

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 7, Tab 0, p. 3

Question(s):

Enbridge Gas has proposed to harmonize the former EGD and Union rate zones into one rate zone. Enbridge Gas prepared the 2024 cost allocation study based on one rate zone for all costs and rate classes with the exception of transportation service options that provide regional transportation service.

- a) Please provide the total cross-subsidy from Union South and EGD rate zone customers to Union North customers resulting from the proposed cost allocation study.
- b) Please provide a revised 2024 cost allocation study and resulting rate design implications and bill impacts based on two rate zones: North (the former Union North rate zones) and South (Union South and EGD rate zone). Please also provide the assumptions underpinning the revised cost allocation study.

Response:

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As discussed in the original response to this interrogatory filed March 8, 2023, and at Day 8 of the Technical Conference, Enbridge Gas committed to providing a response prior to the Settlement Conference to provide additional information about the cost allocation impacts of rate zones for the 2024 Test Year, including the shift in costs between the EGD, Union North and Union South rate zones. Enbridge Gas indicated that it would provide additional cost allocation study results that reflect retaining the current rate zones, as well as a narrative response regarding a two rate zone alternative. In undertakings provided at the Technical Conference (Exhibits JT8.9, JT8.12 and JT8.13), Enbridge Gas confirmed and expanded the scope of the analysis to be provided.

In this updated interrogatory response, Enbridge Gas has provided the information and additional cost allocation study analysis agreed in the original response to this

interrogatory, as well as the information, documentation, and analysis responsive to Exhibits JT8.9, JT8.12 and JT8.13.

Addressing Exhibit JT8.9, the 2024 Cost Allocation Study has been updated to correct the functionalization of the Dawn to Corunna project costs. These costs are now functionalized as storage in the proposed 2024 Cost Allocation Study.<sup>1</sup> Enbridge Gas has also confirmed that the existing two pipelines (referred to TR1 and TR2) between Tecumseh (Corunna Station) and Dawn are correctly functionalized as storage in the proposed 2024 Cost Allocation Study. The 2024 Cost Allocation Study has also been updated for a correction to the Kirkwall Station allocation factor, which is described in the response provided at Exhibit I.7.1-FRPO-177 part a) and the proposed uniform DSM residential unit rate, which is described at Exhibit 8, Tab 2, Schedule 10. The updated 2024 Cost Allocation Study is provided at Attachment 1. The updated summary of proposed revenue changes by rate class is provided at Attachment 2 and the updated bill impacts are provided at Attachment 3. The attachments have also been provided in Excel.

- a) Enbridge Gas has prepared a cost allocation study that separates the 2024 Test Year Forecast net revenue requirement into the current rate zones using the proposed cost allocation study methodologies provided at Exhibit 7, Tab 1, Schedule 2. Enbridge Gas has not developed a working cost allocation study model for the current rate zones. The cost allocation study was prepared using working papers to derive the separation of costs between rate zones. The cost allocation study for the current rate zones and supporting working papers are provided at Attachment 4 and Attachment 5, respectively. The attachments have also been provided in Excel.

The cost allocation study for the current rate zones assumes that storage is integrated, such that costs functionalized to storage are allocated to all rate zones in a consistent manner based on storage requirements. Distribution, transmission and gas supply-related costs<sup>2</sup> are direct assigned by rate zone where possible. If the information is not available to direct assign costs by rate zone, the costs were allocated to rate zones consistent with the proposed cost allocation to rate classes.

The cost allocation study for the current rate zones results in a change in the 2024 revenue for each of the current rate zones relative to current approved revenue and the proposed one rate zone revenue. The results are summarized in Table 1. The cost allocation using the current rate zones results in:

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<sup>1</sup> Previously, the Dawn to Corunna project costs were functionalized as distribution in the 2024 Cost Allocation Study.

<sup>2</sup> As Enbridge Gas has not completed a 2024 Gas Supply Plan for each of the current rate zones, Enbridge Gas has made assumptions to separate the gas supply commodity costs by rate zone. This approach assumes in a weighted average gas supply commodity charge by rate zone.

- An increase to 2024 revenue for all rate zones in total relative to current approved revenue (Table 1, line 6); and
- An increase to 2024 revenue for the Union North rates zones of \$134.3 million and a decrease in 2024 revenue of \$27.6 million and \$106.5 million for the EGD and Union South rate zones in total relative to the one rate zone proposal (Table 1, line 4). The difference of \$0.1 million is an increase to ex-franchise revenue.

Table 1  
Proposed In-franchise Revenue Impacts by Rate Zone

Line No.	Particulars (\$000s)	EGD Rate Zone (a)	Union North Rate Zones (b)	Union South Rate Zone (c)	Total In-franchise (1) (d)
1	Current Approved Revenue (2)	3,536,374	625,079	1,692,472	5,853,925
	<u>2024 Revenue</u>				
2	One Rate Zone (3)	3,676,163	545,270	1,916,963	6,138,397
3	Current Rate Zones (4)	3,648,514	679,566	1,810,425	6,138,505
4	Difference (line 3 - line 2)	(27,649)	134,295	(106,538)	107
	<u>2024 Revenue Change (%)</u>				
5	One Rate Zone (line 2/line 1 -1)	4%	(13%)	13%	5%
6	Current Rate Zones (line 3/line 1 -1)	3%	9%	7%	5%
7	Difference (line 5 - line 4)	(1%)	21%	(6%)	0%

Notes:

- (1) The in-franchise revenue for the current rate zones does not equal in-franchise revenue for one rate zone due to changes in ex-franchise revenue not shown in the table.
- (2) Exhibit 8, Tab 2, Schedule 8, Attachment 1, page 1, column (a).
- (3) Attachment 6, column (k). Excludes delivery revenue adjustments related to rate mitigation.
- (4) Attachment 6, column (h).

The change in the revenue from each rate class varies from the rate zone totals provided at Table 1. A detailed comparison of the impacts by rate class is provided at Attachment 6 and the bill impacts based on the current rate zones is provided at Attachment 7. In response to Exhibit JT8.13, a comparison of the 2024 proposed bill impacts<sup>3</sup> is provided at Attachment 8. The comparison separates the bill impacts into the cost allocation impacts related to the proposal for one rate zone and the bill

<sup>3</sup> Updated per Attachment 3.

impacts related to other aspects of the Application. The attachments have also been provided in Excel.

Enbridge Gas has also prepared impacts for rate zone alternatives based on service areas (North, East, Central, South) using the proposed cost allocation study methodologies, as provided at Exhibit 7, Tab 1, Schedule 2. Enbridge Gas developed the rate zone alternatives for gas supply costs and transmission costs as part of assessing the proposal for rate harmonization. A description of the rate zone alternatives is provided at Exhibit 8, Tab 2, Schedule 1.

To derive the impacts of the rate zone alternatives, Enbridge Gas prepared a cost allocation study that separates the 2024 Test Year Forecast net revenue requirement into service areas (North, East, Central, South) using the proposed cost allocation study methodologies provided at Exhibit 7, Tab 1, Schedule 2. Enbridge Gas has not developed a working cost allocation study model for the service areas. The cost allocation study for the service areas and supporting working papers are provided at Attachment 9 and Attachment 10. The attachments have also been provided in Excel.

The cost allocation study by service area assumes that distribution and storage are integrated, such that the costs functionalized to distribution have not been separated by service area<sup>4</sup> and the costs functionalized to storage are allocated to service areas in a consistent manner based on storage requirements. Gas supply<sup>5</sup> and transmission costs are direct assigned by service area where possible. If the information is not available to direct assign costs by service area, the costs were allocated to rate zones consistent with the proposed cost allocation to rate classes.

The cost allocation study by service area results in a change to the 2024 revenue for each service area relative to current approved revenue and the proposed one rate zone revenue. The results are summarized in Table 2. The cost allocation study by service area results in:

- A decrease to the 2024 revenue for the North service area and an increase to the 2024 revenue for the other service areas in total relative to current approved revenue (Table 2, line 6); and
- An increase to the 2024 revenue for North and East service areas of \$23.4 million and \$132.5 million, respectively, and a decrease of \$109.3 million and

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<sup>4</sup> Enbridge Gas used common rates for distribution costs based on one rate zone to derive the allocated costs and proposed revenue by service area.

<sup>5</sup> As Enbridge Gas has not completed a 2024 Gas Supply Plan for each of the proposed service areas, Enbridge Gas has made assumptions to separate the gas supply commodity costs by service area. This approach assumes a weighted average gas supply commodity charge by service area.

\$46.5 million, respectively, to the 2024 revenue for the Central and South service areas relative to the one rate zone proposal (Table 2, line 4). The difference of \$0.1 million is an increase to ex-franchise revenue.

Table 2  
Proposed In-franchise Revenue Impacts by Service Area

Line No.	Particulars (\$000s)	North (a)	East (1) (b)	Central (c)	South (d)	Total In-franchise (2) (e)
1	Current Approved Revenue (3)	420,541	758,920	2,981,991	1,692,472	5,853,925
	<u>2024 Revenue</u>					
2	One Rate Zone (4)	364,833	741,440	3,101,160	1,930,963	6,138,397
3	Service Areas (5)	388,189	873,907	2,991,890	1,884,483	6,138,470
4	Difference (line 3 - line 2)	23,356	132,467	(109,270)	(46,481)	73
	<u>2024 Revenue Change (%)</u>					
5	One Rate Zone (line 2/line 1 -1)	(13%)	(2%)	4%	14%	5%
6	Service Areas (line 3/line 1 -1)	(8%)	15%	0%	11%	5%
7	Difference (line 6 - line 5)	6%	17%	(4%)	(3%)	0%

Notes:

- (1) The 2024 revenue change for the East service area of 15% varies for the EGD and Union North rate classes. Rate classes for EGD rate zone are increasing by approximately 22% on average and rate classes for Union North rate zone are decreasing by 4% on average.
- (2) The in-franchise revenue for the current rate zones does not equal in-franchise revenue for one rate zone due to changes in ex-franchise revenue not shown in the table.
- (3) Attachment 11, column (a).
- (4) Attachment 11, column (k). Excludes rate mitigation.
- (5) Attachment 11, column (h).

The change in the revenue from each rate class varies from the service area totals provided at Table 2. For example, within the East service area, allocated costs are increasing on a total basis for customers currently in the EGD rate zone (Enbridge EDA) and decreasing for customers currently in the Union North rate zone (Union EDA). A detailed comparison of the impacts is provided at Attachment 11. The attachments have also been provided in Excel.

- b) As discussed in the Technical Conference (see TC Tr. Vol 8 98-101, and Exhibit JT 8.12) Enbridge Gas committed to providing a narrative description of how Enbridge Gas would propose to divide customers into two rate zones if required.

Enbridge Gas maintains its support for one rate zone as proposed in the Application, as rate harmonization across the franchise area is an important next step to move forward as an amalgamated utility. Under one rate zone, customers will have a consistent customer experience by paying similar charges for similar services regardless of their location in the franchise area while also minimizing the administrative challenges of managing the complexities that exist in the Company's current state. This proposal also ensures no one customer, industry or corporation has an advantage over others based on their location within the province. Enbridge Gas has provided additional support for one rate zone at Exhibit I.7.0-STAFF-238.

For the purposes of this response and to respond to Exhibit JT8.12, Enbridge Gas has evaluated alternatives for two rate zones. Of the alternatives considered, Enbridge Gas's preferred alternative for two rate zones is:

- One rate zone for the combined South and Central service areas; and
- One rate zone for the combined North and East service areas.

Enbridge Gas evaluated alternatives for rate zones using Enbridge Gas's current rate zones and proposed service areas. Rate zones are geographic regions defined by the Company in which different rates exist due to the different costs required to serve each region. Enbridge Gas currently has four rate zones: EGD, Union North West, Union North East and Union South that are defined based on the EGD and Union franchise areas prior to amalgamation. Service areas are geographic regions within the Enbridge Gas franchise area with similar operating characteristics. Enbridge Gas has four proposed service areas: Central, North, East and South. Enbridge Gas's current rate zones are depicted in Figure 1 and proposed service areas are depicted in Figure 2. The main difference between the current rate zones and the proposed service areas is that customers who are served similarly are located in the same service area, which is not the case for the current rate zones.

Figure 1: Map of Enbridge Gas Current Rate Zones

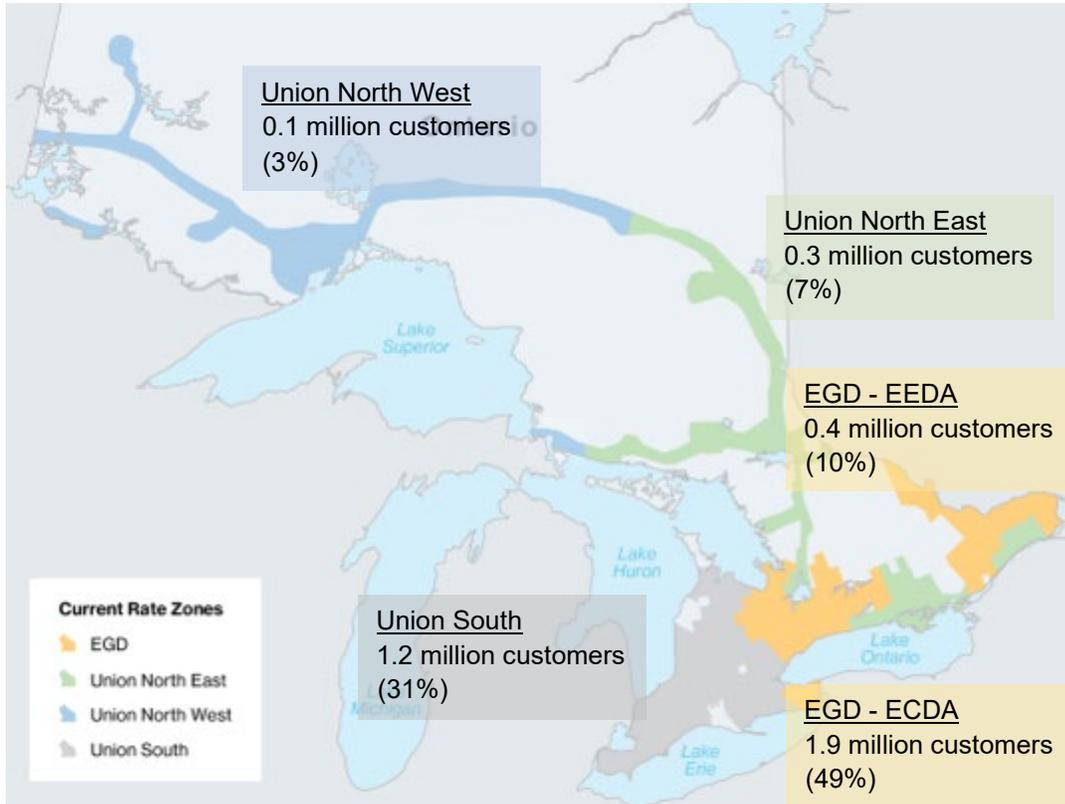
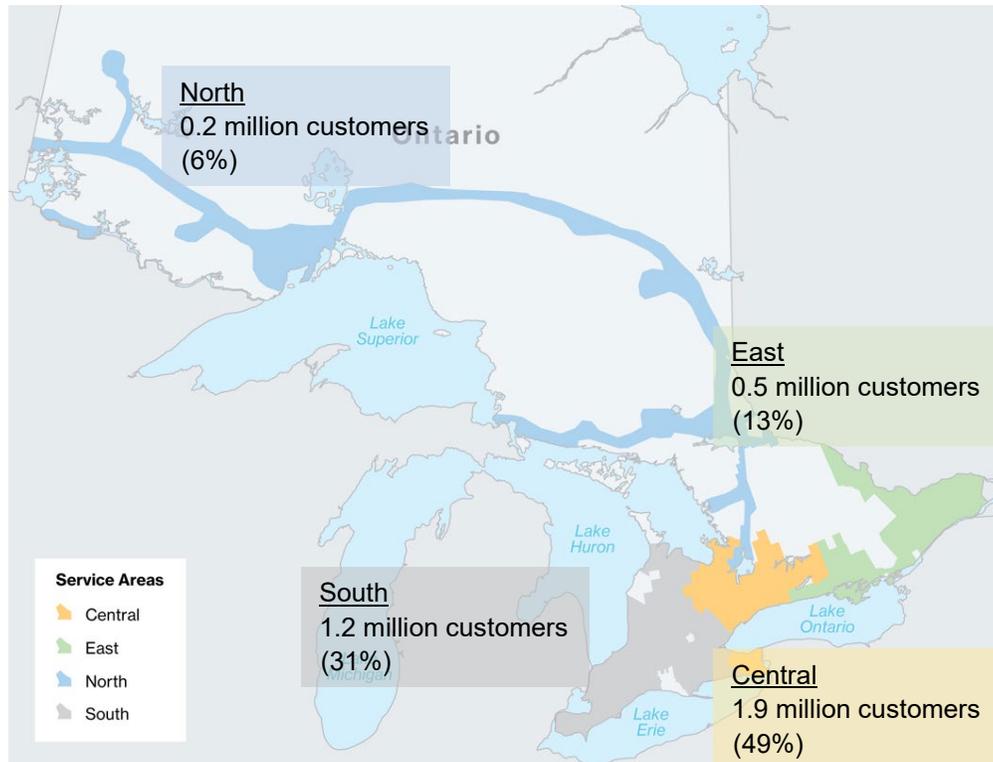


Figure 2: Map of Enbridge Gas Proposed Service Areas



Enbridge Gas provided alternatives for rate zones at Exhibit 8, Tab 2, Schedule 1, page 16 and expanded on the benefits and disadvantages of rate zone alternatives at Exhibit I.8.2-STAFF-242, Attachment 1. In addition to the rate zone alternatives presented previously, Enbridge Gas has provided two additional alternatives that involve combining current rate zones. The alternatives for two rate zones, including the customer counts and total estimated revenue change for each alternative, are provided in Table 3. Enbridge Gas has not created a cost allocation study for each rate zone alternative. The cost allocation impacts provided in Table 1 for the current rate zones and Table 2 for the service areas have been summed to provide estimated 2024 impacts by rate zone relative to current approved revenue. These assumptions do not include the rate class impacts, which vary from the total rate zone impacts provided in Table 3.

