,618)	(28.0%)	(28.0%)
53	Gas Supply Commodity	15,005	16.1346	12,928	13.9016	(2,077)	(13.8%)	(13.8%)
54	Total Bill	43,293	46.5518	36,507	39.2553	(6,786)	(15.7%)	(23.3%)
55	Sales Service Impact	41,216	44.3187	36,507	39.2553	(4,709)	(11.4%)	(17.4%)
56	Bundled Direct Purchase Impact						(16.6%)	(33.4%)
	<u>Large Rate 10 to Rate E02 North</u>	Annual Volume 250,000 m ³						
57	Delivery Charges	5,063	2.0251	12,261	4.9044	7,198	142.2%	142.2%
58	Federal Carbon Charge	38,125	15.2500	38,125	15.2500	-	0.0%	0.0%
59	Transportation and Storage Charge	15,525	6.2100	15,445	6.1779	(80)	(0.5%)	(0.5%)
60	Gas Supply Commodity	40,337	16.1346	33,581	13.4322	(6,756)	(16.7%)	(16.7%)
61	Total Bill	99,049	39.6197	99,411	39.7645	362	0.4%	0.6%
62	Sales Service Impact	92,293	36.9173	99,411	39.7645	7,118	7.7%	13.1%
63	Bundled Direct Purchase Impact						12.1%	34.6%

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Three Rate Zones - With One Rate Zone Distribution
Union North East Rate Zone

Line No.	Particulars	EB-2024-0166 - Current Approved (1)(2)		EB-2025-0064 - 2024 Proposed (2)			Bill Impact	
		Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill Change (\$)	Including Federal Carbon Charge (%)	Excluding Federal Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Large Rate 10 to Rate E02 Central</u>	Annual Volume 250,000 m ³						
64	Delivery Charges	19,249	7.6998	12,261	4.9044	(6,989)	(36.3%)	(36.3%)
65	Federal Carbon Charge	38,125	15.2500	38,125	15.2500	-	0.0%	0.0%
66	Transportation and Storage Charge	15,525	6.2100	11,175	4.4701	(4,350)	(28.0%)	(28.0%)
67	Gas Supply Commodity	40,337	16.1346	34,754	13.9016	(5,583)	(13.8%)	(13.8%)
68	Total Bill	113,236	45.2944	96,315	38.5260	(16,921)	(14.9%)	(22.5%)
69	Sales Service Impact	107,653	43.0613	96,315	38.5260	(11,338)	(10.5%)	(16.3%)
70	Bundled Direct Purchase Impact						(15.6%)	(32.6%)
	<u>Small Rate 20 to Rate E10 North</u>	Demand 14,000 m ³ Annual Volume 3,000,000 m ³						
71	Delivery Charges	94,661	3.1554	98,985	3.2995	4,325	4.6%	4.6%
72	Federal Carbon Charge	457,500	15.2500	457,500	15.2500	-	0.0%	0.0%
73	Transportation and Storage Charge	67,878	2.2626	97,500	3.2500	29,622	43.6%	43.6%
74	Gas Supply Commodity	471,079	15.7026	402,967	13.4322	(68,111)	(14.5%)	(14.5%)
75	Total Bill - Sales Service	1,091,117	36.3706	1,056,952	35.2317	(34,165)	(3.1%)	(5.4%)
76	Total Bill - Bundled Direct Purchase	1,023,006	34.1002	1,056,952	35.2317	33,946	3.3%	6.0%
77	Bundled Direct Purchase Impact						5.5%	20.9%
	<u>Small Rate 20 to Rate E10 Central</u>	Demand 14,000 m ³ Annual Volume 3,000,000 m ³						
78	Delivery Charges	94,661	3.1554	108,446	3.6149	13,785	14.6%	14.6%
79	Federal Carbon Charge	457,500	15.2500	457,500	15.2500	-	0.0%	0.0%
80	Transportation and Storage Charge	67,878	2.2626	44,616	1.4872	(23,262)	(34.3%)	(34.3%)
81	Gas Supply Commodity	471,079	15.7026	417,047	13.9016	(54,032)	(11.5%)	(11.5%)
82	Total Bill - Sales Service	1,091,117	36.3706	1,027,609	34.2536	(63,508)	(5.8%)	(10.0%)
83	Total Bill - Bundled Direct Purchase	1,037,085	34.5695	1,027,609	34.2536	(9,476)	(0.9%)	(1.6%)
84	Bundled Direct Purchase Impact						(1.5%)	(2.2%)
	<u>Large Rate 20 to Rate E10 North</u>	Demand 60,000 m ³ Annual Volume 15,000,000 m ³						
85	Delivery Charges	367,583	2.4506	312,159	2.0811	(55,424)	(15.1%)	(15.1%)
86	Federal Carbon Charge	2,287,500	15.2500	2,287,500	15.2500	-	0.0%	0.0%
87	Transportation and Storage Charge	290,904	1.9394	487,498	3.2500	196,594	67.6%	67.6%
88	Gas Supply Commodity	2,355,394	15.7026	2,014,837	13.4322	(340,557)	(14.5%)	(14.5%)
89	Total Bill - Sales Service	5,301,381	35.3425	5,101,994	34.0133	(199,387)	(3.8%)	(6.6%)
90	Total Bill - Bundled Direct Purchase	4,960,824	33.0722	5,101,994	34.0133	141,170	2.8%	5.3%
91	Bundled Direct Purchase Impact						4.8%	21.4%
	<u>Large Rate 20 to Rate E10 Central</u>	Demand 60,000 m ³ Annual Volume 15,000,000 m ³						
92	Delivery Charges	367,583	2.4506	347,256	2.3150	(20,326)	(5.5%)	(5.5%)
93	Federal Carbon Charge	2,287,500	15.2500	2,287,500	15.2500	-	0.0%	0.0%
94	Transportation and Storage Charge	290,904	1.9394	223,081	1.4872	(67,824)	(23.3%)	(23.3%)
95	Gas Supply Commodity	2,355,394	15.7026	2,085,233	13.9016	(270,161)	(11.5%)	(11.5%)
96	Total Bill - Sales Service	5,301,381	35.3425	4,943,070	32.9538	(358,311)	(6.8%)	(11.9%)
97	Total Bill - Bundled Direct Purchase	5,031,220	33.5415	4,943,070	32.9538	(88,150)	(1.8%)	(3.2%)
98	Bundled Direct Purchase Impact						(3.0%)	(13.4%)
	<u>Small Rate 20 to Rate E22</u>	Demand 14,000 m ³ Annual Volume 3,000,000 m ³						
99	Delivery Charges	94,661	3.1554	64,000	2.1333	(30,660)	(32.4%)	(32.4%)
100	Federal Carbon Charge	457,500	15.2500	457,500	15.2500	-	0.0%	0.0%
101	Transportation and Storage Charge	67,878	2.2626	-	0.0000	(67,878)	(100.0%)	(100.0%)
102	Gas Supply Commodity	471,079	15.7026	402,967	13.4322	(68,111)	(14.5%)	(14.5%)
103	Total Bill - Sales Service	1,091,117	36.3706	924,468	30.8156	(166,649)	(15.3%)	(26.3%)
104	Total Bill - Bundled Direct Purchase	1,023,006	34.1002	924,468	30.8156	(98,538)	(9.6%)	(17.4%)
105	Bundled Direct Purchase Impact						(98,538)	(15.9%)
	<u>Large Rate 20 to Rate E22</u>	Demand 60,000 m ³ Annual Volume 15,000,000 m ³						
106	Delivery Charges	367,583	2.4506	170,258	1.1351	(197,325)	(53.7%)	(53.7%)
107	Federal Carbon Charge	2,287,500	15.2500	2,287,500	15.2500	-	0.0%	0.0%
108	Transportation and Storage Charge	290,904	1.9394	-	0.0000	(290,904)	(100.0%)	(100.0%)
109	Gas Supply Commodity	2,355,394	15.7026	2,014,837	13.4322	(340,557)	(14.5%)	(14.5%)
110	Total Bill - Sales Service	5,301,381	35.3425	4,472,594	29.8173	(828,787)	(15.6%)	(27.5%)
111	Total Bill - Bundled Direct Purchase	4,960,824	33.0722	4,472,594	29.8173	(488,229)	(9.8%)	(18.3%)
112	Bundled Direct Purchase Impact						(488,229)	(16.6%)
	<u>Average Rate 25 to Rate E30 North</u>	Demand 20,776 m ³ Annual Volume 2,275,000 m ³						
113	Delivery Charges	81,608	3.5871	16,201	0.7121	(65,406)	(80.1%)	(80.1%)
114	Federal Carbon Charge	346,938	15.2500	346,938	15.2500	-	0.0%	0.0%
115	Transportation and Storage Charge	20,789	0.9138	40,665	1.7875	19,876	95.6%	95.6%
116	Gas Supply Commodity	233,467	10.2623	305,584	13.4322	72,117	30.9%	30.9%
117	Total Bill - Sales Service	682,801	30.0132	709,387	31.1818	26,586	3.9%	7.9%
118	Total Bill - Bundled Direct Purchase	754,918	33.1832	709,387	31.1818	(45,531)	(6.0%)	(11.2%)
119	Bundled Direct Purchase Impact						(10.1%)	(44.5%)
	<u>Average Rate 25 to Rate E30 Central</u>	Demand 20,776 m ³ Annual Volume 2,275,000 m ³						
120	Delivery Charges	81,608	3.5871	27,837	1.2236	(53,771)	(65.9%)	(65.9%)
121	Federal Carbon Charge	346,938	15.2500	346,938	15.2500	-	0.0%	0.0%
122	Transportation and Storage Charge	20,789	0.9138	21,348	0.9384	559	2.7%	2.7%
123	Gas Supply Commodity	233,467	10.2623	316,260	13.9016	82,794	35.5%	35.5%
124	Total Bill - Sales Service	682,801	30.0132	712,383	31.3135	29,582	4.3%	8.8%
125	Total Bill - Bundled Direct Purchase	765,594	33.6525	712,383	31.3135	(53,212)	(7.0%)	(12.7%)
126	Bundled Direct Purchase Impact						(11.8%)	(52.0%)

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Three Rate Zones - With One Rate Zone Distribution
Union North East Rate Zone

Line No.	Particulars	EB-2024-0166 - Current Approved (1)(2)		EB-2025-0064 - 2024 Proposed (2)			Bill Impact	
		Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill Change (\$)	Including Federal Carbon Charge (%)	Excluding Federal Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Small Rate 100 to Rate E22</u>							
	Demand 100,000 m ³ Annual Volume 27,000,000 m ³							
127	Delivery Charges	339,465	1.2573	242,302	0.8974	(97,163)	(28.6%)	(28.6%)
128	Federal Carbon Charge	4,117,500	15.2500	4,117,500	15.2500	-	0.0%	0.0%
129	Transportation and Storage Charge	1,115,631	4.1320	-	0.0000	(1,115,631)	(100.0%)	(100.0%)
130	Gas Supply Commodity	4,239,709	15.7026	3,626,706	13.4322	(613,003)	(14.5%)	(14.5%)
131	Total Bill - Sales Service	9,812,306	36.3419	7,986,508	29.5797	(1,825,798)	(18.6%)	(32.1%)
132	Total Bill - Bundled Direct Purchase	9,199,303	3.8330	7,986,508	3.3277	(1,212,795)	(13.2%)	(23.9%)
133	Bundled Direct Purchase Impact						(21.8%)	(83.3%)
132	Total Bill - Unbundled Direct Purchase	8,083,672	29.9395	7,986,508	29.5797	(97,163)	(1.2%)	(2.4%)
134	Unbundled Direct Purchase Impact						(2.2%)	(28.6%)
	<u>Large Rate 100 to Rate E22</u>							
	Demand 850,000 m ³ Annual Volume 240,000,000 m ³							
135	Delivery Charges	2,767,122	1.1530	1,583,393	0.6597	(1,183,729)	(42.8%)	(42.8%)
136	Federal Carbon Charge	36,600,000	15.2500	36,600,000	15.2500	-	0.0%	0.0%
137	Transportation and Storage Charge	9,482,867	3.9512	-	0.0000	(9,482,867)	(100.0%)	(100.0%)
138	Gas Supply Commodity	37,686,304	15.7026	32,237,390	13.4322	(5,448,913)	(14.5%)	(14.5%)
139	Total Bill - Sales Service	86,536,292	36.0568	70,420,784	29.3420	(16,115,509)	(18.6%)	(32.3%)
140	Total Bill - Bundled Direct Purchase	81,087,379	33.7864	70,420,784	29.3420	(10,666,595)	(13.2%)	(24.0%)
141	Bundled Direct Purchase Impact						(21.8%)	(87.1%)
142	Total Bill - Unbundled Direct Purchase	71,604,513	29.8352	70,420,784	29.3420	(1,183,729)	(1.7%)	(3.4%)
143	Unbundled Direct Purchase Impact						(3.0%)	(42.8%)

Notes:

- (1) EB-2024-0166, Exhibit F, Tab 1, Appendix D.
- (2) Bill impacts exclude Rider K and Rider R.
- (3) Gas Supply charges based on Union North East Zone.

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Three Rate Zones - With One Rate Zone Distribution
Union North West Rate Zone

Line No.	Particulars	EB-2024-0166 - Current Approved (1)(2)		EB-2025-0064 - 2024 Proposed (2)			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill Change	Including Federal Carbon Charge	Excluding Federal Carbon Charge
		(\$)	(cents/m ³)	(\$)	(cents/m ³)	(\$)	(%)	(%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Small Rate 01 to E01 North</u>	Annual Volume 2,200 m ³						
1	Delivery Charges	544	24.7128	468	21.2714	(76)	(13.9%)	(13.9%)
2	Federal Carbon Charge	336	15.2500	336	15.2500	-	0.0%	0.0%
3	Transportation and Storage Charge	122	5.5430	146	6.6486	24	19.9%	19.9%
4	Gas Supply Commodity	242	10.9951	296	13.4322	54	22.2%	22.2%
5	Total Bill - Sales Service	1,243	56.5009	1,245	56.6022	2	0.2%	0.2%
6	Total Bill - Bundled Direct Purchase	1,297	58.9380	1,245	56.6022	(51)	(4.0%)	(5.3%)
7	Bundled Direct Purchase Impact						(5.1%)	(7.7%)
	<u>Large Rate 01 to E01 North</u>	Annual Volume 40,000 m ³						
8	Delivery Charges	4,148	10.3691	2,818	7.0448	(1,330)	(32.1%)	(32.1%)
9	Federal Carbon Charge	6,100	15.2500	6,100	15.2500	-	0.0%	0.0%
10	Transportation and Storage Charge	2,217	5.5430	2,659	6.6486	442	19.9%	19.9%
11	Gas Supply Commodity	4,398	10.9951	5,373	13.4322	975	22.2%	22.2%
12	Total Bill - Sales Service	16,863	42.1572	16,950	42.3757	87	0.5%	0.8%
13	Total Bill - Bundled Direct Purchase	17,838	44.5944	16,950	42.3757	(887)	(5.0%)	(7.6%)
14	Bundled Direct Purchase Impact						(7.1%)	(13.9%)
	<u>Small Rate 10 to E02 North</u>	Annual Volume 60,000 m ³						
15	Delivery Charges	5,865	9.7744	3,763	6.2724	(2,101)	(35.8%)	(35.8%)
16	Federal Carbon Charge	9,150	15.2500	9,150	15.2500	-	0.0%	0.0%
17	Transportation and Storage Charge	2,792	4.6525	3,707	6.1779	915	32.8%	32.8%
18	Gas Supply Commodity	6,597	10.9951	8,059	13.4322	1,462	22.2%	22.2%
19	Total Bill - Sales Service	24,403	40.6720	24,680	41.1325	276	1.1%	1.8%
20	Total Bill - Bundled Direct Purchase	25,865	43.1091	24,680	41.1325	(1,186)	(4.6%)	(7.1%)
21	Bundled Direct Purchase Impact						(6.7%)	(13.7%)
	<u>Average Rate 10 to E02 North</u>	Annual Volume 93,000 m ³						
22	Delivery Charges	8,330	8.9572	5,239	5.6336	(3,091)	(37.1%)	(37.1%)
23	Federal Carbon Charge	14,183	15.2500	14,183	15.2500	-	0.0%	0.0%
24	Transportation and Storage Charge	4,327	4.6525	5,745	6.1779	1,419	32.8%	32.8%
25	Gas Supply Commodity	10,225	10.9951	12,492	13.4322	2,267	22.2%	22.2%
26	Total Bill	37,065	39.8548	37,659	40.4938	594	1.6%	2.6%
27	Sales Service Impact	39,331	42.2919	37,659	40.4938	(1,672)	(4.3%)	(6.6%)
28	Bundled Direct Purchase Impact						(6.2%)	(13.2%)
	<u>Large Rate 10 to E02 North</u>	Annual Volume 250,000 m ³						
29	Delivery Charges	19,249	7.6998	12,261	4.9044	(6,989)	(36.3%)	(36.3%)
30	Federal Carbon Charge	38,125	15.2500	38,125	15.2500	-	0.0%	0.0%
31	Transportation and Storage Charge	11,631	4.6525	15,445	6.1779	3,814	32.8%	32.8%
32	Gas Supply Commodity	27,488	10.9951	33,581	13.4322	6,093	22.2%	22.2%
33	Total Bill	96,493	38.5974	99,411	39.7645	2,918	3.0%	5.0%
34	Sales Service Impact	102,586	41.0345	99,411	39.7645	(3,175)	(3.1%)	(4.9%)
35	Bundled Direct Purchase Impact						(4.6%)	(10.3%)
	<u>Small Rate 20 to E10 North</u>	Demand 14,000 m ³ Annual Volume 3,000,000 m ³						
36	Delivery Charges	94,661	3.1554	100,991	3.3664	6,330	6.7%	6.7%
37	Federal Carbon Charge	457,500	15.2500	457,500	15.2500	-	0.0%	0.0%
38	Transportation and Storage Charge	59,214	1.9738	97,500	3.2500	38,286	64.7%	64.7%
39	Gas Supply Commodity	319,926	10.6642	402,967	13.4322	83,041	26.0%	26.0%
40	Total Bill - Sales Service	931,300	31.0433	1,058,958	35.2986	127,657	13.7%	26.9%
41	Total Bill - Bundled Direct Purchase	1,014,342	33.8114	1,058,958	35.2986	44,616	4.4%	8.0%
42	Bundled Direct Purchase Impact						7.3%	29.0%
	<u>Large Rate 20 to E10 North</u>	Demand 60,000 m ³ Annual Volume 15,000,000 m ³						
43	Delivery Charges	367,583	2.4506	322,185	2.1479	(45,397)	(12.4%)	(12.4%)
44	Federal Carbon Charge	2,287,500	15.2500	2,287,500	15.2500	-	0.0%	0.0%
45	Transportation and Storage Charge	253,773	1.6918	487,498	3.2500	233,725	92.1%	92.1%
46	Gas Supply Commodity	1,599,630	10.6642	2,014,837	13.4322	415,207	26.0%	26.0%
47	Total Bill - Sales Service	4,508,486	30.0566	5,112,021	34.0801	603,535	13.4%	27.2%
48	Total Bill - Bundled Direct Purchase	4,923,693	32.8246	5,112,021	34.0801	188,328	3.8%	7.1%
49	Bundled Direct Purchase Impact						6.5%	30.3%

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Three Rate Zones - With One Rate Zone Distribution
Union North West Rate Zone