Table 3  
Two Rate Zone Alternatives

Line No.	Alternatives	Customer Count		Current Approved Revenue (\$000s)	Proposed Revenue (\$000s)	Revenue Change (%)
	(a)	(b)	(c)	(d)	(e)	(f)=(e/f-1)
<b>Alternative 1 - Current Rate Zones</b>						
1	1 - EGD & Union South	3.5	90%	5,228,846	5,458,939	4%
2	2 - Union North	0.4	10%	625,079	679,566	9%
<b>Alternative 2 - Current Rate Zones</b>						
3	1 - Union South	1.2	31%	1,692,472	1,810,425	7%
4	2 - EGD & Union North	2.7	69%	4,161,453	4,328,080	4%
<b>Alternative 3 - Service Areas</b>						
5	1 - South & Central	3.1	80%	4,674,463	4,876,373	4%
6	2 - North & East	0.7	20%	1,179,462	1,262,097	7%
<b>Alternative 4 - Service Areas</b>						
7	1 - South, Central & East	3.6	94%	5,433,383	5,750,281	6%
8	2 - North	0.2	6%	420,541	388,189	(8%)
<b>Alternative 5 - Service Areas</b>						
9	1 - South	1.2	31%	1,692,472	1,884,483	11%
10	2 - Central, East & North	2.7	69%	4,161,453	4,253,987	2%

Current Rate Zone Alternatives (Alternatives 1 and 2)

The rate zone alternatives based on the current rate zones would be relatively straightforward to implement because there are less changes required to internal business systems, reporting, processes or customer communication. The current rate zones alternatives, however, do not recognize the utility amalgamation and result in customers located in similar geographic areas paying different rates for similar services.

Alternative 1, which separates the EGD and Union North rate zones, results in an inequity for customers of the amalgamated utility. In this alternative, customers in the Enbridge EDA and Union EDA would continue to pay different rates even though both areas are served similarly and located adjacent to each other in the same geographic region. Currently, customers located in the Enbridge EDA are part of the EGD rate zone and customers located in the Union EDA are part of the Union North East rate zone. If these areas continue to be part of separate rate zones, customers located in the Union EDA will pay more based on the cost to serve the Union North

rate zone and similar customers in the same geographic area, located in the Enbridge EDA, will continue to benefit from the combined lower average costs of the much larger EGD rate zone. The average residential customer in the Union EDA would pay approximately \$1,573 per year (or 18% more) compared to \$1,331 per year for the average residential customer in the Enbridge EDA<sup>6</sup>. As such, this alternative does not treat similar customers in a fair and equitable manner as part of the amalgamated utility since the cost to serve differences between the Union South and Union North rate zones will be reflected in customers' rates but the differences in cost to serve between the Enbridge CDA and Enbridge EDA will not be reflected in customers' rates because historically these areas have been in one rate zone.

Alternative 2, which combines the EGD and Union North rate zones into one rate zone, overcomes the customer inequity experienced with Alternative 1 since the Enbridge EDA and Union EDA are part of the same rate zone. This alternative also reduces the proposed bill increases for customers in the Union South rate zone with the implementation of one rate zone and creates rate zones that are more equitable in the distribution of the number of customers between rate zones. This rate zone alternative, however, combines the EGD rate zone with the Union North rate zone, even though the Enbridge CDA is served differently than the Enbridge EDA or Union North rate zone. The Enbridge CDA is similar to the Union South rate zone, in that it is predominantly connected to and served using the Dawn Parkway System, unlike the Enbridge EDA and Union North rate zone that require third-party transportation assets to serve customers. In addition, this rate zone alternative separates the Union South rate zone and the Enbridge CDA even though they have a large boundary point adjacent to each other. As such, customers located near the boundary points will have a similar cost to service but would continue to pay difference rates.

#### Service Area Alternatives (Alternatives 3, 4 and 5)

Rate zone alternatives based on the proposed service areas would better reflect Enbridge Gas as an amalgamated utility than maintaining the existing rate zones. These service area alternatives, however, cannot be implemented for January 1, 2024, as they require additional time to make changes to internal and customer-facing business applications, processes, and to provide notice to customers.

Alternative 3, which combines the South and Central service areas in one rate zone and combines the North and East service areas in a separate rate zone, groups customers into rate zones based on similar geographic areas and operating characteristics. The South and Central service areas are located adjacent to each other and are predominantly connected to and served directly from Dawn. The direct connection to Dawn storage, with less need for third-party transportation assets to

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<sup>6</sup> Based on the estimated 2024 bills for residential customers with annual consumption of 2,400 m<sup>3</sup> assuming current rate zones are maintained.

serve the customer, provides operating flexibility and the ability to offer customers more flexible service options. This alternative reflects the cost to serve differences between geographic areas resulting in equitable treatment for all customers. This alternative, however, does result in larger bill impacts for customers located in the Enbridge EDA<sup>7</sup>, as they would no longer be combined with the Enbridge CDA. In this alternative, the higher cost to serve the Enbridge EDA is borne by a proportionately small number of customers depending on the rate zone alternative.

Alternative 4, where the North service area is one rate zone and the East, South and Central service areas are combined into a separate rate zone, results in a similar inequity for customers as Alternative 1. This alternative results in a rate zone for only 6% of customers while customers in the East service area, with similar operating characteristics, are combined within the rate zone with 94% of customers. This alternative also increases the administration that is necessary because there is an additional rate zone for a very small number of customers. This alternative could lead to confusion for customers, particularly those who are captured by the rate zone with the higher rates.

Alternative 5, where the Central, North and East service areas are combined in one rate zone, is similar to Alternative 2. The difference between the alternatives is that Alternative 2 separates all costs by rate zones and Alternative 5 separates the gas supply and transmission costs, as described in part a) above.

### Recommendation

Following the completion of the rate zone alternatives review, Enbridge Gas continues to propose one rate zone for its franchise area with postage stamp rate making by rate class. One rate zone addresses the issues that arise when trying to define new rate zone alternatives based on service areas. The proposal for one rate zone is consistent with the current approach for the EGD rate zone which has different geographic regions in one rate zone and provides many benefits for customers, the Company and stakeholders.

For the purposes of this response, Enbridge Gas's preferred alternative for two rate zones is Alternative 3: one rate zone based on the combined South and Central service areas and one rate zone based on the combined North and East service areas. Enbridge Gas prefers this alternative because it more fairly represents the

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<sup>7</sup> The impact provided in Table 3 for Alternative 3 is the total average impact for the Enbridge EDA and the Union North rate zone. Similar to the impacts provided in Attachment 11 for the East service area, customers in the Enbridge EDA would see an overall bill increase in total and customers located in the Union North rate zone would see an overall bill decrease in total. The actual impact to customers varies by rate class.

cost to serve differences between geographic areas with similar characteristics and recognizes the operations of the amalgamated utility.

In determining the proposed one rate zone and the preferred two rate zone alternative, as requested in this response, Enbridge Gas considered which alternative best reflected the longer-term operations of the amalgamated utility instead of maintaining historic rate structures that no longer represent logical customer groupings for the Company. Enbridge Gas also recognizes that all rate zone alternatives, besides maintaining the status quo, result in bill impacts to customers. These impacts are largely driven by differences in how EGD and Union had set their rate zones prior to amalgamation. To manage these bill impacts, Enbridge Gas supports the use of a rate mitigation plan to minimize rate volatility and short-term customer impacts. Enbridge Gas could also use additional measures as part of the rate mitigation plan, such as phasing in the bill impacts over a longer period of time.

If the OEB approves an alternate rate zone scenario in this Application, such as Alternative 3, Enbridge Gas will require additional time to:

- Develop a rate design proposal, as Enbridge Gas has not prepared the rate design, a rate harmonization plan or rate mitigation plan for the rate zone alternatives; and
- Implement changes to internal and customer-facing business applications, processes, and to provide notice to customers.

Given the additional time required to implement a rate zone alternative, Enbridge Gas would propose to maintain the current rate zones and rate classes for cost allocation and rate design until such time as the rate design proposal is approved and system changes were complete. A change to rate zones will likely impact the timelines previously proposed as part of the rate harmonization plan. Enbridge Gas has currently proposed a 14-month implementation period after the OEB Decision for the general service rate design implementation (currently part of Phase 2 of the Application) and an additional 12-month implementation for contract service harmonization.

The attachments are organized as follows:

- Attachment 1 2024 Cost Allocation Study – Current Rate Classes
- Attachment 2 Summary of Proposed Revenue by Rate Class
- Attachment 3 Calculation of Bill Impacts for Typical and Large Customers
- Attachment 4 2024 Cost Allocation Study – Current Rate Zones
- Attachment 5 2024 Cost Allocation Study Working Papers – Current Rate Zones
- Attachment 6 Summary of Proposed Revenue Change by Rate Class – Current Rate Zones
- Attachment 7 Calculation of Bill Impacts for Typical and Large Customers – Current Rate Zones
- Attachment 8 Comparison of Current Approved, 2024 Proposed and Rate Zone Scenario Total Bill Impacts
- Attachment 9 2024 Cost Allocation Study – Proposed Service Areas
- Attachment 10 2024 Cost Allocation Study Working Papers – Proposed Service Areas
- Attachment 11 Summary of Proposed Revenue Change by Rate Class – Proposed Service Areas

## 2024 COST ALLOCATION STUDY – CURRENT RATE CLASSES

### INDEX OF ATTACHMENTS

Attachment 1 provides an updated 2024 Cost Allocation Study for the current rate classes. The updates, which are described in the response at Exhibit I.7.0-STAFF-237, include a correction to the functionalization of the Dawn to Corunna project costs, a correction to the Kirkwall Station allocation factor, and the proposed uniform DSM residential unit rates. Attachment 1 is organized as follows:

- Attachment 1.1    Revenue Requirement Summary - By Functional Classification  
This schedule provides a summary of the total revenue requirement by functional classification.
- Attachment 1.2    Revenue Requirement Summary - By Rate Class  
This schedule provides a summary of the total revenue requirement by rate class.
- Attachment 1.3    Cost Allocation Study Detail - Functionalization  
This schedule provides the Cost Allocation Study functionalization results, which allocates the 2024 revenue requirement to Gas Supply, Storage, Transmission, and Distribution.
- Attachment 1.4    Cost Allocation Study Detail - Gas Supply Classification  
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 1.5    Cost Allocation Study Detail - Storage Classification  
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 1.6    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 1.7 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 1.8 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 1.9 Cost Allocation Study Detail - Allocation of Delivery Revenue Requirement  
This schedule provides the delivery cost allocation, which allocates the 2024 delivery revenue requirement to rate classes, excluding gas cost revenue requirement. The delivery costs are used to derive the delivery deficiency, provided at Exhibit I.7.0-STAFF-237, Attachment 2, page 2, column (b).
- Attachment 1.10 Cost Allocation Study Detail - Allocation of Gas Cost Revenue Requirement  
This schedule provides the gas cost allocation, which allocates the 2024 gas cost revenue requirement<sup>1</sup> to rate classes, excluding delivery revenue requirement. The gas costs are used to derive the gas supply deficiency, provided at Exhibit I.7.0-STAFF-237, Attachment 2, page 3, column (b).

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<sup>1</sup> 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 - Current Rate Classes  
Revenue Requirement Summary by Function

Line No.	Particulars (\$000s)	Revenue Requirement (a) = (sum b to e)	Function			
			Gas Supply (b)	Storage (c)	Transmission (d)	Distribution (e)
	Return on Rate Base					
1	Rate Base	16,281,096	-	1,591,003	2,951,364	11,738,728
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	955,722	-	93,394	173,249	689,079
4	Depreciation Expense	892,000	-	41,140	121,559	729,301
	Taxes					
5	Income Tax	121,754	-	11,898	22,071	87,785
6	Property Tax	127,183	-	4,388	26,302	96,493
7	Total Taxes	248,936	-	16,286	48,373	184,278
	Operating & Maintenance Expenses					
8	Cost of Gas	3,251,888	3,112,816	34,749	64,086	40,237
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	186,670	-	-	-	186,670
14	Distribution Customer Accounting	125,998	11,447	-	-	114,551
	Administrative & General Expense					
15	Employee Benefits	176,362	2,104	10,501	12,474	151,283
16	Administrative & General	219,654	4,759	13,898	15,476	185,522
17	Total Operating & Maintenance Expenses	4,301,880	3,133,672	91,426	127,201	949,581
18	Total Revenue Requirement	6,398,539	3,133,672	242,246	470,382	2,552,239
19	Other Revenue	85,633	20,701	-	-	64,933
20	Total Revenue Requirement Less Other Revenue	6,312,905	3,112,972	242,246	470,382	2,487,307

2024 Cost Allocation Study - Current Rate Classes  
Gas Supply Revenue Requirement Summary by Classification

Line No.	Particulars (\$000s)	Gas Supply Revenue Requirement (a) = (sum b to g)	Gas Supply Classification					Admin (g)
			Gas Supply Commodity (b)	Load Balancing Transport (c)	Load Balancing Commodity (d)	Transportation Demand (e)	Transportation Commodity (f)	
	Return on Rate Base							
1	Rate Base	-	-	-	-	-	-	-
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	-	-	-	-	-	-	-
4	Depreciation Expense	-	-	-	-	-	-	-
	Taxes							
5	Income Tax	-	-	-	-	-	-	-
6	Property Tax	-	-	-	-	-	-	-
7	Total Taxes	-	-	-	-	-	-	-
	Operating & Maintenance Expenses							
8	Cost of Gas	3,112,816	2,728,041	175,236	23,591	162,050	23,899	-
9	Storage	-	-	-	-	-	-	-
10	Transmission	-	-	-	-	-	-	-
11	Distribution	-	-	-	-	-	-	-
12	General Operating & Engineering	2,546	-	-	-	-	-	2,546
13	Sales Promotion & Merchandise	-	-	-	-	-	-	-
14	Distribution Customer Accounting	11,447	-	-	-	-	-	11,447
	Administrative & General Expense							
15	Employee Benefits	2,104	-	-	-	-	-	2,104
16	Administrative & General	4,759	-	-	-	-	-	4,759
17	Total Operating & Maintenance Expenses	3,133,672	2,728,041	175,236	23,591	162,050	23,899	20,856
18	Total Revenue Requirement	3,133,672	2,728,041	175,236	23,591	162,050	23,899	20,856
19	Other Revenue	20,701	-	7,968	-	7,369	-	5,364
20	Total Revenue Requirement Less Other Revenue	3,112,972	2,728,041	167,268	23,591	154,682	23,899	15,492

2024 Cost Allocation Study - Current Rate Classes  
Storage Revenue Requirement Summary by Classification

Line No.	Particulars (\$000s)	Storage Revenue Requirement (a) = (sum b to e)	Storage Classification			Storage Commodity (e)
			Storage Demand			
			Deliverability (b)	Space (c)	Operational Contingency (d)	
	Return on Rate Base					
1	Rate Base	1,591,003	687,800	825,925	77,279	-
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	93,394	40,375	48,483	4,536	-
4	Depreciation Expense	41,140	32,198	8,242	700	-
	Taxes					
5	Income Tax	11,898	5,144	6,176	578	-
6	Property Tax	4,388	4,323	60	5	-
7	Total Taxes	16,286	9,466	6,237	583	-
	Operating & Maintenance Expenses					
8	Cost of Gas	34,749	10,630	2,615	-	21,503
9	Storage	25,007	16,797	7,568	642	-
10	Transmission	-	-	-	-	-
11	Distribution	-	-	-	-	-
12	General Operating & Engineering	7,272	5,740	1,412	120	-
13	Sales Promotion & Merchandise	-	-	-	-	-
14	Distribution Customer Accounting	-	-	-	-	-
	Administrative & General Expense					
15	Employee Benefits	10,501	7,517	2,751	234	-
16	Administrative & General	13,898	9,763	3,811	324	-
17	Total Operating & Maintenance Expenses	91,426	50,447	18,157	1,319	21,503
18	Total Revenue Requirement	242,246	132,486	81,118	7,138	21,503
19	Other Revenue	-	-	-	-	-
20	Total Revenue Requirement Less Other Revenue	242,246	132,486	81,118	7,138	21,503

2024 Cost Allocation Study - Current Rate Classes  
Transmission Revenue Requirement Summary by Classification

Line No.	Particulars (\$000s)	Transmission Revenue Requirement (a) = (sum b to h)	Transmission Classification					Transmission Commodity (h)	
			Transmission Demand						
			Dawn Station (b)	Kirkwall Station (c)	Parkway Station (d)	Dawn Parkway (e)	Albion (f)	Panhandle St. Clair (g)	
	Return on Rate Base								
1	Rate Base	2,951,364	60,647	6,896	323,014	1,514,834	341,317	704,655	-
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	173,249	3,560	405	18,961	88,923	20,036	41,364	-
4	Depreciation Expense	121,559	3,615	564	16,720	71,719	8,572	20,369	-
	Taxes								
5	Income Tax	22,071	454	52	2,416	11,328	2,552	5,270	-
6	Property Tax	26,302	2,521	21	1,096	18,136	1,055	3,474	-
7	Total Taxes	48,373	2,974	72	3,512	29,464	3,607	8,743	-
	Operating & Maintenance Expenses								
8	Cost of Gas	64,086	-	-	-	17,612	-	1,285	45,189
9	Storage	5,277	-	-	-	4,449	-	829	-
10	Transmission	12,038	914	180	2,573	6,359	85	1,926	-
11	Distribution	-	-	-	-	-	-	-	-
12	General Operating & Engineering	17,849	367	42	1,956	9,153	2,066	4,264	-
13	Sales Promotion & Merchandise	-	-	-	-	-	-	-	-
14	Distribution Customer Accounting	-	-	-	-	-	-	-	-
	Administrative & General Expense								
15	Employee Benefits	12,474	510	89	1,563	6,773	844	2,695	-
16	Administrative & General	15,476	582	101	1,979	8,685	973	3,156	-
17	Total Operating & Maintenance Expenses	127,201	2,374	411	8,072	53,031	3,969	14,155	45,189
18	Total Revenue Requirement	470,382	12,524	1,452	47,265	243,137	36,184	84,632	45,189
19	Other Revenue	-	-	-	-	-	-	-	-
20	Total Revenue Requirement Less Other Revenue	470,382	12,524	1,452	47,265	243,137	36,184	84,632	45,189

2024 Cost Allocation Study - Current Rate Classes  
Distribution Revenue Requirement Summary by Classification

Line No.	Particulars (\$000s)	Distribution Classification										
		Distribution Revenue Requirement	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) = (sum b to k)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
	Return on Rate Base											
1	Rate Base	11,738,728	1,499,803	286,859	2,920,006	18,062	2,089,593	3,524,844	1,014,787	323,109	61,665	-
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	689,079	88,040	16,839	171,408	1,060	122,662	206,913	59,569	18,967	3,620	-
4	Depreciation Expense	729,301	77,920	14,903	151,881	2,985	108,636	176,475	169,507	16,804	10,190	-
	Taxes											
5	Income Tax	87,785	11,216	2,145	21,836	135	15,626	26,360	7,589	2,416	461	-
6	Property Tax	96,493	16,321	3,122	31,813	-	26,585	18,652	-	-	-	-
7	Total Taxes	184,278	27,537	5,267	53,650	135	42,211	45,011	7,589	2,416	461	-
	Operating & Maintenance Expenses											
8	Cost of Gas	40,237	10,938	-	-	-	-	-	-	-	-	29,299
9	Storage	-	-	-	-	-	-	-	-	-	-	-
10	Transmission	-	-	-	-	-	-	-	-	-	-	-
11	Distribution	101,331	11,354	2,172	22,132	-	13,968	26,154	21,952	3,599	-	-
12	General Operating & Engineering	169,987	21,805	4,171	42,502	-	30,434	51,318	14,669	4,695	394	-
13	Sales Promotion & Merchandise	186,670	-	-	-	175,054	-	-	-	-	11,616	-
14	Distribution Customer Accounting	114,551	-	-	-	-	-	-	-	-	114,551	-
	Administrative & General Expense											
15	Employee Benefits	151,283	12,876	2,463	25,097	15,490	16,973	29,576	12,533	3,056	33,220	-
16	Administrative & General	185,522	14,955	2,860	29,151	15,008	19,939	34,776	15,968	3,687	49,177	-
17	Total Operating & Maintenance Expenses	949,581	71,928	11,665	118,882	205,552	81,313	141,824	65,122	15,038	208,958	29,299
18	Total Revenue Requirement	2,552,239	265,425	48,674	495,821	209,732	354,823	570,224	301,787	53,225	223,229	29,299
19	Other Revenue	64,933	-	-	837	-	599	963	509	3,109	58,915	-
20	Total Revenue Requirement Less Other Revenue	2,487,307	265,425	48,674	494,984	209,732	354,224	569,261	301,278	50,116	164,313	29,299

2024 Cost Allocation Study - Current Rate Classes  
Revenue Requirement Summary by Rate Class

Line No.	Particulars (\$000s)	Revenue Requirement (a)	EGD Rate Zone										
			Rate 1 (b)	Rate 6 (c)	Rate 100 (d)	Rate 110 (e)	Rate 115 (f)	Rate 125 (g)	Rate 135 (h)	Rate 145 (i)	Rate 170 (j)	Rate 200 (k)	Rate 300 (l)
Return on Rate Base													
1	Rate Base	16,281,096	5,964,980	2,608,234	6,951	190,371	25,970	65,271	3,226	1,829	4,386	32,453	-
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	955,722	350,152	153,107	408	11,175	1,524	3,832	189	107	257	1,905	-
4	Depreciation Expense	892,000	342,880	138,635	348	9,071	1,220	3,405	312	93	195	1,208	-
Taxes													
5	Income Tax	121,754	44,608	19,505	52	1,424	194	488	24	14	33	243	-
6	Property Tax	127,183	46,105	20,850	55	1,563	213	672	5	3	16	231	-
7	Total Taxes	248,936	90,712	40,355	107	2,987	408	1,160	30	17	49	474	-
Operating & Maintenance Expenses													
8	Cost of Gas	3,251,888	1,152,075	739,715	3,562	38,932	5,166	787	1,538	307	4,952	32,756	-
9	Storage	30,285	8,494	7,272	22	583	55	1	0	4	18	186	-
10	Transmission	12,038	2,148	1,917	7	220	46	-	1	-	-	51	-
11	Distribution	101,331	42,093	15,490	34	866	100	506	40	15	24	63	-
12	General Operating & Engineering	197,654	77,776	30,332	80	2,150	252	948	58	22	41	269	-
13	Sales Promotion & Merchandise	186,670	70,892	30,408	297	3,380	1,057	177	1,043	318	380	43	-
14	Distribution Customer Accounting	125,998	64,842	7,436	79	2,049	105	19	197	24	56	127	-
Administrative & General Expense													
15	Employee Benefits	176,362	70,225	25,307	140	3,162	386	591	315	68	113	221	-
16	Administrative & General	219,654	89,365	30,632	152	3,429	415	683	317	70	118	296	-
17	Total Operating & Maintenance Expenses	4,301,880	1,577,909	888,510	4,373	54,771	7,582	3,712	3,509	827	5,702	34,013	-
18	Total Revenue Requirement	6,398,539	2,361,654	1,220,607	5,236	78,005	10,734	12,108	4,040	1,044	6,204	37,600	-
19	Other Revenue	85,633	40,240	9,055	25	719	163	31	36	15	128	176	-
20	Total Revenue Requirement Less Other Revenue	6,312,905	2,321,414	1,211,552	5,210	77,286	10,570	12,077	4,003	1,029	6,075	37,425	-

2024 Cost Allocation Study - Current Rate Classes  
Revenue Requirement Summary by Rate Class (Continued)

Line No.	Particulars (\$000s)	Union North Rate Zone					Union South Rate Zone								
		Rate 01 (m)	Rate 10 (n)	Rate 20 (o)	Rate 25 (p)	Rate 100 (q)	Rate M1 (r)	Rate M2 (s)	Rate M4 (F) (t)	Rate M4 (I) (u)	Rate M5 (F) (v)	Rate M5 (I) (w)	Rate M7 (F) (x)	Rate M7 (I) (y)	Rate M9 (z)
	Return on Rate Base														
1	Rate Base	1,074,803	152,180	75,217	15,491	25,557	3,502,221	623,858	152,281	38	1,739	2,106	194,520	3,084	11,946
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	63,092	8,933	4,415	909	1,500	205,585	36,621	8,939	2	102	124	11,419	181	701
4	Depreciation Expense	62,209	7,596	3,868	811	1,405	203,386	31,628	7,531	1	102	191	9,075	122	511
	Taxes														
5	Income Tax	8,038	1,138	562	116	191	26,190	4,665	1,139	0	13	16	1,455	23	89
6	Property Tax	8,156	1,179	695	167	249	26,338	4,691	1,311	0	13	3	1,603	6	94
7	Total Taxes	16,193	2,317	1,257	283	440	52,528	9,356	2,450	0	26	19	3,058	29	183
	Operating & Maintenance Expenses														
8	Cost of Gas	218,231	42,354	9,346	1,380	1,316	717,605	173,237	24,020	3	160	1,039	23,050	1,357	4,825
9	Storage	1,575	432	145	0	2	4,994	1,709	489	0	4	0	771	13	54
10	Transmission	395	117	40	-	-	1,265	469	167	-	1	-	247	-	20
11	Distribution	7,665	875	481	118	206	25,221	3,731	717	0	12	27	807	17	35
12	General Operating & Engineering	13,943	1,751	984	228	372	45,573	7,254	1,727	0	23	40	2,012	27	109
13	Sales Promotion & Merchandise	12,373	1,583	1,418	86	896	40,378	6,749	5,862	2	47	434	3,764	395	27
14	Distribution Customer Accounting	11,169	205	306	24	57	36,425	826	1,112	-	33	143	298	21	33
	Administrative & General Expense														
15	Employee Benefits	12,490	1,368	1,000	155	338	40,787	5,754	2,669	1	43	170	2,114	88	95
16	Administrative & General	15,882	1,643	1,109	177	373	51,865	6,888	2,874	1	45	172	2,398	91	116
17	Total Operating & Maintenance Expenses	293,723	50,329	14,829	2,167	3,559	964,114	206,618	39,637	6	368	2,027	35,461	2,009	5,314
18	Total Revenue Requirement	435,218	69,175	24,369	4,171	6,904	1,425,613	284,224	58,557	10	598	2,361	59,012	2,341	6,710
19	Other Revenue	7,099	510	215	10	17	23,362	2,212	472	0	6	32	675	38	61
20	Total Revenue Requirement Less Other Revenue	428,120	68,665	24,155	4,161	6,887	1,402,251	282,011	58,084	10	592	2,328	58,337	2,303	6,649

2024 Cost Allocation Study - Current Rate Classes  
Revenue Requirement Summary - By Rate Class (Continued)

Line No.	Particulars (\$000s)	Union South Rate Zone					Ex-Franchise								
		Rate T1 (F) (aa)	Rate T1 (I) (ab)	Rate T2 (F) (ac)	Rate T2 (I) (ad)	Rate T3 (ae)	Rate 331 (af)	Rate 332 (ag)	Rate 401 (ah)	Rate C1 (F) (ai)	Rate C1 (I) (aj)	Rate M12 (ak)	Rate M13 (al)	Rate M16 (am)	Rate M17 (an)
	Return on Rate Base														
1	Rate Base	67,003	115	565,850	3,187	62,029	60	205,296	-	10,917	226	624,711	24	54	2,912
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	3,933	7	33,216	187	3,641	4	12,051	-	641	13	36,671	1	3	171
4	Depreciation Expense	3,175	7	23,903	166	2,586	1	5,148	-	480	2	30,581	0	0	145
	Taxes														
5	Income Tax	501	1	4,232	24	464	0	1,535	-	82	2	4,672	0	0	22
6	Property Tax	550	1	4,510	35	470	0	633	-	103	0	6,627	0	0	35
7	Total Taxes	1,051	2	8,741	59	934	0	2,168	-	184	2	11,299	0	0	57
	Operating & Maintenance Expenses														
8	Cost of Gas	1,300	67	14,546	75	1,406	-	-	-	7,705	3,068	25,348	123	450	85
9	Storage	207	-	1,569	-	344	1	4	-	32	2	1,297	0	0	4
10	Transmission	84	-	1,063	-	105	-	51	-	51	-	3,565	-	-	7
11	Distribution	298	1	1,699	24	157	-	-	-	-	-	-	-	-	11
12	General Operating & Engineering	731	1	5,256	46	557	0	1,241	-	60	0	3,759	0	0	30
13	Sales Promotion & Merchandise	962	80	3,458	28	109	-	-	-	-	-	21	-	-	-
14	Distribution Customer Accounting	217	-	193	-	5	-	-	-	-	-	-	-	-	-
	Administrative & General Expense														
15	Employee Benefits	755	11	3,982	30	432	0	508	-	49	1	2,974	0	0	19
16	Administrative & General	847	11	4,686	34	526	0	586	-	62	1	3,767	0	0	23
17	Total Operating & Maintenance Expenses	5,400	172	36,452	237	3,642	1	2,390	-	7,960	3,072	40,732	123	451	180
18	Total Revenue Requirement	13,558	188	102,312	649	10,804	6	21,757	-	9,265	3,089	119,284	125	455	553
19	Other Revenue	40	0	272	1	22	-	-	-	-	-	-	-	-	-
20	Total Revenue Requirement Less Other Revenue	13,519	188	102,041	648	10,781	6	21,757	-	9,265	3,089	119,284	125	455	553