Line No.	Particulars	EB-2024-0166 - Current Approved (1)(2)		EB-2025-0064 - 2024 Proposed (2)			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill Change	Including Federal Carbon Charge	Excluding Federal Carbon Charge
		(\$)	(cents/m ³)	(\$)	(cents/m ³)	(\$)	(%)	(%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Small Rate 20 to E22</u>	Demand 14,000 m ³ Annual Volume 3,000,000 m ³						
50	Delivery Charges	94,661	3.1554	64,000	2.1333	(30,660)	(32.4%)	(32.4%)
51	Federal Carbon Charge	457,500	15.2500	457,500	15.2500	-	0.0%	0.0%
52	Transportation and Storage Charge	59,214	1.9738	0	0.0000	(59,214)	(100.0%)	(100.0%)
53	Gas Supply Commodity	319,926	10.6642	470,829	15.6943	150,903	47.2%	47.2%
54	Total Bill - Sales Service	931,300	31.0433	992,329	33.0776	61,029	6.6%	12.9%
55	Total Bill - Bundled Direct Purchase	1,082,203	36.0734	992,329	33.0776	(89,874)	(8.3%)	(14.4%)
56	Bundled Direct Purchase Impact					(98,538)	(14.7%)	(58.4%)
	<u>Large Rate 20 to E22</u>	Demand 60,000 m ³ Annual Volume 15,000,000 m ³						
57	Delivery Charges	367,583	2.4506	170,258	1.1351	(197,325)	(53.7%)	(53.7%)
58	Federal Carbon Charge	2,287,500	15.2500	2,287,500	15.2500	-	0.0%	0.0%
59	Transportation and Storage Charge	253,773	1.6918	0	0.0000	(253,773)	(100.0%)	(100.0%)
60	Gas Supply Commodity	1,599,630	10.6642	2,354,144	15.6943	754,514	47.2%	47.2%
61	Total Bill - Sales Service	4,508,486	30.0566	4,811,902	32.0793	303,416	6.7%	13.7%
62	Total Bill - Bundled Direct Purchase	5,263,000	35.0867	4,811,902	32.0793	(451,098)	(8.6%)	(15.2%)
63	Bundled Direct Purchase Impact					(488,229)	(15.5%)	(72.6%)
	<u>Average Rate 25 to E30 North</u>	Demand 20,776 m ³ Annual Volume 2,275,000 m ³						
64	Delivery Charges	81,608	3.5871	16,201	0.7121	(65,406)	(80.1%)	(80.1%)
65	Federal Carbon Charge	346,938	15.2500	346,938	15.2500	-	0.0%	0.0%
66	Transportation and Storage Charge	20,789	0.9138	40,665	1.7875	19,876	95.6%	95.6%
67	Gas Supply Commodity	218,557	9.6069	305,584	13.4322	87,027	39.8%	39.8%
68	Total Bill - Sales Service	667,891	29.3578	709,387	31.1818	41,496	6.2%	12.9%
69	Total Bill - Bundled Direct Purchase	754,918	33.1832	709,387	31.1818	(45,531)	(6.0%)	(11.2%)
70	Bundled Direct Purchase Impact						(10.1%)	(44.5%)
	<u>Small Rate 100 to E22</u>	Demand 100,000 m ³ Annual Volume 27,000,000 m ³						
71	Delivery Charges	339,465	1.2573	242,302	0.8974	(97,163)	(28.6%)	(28.6%)
72	Federal Carbon Charge	4,117,500	15.2500	4,117,500	15.2500	-	0.0%	0.0%
73	Transportation and Storage Charge	664,996	2.4629	0	0.0000	(664,996)	(100.0%)	(100.0%)
74	Gas Supply Commodity	2,879,334	10.6642	3,626,706	13.4322	747,372	26.0%	26.0%
75	Total Bill - Sales Service	8,001,295	29.6344	7,986,508	29.5797	(14,787)	(0.2%)	(0.4%)
76	Total Bill - Unbundled Direct Purchase	8,083,672	29.9395	7,986,508	29.5797	(762,159)	(9.4%)	(19.2%)
77	Unbundled Direct Purchase Impact						(2.2%)	(28.6%)
	<u>Large Rate 100 to E22</u>	Demand 850,000 m ³ Annual Volume 240,000,000 m ³						
78	Delivery Charges	2,767,122	1.1530	1,583,393	0.6597	(1,183,729)	(42.8%)	(42.8%)
79	Federal Carbon Charge	36,600,000	15.2500	36,600,000	15.2500	-	0.0%	0.0%
80	Transportation and Storage Charge	5,652,464	2.3552	0	0.0000	(5,652,464)	(100.0%)	(100.0%)
81	Gas Supply Commodity	25,594,080	10.6642	32,237,390	13.4322	6,643,310	26.0%	26.0%
82	Total Bill - Sales Service	70,613,666	29.4224	70,420,784	29.3420	(192,882)	(0.3%)	(0.6%)
83	Total Bill - Unbundled Direct Purchase	71,604,513	29.8352	70,420,784	29.3420	(6,836,193)	(9.5%)	(19.5%)
84	Unbundled Direct Purchase Impact						(3.0%)	(42.8%)

Notes:

- EB-2024-0166, Exhibit F, Tab 1, Appendix D.
- Bill impacts exclude Rider K and Rider R.

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Three Rate Zones - With One Rate Zone Distribution
Union South Rate Zone

Line No.	Particulars	EB-2024-0166 - Current Approved (1)(2)		EB-2025-0064 - 2024 Proposed (2)			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill Change	Including Federal Carbon Charge	Excluding Federal Carbon Charge
		(\$)	(cents/m ³)	(\$)	(cents/m ³)	(\$)	(%)	(%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Small Rate M1 to Rate E01 South</u>	Annual Volume 2,200 m ³						
1	Delivery Charges	453	20.5998	472	21.4326	18	4.0%	4.0%
2	Federal Carbon Charge	336	15.2500	336	15.2500	-	0.0%	0.0%
3	Transportation and Storage Charge	-	-	52	2.3504	52	100.0%	100.0%
4	Gas Supply Commodity	357	16.2433	345	15.6943	(12)	(3.4%)	(3.4%)
5	Total Bill - Sales Service	1,146	52.0930	1,204	54.7273	58	5.1%	7.1%
6	Total Bill - Bundled Direct Purchase	1,134	51.5441	1,204	54.7273	70	6.2%	8.8%
7	Bundled Direct Purchase Impact						8.9%	15.5%
	<u>Large Rate M1 to Rate E01 South</u>	Annual Volume 40,000 m ³						
8	Delivery Charges	2,658	6.6459	2,548	6.3693	(111)	(4.2%)	(4.2%)
9	Federal Carbon Charge	6,100	15.2500	6,100	15.2500	-	0.0%	0.0%
10	Transportation and Storage Charge	-	-	810	2.0242	810	100.0%	100.0%
11	Gas Supply Commodity	6,497	16.2433	6,278	15.6943	(220)	(3.4%)	(3.4%)
12	Total Bill - Sales Service	15,256	38.1392	15,735	39.3378	479	3.1%	5.2%
13	Total Bill - Bundled Direct Purchase	15,036	37.5902	15,735	39.3378	699	4.6%	7.8%
14	Bundled Direct Purchase Impact						8.0%	26.3%
	<u>Small Rate M2 to Rate E02 South</u>	Annual Volume 60,000 m ³						
15	Delivery Charges	4,933	8.2216	3,763	6.2724	(1,170)	(23.7%)	(23.7%)
16	Federal Carbon Charge	9,150	15.2500	9,150	15.2500	-	0.0%	0.0%
17	Transportation and Storage Charge	-	-	1,215	2.0242	1,215	100.0%	100.0%
18	Gas Supply Commodity	9,746	16.2433	9,417	15.6943	(329)	(3.4%)	(3.4%)
19	Total Bill - Sales Service	23,829	39.7148	23,545	39.2409	(284)	(1.2%)	(1.9%)
20	Total Bill - Bundled Direct Purchase	23,500	39.1659	23,545	39.2409	45	0.2%	0.3%
21	Bundled Direct Purchase Impact						0.3%	0.9%
	<u>Average Rate M2 to Rate E02 South</u>	Annual Volume 73,000 m ³						
22	Delivery Charges	5,773	7.9082	4,345	5.9518	(1,428)	(24.7%)	(24.7%)
23	Federal Carbon Charge	11,133	15.2500	11,133	15.2500	-	0.0%	0.0%
24	Transportation and Storage Charge	-	-	1,478	2.0242	1,478	100.0%	100.0%
25	Gas Supply Commodity	11,858	16.2433	11,457	15.6943	(401)	(3.4%)	(3.4%)
26	Total Bill - Sales Service	28,763	39.4015	28,412	38.9203	(351)	(1.2%)	(2.0%)
27	Total Bill - Bundled Direct Purchase	28,362	38.8525	28,412	38.9203	49	0.2%	0.3%
28	Bundled Direct Purchase Impact						0.3%	0.9%
	<u>Large Rate M2 to Rate E02 South</u>	Annual Volume 250,000 m ³						
29	Delivery Charges	16,762	6.7047	12,261	4.9044	(4,501)	(26.9%)	(26.9%)
30	Federal Carbon Charge	38,125	15.2500	38,125	15.2500	-	0.0%	0.0%
31	Transportation and Storage Charge	-	-	5,061	2.0242	5,061	100.0%	100.0%
32	Gas Supply Commodity	40,608	16.2433	39,236	15.6943	(1,372)	(3.4%)	(3.4%)
33	Total Bill - Sales Service	95,495	38.1979	94,682	37.8729	(813)	(0.9%)	(1.4%)
34	Total Bill - Bundled Direct Purchase	94,122	37.6490	94,682	37.8729	560	0.6%	1.0%
35	Bundled Direct Purchase Impact						1.0%	3.3%
	<u>Small Rate M4 to Rate E10 South</u>	Demand 4,800 m ³ Annual Volume 875,000 m ³						
36	Delivery Charges	58,954	6.7376	46,324	5.2941	(12,630)	(21.4%)	(21.4%)
37	Federal Carbon Charge	133,438	15.2500	133,438	15.2500	-	0.0%	0.0%
38	Transportation and Storage Charge	-	-	2,384	0.2725	2,384	100.0%	100.0%
39	Gas Supply Commodity	142,128	16.2433	137,325	15.6943	(4,803)	(3.4%)	(3.4%)
40	Total Bill - Sales Service	334,520	38.2308	319,470	36.5109	(15,049)	(4.5%)	(7.5%)
41	Total Bill - Bundled Direct Purchase	329,716	37.6819	319,470	36.5109	(10,246)	(3.1%)	(5.2%)
42	Bundled Direct Purchase Impact						(5.3%)	(17.4%)
	<u>Large Rate M4 to Rate E10 South</u>	Demand 50,000 m ³ Annual Volume 12,000,000 m ³						
43	Delivery Charges	472,901	3.9408	320,950	2.6746	(151,950)	(32.1%)	(32.1%)
44	Federal Carbon Charge	1,830,000	15.2500	1,830,000	15.2500	-	0.0%	0.0%
45	Transportation and Storage Charge	-	-	32,695	0.2725	32,695	100.0%	100.0%
46	Gas Supply Commodity	1,949,190	16.2433	1,883,315	15.6943	(65,875)	(3.4%)	(3.4%)
47	Total Bill - Sales Service	4,252,091	35.4341	4,066,960	33.8913	(185,131)	(4.4%)	(7.6%)
48	Total Bill - Bundled Direct Purchase	4,186,216	34.8851	4,066,960	33.8913	(119,256)	(2.8%)	(5.1%)
49	Bundled Direct Purchase Impact						(5.2%)	(25.2%)
	<u>Small Rate M5 to Rate E30 South</u>	Demand 7,500 m ³ Annual Volume 825,000 m ³						
50	Delivery Charges	38,918	4.7173	14,591	1.7686	(24,327)	(62.5%)	(62.5%)
51	Federal Carbon Charge	125,813	15.2500	125,813	15.2500	-	0.0%	0.0%
52	Transportation and Storage Charge	-	-	967	0.1172	967	100.0%	100.0%
53	Gas Supply Commodity	134,007	16.2433	129,478	15.6943	(4,529)	(3.4%)	(3.4%)
54	Total Bill - Sales Service	298,737	36.2106	270,848	32.8301	(27,889)	(9.3%)	(16.1%)
55	Total Bill - Bundled Direct Purchase	294,208	35.6616	270,848	32.8301	(23,360)	(7.9%)	(13.9%)
56	Bundled Direct Purchase Impact						(14.2%)	(60.0%)

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Three Rate Zones - With One Rate Zone Distribution
Union South Rate Zone

Line No.	Particulars	EB-2024-0166 - Current Approved (1)(2)		EB-2025-0064 - 2024 Proposed (2)			Bill Impact	
		Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill Change (\$)	Including Federal Carbon Charge (%)	Excluding Federal Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Large Rate M5 to Rate E30 South</u>	Demand 70,000 m ³ Annual Volume 6,500,000 m ³						
57	Delivery Charges	226,552	3.4854	85,210	1.3109	(141,341)	(62.4%)	(62.4%)
58	Federal Carbon Charge	991,250	15.2500	991,250	15.2500	-	0.0%	0.0%
59	Transportation and Storage Charge	-	-	7,618	0.1172	7,618	100.0%	100.0%
60	Gas Supply Commodity	1,055,811	16.2433	1,020,129	15.6943	(35,682)	(3.4%)	(3.4%)
61	Total Bill - Sales Service	2,273,613	34.9787	2,104,207	32.3724	(169,406)	(7.5%)	(13.2%)
62	Total Bill - Bundled Direct Purchase	2,237,931	34.4297	2,104,207	32.3724	(133,724)	(6.0%)	(10.7%)
63	Bundled Direct Purchase Impact						(11.0%)	(59.0%)
	<u>Small Rate M7 to Rate E10 South</u>	Demand 165,000 m ³ Annual Volume 36,000,000 m ³						
64	Delivery Charges	871,721	2.4214	877,690	2.4380	5,969	0.7%	0.7%
65	Federal Carbon Charge	5,490,000	15.2500	5,490,000	15.2500	-	0.0%	0.0%
66	Transportation and Storage Charge	-	-	98,084	0.2725	98,084	100.0%	100.0%
67	Gas Supply Commodity	5,847,570	16.2433	5,649,946	15.6943	(197,624)	(3.4%)	(3.4%)
68	Total Bill - Sales Service	12,209,291	33.9147	12,115,719	33.6548	(93,571)	(0.8%)	(1.4%)
69	Total Bill - Bundled Direct Purchase	12,011,666	33.3657	12,115,719	33.6548	104,053	0.9%	1.6%
70	Bundled Direct Purchase Impact						1.6%	11.9%
	<u>Large Rate M7 to Rate E10 South</u>	Demand 720,000 m ³ Annual Volume 52,000,000 m ³						
71	Delivery Charges	3,396,434	6.5316	3,483,559	6.6992	87,125	2.6%	2.6%
72	Federal Carbon Charge	7,930,000	15.2500	7,930,000	15.2500	-	0.0%	0.0%
73	Transportation and Storage Charge	-	-	141,676	0.2725	141,676	100.0%	100.0%
74	Gas Supply Commodity	8,446,490	16.2433	8,161,033	15.6943	(285,457)	(3.4%)	(3.4%)
75	Total Bill - Sales Service	19,772,924	38.0249	19,716,268	37.9159	(56,656)	(0.3%)	(0.5%)
76	Total Bill - Bundled Direct Purchase	19,487,467	37.4759	19,716,268	37.9159	228,801	1.2%	2.0%
77	Bundled Direct Purchase Impact						2.0%	6.7%
	<u>Small Rate M9 to Rate E62 South (3)</u>	Demand 56,439 m ³ Annual Volume 6,950,000 m ³						
78	Delivery Charges	209,336	3.0120	192,221	2.7658	(17,115)		(8.2%)
79	Transportation and Storage Charge	-	-	14,027	0.2018	14,027		100.0%
80	Gas Supply Commodity	1,128,906	16.2433	1,090,753	15.6943	(38,152)		(3.4%)
81	Total Bill - Sales Service	1,338,242	19.2553	1,297,001	18.6619	(41,241)		(3.1%)
82	Total Bill - Bundled Direct Purchase	1,300,090	18.7063	1,297,001	18.6619	(3,089)		(0.2%)
83	Bundled Direct Purchase Impact							(1.5%)
	<u>Large Rate M9 to Rate E62 South (3)</u>	Demand 168,100 m ³ Annual Volume 20,178,000 m ³						
84	Delivery Charges	621,999	3.0826	560,223	2.7764	(61,776)		(9.9%)
85	Transportation and Storage Charge	-	-	40,724	0.2018	40,724		100.0%
86	Gas Supply Commodity	3,277,563	16.2433	3,166,795	15.6943	(110,768)		(3.4%)
87	Total Bill - Sales Service	3,899,562	19.3258	3,767,742	18.6725	(131,820)		(3.4%)
88	Total Bill - Bundled Direct Purchase	3,788,793	18.7769	3,767,742	18.6725	(21,051)		(0.6%)
89	Bundled Direct Purchase Impact							(3.4%)
	<u>Small Rate T1 to Rate E20 South</u>	Demand 25,750 m ³ Annual Volume 7,537,000 m ³						
90	Delivery Charges	176,699	2.3444	166,133	2.2042	(10,565)	(6.0%)	(6.0%)
91	Federal Carbon Charge	1,149,393	15.2500	1,149,393	15.2500	-	0.0%	0.0%
92	Gas Supply Commodity	1,224,254	16.2433	1,182,879	15.6943	(41,375)	(3.4%)	(3.4%)
93	Total Bill - Sales Service	2,550,345	33.8377	2,498,405	33.1485	(51,940)	(2.0%)	(3.7%)
94	Total Bill - Bundled Direct Purchase	2,508,970	33.2887	2,498,405	33.1485	(10,565)	(0.4%)	(0.8%)
95	Bundled Direct Purchase Impact						(0.8%)	(6.0%)
	<u>Average Rate T1 to Rate E20 South</u>	Demand 48,750 m ³ Annual Volume 11,565,938 m ³						
96	Delivery Charges	274,088	2.3698	249,115	2.1539	(24,973)	(9.1%)	(9.1%)
97	Federal Carbon Charge	1,763,806	15.2500	1,763,806	15.2500	-	0.0%	0.0%
98	Gas Supply Commodity	1,878,684	16.2433	1,815,192	15.6943	(63,492)	(3.4%)	(3.4%)
99	Total Bill - Sales Service	3,916,578	33.8630	3,828,113	33.0982	(88,465)	(2.3%)	(4.1%)
100	Total Bill - Bundled Direct Purchase	3,853,086	33.3141	3,828,113	33.0982	(24,973)	(0.6%)	(1.2%)
101	Bundled Direct Purchase Impact						(1.2%)	(9.1%)
	<u>Large Rate T1 to Rate E20 South</u>	Demand 133,000 m ³ Annual Volume 25,624,080 m ³						
102	Delivery Charges	616,243	2.4049	527,500	2.0586	(88,744)	(14.4%)	(14.4%)
103	Federal Carbon Charge	3,907,672	15.2500	3,907,672	15.2500	-	0.0%	0.0%
104	Gas Supply Commodity	4,162,184	16.2433	4,021,518	15.6943	(140,665)	(3.4%)	(3.4%)
105	Total Bill - Sales Service	8,686,099	33.8982	8,456,690	33.0029	(229,409)	(2.6%)	(4.8%)
106	Total Bill - Bundled Direct Purchase	8,545,434	33.3492	8,456,690	33.0029	(88,744)	(1.0%)	(1.9%)
107	Bundled Direct Purchase Impact						(2.0%)	(14.4%)

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Three Rate Zones - With One Rate Zone Distribution
Union South Rate Zone

Line No.	Particulars	EB-2024-0166 - Current Approved (1)(2)		EB-2025-0064 - 2024 Proposed (2)			Bill Impact	
		Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill (\$)	Unit Rate (cents/m ³)	Total Bill Change (\$)	Including Federal Carbon Charge (%)	Excluding Federal Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Small Rate T2 to Rate E20 South</u>							
	Demand 190,000 m ³ Annual Volume 59,256,000 m ³							
108	Delivery Charges	818,702	1.3816	725,716	1.2247	(92,986)	(11.4%)	(11.4%)
109	Federal Carbon Charge	9,036,540	15.2500	9,036,540	15.2500	-	0.0%	0.0%
110	Gas Supply Commodity	9,625,101	16.2433	9,299,811	15.6943	(325,290)	(3.4%)	(3.4%)
111	Total Bill - Sales Service	19,480,343	32.8749	19,062,067	32.1690	(418,276)	(2.1%)	(4.0%)
112	Total Bill - Bundled Direct Purchase	19,155,053	32.3259	19,062,067	32.1690	(92,986)	(0.5%)	(0.9%)
113	Bundled Direct Purchase Impact						(0.9%)	(11.4%)
	<u>Average Rate T2 to Rate E20 South</u>							
	Demand 669,000 m ³ Annual Volume 197,789,850 m ³							
114	Delivery Charges	2,035,557	1.0292	2,124,003	1.0739	88,446	4.3%	4.3%
115	Federal Carbon Charge	30,162,952	15.2500	30,162,952	15.2500	-	0.0%	0.0%
116	Gas Supply Commodity	32,127,501	16.2433	31,041,720	15.6943	(1,085,781)	(3.4%)	(3.4%)
117	Total Bill - Sales Service	64,326,010	32.5224	63,328,675	32.0182	(997,335)	(1.6%)	(2.9%)
118	Total Bill - Bundled Direct Purchase	63,240,230	31.9734	63,328,675	32.0182	88,446	0.1%	0.3%
119	Bundled Direct Purchase Impact						0.3%	4.3%
	<u>Large Rate T2 to Rate E20 South</u>							
	Demand 1,200,000 m ³ Annual Volume 370,089,000 m ³							
120	Delivery Charges	3,404,458	0.9199	3,698,706	0.9994	294,247	8.6%	8.6%
121	Federal Carbon Charge	56,438,573	15.2500	56,438,573	15.2500	-	0.0%	0.0%
122	Gas Supply Commodity	60,114,484	16.2433	58,082,856	15.6943	(2,031,628)	(3.4%)	(3.4%)
123	Total Bill - Sales Service	119,957,515	32.4132	118,220,134	31.9437	(1,737,381)	(1.4%)	(2.7%)
124	Total Bill - Bundled Direct Purchase	117,925,886	31.8642	118,220,134	31.9437	294,247	0.2%	0.5%
125	Bundled Direct Purchase Impact						0.5%	8.6%
	<u>Large Rate T2 to Rate E24 South</u>							
	Demand 1,200,000 m ³ Annual Volume 370,089,000 m ³							
126	Delivery Charges	3,404,458	0.9199	3,463,996	0.9360	59,538	1.7%	1.7%
127	Federal Carbon Charge	56,438,573	15.2500	56,438,573	15.2500	-	0.0%	0.0%
128	Gas Supply Commodity	60,114,484	16.2433	58,082,856	15.6943	(2,031,628)	(3.4%)	(3.4%)
129	Total Bill - Sales Service	119,957,515	32.4132	117,985,424	31.8803	(1,972,091)	(1.6%)	(3.1%)
130	Total Bill - Unbundled Direct Purchase	117,925,886	31.8642	117,985,424	31.8803	59,538	0.1%	0.1%
131	Unbundled Direct Purchase Impact						0.1%	1.7%
	<u>Large Rate T3 to Rate E64 South (3)</u>							
	Demand 2,350,000 m ³ Annual Volume 272,712,000 m ³							
132	Delivery Charges	6,826,798	2.5033	6,722,105	2.4649	(104,693)		(1.5%)
133	Gas Supply Commodity	44,297,294	16.2433	42,800,223	15.6943	(1,497,071)		(3.4%)
134	Total Bill - Sales Service	51,124,091	18.7466	49,522,327	18.1592	(1,601,764)		(3.1%)
135	Total Bill - Bundled Direct Purchase	49,627,021	18.1976	49,522,327	18.1592	(104,693)		(0.2%)
136	Bundled Direct Purchase Impact							(1.5%)

Notes:

- (1) EB-2024-0166, Exhibit F, Tab 1, Appendix D.
- (2) Bill impacts exclude Rider K and Rider R.
- (3) Rate M9 and Rate T3 customers are not charged the Federal Carbon Charge.