2024 Cost Allocation Study - Current Rate Classes

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	221,952	-		221,952	LAND	-	12,713	81,031	128,208
2	Land Rights	263,689	-		263,689	LANDRIGHTS	-	78,040	64,690	120,959
3	Structures & Improvements	667,009	-		667,009	STRUC&IMP	-	83,034	211,742	372,233
4	Measuring & Regulating	1,741,319	-		1,741,319	MEAS&REG	-	103,849	293,467	1,344,003
5	Mains	11,087,197	-		11,087,197	MAINS	-	109,283	2,318,862	8,659,052
6	Compressor Equipment	1,766,302	-		1,766,302	COMPRESSORS	-	373,232	1,361,921	31,149
7	Gas Holders Storage and Equipment	32,021	-		32,021	STORAGE	-	32,021	-	-
8	Wells and Lines	456,027	-		456,027	STORAGE	-	456,027	-	-
9	Base Pressure Gas	69,492	-		69,492	STORAGE	-	69,492	-	-
10	Services	5,590,140	-		5,590,140	DISTRIBUTION	-	-	-	5,590,140
11	Meters & Regulators	1,655,519	-		1,655,519	DISTRIBUTION	-	-	-	1,655,519
12	Customer Stations	169,809	-		169,809	DISTRIBUTION	-	-	-	169,809
13	Linepack	7,521	-		7,521	LINEPACK	-	499	4,522	2,500
14	Subtotal (sum lines 1 to 13)	<u>23,727,997</u>	<u>-</u>		<u>23,727,997</u>		<u>-</u>	<u>1,318,190</u>	<u>4,336,235</u>	<u>18,073,572</u>
15	General Plant	1,174,974	-		1,174,974	GENPLANT	-	70,503	154,460	950,011
16	Total Gross Plant (lines 14+15)	<u>24,902,972</u>	<u>-</u>		<u>24,902,972</u>		<u>-</u>	<u>1,388,693</u>	<u>4,490,695</u>	<u>19,023,583</u>
<u>Accumulated Depreciation</u>										
17	Land	-	-		-		-	-	-	-
18	Land Rights	(89,063)	-		(89,063)	LANDRIGHTS_AD	-	(48,817)	(17,443)	(22,803)
19	Structures & Improvements	(213,039)	-		(213,039)	STRUC&IMP_AD	-	(29,423)	(77,607)	(106,009)
20	Measuring & Regulating	(626,809)	-		(626,809)	MEAS&REG_AD	-	(31,724)	(92,653)	(502,433)
21	Mains	(3,913,248)	-		(3,913,248)	MAINS_AD	-	(2,011)	(723,065)	(3,188,172)
22	Compressor Equipment	(682,850)	-		(682,850)	COMPRESSORS_AD	-	(145,035)	(530,200)	(7,615)
23	Gas Holders Storage and Equipment	(17,453)	-		(17,453)	STORAGE	-	(17,453)	-	-
24	Wells and Lines	(129,517)	-		(129,517)	STORAGE	-	(129,517)	-	-
25	Base Pressure Gas	-	-		-		-	-	-	-
26	Services	(2,154,595)	-		(2,154,595)	DISTRIBUTION	-	-	-	(2,154,595)
27	Meters & Regulators	(673,512)	-		(673,512)	DISTRIBUTION	-	-	-	(673,512)
28	Customer Stations	(62,258)	-		(62,258)	DISTRIBUTION	-	-	-	(62,258)
29	Linepack	-	-		-		-	-	-	-
30	Subtotal (sum line 17 to 29)	<u>(8,562,345)</u>	<u>-</u>		<u>(8,562,345)</u>		<u>-</u>	<u>(403,979)</u>	<u>(1,440,967)</u>	<u>(6,717,399)</u>
31	General Plant	(616,547)	-		(616,547)	GENPLANT	-	(36,995)	(81,050)	(498,502)
32	Total Accumulated Depreciation (lines 30+31)	<u>(9,178,892)</u>	<u>-</u>		<u>(9,178,892)</u>		<u>-</u>	<u>(440,975)</u>	<u>(1,522,017)</u>	<u>(7,215,900)</u>

2024 Cost Allocation Study - Current Rate Classes

Functionalization (Continued)

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	221,952	-	-	221,952	-	-	12,713	81,031	128,208
34	Land Rights	174,626	-	-	174,626	-	-	29,223	47,248	98,156
35	Structures & Improvements	453,970	-	-	453,970	-	-	53,610	134,135	266,224
36	Measuring & Regulating	1,114,510	-	-	1,114,510	-	-	72,126	200,814	841,570
37	Mains	7,173,949	-	-	7,173,949	-	-	107,272	1,595,797	5,470,880
38	Compressor Equipment	1,083,452	-	-	1,083,452	-	-	228,198	831,721	23,534
39	Gas Holders Storage and Equipment	14,568	-	-	14,568	-	-	14,568	-	-
40	Wells and Lines	326,510	-	-	326,510	-	-	326,510	-	-
41	Base Pressure Gas	69,492	-	-	69,492	-	-	69,492	-	-
42	Services	3,435,545	-	-	3,435,545	-	-	-	-	3,435,545
43	Meters & Regulators	982,007	-	-	982,007	-	-	-	-	982,007
44	Customer Stations	107,551	-	-	107,551	-	-	-	-	107,551
45	Linepack	7,521	-	-	7,521	-	-	499	4,522	2,500
46	Subtotal (sum lines 33 to 45)	15,165,652	-	-	15,165,652	-	-	914,211	2,895,268	11,356,174
47	General Plant	558,427	-	-	558,427	-	-	33,508	73,410	451,509
48	Total Net Plant (lines 46+47)	15,724,079	-	-	15,724,079	-	-	947,719	2,968,678	11,807,683
<u>Working Capital</u>										
49	Materials and Supplies	106,990	-	-	106,990	NETPLANT	-	6,002	20,268	80,721
50	DCB Receivable/(Payable)	(5,076)	-	-	(5,076)	NETPLANT	-	(285)	(962)	(3,830)
51	Customer Security Deposits	(60,186)	-	-	(60,186)	NETPLANT	-	(3,376)	(11,402)	(45,408)
52	Gas in Storage	648,411	-	-	648,411	STORAGE	-	648,411	-	-
53	Working Cash Allowance	(133,123)	-	-	(133,123)	NETPLANT	-	(7,468)	(25,219)	(100,437)
54	Subtotal (sum lines 49 to 53)	557,016	-	-	557,016	-	-	643,284	(17,314)	(68,954)
55	Total Rate Base (lines 48+54)	16,281,096	-	-	16,281,096	-	-	1,591,003	2,951,364	11,738,728
56	Percent Return on Rate Base	5.870%	-	-	5.870%	-	5.870%	5.870%	5.870%	5.870%
57	Return on Rate Base (line 55 x line 56)	955,722	-	-	955,722	-	-	93,394	173,249	689,079
<u>Depreciation Expense</u>										
58	Storage, Transmission, and Distribution	794,045	-	-	794,045	DEPEXP	-	35,698	103,658	654,689
59	General Plant	97,955	-	-	97,955	GENPLANT_DEPEXP	-	5,442	17,901	74,612
60	Total Depreciation Expense	892,000	-	-	892,000	-	-	41,140	121,559	729,301
<u>Income &amp; Property Taxes</u>										
61	Income Taxes	121,754	-	-	121,754	RATEBASE	-	11,898	22,071	87,785
62	Property Taxes	127,183	-	-	127,183	PROPTAX	-	4,388	26,302	96,493
63	Total Taxes	248,936	-	-	248,936	-	-	16,286	48,373	184,278

2024 Cost Allocation Study - Current Rate Classes

Functionalization (Continued)

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 &amp; Maintenance (O&amp;M) Expenses</u>										
Cost of Gas										
64	Gas Supply Commodity	3,112,816	-		3,112,816	GASSUPPLY	3,112,816	-	-	-
65	Compressor Fuel	35,306	-		35,306	COMPFUEL	-	8,340	26,966	-
66	Unaccounted For Gas	56,100	-		56,100	UFG	-	12,127	17,164	26,809
67	Company Use Gas	3,884	-		3,884	OWN_USE_GAS	-	334	1,059	2,491
68	Market Based Storage	13,947	-		13,947	STORAGE	-	13,947	-	-
69	Parkway Delivery Commitment Incentive	17,612	-		17,612	TRANSMISSION	-	-	17,612	-
70	Other Transportation	12,223	-		12,223	GS_OTHERTRANS	-	-	1,285	10,938
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	11,616	-		11,616	DISTRIBUTION	-	-	-	11,616
91	Demand Side Management - Program	144,348	-		144,348	DISTRIBUTION	-	-	-	144,348
92	Demand Side Management - Administration	30,707	-		30,707	DISTRIBUTION	-	-	-	30,707
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	3,006	-		3,006	DISTRIBUTION	-	-	-	3,006
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	10,501	12,474	151,283
101	Administrative & General	219,654	5,866	DP_GS_A&G	213,788	O&M	4,759	13,898	15,476	185,522
102	Total O&M Expenses (sum lines 64 to 101)	4,301,880	23,198		4,278,683		3,133,672	91,426	127,201	949,581
103	Total Revenue Requirement (lines 57+60+63+102)	6,398,539	23,198		6,375,341		3,133,672	242,246	470,382	2,552,239







2024 Cost Allocation Study - Current Rate Classes  
Gas Supply Classification (Continued)

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 &amp; Maintenance (O&amp;M) Expenses</u>												
Cost of Gas												
64	Gas Supply Commodity	3,112,816	-		3,112,816	GASSUPPLY_CLASS	2,728,041	175,236	23,591	162,050	23,899	-
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 lines 64 to 101)	<u>3,133,672</u>	<u>-</u>		<u>3,133,672</u>		<u>2,728,041</u>	<u>175,236</u>	<u>23,591</u>	<u>162,050</u>	<u>23,899</u>	<u>20,856</u>
103	Total Revenue Requirement (lines 57+60+63+102)	<u>3,133,672</u>	<u>-</u>		<u>3,133,672</u>		<u>2,728,041</u>	<u>175,236</u>	<u>23,591</u>	<u>162,050</u>	<u>23,899</u>	<u>20,856</u>

2024 Cost Allocation Study - Current Rate Classes  
Gas Supply Classification (Continued)

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>Other Revenue</u>											
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	-	7,968	-	7,369	-	-
107	Late Payment Penalties	-	-		-		-	-	-	-	-	-
108	Customer Accounting Charge	-	-		-		-	-	-	-	-	-
109	Other Income	-	-		-		-	-	-	-	-	-
110	Other Revenue Surcharges	-	-		-		-	-	-	-	-	-
111	Total Other Revenue (sum lines 104 to 110)	<u>20,701</u>	<u>-</u>		<u>20,701</u>		<u>-</u>	<u>7,968</u>	<u>-</u>	<u>7,369</u>	<u>-</u>	<u>5,364</u>
	Total Revenue Requirement											
112	Less Other Revenue (line 103 - line 111)	<u>3,112,972</u>	<u>-</u>		<u>3,112,972</u>		<u>2,728,041</u>	<u>167,268</u>	<u>23,591</u>	<u>154,682</u>	<u>23,899</u>	<u>15,492</u>

2024 Cost Allocation Study - Current Rate Classes  
Storage Classification

Line No.	Particulars (\$000s)	Revenue	Total	Direct	Balance	Storage	Storage Demand			Storage
		Requirement	Direct	Assignment	to be	Classification	Deliverability	Space	Operational	Commodity
		(a)	(b)	(c)	(d) = (a-b)	(e)	(f)	(g)	(h)	(i)
<u>Gross Plant</u>										
1	Land	12,713	7	LNG_LAND	12,706	DELIVERABILITY	12,713	-	-	-
2	Land Rights	78,040	-		78,040	DEL_SPACE_OPCON	39,020	35,967	3,053	-
3	Structures & Improvements	83,034	8,437	LNG_STRUCTURES	74,596	DELIVERABILITY	83,034	-	-	-
4	Measuring & Regulating	103,849	-		103,849	DELIVERABILITY	103,849	-	-	-
5	Mains	109,283	-		109,283	DELIVERABILITY	109,283	-	-	-
6	Compressor Equipment	373,232	-		373,232	DELIVERABILITY	373,232	-	-	-
7	Gas Holders Storage and Equipment	32,021	32,021	LNG_EQUIPMENT	-	DELIVERABILITY	32,021	-	-	-
8	Wells and Lines	456,027	-		456,027	DEL_SPACE_OPCON	228,013	210,172	17,842	-
9	Base Pressure Gas	69,492	-		69,492	SPACE_OPCON	-	64,055	5,438	-
10	Services	-	-		-		-	-	-	-
11	Meters & Regulators	-	-		-		-	-	-	-
12	Customer Stations	-	-		-		-	-	-	-
13	Linepack	499	-		499	DELIVERABILITY	499	-	-	-
14	Subtotal (sum lines 1 to 13)	<u>1,318,190</u>	<u>40,466</u>		<u>1,277,725</u>		<u>981,665</u>	<u>310,193</u>	<u>26,332</u>	<u>-</u>
15	General Plant	70,503	-		70,503	STOR_GENPLANT	52,589	16,512	1,402	-
16	Total Gross Plant (lines 14+15)	<u>1,388,693</u>	<u>40,466</u>		<u>1,348,228</u>		<u>1,034,254</u>	<u>326,705</u>	<u>27,734</u>	<u>-</u>
<u>Accumulated Depreciation</u>										
17	Land	-	-		-	DELIVERABILITY	-	-	-	-
18	Land Rights	(48,817)	-		(48,817)	DEL_SPACE_OPCON	(24,408)	(22,499)	(1,910)	-
19	Structures & Improvements	(29,423)	(3,182)	LNG_STRUCTURES_AD	(26,241)	DELIVERABILITY	(29,423)	-	-	-
20	Measuring & Regulating	(31,724)	-		(31,724)	DELIVERABILITY	(31,724)	-	-	-
21	Mains	(2,011)	-		(2,011)	DELIVERABILITY	(2,011)	-	-	-
22	Compressor Equipment	(145,035)	-		(145,035)	DELIVERABILITY	(145,035)	-	-	-
23	Gas Holders Storage and Equipment	(17,453)	(17,453)	LNG_EQUIPMENT_AD	-	DELIVERABILITY	(17,453)	-	-	-
24	Wells and Lines	(129,517)	-		(129,517)	DEL_SPACE_OPCON	(64,758)	(59,691)	(5,067)	-
25	Base Pressure Gas	-	-		-	SPACE_OPCON	-	-	-	-
26	Services	-	-		-		-	-	-	-
27	Meters & Regulators	-	-		-		-	-	-	-
28	Customer Stations	-	-		-		-	-	-	-
29	Linepack	-	-		-	DELIVERABILITY	-	-	-	-
30	Subtotal (sum line 17 to 29)	<u>(403,979)</u>	<u>(20,635)</u>		<u>(383,344)</u>		<u>(314,812)</u>	<u>(82,190)</u>	<u>(6,977)</u>	<u>-</u>
31	General Plant	(36,995)	-		(36,995)	STOR_GENPLANT	(27,595)	(8,664)	(736)	-
32	Total Accumulated Depreciation (lines 30+31)	<u>(440,975)</u>	<u>(20,635)</u>		<u>(420,339)</u>		<u>(342,408)</u>	<u>(90,854)</u>	<u>(7,713)</u>	<u>-</u>

2024 Cost Allocation Study - Current Rate Classes  
Storage Classification (Continued)

Line No.	Particulars (\$000s)	Revenue	Total	Direct	Balance	Storage	Storage Demand			Storage
		Requirement	Direct	Assignment	to be	Classification	Deliverability	Space	Operational	Commodity
		(a)	(b)	(c)	(d) = (a-b)	(e)	(f)	(g)	(h)	(i)
<u>Net Plant</u>										
33	Land	12,713	7		12,706		12,713	-	-	-
34	Land Rights	29,223	-		29,223		14,611	13,468	1,143	-
35	Structures & Improvements	53,610	5,255		48,356		53,610	-	-	-
36	Measuring & Regulating	72,126	-		72,126		72,126	-	-	-
37	Mains	107,272	-		107,272		107,272	-	-	-
38	Compressor Equipment	228,198	-		228,198		228,198	-	-	-
39	Gas Holders Storage and Equipment	14,568	14,568		-		14,568	-	-	-
40	Wells and Lines	326,510	-		326,510		163,255	150,480	12,774	-
41	Base Pressure Gas	69,492	-		69,492		-	64,055	5,438	-
42	Services	-	-		-		-	-	-	-
43	Meters & Regulators	-	-		-		-	-	-	-
44	Customer Stations	-	-		-		-	-	-	-
45	Linepack	499	-		499		499	-	-	-
46	Subtotal (sum lines 33 to 45)	914,211	19,830		894,380		666,852	228,003	19,355	-
47	General Plant	33,508	-		33,508		24,994	7,848	666	-
48	Total Net Plant (lines 46+47)	947,719	19,830		927,888		691,846	235,851	20,021	-
<u>Working Capital</u>										
49	Materials and Supplies	6,002	-		6,002	STOR_NETPLANT	4,737	1,166	99	-
50	DCB Receivable/(Payable)	(285)	-		(285)	STOR_NETPLANT	(225)	(55)	(5)	-
51	Customer Security Deposits	(3,376)	-		(3,376)	STOR_NETPLANT	(2,665)	(656)	(56)	-
52	Gas in Storage	648,411	-		648,411	GASINSTORAGE	-	591,069	57,342	-
53	Working Cash Allowance	(7,468)	-		(7,468)	STOR_NETPLANT	(5,894)	(1,450)	(123)	-
54	Subtotal (sum lines 49 to 53)	643,284	-		643,284		(4,047)	590,074	57,257.51	-
55	Total Rate Base (lines 48+54)	1,591,003	19,830		1,571,173		687,800	825,925	77,279	-
56	Percent Return on Rate Base	5.87%	5.87%		5.87%		5.87%	5.87%	5.87%	5.87%
57	Return on Rate Base (line 55 x line 56)	93,394	1,164		92,230		40,375	48,483	4,536	-
<u>Depreciation Expense</u>										
58	Storage, Transmission, and Distribution	35,698	-		35,698	STOR_DEPEXP	28,139	6,967	591	-
59	General Plant	5,442	-		5,442	STOR_GENPLANT	4,059	1,274	108	-
60	Total Depreciation Expense	41,140	-		41,140		32,198	8,242	700	-
<u>Income &amp; Property Taxes</u>										
61	Income Taxes	11,898	-		11,898	STOR_RATEBASE	5,144	6,176	578	-
62	Property Taxes	4,388	-		4,388	STOR_PROPTAX	4,323	60	5	-
63	Total Taxes	16,286	-		16,286		9,466	6,237	583	-

2024 Cost Allocation Study - Current Rate Classes  
Storage Classification (Continued)

Line No.	Particulars (\$000s)	Revenue	Total	Direct	Balance	Storage	Storage Demand			Storage
		Requirement	Direct	Assignment	to be	Classification	Deliverability	Space	Operational	Commodity
		(a)	(b)	(c)	(d) = (a-b)	(e)	(f)	(g)	(h)	(i)
<u>Operating &amp; Maintenance (O&amp;M) Expenses</u>										
Cost of Gas										
64	Gas Supply Commodity	-	-		-		-	-	-	-
65	Compressor Fuel	8,340	-		8,340	STOR_COMM	-	-	-	8,340
66	Unaccounted For Gas	12,127	-		12,127	STOR_COMM	-	-	-	12,127
67	Company Use Gas	334	-		334	STOR_COMM	-	-	-	334
68	Market Based Storage	13,947	701	MKTSTORFUEL	13,246	MKTSTOR_DEMAND	10,630	2,615	-	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	5,740	1,412	120	-
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	10,501	-		10,501	STOR_LABOUR	7,517	2,751	234	-
101	Administrative & General	13,898	-		13,898	STOR_O&M	9,763	3,811	324	-
102	Total O&M Expenses (sum lines 64 to 101)	<u>91,426</u>	<u>2,341</u>		<u>89,085</u>		<u>50,447</u>	<u>18,157</u>	<u>1,319</u>	<u>21,503</u>
103	Total Revenue Requirement (lines 57+60+63+102)	<u>242,246</u>	<u>3,505</u>		<u>238,741</u>		<u>132,486</u>	<u>81,118</u>	<u>7,138</u>	<u>21,503</u>

2024 Cost Allocation Study - Current Rate Classes  
Storage Classification (Continued)

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Storage Classification Factor (e)	Storage Demand			Storage Commodity (i)
							Deliverability (f)	Space (g)	Operational Contingency (h)	
	<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 (line 103 - line 111)	<u>242,246</u>	<u>3,505</u>		<u>238,741</u>		<u>132,486</u>	<u>81,118</u>	<u>7,138</u>	<u>21,503</u>

2024 Cost Allocation Study - Current Rate Classes

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Transmission Classification (e)	Transmission Demand					Transmission Commodity (l)	
							Dawn Station (f)	Kirkwall Station (g)	Parkway Station (h)	Dawn Parkway (i)	Albion (j)		Panhandle St. Clair (k)
							(f)	(g)	(h)	(i)	(j)		(k)
<u>Gross Plant</u>													
1	Land	81,031	-	-	81,031	TRANS_LAND	4,168	-	30,938	40,451	43	5,431	-
2	Land Rights	64,690	-	-	64,690	TRANS_LANDRIGHTS	-	-	428	34,299	19,861	10,103	-
3	Structures & Improvements	211,742	-	-	211,742	TRANS_STRUC&IMP	38,228	2,160	79,367	86,946	-	5,042	-
4	Measuring & Regulating	293,467	-	-	293,467	TRANS_MEAS&REG	73,972	14,563	58,892	-	3,464	142,576	-
5	Mains	2,318,862	-	-	2,318,862	TRANS_MAINS	-	122	8,228	1,300,861	368,401	641,249	-
6	Compressor Equipment	1,361,921	-	-	1,361,921	TRANS_COMPRESSORS	-	-	308,461	1,038,455	-	15,004	-
7	Gas Holders Storage and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
8	Wells and Lines	-	-	-	-	-	-	-	-	-	-	-	-
9	Base Pressure Gas	-	-	-	-	-	-	-	-	-	-	-	-
10	Services	-	-	-	-	-	-	-	-	-	-	-	-
11	Meters & Regulators	-	-	-	-	-	-	-	-	-	-	-	-
12	Customer Stations	-	-	-	-	-	-	-	-	-	-	-	-
13	Linepack	4,522	-	-	4,522	TRANS_LINEPACK	-	-	41	3,728	143	610	-
14	Subtotal (sum lines 1 to 13)	4,336,235	-	-	4,336,235		116,368	16,844	486,356	2,504,739	391,912	820,017	-
15	General Plant	154,460	-	-	154,460	TRANS_GENPLANT	4,478	680	18,324	82,896	13,849	34,234	-
16	Total Gross Plant (lines 14+15)	4,490,695	-	-	4,490,695		120,846	17,524	504,680	2,587,635	405,761	854,250	-
<u>Accumulated Depreciation</u>													
17	Land	-	-	-	-	-	-	-	-	-	-	-	-
18	Land Rights	(17,443)	-	-	(17,443)	TRANS_LANDRIGHTS_AD	-	-	(81)	(14,091)	(1,505)	(1,765)	-
19	Structures & Improvements	(77,607)	-	-	(77,607)	TRANS_STRUC&IMP_AD	(23,757)	(1,069)	(24,564)	(25,315)	-	(2,901)	-
20	Measuring & Regulating	(92,653)	-	-	(92,653)	TRANS_MEAS&REG_AD	(33,736)	(9,154)	(18,616)	-	(458)	(30,690)	-
21	Mains	(723,065)	-	-	(723,065)	TRANS_MAINS_AD	-	(7)	(1,785)	(585,103)	(53,210)	(82,960)	-
22	Compressor Equipment	(530,200)	-	-	(530,200)	TRANS_COMPRESSORS_AD	-	-	(125,107)	(395,914)	-	(9,178)	-
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 to 29)	(1,440,967)	-	-	(1,440,967)		(57,493)	(10,230)	(170,152)	(1,020,424)	(55,172)	(127,495)	-
31	General Plant	(81,050)	-	-	(81,050)	TRANS_GENPLANT	(2,350)	(357)	(9,615)	(43,498)	(7,267)	(17,963)	-
32	Total Accumulated Depreciation (lines 30+31)	(1,522,017)	-	-	(1,522,017)		(59,843)	(10,587)	(179,768)	(1,063,922)	(62,439)	(145,458)	-

2024 Cost Allocation Study - Current Rate Classes  
 Transmission Classification (Continued)

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Transmission Classification Factor (e)	Transmission Demand						Transmission Commodity (l)
							Dawn Station (f)	Kirkwall Station (g)	Parkway Station (h)	Dawn Parkway (i)	Albion (j)	Panhandle St. Clair (k)	
<u>Net Plant</u>													
33	Land	81,031	-	-	81,031		4,168	-	30,938	40,451	43	5,431	-
34	Land Rights	47,248	-	-	47,248		-	-	347	20,208	18,356	8,337	-
35	Structures & Improvements	134,135	-	-	134,135		14,471	1,091	54,803	61,631	-	2,141	-
36	Measuring & Regulating	200,814	-	-	200,814		40,236	5,408	40,276	-	3,006	111,887	-
37	Mains	1,595,797	-	-	1,595,797		-	115	6,443	715,758	315,192	558,290	-
38	Compressor Equipment	831,721	-	-	831,721		-	-	183,354	642,541	-	5,826	-
39	Gas Holders Storage and Equipment	-	-	-	-		-	-	-	-	-	-	-
40	Wells and Lines	-	-	-	-		-	-	-	-	-	-	-
41	Base Pressure Gas	-	-	-	-		-	-	-	-	-	-	-
42	Services	-	-	-	-		-	-	-	-	-	-	-
43	Meters & Regulators	-	-	-	-		-	-	-	-	-	-	-
44	Customer Stations	-	-	-	-		-	-	-	-	-	-	-
45	Linepack	4,522	-	-	4,522		-	-	41	3,728	143	610	-
46	Subtotal (sum lines 33 to 45)	2,895,268	-	-	2,895,268		58,875	6,614	316,203	1,484,315	336,740	692,522	-
47	General Plant	73,410	-	-	73,410		2,128	323	8,709	39,398	6,582	16,270	-
48	Total Net Plant (lines 46+47)	2,968,678	-	-	2,968,678		61,003	6,937	324,912	1,523,713	343,322	708,792	-
<u>Working Capital</u>													
49	Materials and Supplies	20,268	-	-	20,268	TRANS_NETPLANT	417	47	2,221	10,393	2,347	4,842	-
50	DCB Receivable/(Payable)	(962)	-	-	(962)	TRANS_NETPLANT	(20)	(2)	(105)	(493)	(111)	(230)	-
51	Customer Security Deposits	(11,402)	-	-	(11,402)	TRANS_NETPLANT	(235)	(27)	(1,250)	(5,847)	(1,320)	(2,724)	-
52	Gas in Storage	-	-	-	-		-	-	-	-	-	-	-
53	Working Cash Allowance	(25,219)	-	-	(25,219)	TRANS_NETPLANT	(519)	(59)	(2,764)	(12,932)	(2,920)	(6,025)	-
54	Subtotal (sum lines 49 to 53)	(17,314)	-	-	(17,314)		(356)	(41)	(1,898)	(8,878)	(2,005)	(4,137)	-
55	Total Rate Base (lines 48+54)	2,951,364	-	-	2,951,364		60,647	6,896	323,014	1,514,834	341,317	704,655	-
56	Percent Return on Rate Base	5.87%	0.00%	-	5.87%		5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%
57	Return on Rate Base (line 55 x line 56)	173,249	-	-	173,249		3,560	405	18,961	88,923	20,036	41,364	-
<u>Depreciation Expense</u>													
58	Storage, Transmission, and Distribution	103,658	-	-	103,658	TRANS_DEPEXP	3,096	485	14,596	62,112	6,967	16,402	-
59	General Plant	17,901	-	-	17,901	TRANS_GENPLANT	519	79	2,124	9,607	1,605	3,967	-
60	Total Depreciation Expense	121,559	-	-	121,559		3,615	564	16,720	71,719	8,572	20,369	-
<u>Income &amp; Property Taxes</u>													
61	Income Taxes	22,071	-	-	22,071	TRANS_RATEBASE	454	52	2,416	11,328	2,552	5,270	-
62	Property Taxes	26,302	-	-	26,302	TRANS_PROPTAX	2,521	21	1,096	18,136	1,055	3,474	-
63	Total Taxes	48,373	-	-	48,373		2,974	72	3,512	29,464	3,607	8,743	-

2024 Cost Allocation Study - Current Rate Classes  
 Transmission Classification (Continued)

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Transmission Classification Factor (e)	Transmission Demand						Transmission Commodity (l)
							Dawn Station (f)	Kirkwall Station (g)	Parkway Station (h)	Dawn Parkway (i)	Albion (j)	Panhandle St. Clair (k)	
<b>Operating &amp; Maintenance (O&amp;M) Expenses</b>													
Cost of Gas													
64	Gas Supply Commodity	-	-	-	-	-	-	-	-	-	-	-	
65	Compressor Fuel	26,966	-	-	26,966	TRANS_COMM	-	-	-	-	-	26,966	
66	Unaccounted For Gas	17,164	-	-	17,164	TRANS_COMM	-	-	-	-	-	17,164	
67	Company Use Gas	1,059	-	-	1,059	TRANS_COMM	-	-	-	-	-	1,059	
68	Market Based Storage	-	-	-	-	-	-	-	-	-	-	-	
69	Parkway Delivery Commitment Incentive	17,612	-	-	17,612	DAWNPARKWAY	-	-	-	17,612	-	-	
70	Other Transportation	1,285	-	-	1,285	PAN_STCLAIR	-	-	-	-	1,285	-	
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	284	56	800	1,976	27	598	
80	Lines	184	-	-	184	TRANS_MAINS	-	0	1	103	29	51	
81	Compressor	5,613	-	-	5,613	TRANS_COMPRESSORS	-	-	1,271	4,280	-	62	
82	Measuring & Regulating	2,500	-	-	2,500	TRANS_MEAS&REG	630	124	502	-	30	1,215	
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	367	42	1,956	9,153	2,066	4,264	
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	12,474	-	-	12,474	TRANS_LABOUR	510	89	1,563	6,773	844	2,695	
101	Administrative & General	15,476	-	-	15,476	TRANS_O&M	582	101	1,979	8,685	973	3,156	
102	Total O&M Expenses (sum lines 64 to 101)	127,201	-	-	127,201		2,374	411	8,072	53,031	3,969	14,155	
103	Total Revenue Requirement (lines 57+60+63+102)	470,382	-	-	470,382		12,524	1,452	47,265	243,137	36,184	84,632	

2024 Cost Allocation Study - Current Rate Classes  
Transmission Classification (Continued)

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Transmission Classification Factor (e)	Transmission Demand						Transmission Commodity (l)
							Dawn Station (f)	Kirkwall Station (g)	Parkway Station (h)	Dawn Parkway (i)	Albion (j)	Panhandle St. Clair (k)	
	<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)	-	-		-		-	-	-	-	-	-	-
	Total Revenue Requirement												
112	Less Other Revenue (line 103 - line 111)	<u>470,382</u>	-		<u>470,382</u>		<u>12,524</u>	<u>1,452</u>	<u>47,265</u>	<u>243,137</u>	<u>36,184</u>	<u>84,632</u>	<u>45,189</u>