Storage and Transportation (S&T) Margin Summary

Line No.	Particulars (\$000s)	Total Revenue (1) (a)	Allocated Costs (1) (b)	Total Margin (1) (c) = (a - b)
	<u>Firm Transportation Charges</u>			
1	Rate E70 - Corunna (ANR) to Dawn	179	-	179
2	Rate E70 - St. Clair & Ojibway to Dawn	509	-	509
3	Rate E70 - Dawn to Dawn-Vector	34	-	34
4	Rate E70 - Dawn to Dawn-TCPL	141	-	141
5	Rate E80 - Transmission Commodity Charge	198	-	198
6	Rate E72 - Transportation Demand and Commodity Charges	316	4	312
7	Total Firm Transportation Charges	<u>1,377</u>	<u>4</u>	<u>1,373</u>
8	Short-Term Transportation	<u>12,814</u>	<u>17</u>	<u>12,797</u>
	<u>Other Charges</u>			
9	Monthly Charges			
10	Rate E82	3,561	-	3,561
11	Rate E80	201	2	199
12	Rate E72	40	0	40
13	Rate E60	25	-	25
14	Rate E80 - RNG Sampling Charge	100	-	100
15	Total Other Charges	<u>3,927</u>	<u>2</u>	<u>3,925</u>
16	Non-Utility Cross Charge Revenue	<u>897</u>	<u>-</u>	<u>897</u>
17	Total S&T Margin (sum lines 7, 8, 15, 16)	<u>19,014</u>	<u>23</u>	<u>18,991</u>

Note:

(1) Working Papers, Schedule 2, pp. 10-11, columns (g), (e), and (f), respectively.

Derivation of Rate E70 Dawn Parkway Firm Transportation Demand Charges
Proposed Rate Design Methodology

Line No.	Particulars	Notes	Dawn Parkway Easterly			Total Dawn Parkway	Station Costs		
			Dawn to Parkway	Dawn to Kirkwall	Kirkwall to Parkway		Dawn Station	Parkway Station	Kirkwall Station
			(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>Revenue Requirement (\$000s)</u>	(1)(2)(3)(4)				66,408	4,670	23,652	997
	<u>Allocation Units (GJ)</u>								
2	Easterly Demands	(5)(6)(7)	1,922,374	49,500	383,739	2,355,613			
3	Distance (km)		229	189	40				
4	Distance weighted TJ/km (line 2 * line 3 / 1000)		440,108	9,339	15,453	464,901			
5	Revenue Requirement (\$000s) (line 1 allocated using line 4)		62,867	1,334	2,207	66,408			
	<u>Annual Billing Units</u>								
6	Dawn Parkway Easterly Demands (line 2 x 12)		23,068,488	594,000	4,604,866	28,267,354			
7	Station Specific Demands (from line 6)						23,662,488	27,673,354	5,198,866
8	Easterly Dawn Parkway Demand Charge (\$/GJ) (line 5 x 1000 / line 6)		2.725	2.246	0.479				
9	Adjusted Westerly Demands Recovered over 100 days	(8)	3,428,884	72,761	120,396	3,622,041	3,830,245	3,622,041	
10	Adjusted Westerly Demands Recovered over 214 days	(9)	347,604	7,376	12,205	367,186			445,559
11	Total Demands (line 6 + line 7 + line 9 + line 10)		26,844,976	674,138	4,737,467	32,256,580	27,492,733	31,295,395	5,644,425
12	Dawn, Parkway and Kirkwall Station Demand Charges (\$/GJ) (line 1 * 1000 / line 11)						0.170	0.756	0.177
13	Adjusted Easterly Demand Charge (\$/GJ) (line 5 * 1000 / line 11)		2.342						
14	Westerly Revenue Adjustment (\$000s) ((line 9 + line 10) * line 13 / 1000)		8,844	188	311				
15	Demand Charges (\$/GJ) ((line 5 - line 14) x 1000 / line 6)			1.930	0.412				
	<u>Monthly Demand Charge (\$/GJ)</u>								
	<u>Easterly Demand Charge</u>								
16	Dawn Parkway (line 13 or line 15)		2.342	1.930	0.412				
17	Station Charge (line 12)								
18	Dawn Station		0.170	0.170	-				
19	Kirkwall Station		-	0.177	0.177				
20	Parkway Station		0.756	-	0.756				
21	Total Easterly Demand Charge		3.267	2.276	1.344				
22	Westerly Demand Charges (line 21 * 100 / 365)		0.895		0.895				
23	Westerly Demand Charge ((lines 16+19) * 214/365 + (lines 18+20) * 100/365)			1.282					

Notes:

- (1) Dawn Parkway revenue requirement per Appendix D, Attachment 8, p. 1, column (j), line 16 plus p. 10, column (u) line 11 plus p. 8, column (g), line 10, less Phase 3 Exhibit 7, Tab 3, Schedule 7, Attachment 8, p. 8 column (n), line 10 and line 16, less Working Papers, Schedule 2, p. 10, column (e), line 19, less Working Papers, Schedule 12 p. 2, line 4, and less storage demand - operational contingency allocated to Parkway - Albion path.
- (2) Dawn Station revenue requirement per Phase 3 Exhibit 7, Tab 3, Schedule 7, Attachment 8, page 8, line 13, Rate M12 and Rate C1 allocation.
- (3) Kirkwall Station revenue requirement per Phase 3 Exhibit 7, Tab 3, Schedule 7, Attachment 8, page 8, line 14, Rate M12 and Rate C1 allocation.
- (4) Parkway Station revenue requirement per Phase 3 Exhibit 7, Tab 3, Schedule 7, Attachment 8, page 8, line 15, Rate M12 and Rate C1 allocation.
- (5) Dawn to Parkway easterly demands per Working Papers, Schedule 2, p. 10, column (a), line 4 plus line 12.
- (6) Dawn to Kirkwall easterly demands per Working Papers, Schedule 2, p. 10, column (a), line 6.
- (7) Dawn to Parkway easterly demands per Working Papers, Schedule 2, p. 10, column (a), line 8.
- (8) Parkway to Dawn westerly demands in column (d) per Working Papers, Schedule 2, p. 10, column (a), line 10 plus line 12 * 12 / 365 * 100 days.
- (9) Kirkwall to Dawn westerly demands in column (d) per Working Papers, Schedule 2, p. 10, column (a), line 11 * 12/365 * 214 days, distance weighted.

Derivation of Rate E70-X and F24-T Firm Transportation Demand Charges

Line No.	Particulars (\$/GJ)	Rate E70 Charges (a)
	<u>Rate E70-X Monthly Firm Demand Charge</u>	
1	Rate E70 Dawn to Parkway Firm Demand Charge (1)	3.267
2	Rate E70 Parkway to Dawn Firm Demand Charge (2)	0.895
3	E70-X Firm Demand Charge (line 1 + line 2)	<u>4.163</u>
	<u>F24-T Firm All Day Demand Charge</u>	
	Revenue Requirement	
4	Operating & Maintenance Costs (\$000s) (3)	374
5	F24-T Demand (GJ/d) (4)	611,710
6	F24-T Firm Demand Charge (line 4 * 1000 / (line 5 * 12))	<u>0.051</u>

Notes:

- (1) Working Papers, Schedule 12, p.1, column (a), line 21.
- (2) Working Papers, Schedule 12, p.1, column (a), line 22.
- (3) Assumes two full time staff and \$100,000 in additional compressor fuel and maintenance costs.
- (4) Working Papers, Schedule 2, p. 10, column (a), line 5 + line 7 + line 17.

Derivation of Rate E70 Long-Term Firm Transportation Demand Charges

Line No.	Particulars	Rate E70 Charges (a)
<u>Rate E70 - St. Clair, Bluewater, Ojibway and Dawn Demand Rate</u>		
	Panhandle/St. Clair Revenue Requirement (\$000s) (1)	
1	Total Rate Base	422,167
2	Return on Rate Base	25,677
3	Operating and Maintenance Costs	10,802
4	Depreciation	9,926
5	Taxes	6,743
6	Total Revenue Requirement (\$000s) (sum of lines 2 to 5)	53,148
7	Maximum Day Demand (GJ) (2)	1,056,228
8	From Dawn to St. Clair, Bluewater and Ojibway Demand Charge (\$/GJ/mth) (line 6 * 1000 / (line 7 * 12))	4.193
9	To Dawn from St. Clair, Bluewater and Ojibway Demand Charge (\$/GJ/mth) (line 8 * 100/365)	1.149
<u>Rate E70 - Dawn to Dawn-Vector and Dawn to Dawn-TCPL Demand Charge</u>		
10	Dawn Compression Revenue Requirement (\$000s) (3)	1,073
11	Maximum Day Demand (GJ) (2)	1,056,228
12	Monthly Demand per Unit (\$/GJ) (line 10 * 1000 / (line 11 * 12))	0.085
13	Dawn to Dawn-Vector Demand Charge (\$/GJ/mth) (line 12 * 60/365)	0.014
14	Dawn to Dawn-TCPL Demand Charge (\$/GJ/mth) (line 12 * 90/365)	0.021

Notes:

- (1) Appendix D, Attachment 6, pp. 2-3, column (k) - (l).
- (2) Panhandle/St. Clair maximum design capacity.
- (3) Dawn transmission compression-related costs related to the Panhandle transmission system.

Derivation of Rate E80 Charges

Line No.	Particulars	Rate E80 Charges (a)
<u>Monthly Fixed Charges</u>		
1	Producer Station (\$/mth) (1)	\$ 150.00
2	Producer RTU Station (\$/mth) (1)	\$ 780.00
<u>RNG Sampling Charge</u>		
3	Operating and Maintenance Costs (\$000s) (2)	100
4	Number of RNG Sampling Tests	8
5	RNG Sampling Charge (\$/test) (line 3 / line 4 * 1000)	<u>\$ 12,900.00</u>
<u>Rate E80/Rate E72 Transmission Commodity Charge</u>		
6	Dawn to Parkway Easterly Demand Charge (\$/GJ/mth) (3)	3.267
7	Parkway Station Demand Charge (\$/GJ/mth) (4)	<u>0.756</u>
8	Dawn to Parkway Demand Charge less Parkway Station (\$/GJ/mth) (lines 6 - 7)	<u>2.512</u>
9	Rate E80/Rate E72 Transmission Commodity Charge (\$/GJ) (line 8 * 12/365 * 50%)	<u><u>0.041</u></u>

Notes:

- (1) Exhibit N1, Tab 1, Schedule 1, p. 30.
- (2) Based on RNG sampling test cost of \$12,900/test.
- (3) Working Papers, Schedule 12, p.1, column (a), line 21.
- (4) Working Papers, Schedule 12, p.1, column (a), line 20.

Derivation of Rate E72 Charges

Line No.	Particulars	Rate E72 Charges (a)
<u>Monthly Fixed Charge</u>		
1	Revenue Requirement (\$000s) (1)	40
2	Number of Customer Stations	2
3	Monthly Fixed Charge Per Customer Station (\$/mth) (line 1 / (line 2 *12) * 1000)	<u>\$ 1,669.38</u>
<u>East of Dawn Demand Charge</u>		
4	Dawn-Parkway Easterly Demand Charge (\$/GJ) (2)	3.267
5	Distance - Dawn to Stratford lateral (km)	121.45
6	Distance - Dawn to Parkway (km)	228.94
7	Distance adjusted Dawn to Parkway Demand Charge (\$/GJ) (line 4 * (line 5 / line 6))	<u>1.733</u>
8	East of Dawn Demand Charge - Adjusted for Easterly Flow (\$/GJ) (line 7 * 214/365)	<u>1.016</u>

Notes:

- (1) Revenue requirement of Rate E72 stations (previously Rate M16).
- (2) Working Papers, Schedule 12, p.1, column (a), line 21.

Derivation of Rate E60/Rate E70 Wholesale Transportation Charges

Line No.	Particulars	Wholesale Transportation Charges (a)
	<u>Rate E60</u>	
	Monthly Fixed Charge	
1	Operating and Maintenance Costs (\$000s) (1)	25
2	Monthly Fixed Charge per Station (\$/mth) (line 1 / 12)	<u>\$ 2,112.14</u>
	Transportation Demand Charge	
3	Distribution Demand costs (\$000s) (2)	310
4	Annual demands (GJ) (3)	106,356
5	Transportation Demand Charge (\$/GJ) (line 5 x 1000 / line 6)	<u>2.919</u>
	<u>Rate E70 - Owen Sound Line Demand Charges</u>	
	Dawn to Owen Sound Line Demand Charge	
6	Storage Demand - Operational Contingency (\$000s) (4)	1
7	Transmission Demand costs (\$000s) (5)	214
8	Total Demand costs (\$000s) (line 6 + line 7)	215
9	Annual demands (GJ) (3)	106,356
10	Total Dawn to Owen Sound Line Demand Charge (\$/GJ/mth) (line 8/line 9 * 1000)	<u>2.024</u>
	Parkway/Kirkwall to Owen Sound Line or Dawn Demand Charge	
11	Rate M12/C1 Westerly Parkway to Dawn firm demand charge (\$/GJ) (6)	0.895
12	Total Parkway/Kirkwall to Owen Sound Line Demand Charge (\$/GJ/mth) (line 11)	<u>0.895</u>

Notes:

- (1) Operating and maintenance costs for Rate E60 station (previously Rate M17).
- (2) Appendix D, Attachment 8, p. 10, column (r), line 1.
- (3) Working Papers, Schedule 2, p.10, line 2, column (a) x 12 months.
- (4) Phase 3 Exhibit 7, Tab 3, Schedule 7, Attachment 8, p. 8, column (n), line 10.
- (5) Phase 3 Exhibit 7, Tab 3, Schedule 7, Attachment 8, p. 8, column (n), line 13 + line 16.
- (6) Working Papers, Schedule 12, p. 1, line 22, column (a).

Calculation of Non-Utility Cross Charge Revenue
Current Approved Revenue

Line No.	Particulars	Forecast (a)	Unit Rate (1) (b)	Costs (c)
<u>Heritage Pool Transportation Charges (GJ; \$/GJ)</u>				
1	Transmission commodity charge to Dawn	738,612	0.039	28,806
2	Fuel & UFG to Dawn	738,612	0.008	5,909
3	Fuel & UFG to Pool	738,612	0.019	14,034
4	Total Heritage Pool			<u>48,748</u>
<u>Tipperary Pool Transportation Charges (GJ; \$/GJ)</u>				
5	Transmission commodity charge to Dawn	418,156	0.039	16,308
6	Fuel & UFG to Dawn	418,156	0.008	3,345
7	Fuel & UFG to Pool	418,156	0.009	3,763
8	Total Tipperary Pool			<u>23,417</u>
<u>Dow Moore Pool Storage Charges (10³m³; \$/10³m³)</u>				
9	Annual turnover volume	162,000	0.2326	452,152
10	Maximum daily withdrawal volume	2,835	25.6021	870,982
11	Commodity charge	324,000	1.0928	354,070
12	Operating charges (mo; \$/mth) (2)	12	\$ 29,117	349,400
13	Total			<u>2,026,603</u>
14	Unregulated allocation			<u>30.0%</u>
15	Total Dow Moore Pool			<u>607,981</u>
<u>Black Creek Pool Storage Charges (10³m³; \$/10³m³)</u>				
16	Annual turnover volume	28,300	0.4523	153,602
17	Maximum daily withdrawal volume	283	50.0263	169,889
18	Commodity charge	56,600	1.3110	74,205
19	Total			<u>397,696</u>
20	Unregulated allocation			<u>42.4%</u>
21	Total Black Creek Pool			<u>168,482</u>
<u>Storage System Integrity (3)</u>				
22	OBA/LBA			48,080
23	UFG			82,978
24	Hysteresis			<u>228,916</u>
25	Total Long-Term Storage System Integrity			<u>359,974</u>
26	Total Non-Utility Cross Charge			<u>1,208,602</u>

Notes:

- (1) EB-2024-0166, 2024 Interim Rates at July 2024 QRAM. Unit rates for Heritage and Tipperary Pool transportation using Rate M16 unit rates and unit rates for Dow Moore and Black Creek pool storage using Rate 325 unit rates.
- (2) Monthly operating charge per agreement between EGD and Union.
- (3) Storage System Integrity relates to the short-term excess utility storage and long-term storage allocation of storage system integrity per Union's 2013 Cost Allocation Study.

Calculation of Non-Utility Cross Charge Revenue
Proposed Revenue

Line No	Particulars (GJ; \$/GJ)	Forecast (GJ) (a)	Unit Rate (1) (\$/GJ) (b)	Costs (\$) (c)
<u>Heritage Pool Transportation Charges (1)</u>				
1	Transmission commodity charge to Dawn	738,612	0.041	30,496
2	Fuel & UFG to Dawn	738,612	0.016	11,778
3	Fuel & UFG to Pool	738,612	0.037	26,970
4	Total Heritage Pool			<u>69,244</u>
<u>Tipperary Pool Transportation Charges (1)</u>				
5	Transmission commodity charge to Dawn	418,156	0.041	17,265
6	Fuel & UFG to Dawn	418,156	0.016	6,668
7	Fuel & UFG to Pool	418,156	0.016	6,668
8	Total Tipperary Pool			<u>30,601</u>
<u>Dow Moore Pool Storage Charges (2)</u>				
9	Storage space	6,330,960	0.008	589,045
10	Storage deliverability	110,792	0.411	546,704
11	Commodity charge	12,661,920	0.029	369,333
12	Total			<u>1,505,081</u>
13	Unregulated allocation			<u>40.1%</u>
14	Total Dow Moore Pool			<u>603,290</u>
<u>Black Creek Pool Storage Charges (2)</u>				
15	Storage space	1,105,964	0.008	102,901
16	Storage deliverability	11,060	0.411	54,574
17	Commodity charge	2,211,928	0.029	64,519
18	Total			<u>221,994</u>
19	Unregulated allocation			<u>40.1%</u>
20	Total Black Creek Pool			<u>88,983</u>
<u>Long-Term Storage Operational Contingency (3)</u>				
21	OBA/LBA	210,357	0.370	77,791
22	Hysteresis	72,060	0.370	26,648
23	Total Long-Term Storage Operational Contingency			<u>104,439</u>
24	Total Non-Utility Cross Charge			<u>896,557</u>

Notes:

- (1) Unit rates for Heritage and Tipperary Pool transportation per Rate E72 charges provided at Working Papers Schedule 2, p.11, column (h), lines 28, 31 and 32, and lines 28, 37 and 38, respectively.
- (2) Unit rates for Dow Moore and Black Creek pool storage space and deliverability calculated as the capital component of storage space and deliverability demand charges provided at Working Papers, Schedule 5. Dow Moore and Black Creek pool storage unit rate charge for commodity per Working Papers, Schedule 5, line 10.
- (3) Long-term storage operational contingency per the 2024 Cost Allocation Study.