2024 Cost Allocation Study - Current Rate Classes  
 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)	
<u>Gross Plant</u>																
1	Land	128,208	-	-	128,208	DISTMAINS&MR	28,292	5,411	55,147	-	39,358	-	-	-	-	-
2	Land Rights	120,959	-	-	120,959	DISTMAINS&MR	26,692	5,105	52,029	-	37,133	-	-	-	-	-
3	Structures & Improvements	372,233	-	-	372,233	DISTMAINS&MR	82,141	15,711	160,110	-	114,271	-	-	-	-	-
4	Measuring & Regulating	1,344,003	278,053	CUST_STATIONS	1,065,950	DISTDEMAND	339,424	64,920	661,606	-	-	-	278,053	-	-	-
5	Mains	8,659,052	-	-	8,659,052	ZERO_INT	1,806,609	345,540	3,521,449	-	2,985,453	-	-	-	-	-
6	Compressor Equipment	31,149	-	-	31,149	CUST_STATIONS	-	-	-	-	-	-	31,149	-	-	-
7	Gas Holders Storage and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Wells and Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Base Pressure Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Services	5,590,140	-	-	5,590,140	CUST_SERVICES	-	-	-	-	5,590,140	-	-	-	-	-
11	Meters & Regulators	1,655,519	-	-	1,655,519	CUST_METERS	-	-	-	-	-	1,655,519	-	-	-	-
12	Customer Stations	169,809	-	-	169,809	CUST_STATIONS	-	-	-	-	-	-	169,809	-	-	-
13	Linepack	2,500	-	-	2,500	DIST_LINEPACK	1,883	360	256	-	-	-	-	-	-	-
14	Subtotal (sum lines 1 to 13)	18,073,572	278,053		17,795,520		2,285,042	437,048	4,450,597	-	3,176,215	5,590,140	1,655,519	479,011	-	-
15	General Plant	950,011	-	-	950,011	DIST_GENPLANT	98,942	18,924	192,859	38,003	135,731	231,796	81,520	22,488	129,747	-
16	Total Gross Plant (lines 14+15)	19,023,583	278,053		18,745,530		2,383,985	455,972	4,643,456	38,003	3,311,946	5,821,935	1,737,039	501,499	129,747	-
<u>Accumulated Depreciation</u>																
17	Land	-	-	-	-	DISTMAINS&MR	-	-	-	-	-	-	-	-	-	-
18	Land Rights	(22,803)	-	-	(22,803)	DISTMAINS&MR	(5,032)	(962)	(9,808)	-	(7,000)	-	-	-	-	-
19	Structures & Improvements	(106,009)	-	-	(106,009)	DISTMAINS&MR	(23,393)	(4,474)	(45,598)	-	(32,544)	-	-	-	-	-
20	Measuring & Regulating	(502,433)	(94,807)	CUST_STATIONS	(407,626)	DISTDEMAND	(129,798)	(24,826)	(253,002)	-	-	-	(94,807)	-	-	-
21	Mains	(3,188,172)	-	-	(3,188,172)	ZERO_INT	(665,175)	(127,224)	(1,296,561)	-	(1,099,213)	-	-	-	-	-
22	Compressor Equipment	(7,615)	-	-	(7,615)	CUST_STATIONS	-	-	-	-	-	-	(7,615)	-	-	-
23	Gas Holders Storage and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Wells and Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Base Pressure Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Services	(2,154,595)	-	-	(2,154,595)	CUST_SERVICES	-	-	-	-	(2,154,595)	-	-	-	-	-
27	Meters & Regulators	(673,512)	-	-	(673,512)	CUST_METERS	-	-	-	-	-	(673,512)	-	-	-	-
28	Customer Stations	(62,258)	-	-	(62,258)	CUST_STATIONS	-	-	-	-	-	-	(62,258)	-	-	-
29	Linepack	-	-	-	-	LINEPACK_D	-	-	-	-	-	-	-	-	-	-
30	Subtotal (sum line 17 to 29)	(6,717,399)	(94,807)		(6,622,592)		(823,398)	(157,487)	(1,604,970)	-	(1,138,756)	(2,154,595)	(673,512)	(164,680)	-	-
31	General Plant	(498,502)	-	-	(498,502)	DIST_GENPLANT	(51,918)	(9,930)	(101,199)	(19,942)	(71,222)	(121,631)	(42,776)	(11,800)	(68,083)	-
32	Total Accumulated Depreciation (lines 30+31)	(7,215,900)	(94,807)		(7,121,093)		(875,316)	(167,417)	(1,706,169)	(19,942)	(1,209,979)	(2,276,226)	(716,289)	(176,481)	(68,083)	-

2024 Cost Allocation Study - Current Rate Classes  
Distribution Classification (Continued)

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)	
<u>Net Plant</u>																
33	Land	128,208	-	-	128,208	-	28,292	5,411	55,147	-	39,358	-	-	-	-	-
34	Land Rights	98,156	-	-	98,156	-	21,660	4,143	42,220	-	30,133	-	-	-	-	-
35	Structures & Improvements	266,224	-	-	266,224	-	58,748	11,236	114,512	-	81,727	-	-	-	-	-
36	Measuring & Regulating	841,570	-	-	841,570	-	209,626	40,094	408,604	-	-	-	-	183,246	-	-
37	Mains	5,470,880	-	-	5,470,880	-	1,141,435	218,316	2,224,888	-	1,886,241	-	-	-	-	-
38	Compressor Equipment	23,534	-	-	23,534	-	-	-	-	-	-	-	-	23,534	-	-
39	Gas Holders Storage and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Wells and Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Base Pressure Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Services	3,435,545	-	-	3,435,545	-	-	-	-	-	3,435,545	-	-	-	-	-
43	Meters & Regulators	982,007	-	-	982,007	-	-	-	-	-	-	982,007	-	-	-	-
44	Customer Stations	107,551	-	-	107,551	-	-	-	-	-	-	-	107,551	-	-	-
45	Linepack	2,500	-	-	2,500	-	1,883	360	256	-	-	-	-	-	-	-
46	Subtotal (sum lines 33 to 45)	11,356,174	-	-	11,356,174	-	1,461,644	279,561	2,845,628	-	2,037,459	3,435,545	982,007	314,331	-	-
47	General Plant	451,509	-	-	451,509	-	47,024	8,994	91,660	18,062	64,508	110,165	38,744	10,688	61,665	-
48	Total Net Plant (lines 46+47)	11,807,683	-	-	11,807,683	-	1,508,669	288,555	2,937,287	18,062	2,101,967	3,545,709	1,020,751	325,019	61,665	-
<u>Working Capital</u>																
49	Materials and Supplies	80,721	-	-	80,721	DIST_NETPLANT	10,378	1,985	20,230	-	14,486	24,426	6,982	2,235	-	-
50	DCB Receivable/(Payable)	(3,830)	-	-	(3,830)	DIST_NETPLANT	(492)	(94)	(960)	-	(687)	(1,159)	(331)	(106)	-	-
51	Customer Security Deposits	(45,408)	-	-	(45,408)	DIST_NETPLANT	(5,838)	(1,117)	(11,380)	-	(8,149)	(13,740)	(3,927)	(1,257)	-	-
52	Gas in Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Working Cash Allowance	(100,437)	-	-	(100,437)	DIST_NETPLANT	(12,913)	(2,470)	(25,171)	-	(18,024)	(30,391)	(8,687)	(2,781)	-	-
54	Subtotal (sum lines 49 to 53)	(68,954)	-	-	(68,954)	-	(8,866)	(1,696)	(17,281)	-	(12,374)	(20,865)	(5,964)	(1,909)	-	-
55	Total Rate Base (lines 48+54)	11,738,728	-	-	11,738,728	-	1,499,803	286,859	2,920,006	18,062	2,089,593	3,524,844	1,014,787	323,109	61,665	-
56	Percent Return on Rate Base	5.87%	5.87%	-	5.87%	-	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%
57	Return on Rate Base (line 55 x line 56)	689,079	-	-	689,079	-	88,040	16,839	171,408	1,060	122,662	206,913	59,569	18,967	3,620	-
<u>Depreciation Expense</u>																
58	Storage, Transmission, and Distribution	654,689	-	-	654,689	DIST_DEPEXP	70,149	13,417	136,734	-	97,976	158,271	163,104	15,038	-	-
59	General Plant	74,612	-	-	74,612	DIST_GENPLANT	7,771	1,486	15,147	2,985	10,660	18,205	6,402	1,766	10,190	-
60	Total Depreciation Expense	729,301	-	-	729,301	-	77,920	14,903	151,881	2,985	108,636	176,476	169,507	16,804	10,190	-
<u>Income &amp; Property Taxes</u>																
61	Income Taxes	87,785	-	-	87,785	DIST_RATEBASE	11,216	2,145	21,836	135	15,626	26,360	7,589	2,416	461	-
62	Property Taxes	96,493	-	-	96,493	DIST_PROPTAX	16,321	3,122	31,813	-	26,585	18,652	-	-	-	-
63	Total Taxes	184,278	-	-	184,278	-	27,537	5,267	53,650	135	42,211	45,011	7,589	2,416	461	-

2024 Cost Allocation Study - Current Rate Classes  
 Distribution Classification (Continued)

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)	
<b>Operating &amp; Maintenance (O&amp;M) Expenses</b>															
<b>Cost of Gas</b>															
64	Gas Supply Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Compressor Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Unaccounted For Gas	26,809	-	-	26,809	DIST COMM	-	-	-	-	-	-	-	-	26,809
67	Company Use Gas	2,491	-	-	2,491	DIST COMM	-	-	-	-	-	-	-	-	2,491
68	Market Based Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Parkway Delivery Commitment Incentive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Other Transportation	10,938	-	-	10,938	TRANSMAIN>4"	10,938	-	-	-	-	-	-	-	-
<b>Storage</b>															
71	Local Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Supervision	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Storage Wells & Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Compressor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Measuring & Regulating	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Dehydration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Other Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission</b>															
79	Supervision	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Compressor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Measuring & Regulating	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Distribution</b>															
83	Supervision	10,617	-	-	10,617	DIST SUPER	1,190	228	2,319	-	1,463	2,740	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	DIST MAINS&SERVICES	7,522	1,439	14,662	-	12,431	23,276	-	-	-
87	Measuring & Regulating	8,901	743	CUST_STATIONS	8,158	DISTDEMAND	2,598	497	5,064	-	-	-	-	743	-
88	Other Distribution	353	-	-	353	DIST MAINS&SERVICES	45	9	87	-	74	138	-	-	-
<b>General Operating &amp; Engineering</b>															
89	System Operation & Engineering	169,987	394	CUST_SPECIFIC	169,593	DIST_NETPLANT	21,805	4,171	42,502	-	30,434	51,318	14,669	4,695	394
<b>Sales Promotion &amp; Merchandise</b>															
90	Sales Promotion & Supervision	11,616	-	-	11,616	CUST_SPECIFIC	-	-	-	-	-	-	-	-	11,616
91	Demand Side Management - Program	144,348	-	-	144,348	DEM_SPECIFIC	-	-	-	144,348	-	-	-	-	-
92	Demand Side Management - Administration	30,707	-	-	30,707	DEM_SPECIFIC	-	-	-	30,707	-	-	-	-	-
<b>Distribution Customer Accounting</b>															
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	3,006	-	-	3,006	CUST_SPECIFIC	-	-	-	-	-	-	-	-	3,006
98	Credit & Collection	6,259	-	-	6,259	CUST_SPECIFIC	-	-	-	-	-	-	-	-	6,259
99	Uncollectible Accounts	11,815	-	-	11,815	CUST_SPECIFIC	-	-	-	-	-	-	-	-	11,815
<b>Administrative &amp; General Expense</b>															
100	Employee Benefits	151,283	427	CUST_SPECIFIC	150,856	DIST LABOUR	12,876	2,463	25,097	15,490	16,973	29,576	12,533	3,056	33,220
101	Administrative & General	185,522	1,107	CUST_SPECIFIC	184,414	DIST O&M	14,955	2,860	29,151	15,008	19,939	34,776	15,968	3,687	49,177
102	Total O&M Expenses (sum lines 64 to 101)	949,581	5,564		944,017		71,928	11,665	118,882	205,552	81,313	141,824	65,122	15,038	208,958
103	Total Revenue Requirement (lines 57+60+63+102)	2,552,239	5,564		2,546,675		265,425	48,674	495,821	209,732	354,823	570,224	301,787	53,225	223,229

2024 Cost Allocation Study - Current Rate Classes  
 Distribution Classification (Continued)

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"	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)	
<u>Other Revenue</u>																
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	-	-	837	-	599	963	509	3,109	-	
111	Total Other Revenue (sum lines 104 to 110)	<u>64,933</u>	<u>3,020</u>		<u>61,913</u>		-	-	837	-	599	963	509	3,109	58,915	
Total Revenue Requirement																
112	Less Other Revenue (line 103 - line 111)	<u>2,487,307</u>	<u>2,544</u>		<u>2,484,762</u>		<u>265,425</u>	<u>48,674</u>	<u>494,984</u>	<u>209,732</u>	<u>354,224</u>	<u>569,261</u>	<u>301,278</u>	<u>50,116</u>	<u>164,313</u>	<u>29,299</u>

2024 Cost Allocation Study - Current Rate Classes  
Total Allocation

Line No.	Particulars (\$000s)	Total Revenue Requirement		Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	EGD Rate Zone	
		(a)	(b)					(c)	(d)
<u>Gas Supply Revenue Requirement</u>									
1	Gas Supply Commodity	2,728,041	2,728,041	-		2,728,041	SUPPLY_VOL	1,019,990	616,434
2	Load Balancing - Transportation	175,236	167,268	-		167,268	LOAD_BALANCING	52,749	45,845
3	Load Balancing - Commodity	23,591	23,591	-		23,591	NETFROMSTOR	7,059	6,135
4	Transportation Demand	162,050	154,682	(7,369)	TRANSPD_DEMAND_OPT	162,050	TRANS_DEMAND	38,538	39,989
5	Transportation Commodity	23,899	23,899	-		23,899	TRANS_FUEL	6,126	5,874
6	Admin	20,856	15,492	-		15,492	SUPPLY_VOL	5,792	3,501
7	Total Gas Supply Revenue Requirement	<u>3,133,672</u>	<u>3,112,972</u>	<u>(7,369)</u>		<u>3,120,340</u>		<u>1,130,254</u>	<u>717,778</u>
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	132,486	132,486	-		132,486	NETFROMSTOR	39,644	34,455
9	Storage Demand - Space	81,118	81,118	39,117	GASSTORALLO	42,001	STORAGEEXCESS	25,190	20,381
10	Storage Demand - Operational Contingency	7,138	7,138	-		7,138	OP_CONTINGENCY	2,032	1,795
11	Storage Commodity	21,503	21,503	-		21,503	STORCOMM	5,068	4,860
12	Total Storage Revenue Requirement	<u>242,246</u>	<u>242,246</u>	<u>39,117</u>		<u>203,129</u>		<u>71,934</u>	<u>61,491</u>
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	12,524	12,524	-		12,524	DAWNCOMP	2,107	1,880
14	Transmission Demand - Kirkwall Station	1,452	1,452	-		1,452	KIRKWALL_DEMAND	98	88
15	Transmission Demand - Parkway Station	47,265	47,265	-		47,265	PKWY_DEMAND	6,928	6,182
16	Transmission Demand - Dawn Parkway	243,137	243,137	-		243,137	D-PTRANS	46,854	41,812
17	Transmission Demand - Albion	36,184	36,184	-		36,184	ALBIONTRANS	4,380	3,909
18	Transmission Demand - Panhandle St. Clair	84,632	84,632	-		84,632	PAN_STCLAIR	16,208	14,464
19	Transmission Commodity	45,189	45,189	26,966	TRANS_COMPFUEL	18,223	TRANSCOMM	2,632	2,524
20	Total Transmission Revenue Requirement	<u>470,382</u>	<u>470,382</u>	<u>26,966</u>		<u>443,416</u>		<u>79,208</u>	<u>70,859</u>
<u>Distribution Revenue Requirement</u>									
21	Distribution Demand - High Pressure > 4"	265,425	265,425	-		265,425	HIGHPRESS>4	62,202	55,508
22	Distribution Demand - High Pressure <= 4"	48,674	48,674	-		48,674	HIGHPRESS<=4	15,281	13,637
23	Distribution Demand - Low Pressure	495,821	494,984	-		494,984	LOWPRESS	158,237	141,209
Distribution Demand - Specific Allocation									
24	Distribution Demand Specific - DSM Program	144,348	144,348	-		144,348	DSM_PRO	56,461	23,193
25	Distribution Demand Specific - DSM Admin	65,384	65,384	-		65,384	DSM_ADM	20,217	14,522
26	Distribution Customer - Mains	354,823	354,224	-		354,224	TOTAL_CUSTOMERS	195,315	15,640
27	Distribution Customer - Services	570,224	569,261	-		569,261	TOTAL_CUSTOMERS	313,884	25,134
28	Distribution Customer - Meters	301,787	301,278	-		301,278	METERREPLCOST	131,106	47,013
29	Distribution Customer - Stations	53,225	50,116	-		50,116	STATIONREPLCOST	-	13,878
Distribution Customer- Specific									
30	Uncollectible Accounts	12,503	12,503	-		12,503	BAD_DEBT	6,195	496
31	Distribution Customer Accounting	199,007	140,092	11,616	SALESPROMO	128,477	TOTAL_CUSTOMERS	75,777	6,068
32	Large Volume Customer Care	11,718	11,718	-		11,718	CUST_EXCL_GS	-	-
33	Distribution Commodity	29,299	29,299	-		29,299	DISTCOMM	5,345	5,126
34	Total Distribution Revenue Requirement	<u>2,552,239</u>	<u>2,487,307</u>	<u>11,616</u>		<u>2,475,691</u>		<u>1,040,019</u>	<u>361,423</u>
35	Total Revenue Requirement	<u>6,398,539</u>	<u>6,312,905</u>	<u>70,329</u>		<u>6,242,576</u>		<u>2,321,414</u>	<u>1,211,552</u>

2024 Cost Allocation Study - Current Rate Classes  
Total Allocation (Continued)

Line No.	Particulars (\$000s)	EGD Rate Zone								Union North Rate Zone					
		Rate 100	Rate 110	Rate 115	Rate 125	Rate 135	Rate 145	Rate 170	Rate 200	Rate 300	Rate 01	Rate 10	Rate 20	Rate 25	Rate 100
		(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
<u>Gas Supply Revenue Requirement</u>															
1	Gas Supply Commodity	3,062	21,205	343	-	911	119	1,112	29,112	-	193,220	34,151	3,243	1,183	-
2	Load Balancing - Transportation	123	3,350	124	-	-	-	-	994	-	9,458	2,674	2,095	-	-
3	Load Balancing - Commodity	16	448	17	-	-	-	-	133	-	1,266	358	105	-	-
4	Transportation Demand	210	8,381	2,921	-	403	120	2,473	1,445	-	7,804	3,137	1,816	44	-
5	Transportation Commodity	34	1,309	468	-	64	19	396	231	-	1,211	397	185	7	-
6	Admin	17	120	2	-	5	1	6	165	-	1,097	194	18	7	-
7	Total Gas Supply Revenue Requirement	3,462	34,813	3,874	-	1,384	259	3,987	32,081	-	214,057	40,910	7,463	1,241	-
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	92	2,518	93	-	-	-	-	747	-	7,108	2,009	590	-	-
9	Storage Demand - Space	81	1,721	222	-	-	42	190	730	-	5,008	1,244	360	-	-
10	Storage Demand - Operational Contingency	2	55	13	16	1	1	8	16	-	401	116	27	2	20
11	Storage Commodity	28	1,083	387	-	53	16	328	191	-	1,002	328	160	6	-
12	Total Storage Revenue Requirement	203	5,376	714	16	54	59	526	1,684	-	13,519	3,698	1,137	8	20
<u>Transmission Revenue Requirement</u>															
13	Transmission Demand - Dawn Station	7	216	45	-	1	-	-	50	-	388	114	39	-	-
14	Transmission Demand - Kirkwall Station	0	10	2	-	0	-	-	2	-	18	5	1	-	-
15	Transmission Demand - Parkway Station	22	709	149	-	2	-	-	164	-	1,275	376	174	-	-
16	Transmission Demand - Dawn Parkway	147	4,798	1,008	-	17	-	-	1,112	-	8,625	2,546	886	-	-
17	Transmission Demand - Albion	14	449	94	-	2	-	-	104	-	806	238	54	-	-
18	Transmission Demand - Panhandle St. Clair	51	1,660	349	-	6	-	-	385	-	2,984	881	200	-	-
19	Transmission Commodity	14	562	201	-	28	8	170	99	-	521	171	85	3	-
20	Total Transmission Revenue Requirement	255	8,403	1,849	-	55	8	170	1,917	-	14,617	4,332	1,439	3	-
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	196	6,369	1,339	10,922	22	-	-	1,477	-	11,450	3,416	8,975	-	4,008
22	Distribution Demand - High Pressure <= 4"	44	950	34	-	4	-	-	-	-	2,813	839	226	-	38
23	Distribution Demand - Low Pressure	332	8,142	321	-	24	50	249	-	-	29,129	8,690	315	2,600	-
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	185	1,665	715	139	661	233	262	34	-	9,869	1,252	931	63	717
25	Distribution Demand Specific - DSM Admin	161	1,326	606	59	584	152	189	14	-	3,534	693	690	27	314
26	Distribution Customer - Mains	1	38	2	0	4	0	1	0	-	33,404	199	6	0	1
27	Distribution Customer - Services	2	60	3	1	6	1	2	0	-	53,683	320	9	1	2
28	Distribution Customer - Meters	85	1,033	175	45	294	26	116	-	-	25,360	1,590	293	12	187
29	Distribution Customer - Stations	37	1,496	188	496	217	145	57	-	-	1,607	2,289	713	9	263
Distribution Customer- Specific															
30	Uncollectible Accounts	18	525	28	5	52	6	14	1	-	1,059	6	78	5	15
31	Distribution Customer Accounting	37	1,106	58	11	109	13	29	3	-	12,960	77	165	11	32
32	Large Volume Customer Care	163	4,841	256	47	477	58	128	12	-	-	-	721	47	140
33	Distribution Commodity	29	1,142	408	337	56	17	345	202	-	1,057	351	993	136	1,150
34	Total Distribution Revenue Requirement	1,290	28,694	4,133	12,061	2,510	703	1,392	1,742	-	185,926	19,724	14,116	2,910	6,867
35	Total Revenue Requirement	5,210	77,286	10,570	12,077	4,003	1,029	6,075	37,425	-	428,120	68,665	24,155	4,161	6,887

2024 Cost Allocation Study - Current Rate Classes  
Total Allocation (Continued)

Line No.	Particulars (\$000s)	Union South Rate Zone													
		Rate M1 (w)	Rate M2 (x)	Rate M4 (F) (y)	Rate M4 (I) (z)	Rate M5 (F) (aa)	Rate M5 (I) (ab)	Rate M7 (F) (ac)	Rate M7 (I) (ad)	Rate M9 (ae)	Rate T1 (F) (af)	Rate T1 (I) (ag)	Rate T2 (F) (ah)	Rate T2 (I) (ai)	Rate T3 (aj)
<u>Gas Supply Revenue Requirement</u>															
1	Gas Supply Commodity	637,686	142,834	12,317	-	63	386	6,940	451	3,277	-	-	-	-	-
2	Load Balancing - Transportation	29,928	10,672	3,341	-	32	-	5,549	-	336	-	-	-	-	-
3	Load Balancing - Commodity	4,005	1,428	447	-	4	-	743	-	45	156	-	975	-	250
4	Transportation Demand	24,902	10,093	4,542	2	34	421	5,460	581	689	47	4	591	5	30
5	Transportation Commodity	3,987	1,616	727	0	5	67	874	93	110	7	1	84	1	4
6	Admin	3,621	811	70	-	0	2	39	3	19	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	704,130	167,454	21,444	2	139	877	19,605	1,128	4,476	210	5	1,650	6	284
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	22,493	8,020	2,511	-	24	-	4,170	-	252	878	-	5,476	-	1,406
9	Storage Demand - Space	15,850	4,770	981	2	4	-	1,347	140	136	286	-	1,814	-	618
10	Storage Demand - Operational Contingency	1,293	458	34	0	0	1	46	3	5	18	-	183	-	24
11	Storage Commodity	3,299	1,337	602	-	4	56	723	77	91	133	-	1,384	-	285
12	Total Storage Revenue Requirement	42,934	14,586	4,127	2	33	57	6,287	220	485	1,315	-	8,857	-	2,333
<u>Transmission Revenue Requirement</u>															
13	Transmission Demand - Dawn Station	1,241	460	164	-	1	-	242	-	20	67	-	848	-	84
14	Transmission Demand - Kirkwall Station	58	21	8	-	0	-	11	-	1	7	-	91	-	9
15	Transmission Demand - Parkway Station	4,081	1,512	538	-	5	-	796	-	65	-	-	-	-	-
16	Transmission Demand - Dawn Parkway	27,598	10,226	3,640	-	32	-	5,384	-	440	1,180	-	14,908	-	1,479
17	Transmission Demand - Albion	2,580	956	340	-	3	-	503	-	41	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	9,547	3,537	1,259	-	11	-	1,863	-	152	2,088	-	26,373	-	2,616
19	Transmission Commodity	1,713	694	312	0	2	29	376	40	47	228	22	2,871	24	144
20	Total Transmission Revenue Requirement	46,817	17,407	6,262	0	55	29	9,175	40	766	3,570	22	45,092	24	4,331
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	36,638	13,575	4,832	-	42	-	7,148	-	584	2,449	-	30,936	-	3,068
22	Distribution Demand - High Pressure <= 4"	9,001	3,335	941	-	10	-	914	-	62	413	-	130	-	-
23	Distribution Demand - Low Pressure	93,204	34,535	7,615	3	84	49	6,334	92	-	2,422	17	790	540	-
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	32,210	5,199	3,794	2	22	271	2,602	277	14	628	60	2,778	23	89
25	Distribution Demand Specific - DSM Admin	11,533	3,262	3,146	1	14	181	2,157	230	6	455	43	1,219	10	38
26	Distribution Customer - Mains	108,844	730	20	-	1	3	5	0	0	4	-	4	-	0
27	Distribution Customer - Services	174,920	1,173	33	-	1	4	8	1	1	7	-	6	-	0
28	Distribution Customer - Meters	83,634	7,273	978	-	40	170	602	42	23	393	-	767	-	23
29	Distribution Customer - Stations	9,226	11,765	757	-	38	163	1,850	130	73	516	-	3,869	-	333
Distribution Customer- Specific															
30	Uncollectible Accounts	3,452	23	284	-	9	38	72	5	5	58	-	52	-	1
31	Distribution Customer Accounting	42,229	283	598	-	19	80	152	11	11	122	-	109	-	3
32	Large Volume Customer Care	-	-	2,618	-	81	349	663	47	47	535	-	477	-	12
33	Distribution Commodity	3,479	1,410	635	0	5	59	763	81	96	421	40	5,305	45	266
34	Total Distribution Revenue Requirement	608,370	82,564	26,251	6	366	1,365	23,270	915	922	8,423	161	46,443	618	3,833
35	Total Revenue Requirement	1,402,251	282,011	58,084	10	592	2,328	58,337	2,303	6,649	13,519	188	102,041	648	10,781

2024 Cost Allocation Study - Current Rate Classes  
Total Allocation (Continued)

Line No.	Particulars (\$000s)	Ex-Franchise								
		Rate 331 (ak)	Rate 332 (al)	Rate 401 (am)	Rate C1 (F) (an)	Rate C1 (I) (ao)	Rate M12 (ap)	Rate M13 (aq)	Rate M16 (ar)	Rate M17 (as)
<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	-	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	-	-	-
<u>Storage Revenue Requirement</u>										
8	Storage Demand - Deliverability	-	-	-	-	-	-	-	-	-
9	Storage Demand - Space	-	-	-	-	-	-	-	-	-
10	Storage Demand - Operational Contingency	6	47	-	121	21	367	2	5	1
11	Storage Commodity	-	-	-	-	-	-	-	-	-
12	Total Storage Revenue Requirement	6	47	-	121	21	367	2	5	1
<u>Transmission Revenue Requirement</u>										
13	Transmission Demand - Dawn Station	-	-	-	48	-	4,489	-	-	13
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	1,020	-	-	-
15	Transmission Demand - Parkway Station	-	-	-	329	-	23,956	-	-	-
16	Transmission Demand - Dawn Parkway	-	-	-	1,145	-	69,086	-	-	213
17	Transmission Demand - Albion	-	21,710	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-	-	-	-	-
19	Transmission Commodity	-	-	-	7,623	3,068	20,344	123	450	59
20	Total Transmission Revenue Requirement	-	21,710	-	9,144	3,068	118,895	123	450	285
<u>Distribution Revenue Requirement</u>										
21	Distribution Demand - High Pressure > 4"	-	-	-	-	-	-	-	-	267
22	Distribution Demand - High Pressure <= 4"	-	-	-	-	-	-	-	-	-
23	Distribution Demand - Low Pressure	-	-	-	-	-	-	-	-	-
Distribution Demand - Specific Allocation										
24	Distribution Demand Specific - DSM Program	-	-	-	-	-	-	-	-	-
25	Distribution Demand Specific - DSM Admin	-	-	-	-	-	-	-	-	-
26	Distribution Customer - Mains	-	-	-	-	-	-	-	-	-
27	Distribution Customer - Services	-	-	-	-	-	-	-	-	-
28	Distribution Customer - Meters	-	-	-	-	-	-	-	-	-
29	Distribution Customer - Stations	-	-	-	-	-	-	-	-	-
Distribution Customer- Specific										
30	Uncollectible Accounts	-	-	-	-	-	-	-	-	-
31	Distribution Customer Accounting	-	-	-	-	-	21	-	-	-
32	Large Volume Customer Care	-	-	-	-	-	-	-	-	-
33	Distribution Commodity	-	-	-	-	-	-	-	-	-
34	Total Distribution Revenue Requirement	-	-	-	-	-	21	-	-	267
35	Total Revenue Requirement	6	21,757	-	9,265	3,089	119,284	125	455	553

2024 Cost Allocation Study - Current Rate Classes  
Allocation of Delivery Revenue Requirement

Line No.	Particulars (\$000s)	Total Revenue Requirement		Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	EGD Rate Zone	
		(a)	Net of Other Revenue (b)					(c)	(d)
<u>Gas Supply Revenue Requirement</u>									
1	Gas Supply Commodity	-	-	-		-	SUPPLY_VOL	-	-
2	Load Balancing - Transportation	-	(7,968)	-		(7,968)	LOAD_BALANCING	(2,513)	(2,184)
3	Load Balancing - Commodity	-	-	-		-	NETFROMSTOR	-	-
4	Transportation Demand	-	(7,369)	(7,369)	TRANSPT_DEMAND_OPT	-	TRANS_DEMAND	(1,887)	(1,809)
5	Transportation Commodity	-	-	-		-	TRANS_FUEL	-	-
6	Admin	20,856	15,492	-		15,492	SUPPLY_VOL	5,792	3,501
7	Total Gas Supply Revenue Requirement	20,856	155	(7,369)		7,524		1,393	(493)
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	121,856	121,856	-		121,856	NETFROMSTOR	36,463	31,690
9	Storage Demand - Space	78,503	78,503	39,117	GASSTORALLO	39,386	STORAGEXCESS	24,406	19,747
10	Storage Demand - Operational Contingency	7,138	7,138	-		7,138	OP_CONTINGENCY	2,032	1,795
11	Storage Commodity	-	-	-		-	STORCOMM	-	-
12	Total Storage Revenue Requirement	207,497	207,497	39,117		168,380		62,900	53,232
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	12,524	12,524	-		12,524	DAWNCOMP	2,107	1,880
14	Transmission Demand - Kirkwall Station	1,452	1,452	-		1,452	KIRKWALL_DEMAND	98	88
15	Transmission Demand - Parkway Station	47,265	47,265	-		47,265	PKWY_DEMAND	6,928	6,182
16	Transmission Demand - Dawn Parkway	243,137	243,137	-		243,137	D-PTRANS	46,854	41,812
17	Transmission Demand - Albion	36,184	36,184	-		36,184	ALBIONTRANS	4,380	3,909
18	Transmission Demand - Panhandle St. Clair	83,347	83,347	-		83,347	PAN_STCLAIR	15,962	14,244
19	Transmission Commodity	-	-	-	TRANS_COMPFUEL	-	TRANSCOMM	-	-
20	Total Transmission Revenue Requirement	423,908	423,908	-		423,908		76,329	68,115
<u>Distribution Revenue Requirement</u>									
21	Distribution Demand - High Pressure > 4"	254,487	254,487	-		254,487	HIGHPRESS>4	59,639	53,221
22	Distribution Demand - High Pressure <= 4"	48,674	48,674	-		48,674	HIGHPRESS<=4	15,281	13,637
23	Distribution Demand - Low Pressure	495,821	494,984	-		494,984	LOWPRESS	158,237	141,209
Distribution Demand - Specific Allocation									
24	Distribution Demand Specific - DSM Program	144,348	144,348	-		144,348	DSM_PRO	56,461	23,193
25	Distribution Demand Specific - DSM Admin	65,384	65,384	-		65,384	DSM_ADM	20,217	14,522
26	Distribution Customer - Mains	354,823	354,224	-		354,224	TOTAL_CUSTOMERS	195,315	15,640
27	Distribution Customer - Services	570,224	569,261	-		569,261	TOTAL_CUSTOMERS	313,884	25,134
28	Distribution Customer - Meters	301,787	301,278	-		301,278	METERREPLCOST	131,106	47,013
29	Distribution Customer - Stations	53,225	50,116	-		50,116	STATIONREPLCOST	-	13,878
Distribution Customer- Specific									
30	Uncollectible Accounts	12,503	12,503	-		12,503	BAD_DEBT	6,195	496
31	Distribution Customer Accounting	199,007	140,092	11,616	SALESPROMO	128,477	TOTAL_CUSTOMERS	75,777	6,068
32	Large Volume Customer Care	11,718	11,718	-		11,718	CUST_EXCL_GS	-	-
33	Distribution Commodity	-	-	-		-	TOTAL_VOL	-	-
34	Total Distribution Revenue Requirement	2,512,002	2,447,070	11,616		2,435,454		1,032,111	354,010
35	Total Revenue Requirement	3,164,263	3,078,629	43,364		3,035,266		1,172,733	474,866