Rate Mitigation Adjustment - Rider R
Summary of Revenue Adjustments

Line No.	Particulars (\$000s)	Year 1 (a)	Year 2 (b)	Year 3 (c)	Year 4 (d)	Year 5 (e)
	<u>Rate E01</u>					
1	Rate 6	33,967	25,476	16,984	8,492	-
2	Rate 01 - NE (Central)	5,092	3,819	2,546	1,273	-
3	Rate 01 - NE (North)	5,069	3,802	2,535	1,267	-
4	Rate M1	(46,149)	(34,612)	(23,075)	(11,537)	-
5	Total Rate E01	(2,021)	(1,516)	(1,011)	(505)	-
	<u>Rate E02</u>					
6	Rate 10 - NE (Central)	3,371	2,529	1,686	843	-
7	Rate 10 - NE (North)	1,919	1,439	959	480	-
8	Rate 10 - NW	(240)	(180)	(120)	(60)	-
9	Total Rate E02	5,050	3,788	2,525	1,263	-
10	Total General Service	3,029	2,272	1,515	757	-
	<u>Rate E10</u>					
11	Rate 110	(5,400)	(4,050)	(2,700)	(1,350)	-
12	Rate 115	(2,172)	(1,629)	(1,086)	(543)	-
13	Rate 20 - NE (Central)	503	377	251	126	-
14	Rate 20 - NE (North)	422	316	211	105	-
15	Rate 20 - NW	(811)	(609)	(406)	(203)	-
16	Rate M4	2,030	1,523	1,015	508	-
17	Rate M5	18	13	9	4	-
18	Rate M7	(3,449)	(2,587)	(1,725)	(862)	-
19	Total Rate E10	(8,860)	(6,645)	(4,430)	(2,215)	-
	<u>Rate E22</u>					
20	Rate 20	4,682	3,512	2,341	1,171	-
21	Total Rate E22	4,682	3,512	2,341	1,171	-
	<u>Rate E24</u>					
22	Rate 20	3,749	2,812	1,875	937	-
23	Total Rate E24	3,749	2,812	1,875	937	-
	<u>Rate E34</u>					
24	Rate 135	-	-	-	-	-
25	Rate M7	(63)	(47)	(32)	(16)	-
26	Total Rate E34	(63)	(47)	(32)	(16)	-
	<u>Rate E62</u>					
27	Rate 200	(2,537)	(1,903)	(1,269)	(634)	-
28	Total Rate E62	(2,537)	(1,903)	(1,269)	(634)	-
29	Total Contract	(3,029)	(2,272)	(1,515)	(757)	-
30	Total In-franchise	-	-	-	-	-

Rate Mitigation Adjustment - Rider R
General Service

Line No.	Particulars	Year 1			Year 2			Year 3			Year 4		
		Monthly Customer Charge	Delivery Charge	Total	Monthly Customer Charge	Delivery Charge	Total	Monthly Customer Charge	Delivery Charge	Total	Monthly Customer Charge	Delivery Charge	Total
		(\$/mo)	(cents/m ³)		(\$/mo)	(cents/m ³)		(\$/mo)	(cents/m ³)		(\$/mo)	(cents/m ³)	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Unit Rates</u>													
<u>Rate E01</u>													
1	Rate 6	\$43.00	(3.7274)		\$32.25	(2.7956)		\$21.50	(1.8637)		\$10.75	(0.9319)	
2	Rate 01 - NE (Central)	(\$5.00)	4.4000		(\$3.75)	3.3000		(\$2.50)	2.2000		(\$1.25)	1.1000	
3	Rate 01 - NE (North)	(\$5.00)	3.2500		(\$3.75)	2.4375		(\$2.50)	1.6250		(\$1.25)	0.8125	
4	Rate M1	(\$1.50)	(0.7500)		(\$1.13)	(0.5625)		(\$0.75)	(0.3750)		(\$0.38)	(0.1875)	
<u>Rate E02</u>													
5	Rate 10 - NE (Central)	\$15.00	2.5500		\$11.25	1.9125		\$7.50	1.2750		\$3.75	0.6375	
6	Rate 10 - NE (North)	\$15.00	1.4000		\$11.25	1.0500		\$7.50	0.7000		\$3.75	0.3500	
7	Rate 10 - NW	\$40.00	(0.7000)		\$30.00	(0.5250)		\$20.00	(0.3500)		\$10.00	(0.1750)	
<u>Revenue</u>													
<u>Rate E01</u>													
8	Rate 6	77,074	(43,107)	33,967	57,806	(32,330)	25,476	38,537	(21,553)	16,984	19,269	(10,777)	8,492
9	Rate 01 - NE (Central)	(7,374)	12,466	5,092	(5,530)	9,349	3,819	(3,687)	6,233	2,546	(1,843)	3,116	1,273
10	Rate 01 - NE (North)	(8,870)	13,940	5,069	(6,653)	10,455	3,802	(4,435)	6,970	2,535	(2,218)	3,485	1,267
11	Rate M1	(21,694)	(24,456)	(46,149)	(16,270)	(18,342)	(34,612)	(10,847)	(12,228)	(23,075)	(5,423)	(6,114)	(11,537)
12	Total Rate E01	39,136	(41,157)	(2,021)	29,352	(30,868)	(1,516)	19,568	(20,579)	(1,011)	9,784	(10,289)	(505)
<u>Rate E02</u>													
13	Rate 10 - NE (Central)	122	3,249	3,371	92	2,437	2,529	61	1,625	1,686	31	812	843
14	Rate 10 - NE (North)	166	1,752	1,919	125	1,314	1,439	83	876	959	42	438	480
15	Rate 10 - NW	289	(529)	(240)	216	(397)	(180)	144	(264)	(120)	72	(132)	(60)
16	Total Rate E02	577	4,473	5,050	433	3,355	3,788	289	2,236	2,525	144	1,118	1,263
17	Total General Service	39,714	(36,684)	3,029	29,785	(27,513)	2,272	19,857	(18,342)	1,515	9,928	(9,171)	757

Rate Mitigation Adjustment - Rider R Contract Market - Rate E10																	
Year 1					Year 2				Year 3				Year 4				
Line No.	Particulars	Monthly Customer Charge (\$/mo)	Delivery Demand Charge - Tier 1 (cents/m ³ /d)	Delivery Demand Charge - Tier 2 (cents/m ³ /d)	Total	Monthly Customer Charge (cents/m ³ /d)	Delivery Demand Charge - Tier 1 (cents/m ³)	Delivery Demand Charge - Tier 2 (cents/m ³ /d)	Total	Monthly Customer Charge (cents/m ³ /d)	Delivery Demand Charge - Tier 1 (cents/m ³)	Delivery Demand Charge - Tier 2 (cents/m ³ /d)	Total	Monthly Customer Charge (cents/m ³ /d)	Delivery Demand Charge - Tier 1 (cents/m ³)	Delivery Demand Charge - Tier 2 (cents/m ³ /d)	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Unit Rates																	
Rate E10																	
1	Rate 110	\$200.00	(16.7602)	4.0000		\$150.00	(12.5702)	3.0000		\$100.00	(8.3801)	2.0000		\$50.00	(4.1901)	1.0000	
2	Rate 115	-	(15.0000)	(15.0000)		-	(11.2500)	(11.2500)		-	(7.5000)	(7.5000)		-	(3.7500)	(3.7500)	
3	Rate 20 - NE (Central)	-	11.8200	11.8200		-	8.8650	8.8650		-	5.9100	5.9100		-	2.9550	2.9550	
4	Rate 20 - NE (North)	-	16.6200	16.6200		-	12.4650	12.4650		-	8.3100	8.3100		-	4.1550	4.1550	
5	Rate 20 - NW	-	(46.0000)	(46.0000)		-	(34.5000)	(34.5000)		-	(23.0000)	(23.0000)		-	(11.5000)	(11.5000)	
6	Rate M4	-	4.3348	4.3348		-	3.2511	3.2511		-	2.1674	2.1674		-	1.0837	1.0837	
7	Rate M5	-	4.3348	4.3348		-	3.2511	3.2511		-	2.1674	2.1674		-	1.0837	1.0837	
8	Rate M7	-	(4.8000)	(4.8000)		-	(3.6000)	(3.6000)		-	(2.4000)	(2.4000)		-	(1.2000)	(1.2000)	
Billing Units																	
Rate E10																	
9	Rate 110	4,992	45,397	30,257		4,992	45,397	30,257		4,992	45,397	30,257		4,992	45,397	30,257	
10	Rate 115	264	3,675	10,806		264	3,675	10,806		264	3,675	10,806		264	3,675	10,806	
11	Rate 20 - NE (Central)	168	2,852	1,401		168	2,852	1,401		168	2,852	1,401		168	2,852	1,401	
12	Rate 20 - NE (North)	72	1,272	1,266		72	1,272	1,266		72	1,272	1,266		72	1,272	1,266	
13	Rate 20 - NW	72	1,320	444		72	1,320	444		72	1,320	444		72	1,320	444	
14	Rate M4	2,700	36,696	10,140		2,700	36,696	10,140		2,700	36,696	10,140		2,700	36,696	10,140	
15	Rate M5	60	415	-		60	415	-		60	415	-		60	415	-	
16	Rate M7	684	17,585	54,273		684	17,585	54,273		684	17,585	54,273		684	17,585	54,273	
Revenue																	
Rate E10																	
17	Rate 110	998	(7,609)	1,210	(5,400)	749	(5,707)	908	(4,050)	499	(3,804)	605	(2,700)	250	(1,902)	303	(1,350)
18	Rate 115	-	(551)	(1,621)	(2,172)	-	(413)	(1,216)	(1,629)	-	(276)	(810)	(1,086)	-	(138)	(405)	(543)
19	Rate 20 - NE (Central)	-	337	166	503	-	253	124	377	-	169	83	251	-	84	41	126
20	Rate 20 - NE (North)	-	211	210	422	-	159	158	316	-	106	105	211	-	53	53	105
21	Rate 20 - NW	-	(607)	(204)	(811)	-	(455)	(153)	(609)	-	(304)	(102)	(406)	-	(152)	(51)	(203)
22	Rate M4	-	1,591	440	2,030	-	1,193	330	1,523	-	795	220	1,015	-	398	110	508
23	Rate M5	-	18	-	18	-	13	-	13	-	9	-	9	-	4	-	4
24	Rate M7	-	(844)	(2,605)	(3,449)	-	(633)	(1,954)	(2,587)	-	(422)	(1,303)	(1,725)	-	(211)	(651)	(862)
25	Total Rate E10	998	(7,454)	(2,404)	(8,860)	749	(5,590)	(1,803)	(6,645)	499	(3,727)	(1,202)	(4,430)	250	(1,863)	(601)	(2,215)

Rate Mitigation Adjustment - Rider R Contract Market - Other													
		Year 1			Year 2			Year 3			Year 4		
Line		Delivery Demand Charge	Delivery Charge	Total	Delivery Demand Charge	Delivery Charge	Total	Delivery Demand Charge	Delivery Charge	Total	Delivery Demand Charge	Delivery Charge	Total
No.	Particulars	(cents/m ³ /d)	(cents/m ³)	(c)	(cents/m ³ /d)	(cents/m ³)	(f)	(cents/m ³ /d)	(cents/m ³)	(i)	(cents/m ³ /d)	(cents/m ³)	(l)
		(a)	(b)		(d)	(e)		(g)	(h)		(j)	(k)	
Unit Rates													
Rate E22													
1	Rate 20	12.5000	-		9.3750	-		6.2500	-		3.1250	-	
Rate E24													
2	Rate 20	8.2000	-		6.1500	-		4.1000	-		2.0500	-	
Rate E34													
3	Rate 135	(10.7500)	2.2572		(8.0625)	1.6929		(5.3750)	1.1286		(2.6875)	0.5643	
4	Rate M7	(6.6492)	-		(4.9869)	-		(3.3246)	-		(1.6623)	-	
Rate E62													
5	Rate 200	(16.8850)	-		(12.6637)	-		(8.4425)	-		(4.2212)	-	
Billing Units													
Rate E22													
6	Rate 20	37,456			37,456			37,456			37,456		
Rate E24													
7	Rate 20	45,720			45,720			45,720			45,720		
Rate E34													
8	Rate 135	11,054	52,646		11,054	52,646		11,054	52,646		11,054	52,646	
9	Rate M7	952	2,174		952	2,174		952	2,174		952	2,174	
Rate E62													
10	Rate 200	15,025			15,025			15,025			15,025		
Revenue													
Rate E22													
11	Rate 20	4,682		4,682	3,512		3,512	2,341		2,341	1,171		1,171
12	Total Rate E22	4,682		4,682	3,512		3,512	2,341		2,341	1,171		1,171
Rate E24													
13	Rate 20	3,749		3,749	2,812		2,812	1,875		1,875	937		937
14	Total Rate E24	3,749		3,749	2,812		2,812	1,875		1,875	937		937
Rate E34													
15	Rate 135	(1,188)	1,188	-	(891)	891	-	(594)	594	-	(297)	297	-
16	Rate M7	(63)	-	(63)	(47)	-	(47)	(32)	-	(32)	(16)	-	(16)
17	Total Rate E34	(1,252)	1,188	(63)	(939)	891	(47)	(626)	594	(32)	(313)	297	(16)
Rate E62													
18	Rate 200	(2,537)		(2,537)	(1,903)		(1,903)	(1,269)		(1,269)	(634)		(634)
19	Total Rate E62	(2,537)		(2,537)	(1,903)		(1,903)	(1,269)		(1,269)	(634)		(634)
20	Total Other Contract	4,642	1,188	5,831	3,482	891	4,373	2,321	594	2,915	1,161	297	1,458

General Service and Contract Total Bill Impacts

Figure 1: Rate E01 Small Volume General Service – Excluding Rider R

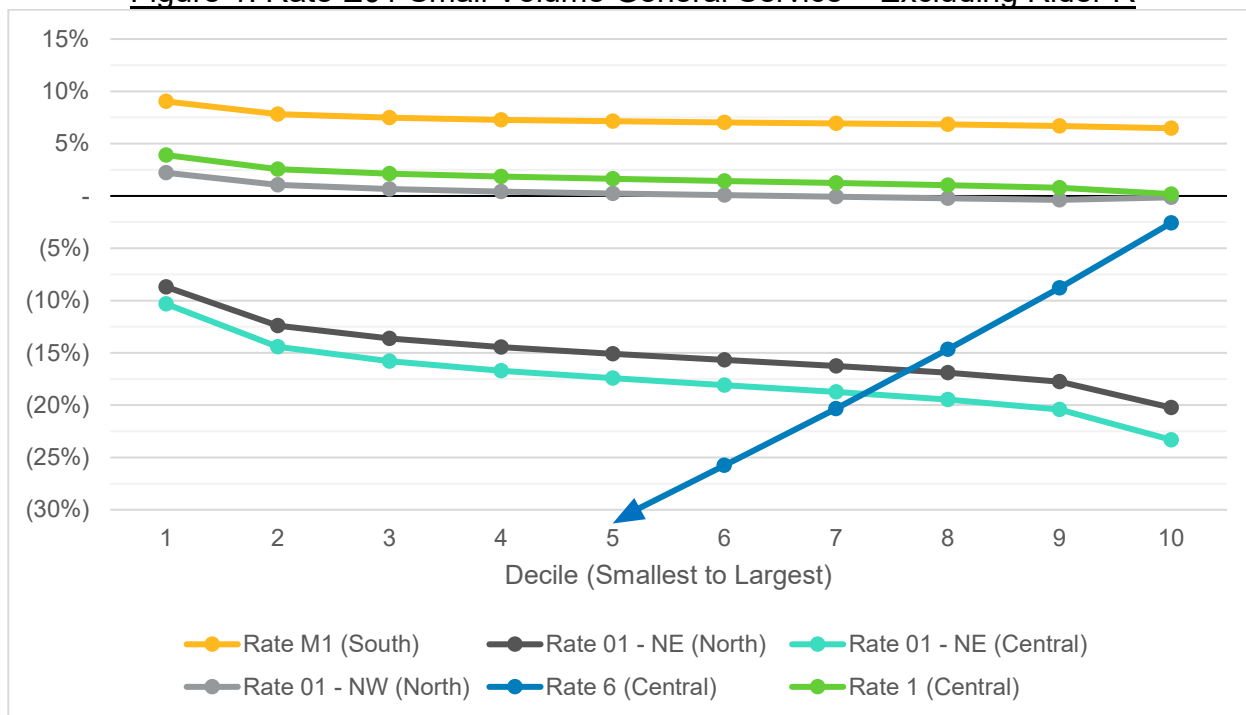


Figure 2: Rate E01 Small Volume General Service – Including Rider R Year 1

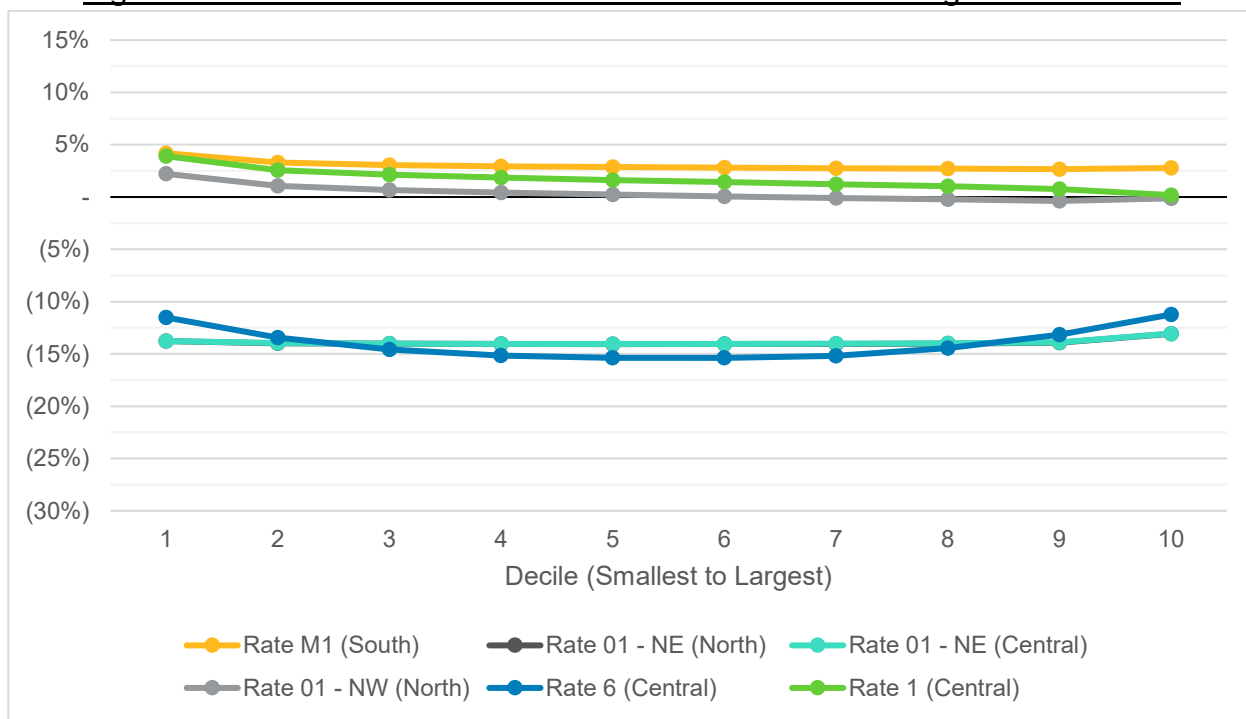


Figure 3: Rate E02 Large Volume General Service – Excluding Rider R

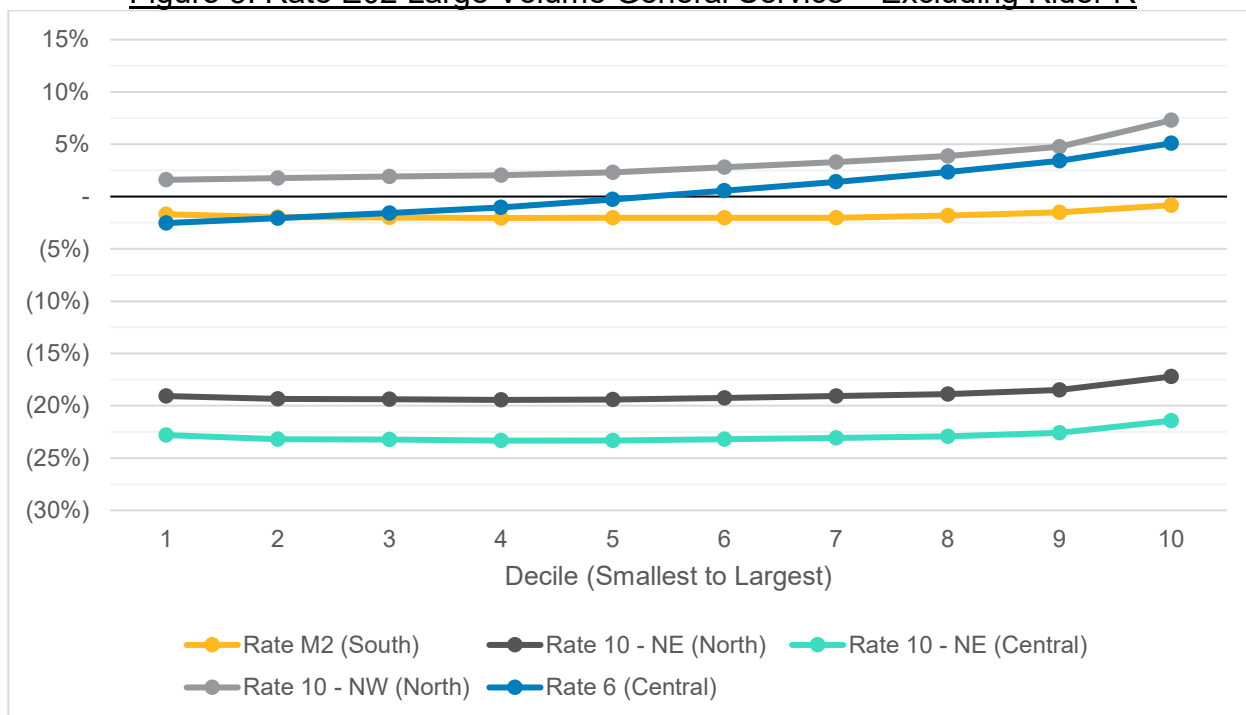


Figure 4: Rate E02 Large Volume General Service – Including Rider R Year 1

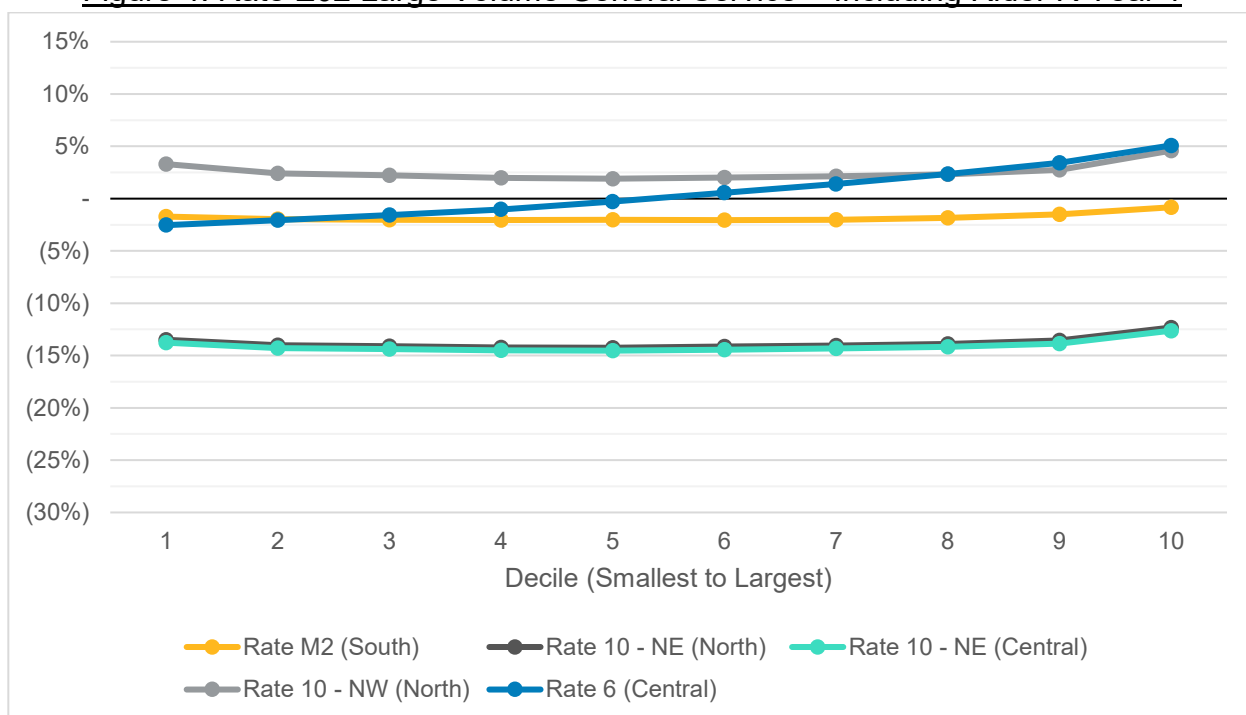


Figure 5: Rate E01 Small Volume General Service – Excluding Rider R

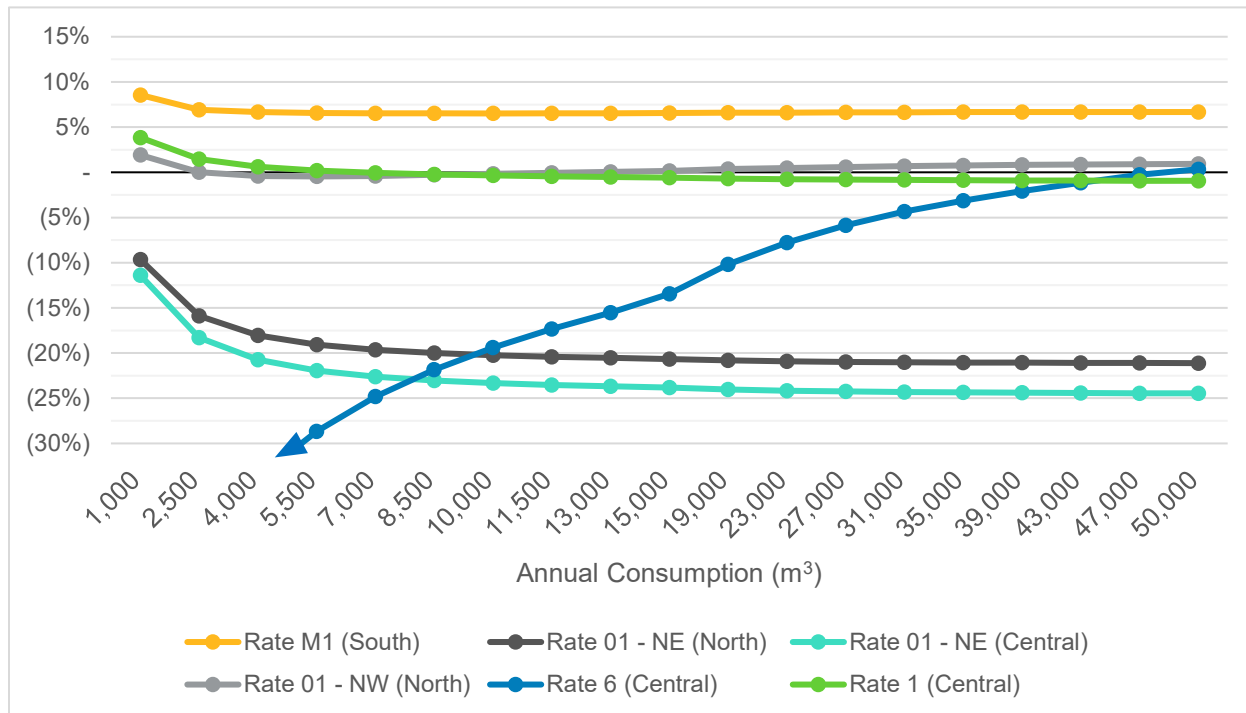


Figure 6: Rate E01 Small Volume General Service – Including Rider R Year 1

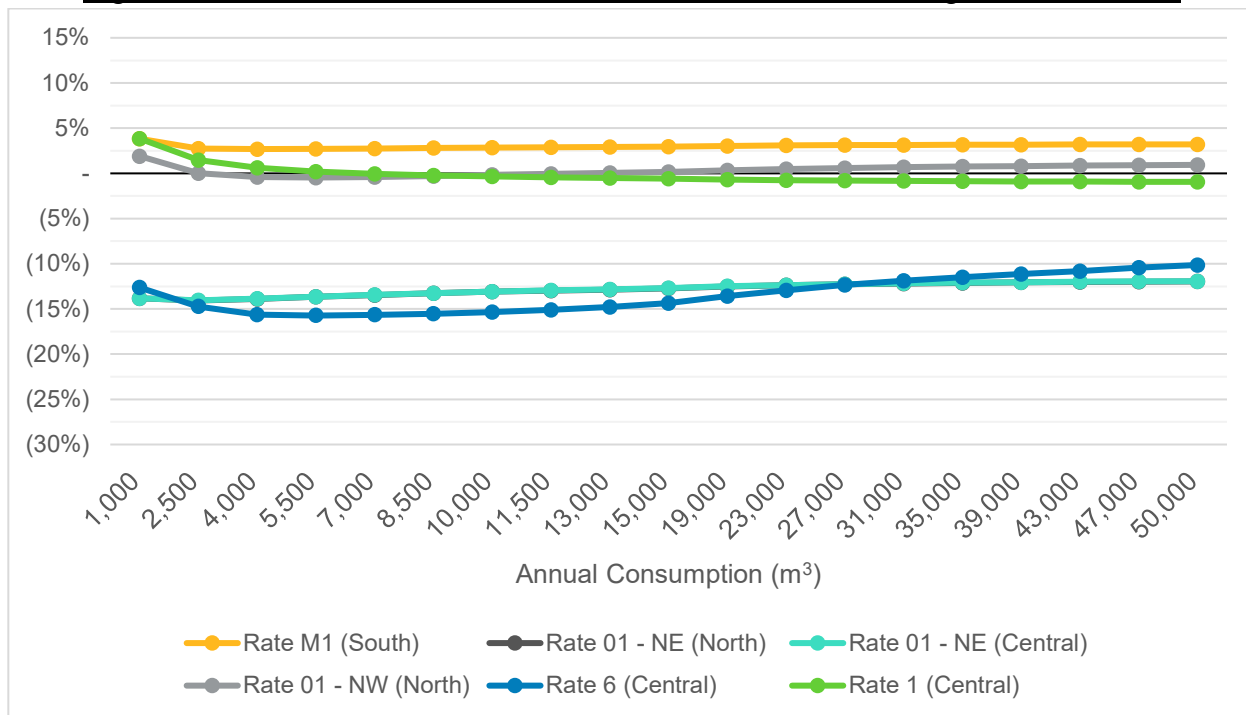


Figure 7: Rate E02 Large Volume General Service – Excluding Rider R
(<1,000,000 m³/year)

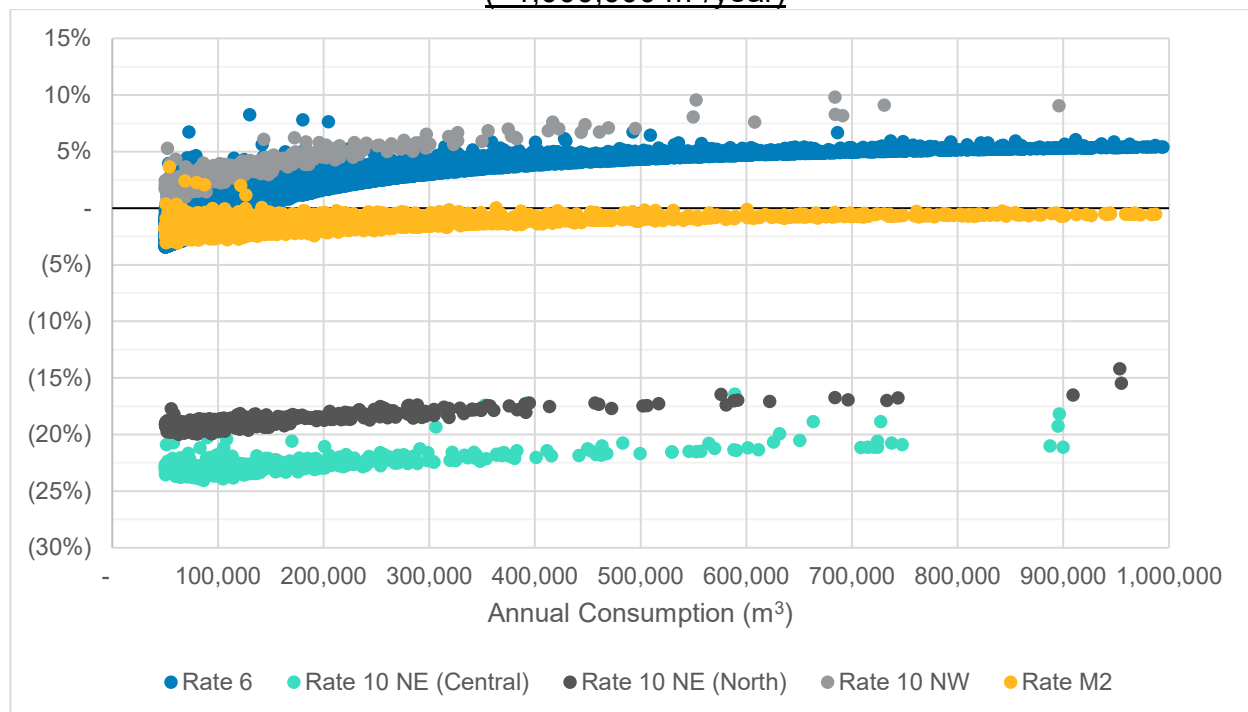


Figure 8: Rate E02 Large Volume General Service – Including Rider R Year 1
(<1,000,000 m³/year)

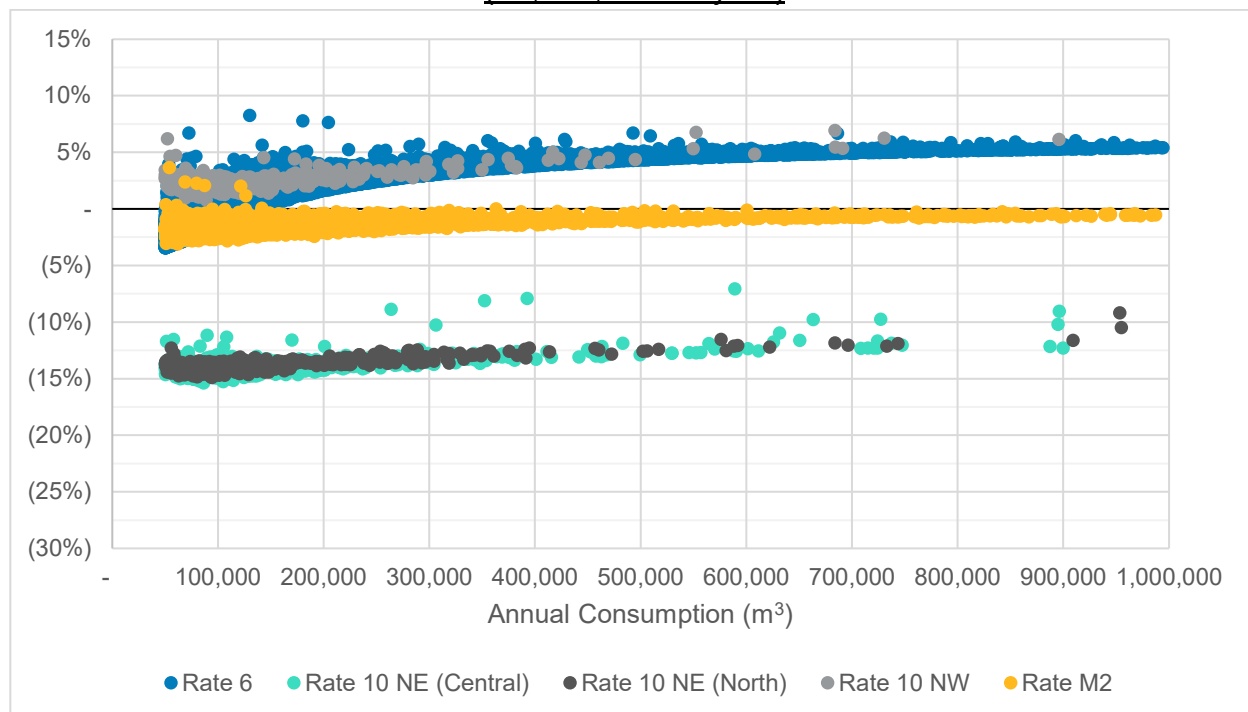


Figure 9: Rate E02 Large Volume General Service – Excluding Rider R
(>1,000,000 m³/year)

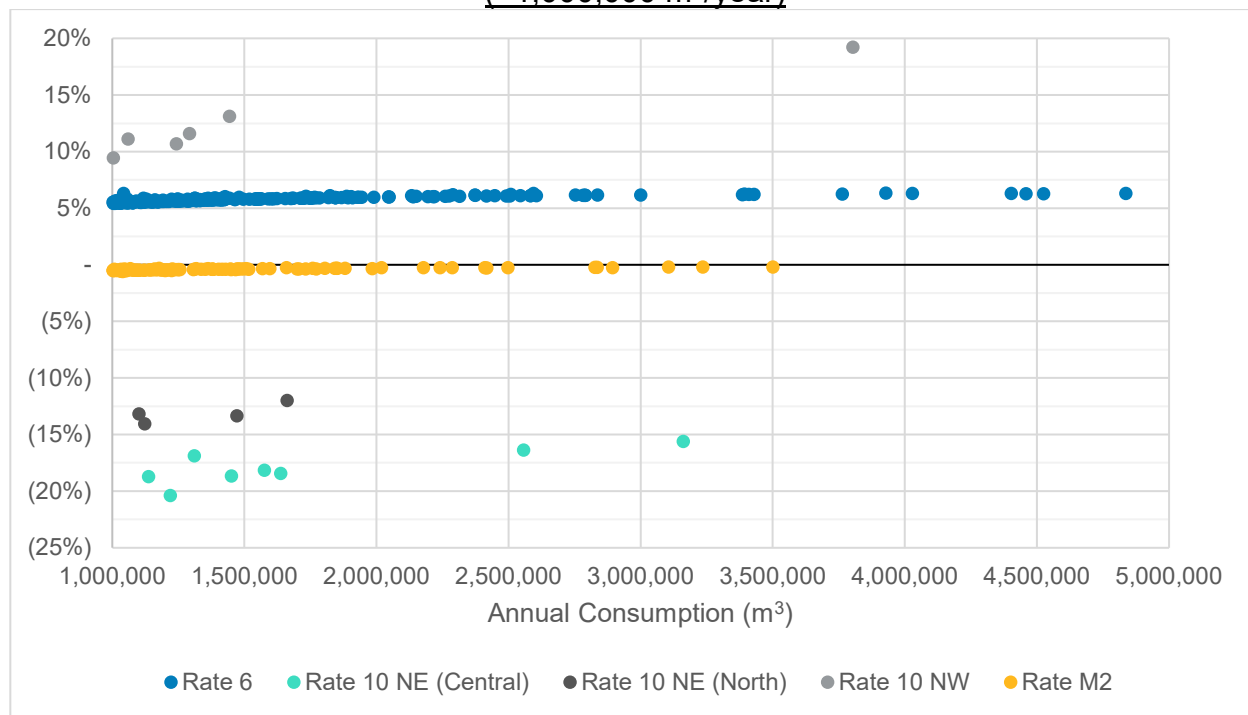


Figure 10: Rate E02 Large Volume General Service – Including Rider R Year 1
(>1,000,000 m³/year)

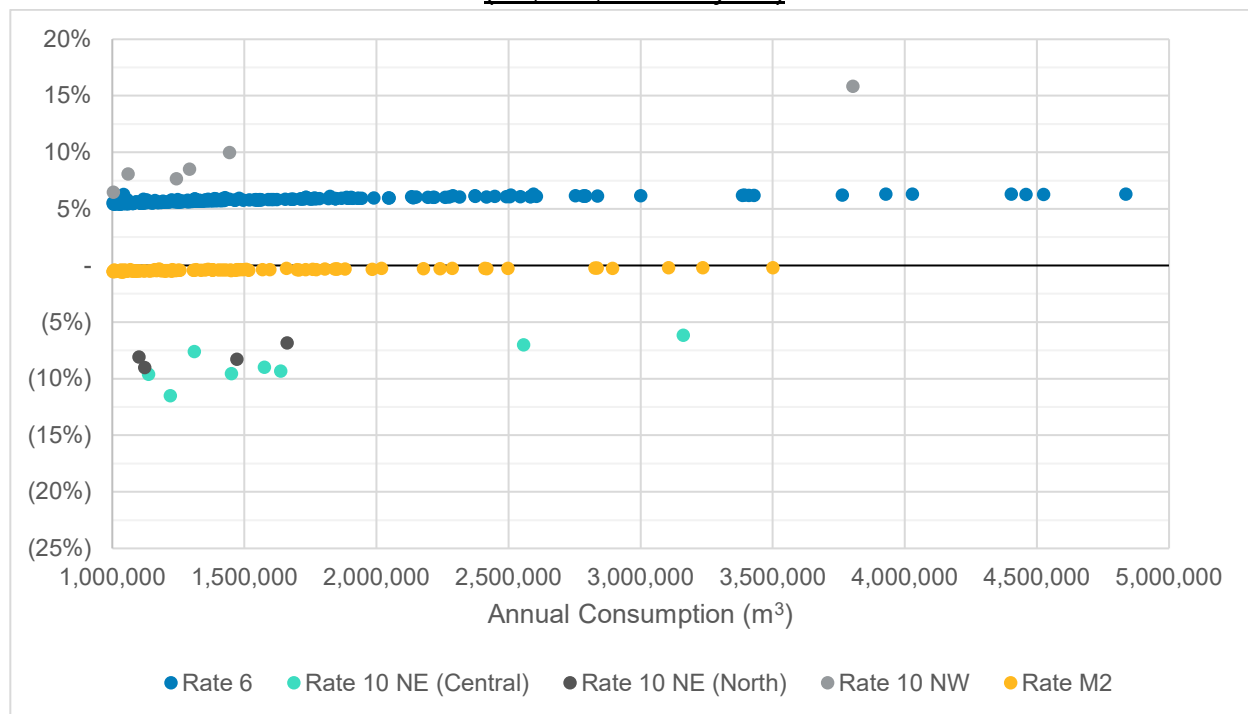


Figure 11: Rate E10 Firm Bundled Contract Service – Excluding Rider R

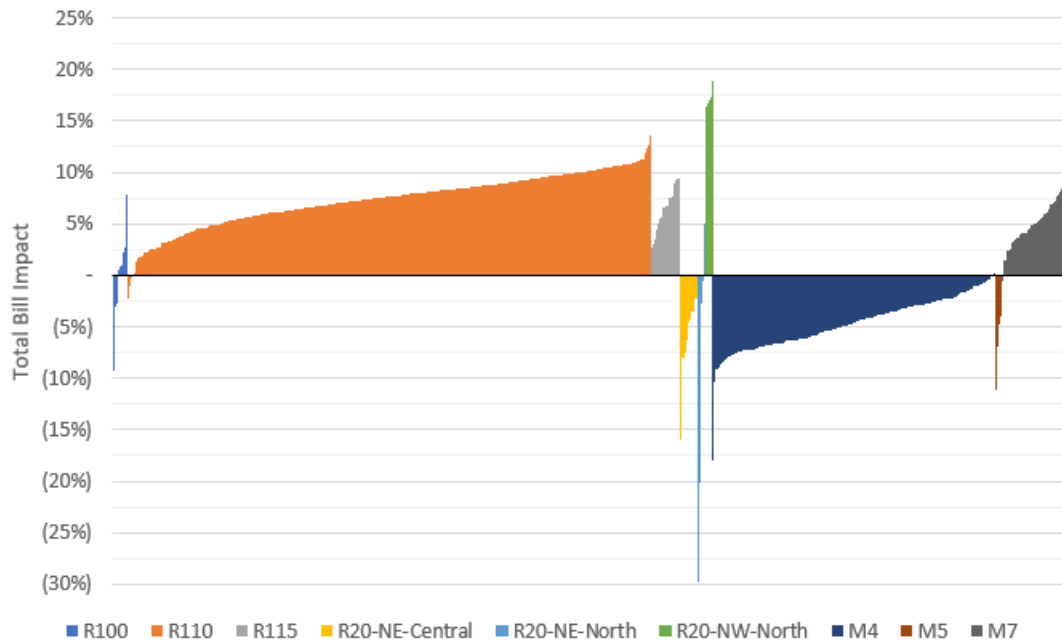
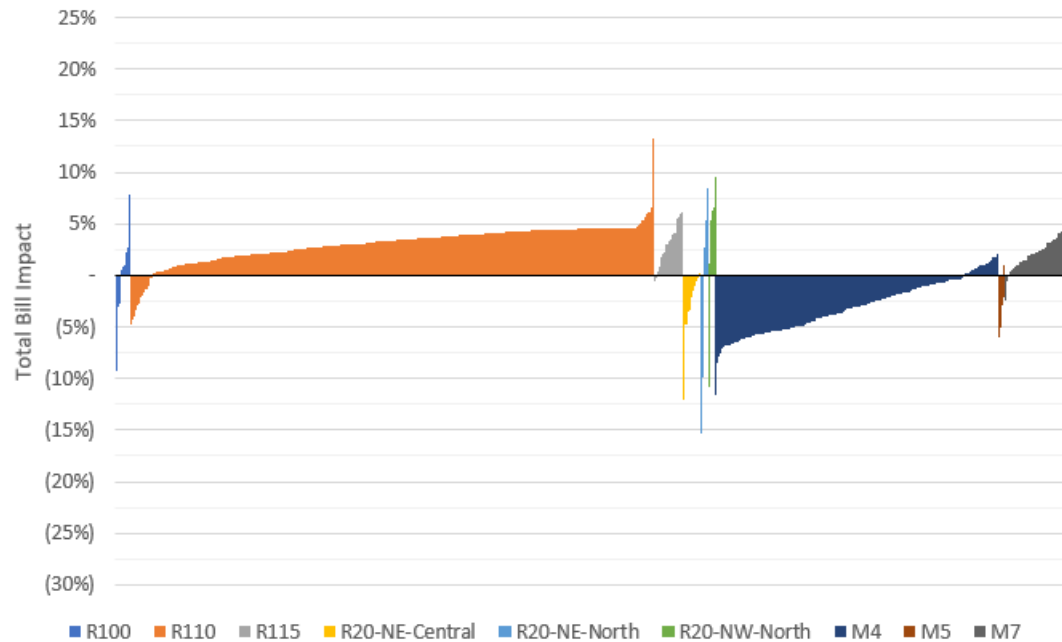


Figure 12: Rate E10 Firm Bundled Contract Service – Including Rider R Year 1



Note:

Two customers with a load factor less than 1% in Rate 100 are excluded from Figure 5 and Figure 6 as their bill impacts are not representative of the overall rate class.

Figure 13: Rate E22 Unbundled Firm Contract Service – Excluding Rider R

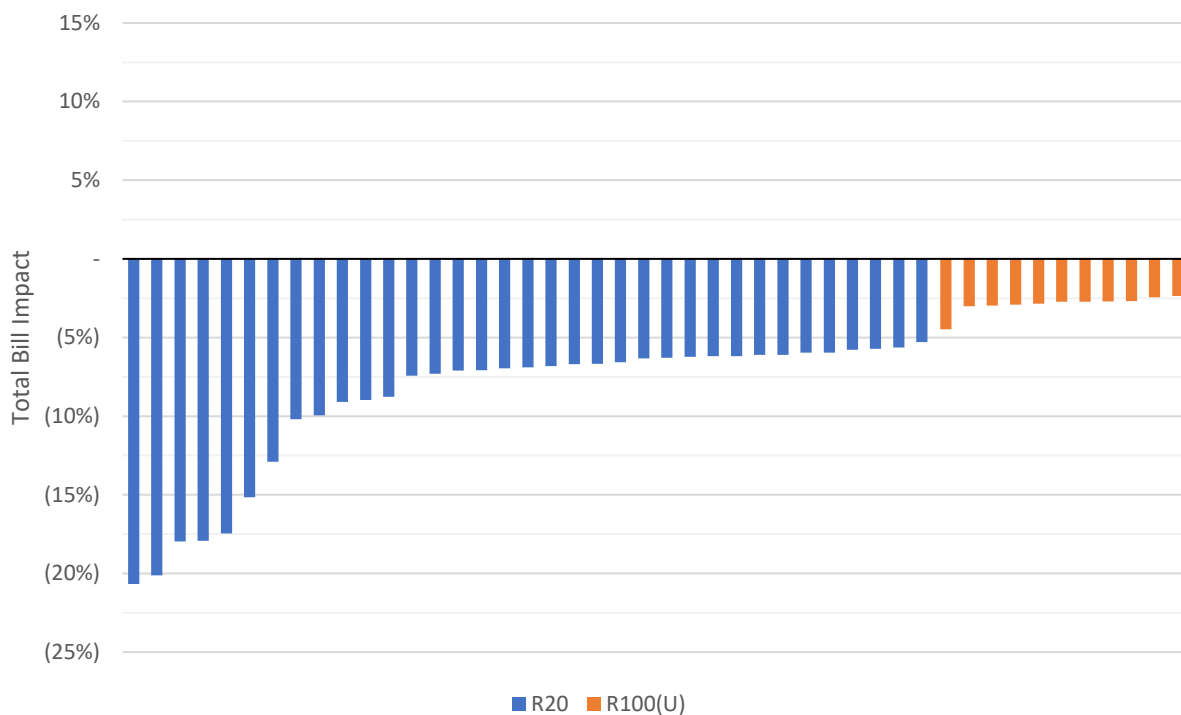


Figure 14: Rate E22 Unbundled Firm Contract Service – Including Rider R Year 1

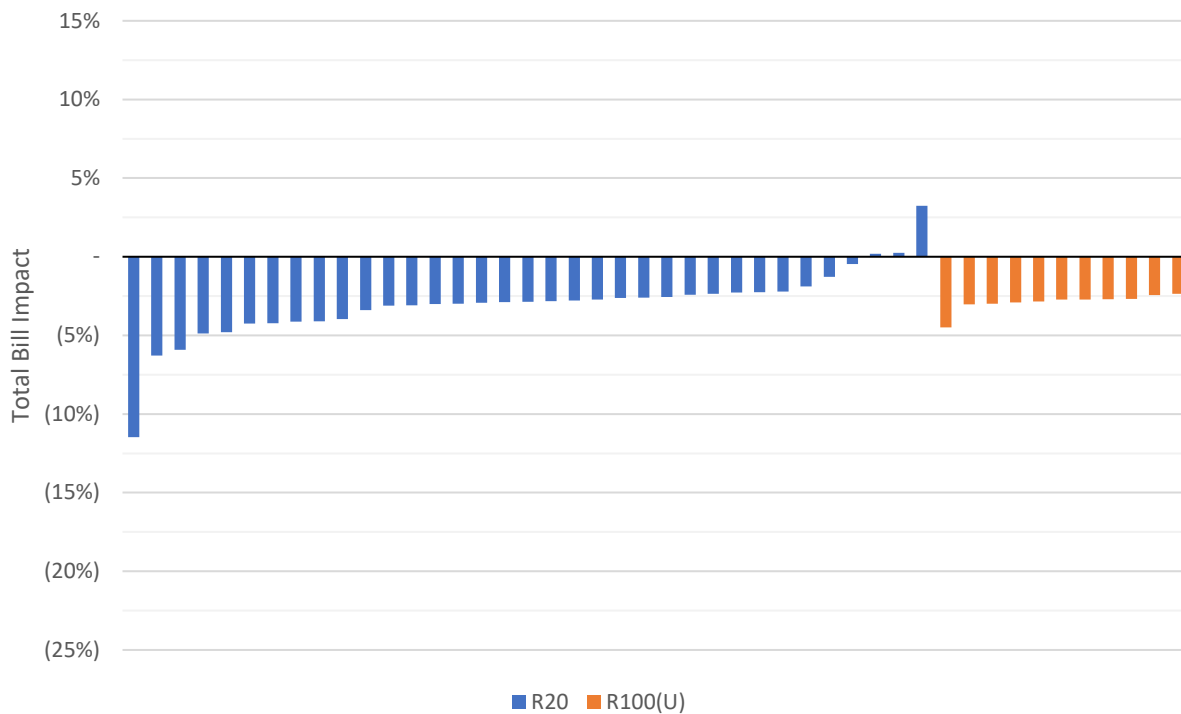


Figure 15: Rate E24 Large Unbundled Firm Contract Service – Excluding Rider R

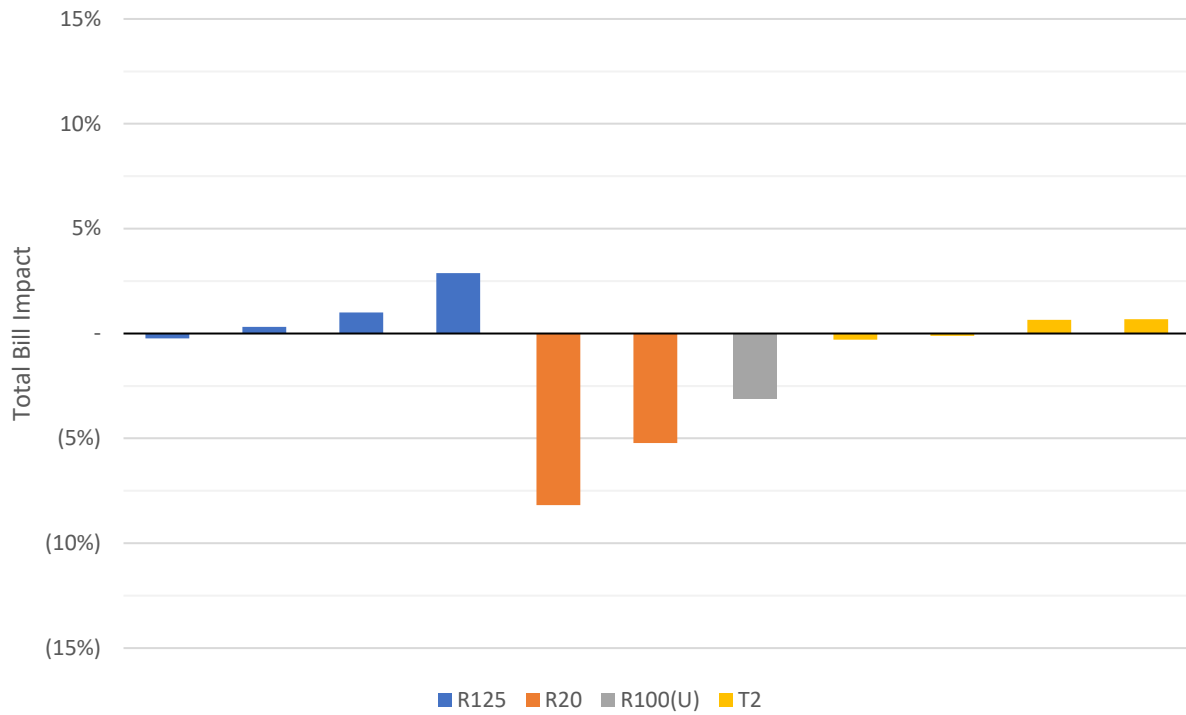


Figure 16: Rate E24 Large Unbundled Firm Contract Service – Including Rider R Year 1

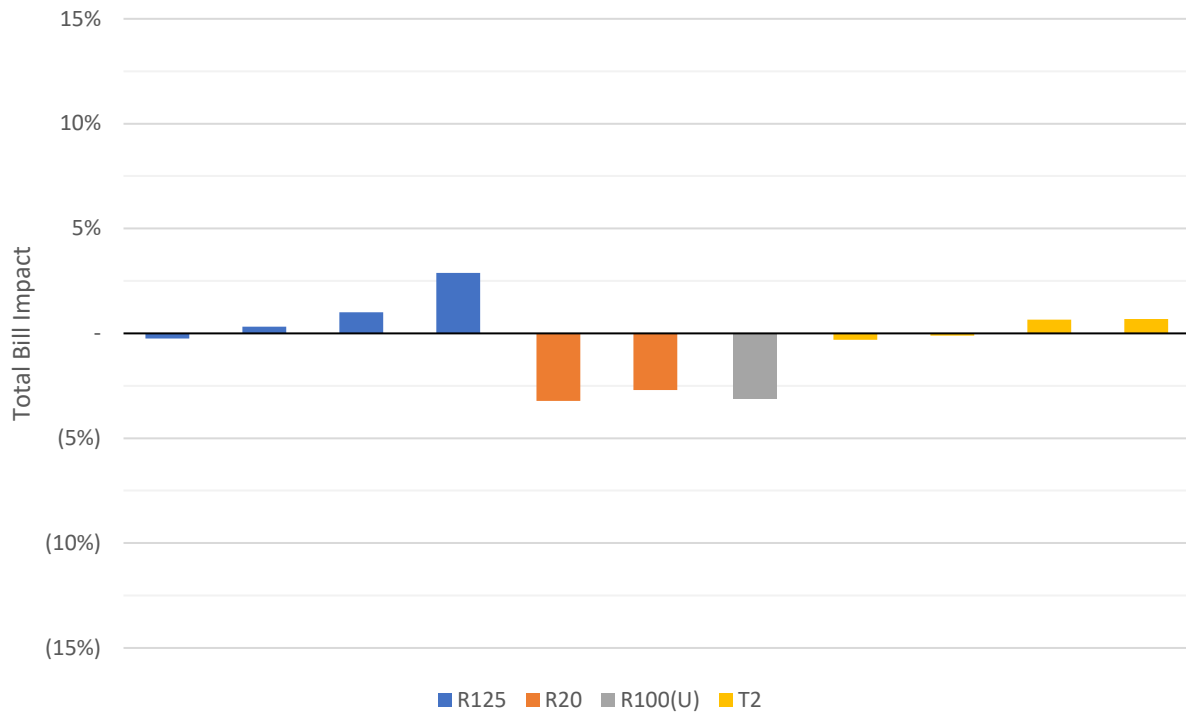


Figure 17: Rate E34 Seasonal Firm Contract Service – Excluding Rider R

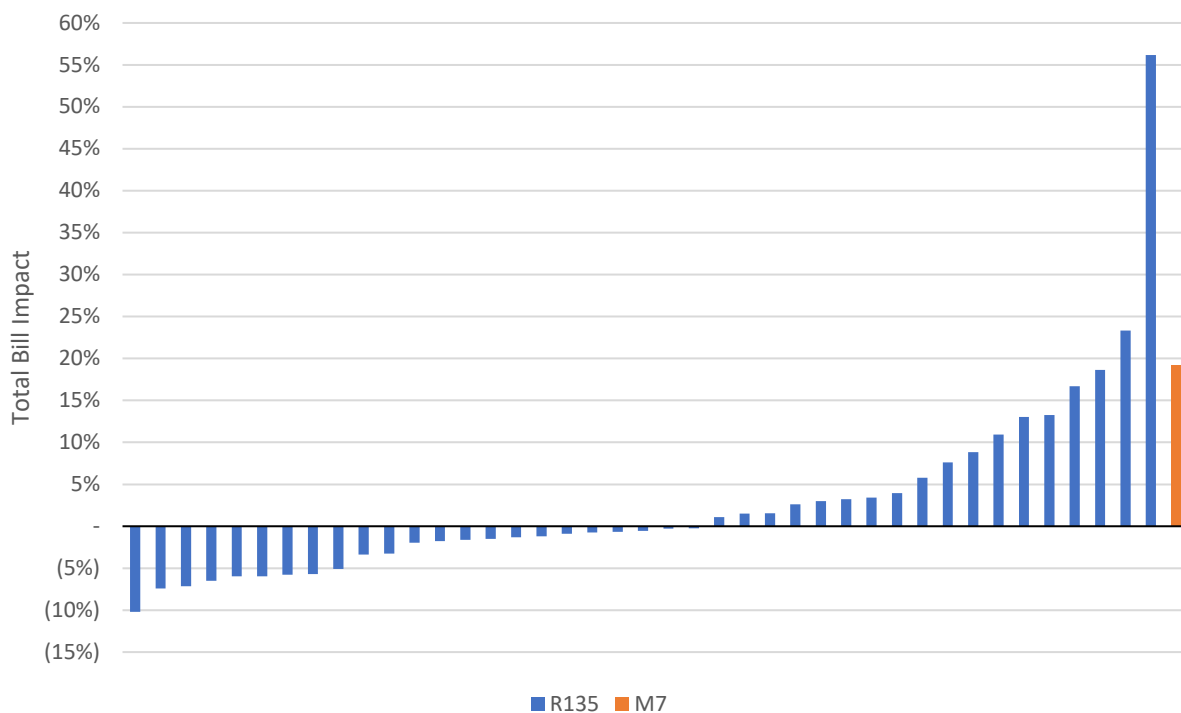


Figure 18: Rate E34 Seasonal Firm Contract Service – Including Rider R Year 1

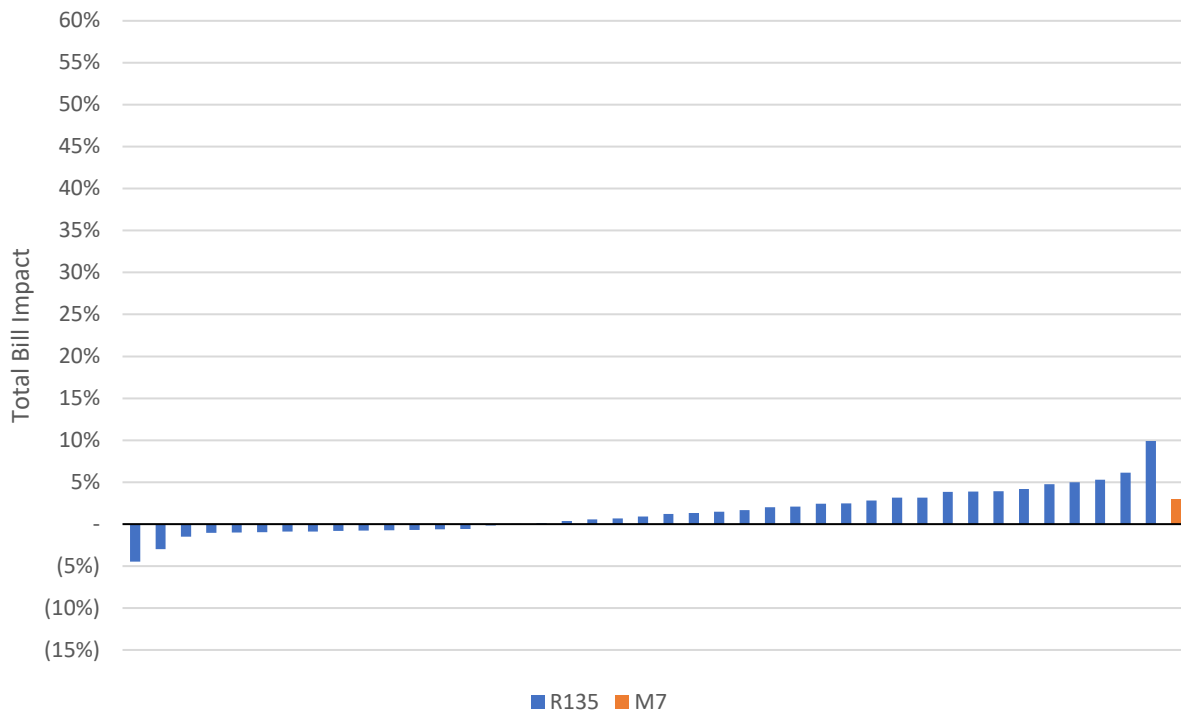


Figure 19: Rate E62 Bundled Wholesale Contract Service – Excluding Rider R

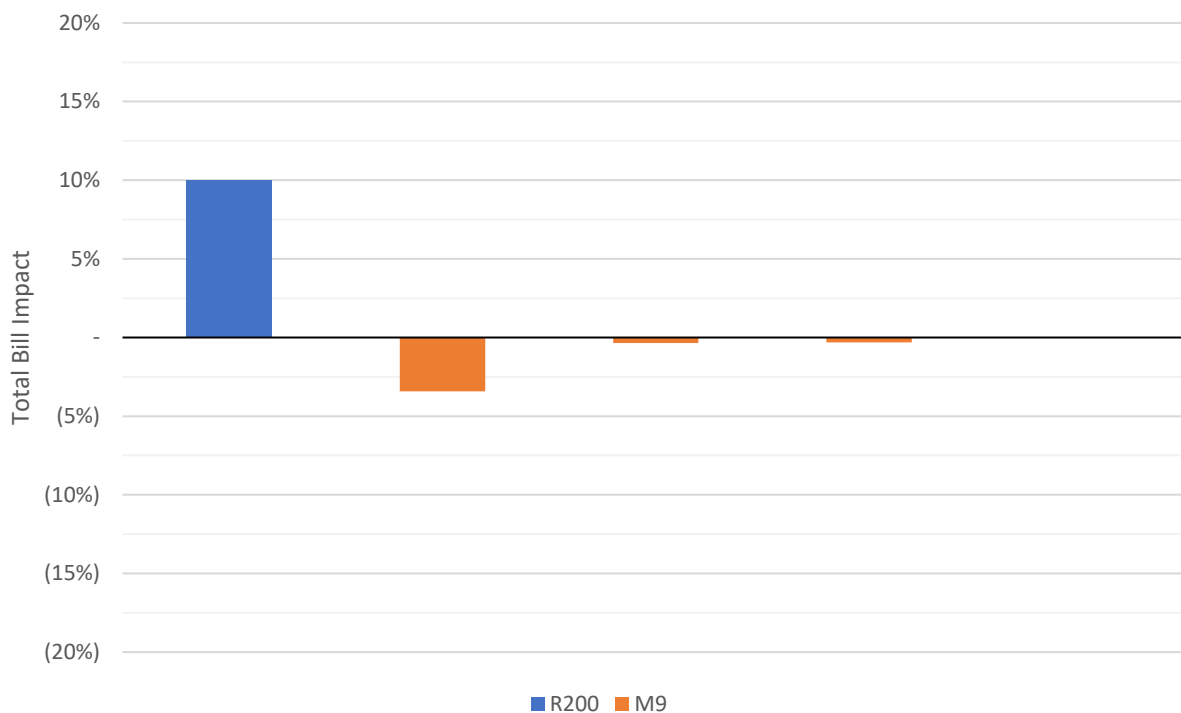


Figure 20: Rate E62 Bundled Wholesale Contract Service – Including Rider R Year 1

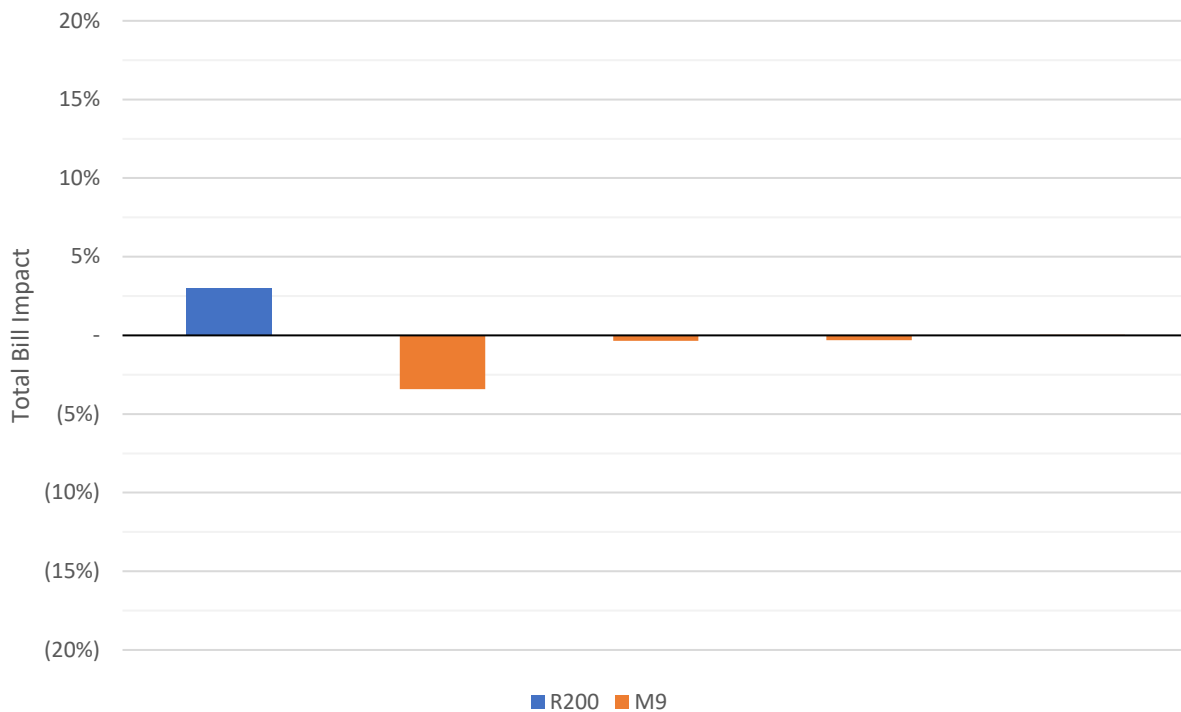


Figure 21: Rate E20 Semi-Unbundled Firm Contract Service – Rider R N/A

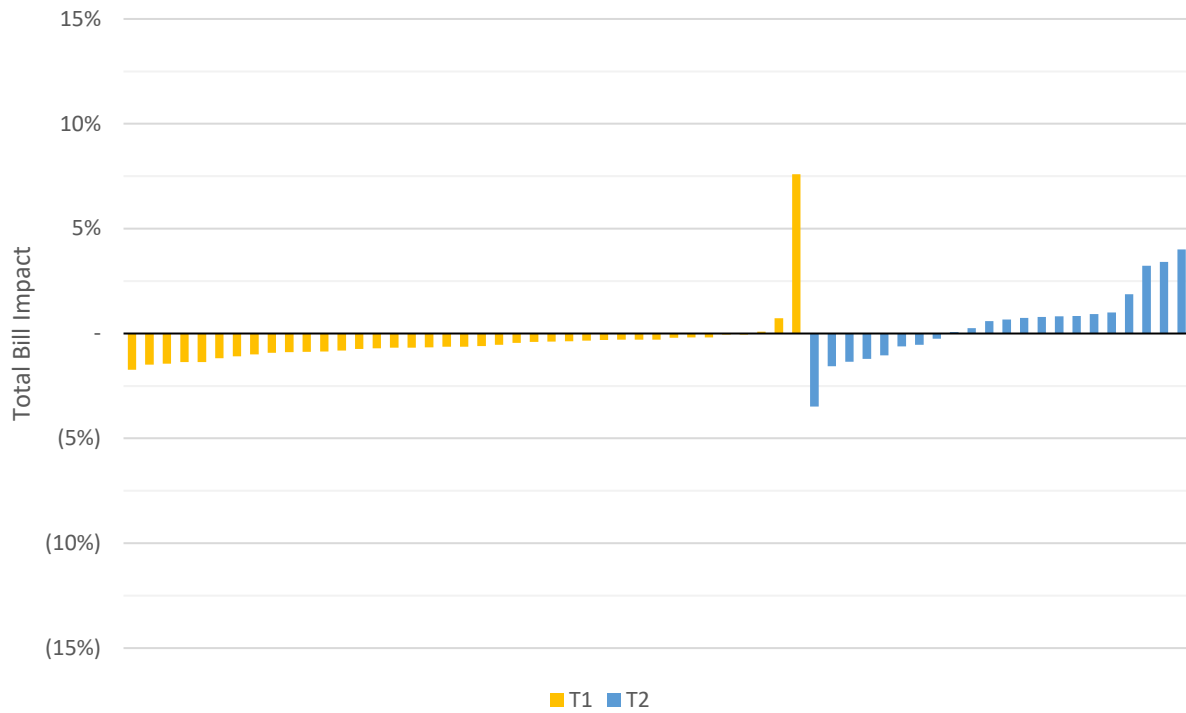
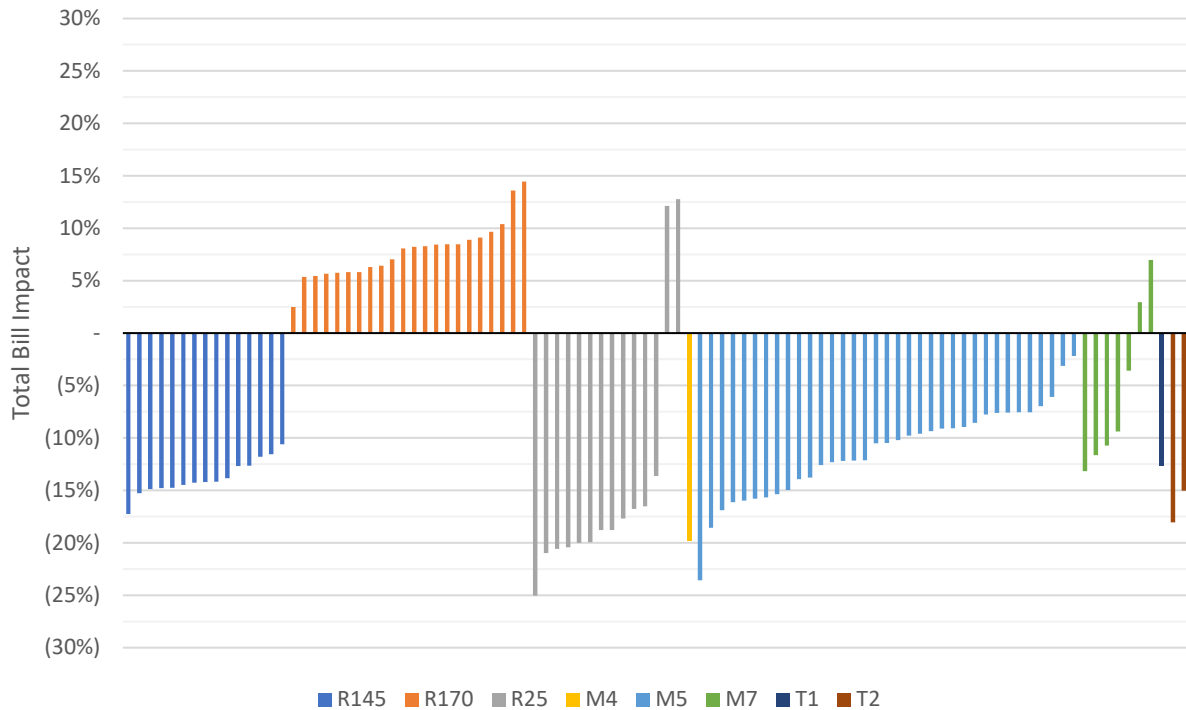


Figure 22: Interruptible Contract Service – Rider R N/A



Note:

Customers with a load factor less than 3% are excluded from Figure 16 as their bill impacts are not representative of the overall rate class.

Summary of Revenue Change by Rate Zone

Line		EGD Rate Zone		Union North West Rate Zone	Union North East Rate Zone		Union South Rate Zone	Total Revenue
No.	Particulars (\$000s)	East	Central	North	East	North	South	In-franchise
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<u>Total Revenue</u>							
1	Current Approved Revenue (1)	479,685	2,586,788	131,696	184,586	232,535	1,480,880	5,096,170
2	2024 Revenue (2)	482,808	2,578,383	128,612	145,646	191,407	1,562,724	5,089,581
3	2024 Revenue Change	3,124	(8,405)	(3,084)	(38,940)	(41,128)	81,844	(6,589)
4	2024 Revenue Change (%) (3)	1%	(0%)	(2%)	(21%)	(18%)	6%	(0%)
	<u>Delivery Revenue</u>							
5	Current Approved Revenue (1)	250,112	1,365,559	82,567	106,498	124,813	833,431	2,762,980
6	2024 Revenue (2)	249,709	1,359,849	65,058	85,400	98,249	916,805	2,775,071
7	2024 Revenue Change	(403)	(5,709)	(17,509)	(21,098)	(26,564)	83,374	12,091
8	2024 Revenue Change (%) (3)	(0%)	(0%)	(21%)	(20%)	(21%)	10%	0%
	<u>Gas Cost Revenue</u>							
9	Current Approved Revenue (1)	229,573	1,221,229	49,129	78,088	107,722	647,449	2,333,190
10	2024 Revenue (2)	233,099	1,218,535	63,553	60,246	93,158	645,919	2,314,511
11	2024 Revenue Change	3,526	(2,695)	14,425	(17,842)	(14,564)	(1,530)	(18,680)
12	2024 Revenue Change (%) (3)	2%	(0%)	29%	(23%)	(14%)	(0%)	(1%)

Note:

- (1) Working Papers, Schedule 1, page 1, column (a).
- (2) Working Papers, Schedule 1, page 1, column (h).
- (3) The revenue percentage impacts may differ from the corresponding bill impact percentages provided on page 9 due to the mix of system gas and direct purchase customers in each rate class. The revenue in this Schedule does not include an assumption for gas supply commodity, as in the total bill impacts on page 9, column (a).

Summary of Revenue by Rate Class
Total Revenue

Line No.	Particulars (\$000s)	Current Approved Revenue (1) (a)	2024 Proposed Revenue (2) (b)	Total Revenue Change (%) (c)
<u>EGD Rate Zone</u>				
<u>East Service Area</u>				
1	Rate 1	308,890	315,802	2%
2	Rate 6	126,513	117,329	(7%)
3	Rate 100	2,520	2,310	(8%)
4	Rate 110	11,512	13,108	14%
5	Rate 115	-	-	-
6	Rate 125	-	-	-
7	Rate 135	386	399	4%
8	Rate 145	134	75	(44%)
9	Rate 170	414	845	104%
10	Rate 200	29,316	32,940	12%
11	Total East Service Area	479,685	482,808	1%
<u>Central Service Area</u>				
12	Rate 1	1,620,802	1,649,112	2%
13	Rate 6	887,397	830,943	(6%)
14	Rate 100	2,457	2,610	6%
15	Rate 110	49,590	60,243	21%
16	Rate 115	8,744	12,881	47%
17	Rate 125	13,320	13,869	4%
18	Rate 135	2,289	2,345	2%
19	Rate 145	1,081	685	(37%)
20	Rate 170	1,108	5,696	414%
21	Total Central Service Area	2,586,788	2,578,383	(0%)
22	Total EGD Rate Zone	3,066,473	3,061,192	(0%)
<u>Union North Rate Zone</u>				
<u>North Service Area</u>				
23	Rate 01 - NE	186,570	156,408	(16%)
24	Rate 10 - NE	28,752	23,799	(17%)
25	Rate 20 - NE	14,500	9,942	(31%)
26	Rate 25 - NE	1,278	372	(71%)
27	Rate 100 - NE	1,435	886	(38%)
28	Rate 01 - NW	103,189	103,647	0%
29	Rate 10 - NW	14,021	15,266	9%
30	Rate 20 - NW	3,919	4,413	13%
31	Rate 25 - NW	3,267	1,261	(61%)
32	Rate 100 - NW	7,300	4,025	(45%)
33	Total North Service Area	364,231	320,019	(12%)
<u>East Service Area</u>				
34	Rate 01 - NE	131,119	108,405	(17%)
35	Rate 10 - NE	29,079	22,332	(23%)
36	Rate 20 - NE	20,187	11,688	(42%)
37	Rate 25 - NE	1,148	1,302	13%
38	Rate 100 - NE	3,054	1,919	(37%)
39	Total East Service Area	184,586	145,646	(21%)
40	Total Union North Rate Zone	548,817	465,665	(15%)

Summary of Revenue by Rate Class
Total Revenue

Line No.	Particulars (\$000s)	Current Approved Revenue (1) (a)	2024 Proposed Revenue (2) (b)	Total Revenue Change (%) (c)
<u>Union South Rate Zone</u>				
<u>South Service Area</u>				
41	Rate M1	1,074,465	1,155,619	8%
42	Rate M2	208,166	207,593	(0%)
43	Rate M4 - Firm	46,515	41,866	(10%)
44	Rate M4 - IT	123	38	(69%)
45	Rate M5 - Firm	429	389	(9%)
46	Rate M5 - IT	2,705	1,468	(46%)
47	Rate M7 - Firm	34,752	41,236	19%
48	Rate M7 - IT & Seas	2,619	1,615	(38%)
49	Rate M9	4,500	4,353	(3%)
50	Rate T1 - Firm	13,526	12,952	(4%)
51	Rate T1 - IT	852	64	(92%)
52	Rate T2 - Firm	82,626	86,012	4%
53	Rate T2 - IT	1,217	568	(53%)
54	Rate T3	8,386	8,951	7%
55	Total South Service Area	<u>1,480,880</u>	<u>1,562,724</u>	<u>6%</u>
56	Total Union South Rate Zone	<u>1,480,880</u>	<u>1,562,724</u>	<u>6%</u>
57	Total In-franchise	<u>5,096,170</u>	<u>5,089,581</u>	<u>(0%)</u>
<u>Ex-franchise</u>				
58	Rate 331	179	179	(0%)
59	Rate 332	19,704	18,380	(7%)
60	Rate 401	3,561	3,561	-
61	Rate M12/C1 Dawn-Parkway	121,269	113,248	(7%)
62	Rate C1	17,291	16,600	(4%)
63	Rate M13/GPA	424	575	36%
64	Rate M16	603	646	7%
65	Rate M17	573	590	3%
66	Total Ex-franchise	<u>163,605</u>	<u>153,779</u>	<u>(6%)</u>
67	Non-Utility Cross Charge	1,209	897	(26%)
68	Total	<u>5,260,984</u>	<u>5,244,257</u>	<u>(0%)</u>

Notes:

- (1) Working Papers, Schedule 1, page 1, column (a).
- (2) Working Papers, Schedule 1, page 1, column (h). To determine the revenue for each current rate class, rates for the harmonized rate classes were applied to the 2024 Test Year forecast.

Summary of Revenue by Rate Class
Delivery Revenue

Line No.	Particulars (\$000s)	Current Approved Revenue (1) (a)	2024 Proposed Revenue (2) (b)	Total Revenue Change (%) (c)
	<u>EGD Rate Zone</u>			
	<u>East Service Area</u>			
1	Rate 1	178,615	188,512	6%
2	Rate 6	58,824	50,069	(15%)
3	Rate 100	763	646	(15%)
4	Rate 110	5,694	6,095	7%
5	Rate 115	-	-	-
6	Rate 125	-	-	-
7	Rate 135	342	228	(33%)
8	Rate 145	123	51	(59%)
9	Rate 170	584	472	(19%)
10	Rate 200	5,168	3,636	(30%)
11	Total East Service Area	250,112	249,709	(0%)
	<u>Central Service Area</u>			
12	Rate 1	902,901	947,727	5%
13	Rate 6	404,728	351,944	(13%)
14	Rate 100	1,625	1,768	9%
15	Rate 110	31,636	35,125	11%
16	Rate 115	6,688	6,402	(4%)
17	Rate 125	12,827	13,197	3%
18	Rate 135	1,859	1,265	(32%)
19	Rate 145	931	465	(50%)
20	Rate 170	2,364	1,956	(17%)
21	Total Central Service Area	1,365,559	1,359,849	(0%)
22	Total EGD Rate Zone	1,615,671	1,609,559	(0%)
	<u>Union North Rate Zone</u>			
	<u>North Service Area</u>			
23	Rate 01 - NE	99,025	82,111	(17%)
24	Rate 10 - NE	11,953	8,640	(28%)
25	Rate 20 - NE	11,170	6,418	(43%)
26	Rate 25 - NE	1,232	297	(76%)
27	Rate 100 - NE	1,432	783	(45%)
28	Rate 01 - NW	63,326	54,395	(14%)
29	Rate 10 - NW	6,836	5,240	(23%)
30	Rate 20 - NW	2,402	1,533	(36%)
31	Rate 25 - NW	2,719	436	(84%)
32	Rate 100 - NW	7,285	3,454	(53%)
33	Total North Service Area	207,380	163,307	(21%)
	<u>East Service Area</u>			
34	Rate 01 - NE	73,306	64,068	(13%)
35	Rate 10 - NE	11,811	9,213	(22%)
36	Rate 20 - NE	17,211	9,147	(47%)
37	Rate 25 - NE	1,122	1,253	12%
38	Rate 100 - NE	3,048	1,719	(44%)
39	Total East Service Area	106,498	85,400	(20%)
40	Total Union North Rate Zone	313,878	248,707	(21%)

Summary of Revenue by Rate Class
Delivery Revenue

Line No.	Particulars (\$000s)	Current Approved Revenue (1) (a)	2024 Proposed Revenue (2) (b)	Total Revenue Change (%) (c)
<u>Union South Rate Zone</u>				
<u>South Service Area</u>				
41	Rate M1	570,352	663,735	16%
42	Rate M2	90,342	90,567	0%
43	Rate M4 - Firm	35,673	30,032	(16%)
44	Rate M4 - IT	120	37	(69%)
45	Rate M5 - Firm	372	321	(14%)
46	Rate M5 - IT	2,331	1,076	(54%)
47	Rate M7 - Firm	28,030	32,940	18%
48	Rate M7 - IT & Seas	2,121	1,135	(46%)
49	Rate M9	1,821	1,611	(12%)
50	Rate T1 - Firm	13,189	11,710	(11%)
51	Rate T1 - IT	825	23	(97%)
52	Rate T2 - Firm	78,966	75,334	(5%)
53	Rate T2 - IT	1,191	516	(57%)
54	Rate T3	8,098	7,766	(4%)
55	Total South Service Area	833,431	916,805	10%
56	Total Union South Rate Zone	833,431	916,805	10%
57	Total In-franchise	2,762,980	2,775,071	0%
<u>Ex-franchise</u>				
58	Rate 331	179	179	(0%)
59	Rate 332	19,704	18,380	(7%)
60	Rate 401	3,561	3,561	-
61	Rate M12/C1 Dawn-Parkway	107,396	96,031	(11%)
62	Rate C1	14,992	13,566	(10%)
63	Rate M13/GPA	386	498	29%
64	Rate M16	440	356	(19%)
65	Rate M17	543	542	(0%)
66	Total Ex-franchise	147,200	133,112	(10%)
67	Non-Utility Cross Charge	1,209	897	(26%)
68	Total	2,911,388	2,909,080	(0%)

Notes:

- (1) Working Papers, Schedule 1, page 2, column (a).
- (2) Working Papers, Schedule 1, page 2, column (h). To determine the revenue for each current rate class, rates for the harmonized rate classes were applied to the 2024 Test Year forecast.

Summary of Revenue by Rate Class
Gas Cost Revenue

Line No.	Particulars (\$000s)	Current Approved Revenue (1) (a)	2024 Proposed Revenue (2) (b)	Total Revenue Change (%) (c)
	<u>EGD Rate Zone</u>			
	<u>East Service Area</u>			
1	Rate 1	130,276	127,290	(2%)
2	Rate 6	67,689	67,260	(1%)
3	Rate 100	1,757	1,664	(5%)
4	Rate 110	5,819	7,013	21%
5	Rate 115	-	-	-
6	Rate 125	-	-	-
7	Rate 135	44	171	289%
8	Rate 145	11	24	119%
9	Rate 170	(170)	372	(319%)
10	Rate 200	24,148	29,305	21%
11	Total East Service Area	229,573	233,099	2%
	<u>Central Service Area</u>			
12	Rate 1	717,901	701,385	(2%)
13	Rate 6	482,670	478,999	(1%)
14	Rate 100	832	842	1%
15	Rate 110	17,954	25,117	40%
16	Rate 115	2,056	6,478	215%
17	Rate 125	493	672	36%
18	Rate 135	430	1,080	151%
19	Rate 145	150	220	47%
20	Rate 170	(1,256)	3,739	(398%)
21	Total Central Service Area	1,221,229	1,218,535	(0%)
22	Total EGD Rate Zone	1,450,802	1,451,634	0%
	<u>Union North Rate Zone</u>			
	<u>North Service Area</u>			
23	Rate 01 - NE	87,544	74,297	(15%)
24	Rate 10 - NE	16,799	15,158	(10%)
25	Rate 20 - NE	3,330	3,525	6%
26	Rate 25 - NE	46	75	64%
27	Rate 100 - NE	3	103	3797%
28	Rate 01 - NW	39,863	49,251	24%
29	Rate 10 - NW	7,185	10,026	40%
30	Rate 20 - NW	1,517	2,880	90%
31	Rate 25 - NW	548	825	51%
32	Rate 100 - NW	15	571	3672%
33	Total North Service Area	156,851	156,711	(0%)
	<u>East Service Area</u>			
34	Rate 01 - NE	57,812	44,337	(23%)
35	Rate 10 - NE	17,268	13,119	(24%)
36	Rate 20 - NE	2,976	2,541	(15%)
37	Rate 25 - NE	26	48	84%
38	Rate 100 - NE	5	201	3593%
39	Total East Service Area	78,088	60,246	(23%)
40	Total Union North Rate Zone	234,939	216,958	(8%)

Summary of Revenue by Rate Class
Gas Cost Revenue

Line No.	Particulars (\$000s)	Current Approved Revenue (1) (a)	2024 Proposed Revenue (2) (b)	Total Revenue Change (%) (c)
<u>Union South Rate Zone</u>				
<u>South Service Area</u>				
41	Rate M1	504,113	491,884	(2%)
42	Rate M2	117,824	117,026	(1%)
43	Rate M4 - Firm	10,842	11,834	9%
44	Rate M4 - IT	3	1	(82%)
45	Rate M5 - Firm	57	68	19%
46	Rate M5 - IT	374	392	5%
47	Rate M7 - Firm	6,722	8,296	23%
48	Rate M7 - IT & Seas	498	480	(4%)
49	Rate M9	2,680	2,742	2%
50	Rate T1 - Firm	336	1,242	269%
51	Rate T1 - IT	27	41	52%
52	Rate T2 - Firm	3,660	10,677	192%
53	Rate T2 - IT	26	52	100%
54	Rate T3	287	1,184	312%
55	Total South Service Area	<u>647,449</u>	<u>645,919</u>	<u>(0%)</u>
56	Total Union South Rate Zone	<u>647,449</u>	<u>645,919</u>	<u>(0%)</u>
57	Total In-franchise	<u>2,333,190</u>	<u>2,314,511</u>	<u>(1%)</u>
<u>Ex-franchise</u>				
58	Rate 331	-	-	-
59	Rate 332	-	-	-
60	Rate 401	-	-	-
61	Rate M12/C1 Dawn-Parkway	13,874	17,217	24%
62	Rate C1	2,300	3,035	32%
63	Rate M13/GPA	38	76	99%
64	Rate M16	164	291	77%
65	Rate M17	30	48	61%
66	Total Ex-franchise	<u>16,405</u>	<u>20,667</u>	<u>26%</u>
67	Non-Utility Cross Charge	-	-	-
68	Total	<u>2,349,596</u>	<u>2,335,178</u>	<u>(1%)</u>

Notes:

- (1) Working Papers, Schedule 1, page 3, column (a).
- (2) Working Papers, Schedule 1, page 3, column (h). To determine the revenue for each current rate class, rates for the harmonized rate classes were applied to the 2024 Test Year forecast.

Summary of Average Bill Impacts by Current Rate Class

Line No.	Particulars	Average Total Bill Impact (1) (a)	Average Direct Purchase Bill Impact (1) (b)
<u>EGD Rate Zone</u>			
<u>Central Rate Zone</u>			
1	Rate 1	1.7%	4.7%
2	Rate 6	(28.7%)	(36.9%)
3	Rate 100	(0.0%)	5.5%
4	Rate 110	7.3%	30.5%
5	Rate 115	6.4%	51.7%
6	Rate 125	1.0%	5.7%
7	Rate 135	2.8%	13.1%
8	Rate 145	(13.8%)	(45.3%)
9	Rate 170 (2)	7.8%	109.9%
10	Rate 200	10.0%	36.7%
<u>Union North Rate Zone</u>			
<u>North Rate Zone</u>			
11	Rate 01 - NE	(15.1%)	(14.6%)
12	Rate 10 - NE	(19.0%)	(21.3%)
13	Rate 20 - NE	(9.2%)	(33.4%)
14	Rate 25 - NE	(13.3%)	(86.4%)
15	Rate 100 - NE	(2.9%)	(37.7%)
16	Rate 01 - NW	0.4%	1.0%
17	Rate 10 - NW	3.2%	7.0%
18	Rate 20 - NW	5.7%	14.5%
19	Rate 25 - NW	(12.7%)	(87.5%)
20	Rate 100 - NW	(2.8%)	(38.1%)
<u>Central Rate Zone</u>			
21	Rate 01 - NE	(17.5%)	(19.7%)
22	Rate 10 - NE	(22.9%)	(32.6%)
23	Rate 20 - NE	(7.5%)	(28.9%)
24	Rate 25 - NE	(20.3%)	(90.9%)
25	Rate 100 - NE	(3.0%)	(35.8%)
<u>Union South Rate Zone</u>			
<u>South Rate Zone</u>			
26	Rate M1	7.3%	16.1%
27	Rate M2	(1.8%)	1.7%
28	Rate M4 - Firm	(4.6%)	(13.8%)
29	Rate M4 - IT	(19.7%)	(49.6%)
30	Rate M5 - Firm	(6.4%)	(16.7%)
31	Rate M5 - IT	(11.3%)	(47.0%)
32	Rate M7 - Firm	6.0%	24.4%
33	Rate M7 - IT & Seas	(2.4%)	(28.3%)
34	Rate M9	(1.0%)	(1.9%)
35	Rate T1 - Firm	(0.4%)	(2.6%)
36	Rate T1 - IT	(12.6%)	(92.3%)
37	Rate T2 - Firm	0.4%	1.7%
38	Rate T2 - IT	(16.5%)	(92.3%)
39	Rate T3	1.3%	6.7%

Notes:

- (1) General service bill impacts based on average of each decile profile.
Contract rate class bill impacts are based on average of actual customers. Excludes Rider R.
- (2) Assumes 100% bill increase for Rate 170 customer with negative direct purchase bill at current rates due to curtailment credits.

Fixed Variable Recovery of Delivery Revenue
Current Rate Classes

Line No.	Particulars (\$000s)	Current Delivery Revenue (1)				Fixed Recovery % (2)
		Customer Charges	Demand Charges	Volumetric Charges	Total	
		(a)	(b)	(c)	(d) = (a+b+c)	(e)
<u>EGD Rate Zone</u>						
1	Rate 1	641,658	-	439,857	1,081,516	59%
2	Rate 6	163,232	-	300,319	463,551	35%
3	Rate 100	23	1,832	533	2,388	78%
4	Rate 110	3,294	19,730	14,306	37,329	62%
5	Rate 115	185	4,034	2,470	6,688	63%
6	Rate 125	27	12,800	-	12,827	100%
7	Rate 135	64	-	2,137	2,200	3%
8	Rate 145	27	571	457	1,054	57%
9	Rate 170	83	1,428	1,438	2,948	51%
10	Rate 200	-	2,509	2,659	5,168	49%
11	Rate 300	-	-	-	-	-
12	Total EGD Rate Zone	808,593	42,902	764,176	1,615,671	53%
<u>Union North Rate Zone</u>						
13	Rate 01	114,648	-	121,009	235,657	49%
14	Rate 10	2,080	-	28,519	30,600	7%
15	Rate 20	963	24,205	5,614	30,782	82%
16	Rate 25	370	-	4,703	5,073	7%
17	Rate 100	276	8,359	3,130	11,765	73%
18	Total Union North Rate Zone	118,337	32,564	162,976	313,878	48%
<u>Union South Rate Zone</u>						
19	Rate M1	373,536	-	196,816	570,352	65%
20	Rate M2	7,623	-	82,719	90,342	8%
21	Rate M4	28	23,684	12,081	35,793	66%
22	Rate M5	354	182	2,167	2,703	20%
23	Rate M7	-	26,571	3,580	30,151	88%
24	Rate M9	-	1,689	131	1,821	93%
25	Rate T1	1,249	11,303	1,463	14,014	90%
26	Rate T2	3,501	73,599	3,057	80,157	96%
27	Rate T3	280	7,449	370	8,098	95%
28	Total Union South Rate Zone	386,570	144,478	302,383	833,431	64%
29	Total In-franchise	1,313,500	219,944	1,229,535	2,762,980	55%
<u>Ex-franchise</u>						
30	Rate 331	-	179	-	179	100%
31	Rate 332	-	19,704	-	19,704	100%
32	Rate 401	3,561	-	-	3,561	100%
33	Rate M12/C1 Dawn-Parkway	-	107,467	-	107,467	100%
34	Rate M13/GPA	199	-	187	386	52%
35	Rate M16	41	196	203	440	54%
36	Rate M17	26	517	-	543	100%
37	Rate C1	-	14,921	-	14,921	100%
38	Total Ex-franchise	3,827	142,983	390	147,200	100%
39	Non-Utility Cross Charge	465	534	210	1,209	83%
40	Total	1,317,792	363,462	1,230,135	2,911,388	58%

Notes:

- (1) Delivery revenue based on 2024 Rates at July 2024 QRAM (EB-2024-0166).
- (2) Fixed recovery calculated as customer charge revenue plus demand charge revenue divided by total delivery revenue.

Fixed Variable Recovery of Delivery Revenue						Fixed Recovery % Delivery Revenue (2) (3)
Harmonized Rate Classes						
Line No.	Particulars (\$000s)	Customer Charges (a)	Demand Charges (b)	Volumetric Charges (c)	Total (1) (d) = (a+b+c)	
						Proposed Revenue (e)
	<u>In-franchise</u>					
1	Rate E01	1,310,561	-	835,557	2,146,117	61%
2	Rate E02	36,650	-	333,454	370,104	10%
3	Rate E10	4,590	113,754	(738)	117,606	101%
4	Rate E20	2,880	59,429	4	62,313	100%
5	Rate E22	882	10,279	-	11,161	100%
6	Rate E24	2,331	43,771	-	46,103	100%
7	Rate E30	312	4,981	(110)	5,183	102%
8	Rate E34	246	1,384	(14)	1,616	101%
9	Rate E38	-	1,855	-	1,855	100%
10	Rate E62	30	5,422	(206)	5,247	104%
11	Rate E64	345	7,422	-	7,766	100%
12	Total In-Franchise	1,358,827	248,297	1,167,947	2,775,071	58%
	<u>Ex-franchise</u>					
13	Rate E60	25	300	-	325	100%
14	Rate E70	-	128,372	-	128,372	100%
15	Rate E72	40	101	215	356	40%
16	Rate E80	201	-	298	498	40%
17	Rate E82	3,561	-	-	3,561	100%
18	Total Ex-franchise	3,827	128,773	512	133,112	100%
19	Non-Utility Cross Charge	104	518	274	897	69%
20	Total	1,362,758	377,588	1,168,733	2,909,080	60%

Notes:

- (1) Working Papers, Schedule 1, p. 2, column (h).
- (2) Fixed recovery calculated as customer charge plus demand charge divided by total delivery revenue.
- (3) Fixed cost recovery may be over 100% of the total delivery revenue due to the gas supply optimization credits included in volumetric charge revenue, which are categorized as a delivery cost. The total recovery of both delivery and gas costs equals 100% for all rate classes.

Calculation of EGI Weighted Reference Price at July 2024 QRAM

Line No.	Particulars	Supply (TJ) (a)	Supply (1) (10 ³ m ³) (b)	Gas Costs (\$000s) (c)	Average Costs (\$/10 ³ m ³) (d) = (c / b)	Average Costs (\$/GJ) (e) = (c / a)
	<u>Supply</u>					
1	Western Canadian Sedimentary Basin	118,685	3,036,983	311,726	102.643	2.626
2	Ontario / Dawn	126,720	3,242,569	485,521	149.733	3.831
3	Appalachia	100,399	2,569,061	348,094	135.495	3.467
4	Chicago	71,438	1,827,986	278,588	152.402	3.900
5	Niagara	80,923	2,070,700	257,251	124.234	3.179
6	U.S. Mid-Continent	22,011	563,217	81,766	145.176	3.715
7	Unsecured	7,056	180,546	34,961	193.642	4.955
8	Total Supply Costs	527,231	13,491,062	1,797,907	133.267	3.410
9	Transportation Fuel Requirement			14,135		
10	Load Balancing Costs (2)			40,329		
11	Total Supply Costs Less Fuel and Load Balancing	527,231	13,491,062	1,743,443	129.230	3.307
	<u>Transportation Costs - System Gas</u>					
12	TCPL Niagara			14,316		
13	Nexus			112,428		
14	Vector			24,144		
15	U.S. Mid-Continent			14,252		
16	Nova			9,689		
17	Great Lakes			5,739		
18	Total Transportation Costs - System Gas			180,568		
19	Total Supply and Transportation Costs - System Gas	527,231	13,491,062	1,924,012	142.614	3.649

Notes:

- (1) Heat value is 39.08 GJ/ 10³m³.
(2) P.2, line 9.

Load Balancing Calculations

Line No.	Particulars	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Days in Month	31	29	31	30	31	30	31	31	30	31	30	31	366
2	Supplies (TJ)	20,379	23,600	0	2,012	4,000	13,200	7,686	0	10,823	10,440	10,024	24,150	126,314
3	Average Day Demand Per Month (TJ)	10,699	10,008	10,699	10,354	10,699	10,354	10,699	10,699	10,354	10,699	10,354	10,699	126,314
4	Average Purchases Variance (TJ)	9,680	13,592	(10,699)	(8,342)	(6,699)	2,846	(3,012)	(10,699)	469	(259)	(330)	13,451	0
5	Dawn Forecasted Price (\$/GJ)	4.463	4.440	4.105	3.770	3.662	3.767	2.733	2.753	2.650	2.614	3.472	4.265	
6	Price Variance - Load Balancing (\$000s) (1)	43,203	60,346	(43,918)	(31,448)	(24,531)	10,722	(8,233)	(29,454)	1,243	(676)	(1,144)	57,370	33,480
7	Peaking Supply	1,009	0	0	0	0	0	0	0	0	0	0	0	1,009
8	Demand Cost - Load Balancing (\$000s)	494	494	494	483	483	483	483	483	483	483	483	494	5,839
9	Total Load Balancing Costs (\$000s) (2)	44,705	60,840	(43,424)	(30,965)	(24,048)	11,205	(7,750)	(28,971)	1,726	(193)	(661)	57,864	40,329

Notes:

- (1) Line 4 x line 5.
- (2) Line 6 + line 7 + line 8.

Calculation of Weighted Reference Price by Rate Zone at July 2024 QRAM

Line No.	Particulars	Supply (TJ) (a)	Supply (1) (10³m³) (b)	Gas Costs (\$000s) (c)	Average Costs (\$/10³m³) (d) = (c / b)	Average Costs (\$/GJ) (e) = (c / a)
	<u>North Rate Zone</u>					
	<u>Supply</u>					
1	Western Canadian Sedimentary Basin	19,000	486,170	51,184	105.280	2.694
2	Ontario / Dawn	3,681	94,185	12,760	135.482	3.467
3	Appalachia	11,327	289,839	38,554	133.020	3.404
4	Unsecured	2	46	0	0.000	0.000
5	Total Supply Costs Net of Fuel and Load Balancing	34,009	870,239	102,498	117.782	3.014
	<u>Transportation Costs - System Gas</u>					
6	Nexus			12,639		
7	Total Transportation Costs - System Gas			12,639		
8	Total Supply and Transportation Costs - System Gas - North	34,009	870,239	115,138	132.306	3.386

Calculation of Weighted Reference Price by Rate Zone at July 2024 QRAM

Line No.	Particulars	Supply (TJ) (a)	Supply (1) (10 ³ m ³) (b)	Gas Costs (\$000s) (c)	Average Costs (\$/10 ³ m ³) (d) = (c / b)	Average Costs (\$/GJ) (e) = (c / a)
	<u>Central Rate Zone</u>					
	<u>Supply</u>					
9	Western Canadian Sedimentary Basin	90,865	2,325,098	225,145	96.832	2.478
10	Ontario / Dawn	83,446	2,135,265	300,450	140.709	3.601
11	Appalachia	50,457	1,291,120	178,735	138.434	3.542
12	Chicago	32,823	839,889	130,611	155.510	3.979
13	Niagara	73,200	1,873,081	232,690	124.228	3.179
14	Unsecured	7,054	180,500	28,113	155.751	3.985
15	Total Supply Costs Net of Fuel and Load Balancing	337,845	8,644,953	1,095,745	126.750	3.243
	<u>Transportation Costs - System Gas</u>					
16	TCPL Niagara			13,053		
17	Nexus			56,700		
18	Vector			15,901		
19	Nova			9,689		
20	Total Transportation Costs - System Gas			95,343		
21	Total Supply and Transportation Costs - System Gas - Central	337,845	8,644,953	1,191,087	137.738	3.526

Calculation of Weighted Reference Price by Rate Zone at July 2024 QRAM

Line No.	Particulars	Supply (TJ) (a)	Supply (1) (10 ³ m ³) (b)	Gas Costs (\$000s) (c)	Average Costs (\$/10 ³ m ³) (d) = (c / b)	Average Costs (\$/GJ) (e) = (c / a)
	<u>South Rate Zone</u>					
	<u>Supply</u>					
22	Western Canadian Sedimentary Basin	8,821	225,716	22,753	100.804	2.579
23	Ontario / Dawn	39,593	1,013,119	137,340	135.561	3.469
24	Appalachia	38,615	988,103	130,804	132.379	3.387
25	Chicago	38,615	988,097	147,977	149.760	3.832
26	Niagara	7,723	197,619	24,561	124.283	3.180
27	U.S. Mid-Continent	22,011	563,217	81,766	145.176	3.715
28	Total Supply Costs	155,377	3,975,870	545,200	137.127	3.509
	<u>Transportation Costs - System Gas</u>					
29	TCPL Niagara			1,263		
30	Nexus			43,089		
31	Vector			8,243		
32	U.S. Mid-Continent			14,252		
33	Great Lakes			5,739		
34	Total Transportation Costs - System Gas			72,586		
35	Total Supply and Transportation Costs - System Gas - South	155,377	3,975,870	617,787	155.384	3.976
36	Total Supply and Transportation Costs - System Gas - Combined	527,231	13,491,062	1,924,012	142.614	3.649

Note:
(1) Heat value is 39.08 GJ/ 10³m³.