2024 Cost Allocation Study - Current Rate Classes  
Allocation of Delivery Revenue Requirement (Continued)

Line No.	Particulars (\$000s)	EGD Rate Zone								Union North Rate Zone					
		Rate 100 (i)	Rate 110 (j)	Rate 115 (k)	Rate 125 (l)	Rate 135 (m)	Rate 145 (n)	Rate 170 (o)	Rate 200 (p)	Rate 300 (q)	Rate 01 (r)	Rate 10 (s)	Rate 20 (t)	Rate 25 (u)	Rate 100 (v)
<u>Gas Supply Revenue Requirement</u>															
1	Gas Supply Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Load Balancing - Transportation	(6)	(160)	(6)	-	-	-	-	(47)	-	(451)	(127)	(100)	-	-
3	Load Balancing - Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Transportation Demand	(10)	(403)	(144)	-	(20)	(6)	(122)	(71)	-	(373)	(122)	(62)	(2)	-
5	Transportation Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Admin	17	120	2	-	5	1	6	165	-	1,097	194	18	7	-
7	Total Gas Supply Revenue Requirement	1	(442)	(148)	-	(15)	(5)	(116)	47	-	274	(56)	(144)	5	-
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	85	2,316	85	-	-	-	-	687	-	6,538	1,848	543	-	-
9	Storage Demand - Space	78	1,667	215	-	-	41	184	708	-	4,852	1,205	343	-	-
10	Storage Demand - Operational Contingency	2	55	13	16	1	1	8	16	-	401	116	27	2	20
11	Storage Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Storage Revenue Requirement	165	4,038	313	16	1	42	192	1,410	-	11,791	3,170	912	2	20
<u>Transmission Revenue Requirement</u>															
13	Transmission Demand - Dawn Station	7	216	45	-	1	-	-	50	-	388	114	39	-	-
14	Transmission Demand - Kirkwall Station	0	10	2	-	0	-	-	2	-	18	5	1	-	-
15	Transmission Demand - Parkway Station	22	709	149	-	2	-	-	164	-	1,275	376	174	-	-
16	Transmission Demand - Dawn Parkway	147	4,798	1,008	-	17	-	-	1,112	-	8,625	2,546	886	-	-
17	Transmission Demand - Albion	14	449	94	-	2	-	-	104	-	806	238	54	-	-
18	Transmission Demand - Panhandle St. Clair	50	1,634	343	-	6	-	-	379	-	2,938	867	197	-	-
19	Transmission Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Transmission Revenue Requirement	240	7,816	1,643	-	27	-	-	1,812	-	14,051	4,148	1,351	-	-
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	188	6,107	1,283	10,472	21	-	-	1,416	-	10,979	3,275	8,605	-	3,843
22	Distribution Demand - High Pressure <= 4"	44	950	34	-	4	-	-	-	-	2,813	839	226	-	38
23	Distribution Demand - Low Pressure	332	8,142	321	-	24	50	249	-	-	29,129	8,690	315	2,600	-
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	185	1,665	715	139	661	233	262	34	-	9,869	1,252	931	63	717
25	Distribution Demand Specific - DSM Admin	161	1,326	606	59	584	152	189	14	-	3,534	693	690	27	314
26	Distribution Customer - Mains	1	38	2	0	4	0	1	0	-	33,404	199	6	0	1
27	Distribution Customer - Services	2	60	3	1	6	1	2	0	-	53,683	320	9	1	2
28	Distribution Customer - Meters	85	1,033	175	45	294	26	116	-	-	25,360	1,590	293	12	187
29	Distribution Customer - Stations	37	1,496	188	496	217	145	57	-	-	1,607	2,289	713	9	263
Distribution Customer-Specific															
30	Uncollectible Accounts	18	525	28	5	52	6	14	1	-	1,059	6	78	5	15
31	Distribution Customer Accounting	37	1,106	58	11	109	13	29	3	-	12,960	77	165	11	32
32	Large Volume Customer Care	163	4,841	256	47	477	58	128	12	-	-	-	721	47	140
33	Distribution Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Total Distribution Revenue Requirement	1,252	27,290	3,670	11,275	2,453	686	1,047	1,480	-	184,397	19,233	12,753	2,774	5,551
35	Total Revenue Requirement	1,659	38,701	5,478	11,290	2,467	722	1,123	4,749	-	210,513	26,495	14,873	2,781	5,572

2024 Cost Allocation Study - Current Rate Classes  
Allocation of Delivery Revenue Requirement (Continued)

Line No.	Particulars (\$000s)	Union South Rate Zone													
		Rate M1	Rate M2	Rate M4 (F)	Rate M4 (I)	Rate M5 (F)	Rate M5 (I)	Rate M7 (F)	Rate M7 (I)	Rate M9	Rate T1 (F)	Rate T1 (I)	Rate T2 (F)	Rate T2 (I)	Rate T3
		(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)
<u>Gas Supply Revenue Requirement</u>															
1	Gas Supply Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Load Balancing - Transportation	(1,426)	(508)	(159)	-	(2)	-	(264)	-	(16)	-	-	-	-	
3	Load Balancing - Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Transportation Demand	(1,228)	(498)	(224)	(0)	(2)	(21)	(269)	(29)	(34)	(2)	(0)	(28)	(0)	
5	Transportation Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Admin	3,621	811	70	-	0	2	39	3	19	-	-	-	-	
7	Total Gas Supply Revenue Requirement	968	(195)	(313)	(0)	(3)	(19)	(494)	(26)	(31)	(2)	(0)	(28)	(0)	
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	20,688	7,377	2,310	-	22	-	3,836	-	232	807	-	5,037	-	
9	Storage Demand - Space	15,357	4,622	950	2	4	-	1,305	136	132	269	-	1,701	-	
10	Storage Demand - Operational Contingency	1,293	458	34	0	0	1	46	3	5	18	-	183	-	
11	Storage Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total Storage Revenue Requirement	37,337	12,457	3,294	2	26	1	5,187	139	369	1,094	-	6,920	-	
<u>Transmission Revenue Requirement</u>															
13	Transmission Demand - Dawn Station	1,241	460	164	-	1	-	242	-	20	67	-	848	-	
14	Transmission Demand - Kirkwall Station	58	21	8	-	0	-	11	-	1	7	-	91	-	
15	Transmission Demand - Parkway Station	4,081	1,512	538	-	5	-	796	-	65	-	-	-	-	
16	Transmission Demand - Dawn Parkway	27,598	10,226	3,640	-	32	-	5,384	-	440	1,180	-	14,908	-	
17	Transmission Demand - Albion	2,580	956	340	-	3	-	503	-	41	-	-	-	-	
18	Transmission Demand - Panhandle St. Clair	9,402	3,484	1,240	-	11	-	1,834	-	150	2,056	-	25,973	-	
19	Transmission Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Total Transmission Revenue Requirement	44,959	16,659	5,930	-	52	-	8,771	-	716	3,311	-	41,820	-	
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	35,128	13,016	4,633	-	41	-	6,853	-	559	2,348	-	29,661	-	
22	Distribution Demand - High Pressure <= 4"	9,001	3,335	941	-	10	-	914	-	62	413	-	130	-	
23	Distribution Demand - Low Pressure	93,204	34,535	7,615	3	84	49	6,334	92	-	2,422	17	790	540	
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	32,210	5,199	3,794	2	22	271	2,602	277	14	628	60	2,778	23	
25	Distribution Demand Specific - DSM Admin	11,533	3,262	3,146	1	14	181	2,157	230	6	455	43	1,219	10	
26	Distribution Customer - Mains	108,844	730	20	-	1	3	5	0	0	4	-	4	-	
27	Distribution Customer - Services	174,920	1,173	33	-	1	4	8	1	1	7	-	6	-	
28	Distribution Customer - Meters	83,634	7,273	978	-	40	170	602	42	23	393	-	767	-	
29	Distribution Customer - Stations	9,226	11,765	757	-	38	163	1,850	130	73	516	-	3,869	-	
Distribution Customer- Specific															
30	Uncollectible Accounts	3,452	23	284	-	9	38	72	5	5	58	-	52	-	
31	Distribution Customer Accounting	42,229	283	598	-	19	80	152	11	11	122	-	109	-	
32	Large Volume Customer Care	-	-	2,618	-	81	349	663	47	47	535	-	477	-	
33	Distribution Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	Total Distribution Revenue Requirement	603,381	80,595	25,418	5	359	1,307	22,213	834	802	7,901	121	39,862	573	
35	Total Revenue Requirement	686,645	109,515	34,328	7	435	1,289	35,677	946	1,856	12,305	120	88,575	573	

2024 Cost Allocation Study - Current Rate Classes  
Allocation of Delivery Revenue Requirement (Continued)

Line No.	Particulars (\$000s)	Ex-Franchise								
		Rate 331 (ak)	Rate 332 (al)	Rate 401 (am)	Rate C1 (F) (an)	Rate C1 (I) (ao)	Rate M12 (ap)	Rate M13 (aq)	Rate M16 (ar)	Rate M17 (as)
<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	-	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	-	-	-
<u>Storage Revenue Requirement</u>										
8	Storage Demand - Deliverability	-	-	-	-	-	-	-	-	-
9	Storage Demand - Space	-	-	-	-	-	-	-	-	-
10	Storage Demand - Operational Contingency	6	47	-	121	21	367	2	5	1
11	Storage Commodity	-	-	-	-	-	-	-	-	-
12	Total Storage Revenue Requirement	6	47	-	121	21	367	2	5	1
<u>Transmission Revenue Requirement</u>										
13	Transmission Demand - Dawn Station	-	-	-	48	-	4,489	-	-	13
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	1,020	-	-	-
15	Transmission Demand - Parkway Station	-	-	-	329	-	23,956	-	-	-
16	Transmission Demand - Dawn Parkway	-	-	-	1,145	-	69,086	-	-	213
17	Transmission Demand - Albion	-	21,710	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-	-	-	-	-
19	Transmission Commodity	-	-	-	-	-	-	-	-	-
20	Total Transmission Revenue Requirement	-	21,710	-	1,522	-	98,551	-	-	226
<u>Distribution Revenue Requirement</u>										
21	Distribution Demand - High Pressure > 4"	-	-	-	-	-	-	-	-	256
22	Distribution Demand - High Pressure <= 4"	-	-	-	-	-	-	-	-	-
23	Distribution Demand - Low Pressure	-	-	-	-	-	-	-	-	-
Distribution Demand - Specific Allocation										
24	Distribution Demand Specific - DSM Program	-	-	-	-	-	-	-	-	-
25	Distribution Demand Specific - DSM Admin	-	-	-	-	-	-	-	-	-
26	Distribution Customer - Mains	-	-	-	-	-	-	-	-	-
27	Distribution Customer - Services	-	-	-	-	-	-	-	-	-
28	Distribution Customer - Meters	-	-	-	-	-	-	-	-	-
29	Distribution Customer - Stations	-	-	-	-	-	-	-	-	-
Distribution Customer- Specific										
30	Uncollectible Accounts	-	-	-	-	-	-	-	-	-
31	Distribution Customer Accounting	-	-	-	-	-	21	-	-	-
32	Large Volume Customer Care	-	-	-	-	-	-	-	-	-
33	Distribution Commodity	-	-	-	-	-	-	-	-	-
34	Total Distribution Revenue Requirement	-	-	-	-	-	21	-	-	256
35	Total Revenue Requirement	6	21,757	-	1,642	21	98,940	2	5	483

2024 Cost Allocation Study - Current Rate Classes  
Allocation of Gas Cost Revenue Requirement

Line No.	Particulars (\$000s)	Total Revenue Requirement		Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	EGD Rate Zone	
		(a)	(b)					(c)	(d)
								(g)	(h)
<u>Gas Supply Revenue Requirement</u>									
1	Gas Supply Commodity	2,728,041	2,728,041	-		2,728,041	SUPPLY_VOL	1,019,990	616,434
2	Load Balancing - Transportation	175,236	175,236	-		175,236	LOAD_BALANCING	55,261	48,029
3	Load Balancing - Commodity	23,591	23,591	-		23,591	NETFROMSTOR	7,059	6,135
4	Transportation Demand	162,050	162,050	-	TRANSP_T_DEMAND_OPT	162,050	TRANS_DEMAND	40,425	41,798
5	Transportation Commodity	23,899	23,899	-		23,899	TRANS_FUEL	6,126	5,874
6	Admin	-	-	-		-	SUPPLY_VOL	-	-
7	Total Gas Supply Revenue Requirement	<u>3,112,816</u>	<u>3,112,816</u>	<u>-</u>		<u>3,112,816</u>		<u>1,128,861</u>	<u>718,270</u>
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	10,630	10,630	-		10,630	NETFROMSTOR	3,181	2,765
9	Storage Demand - Space	2,615	2,615	-		2,615	STORAGEXCESS	784	634
10	Storage Demand - Operational Contingency	-	-	-		-	OP_CONTINGENCY	-	-
11	Storage Commodity	21,503	21,503	-		21,503	STORCOMM	5,068	4,860
12	Total Storage Revenue Requirement	<u>34,749</u>	<u>34,749</u>	<u>-</u>		<u>34,749</u>		<u>9,033</u>	<u>8,259</u>
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	-	-	-		-	DAWNCOMP	-	-
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 St. Clair	1,285	1,285	-		1,285	PAN_STCLAIR	246	220
19	Transmission Commodity	45,189	45,189	26,966	TRANS_COMPFUEL	18,223	TRANSCOMM	2,632	2,524
20	Total Transmission Revenue Requirement	<u>46,474</u>	<u>46,474</u>	<u>26,966</u>		<u>19,508</u>		<u>2,879</u>	<u>2,744</u>
<u>Distribution Revenue Requirement</u>									
21	Distribution Demand - High Pressure > 4"	10,938	10,938	-		10,938	HIGHPRESS>4	2,563	2,287
22	Distribution Demand - High Pressure <= 4"	-	-	-		-	HIGHPRESS<=4	-	-
23	Distribution Demand - Low Pressure	-	-	-		-	LOWPRESS	-	-
Distribution Demand - Specific Allocation									
24	Distribution Demand Specific - DSM Program	-	-	-		-	DSM_PRO	-	-
25	Distribution Demand Specific - DSM Admin	-	-	-		-	DSM_ADM	-	-
26	Distribution Customer - Mains	-	-	-		-	TOTAL_CUSTOMERS	-	-
27	Distribution Customer - Services	-	-	-		-	TOTAL_CUSTOMERS	-	-
28	Distribution Customer - Meters	-	-	-		-	METERREPLCOST	-	-
29	Distribution Customer - Stations	-	-	-		-	STATIONREPLCOST	-	-
Distribution Customer- Specific									
30	Uncollectible Accounts	-	-	-		-	BAD_DEBT	-	-
31	Distribution Customer Accounting	-	-	-		-	TOTAL_CUSTOMERS	-	-
32	Large Volume Customer Care	-	-	-		-	CUST_EXCL_GS	-	-
33	Distribution Commodity	29,299	29,299	-		29,299	DISTCOMM	5,345	5,126
34	Total Distribution Revenue Requirement	<u>40,237</u>	<u>40,237</u>	<u>-</u>		<u>40,237</u>		<u>7,908</u>	<u>7,413</u>
35	Total Revenue Requirement	<u>3,234,276</u>	<u>3,234,276</u>	<u>26,966</u>		<u>3,207,310</u>		<u>1,148,681</u>	<u>736,687</u>

2024 Cost Allocation Study - Current Rate Classes  
Allocation of Gas Cost Revenue Requirement (Continued)

Line No.	Particulars (\$000s)	EGD Rate Zone								Union North Rate Zone					
		Rate 100 (i)	Rate 110 (j)	Rate 115 (k)	Rate 125 (l)	Rate 135 (m)	Rate 145 (n)	Rate 170 (o)	Rate 200 (p)	Rate 300 (q)	Rate 01 (r)	Rate 10 (s)	Rate 20 (t)	Rate 25 (u)	Rate 100 (v)
<u>Gas Supply Revenue Requirement</u>															
1	Gas Supply Commodity	3,062	21,205	343	-	911	119	1,112	29,112	-	193,220	34,151	3,243	1,183	-
2	Load Balancing - Transportation	129	3,509	129	-	-	-	-	1,041	-	9,908	2,801	2,195	-	-
3	Load Balancing - Commodity	16	448	17	-	-	-	-	133	-	1,266	358	105	-	-
4	Transportation Demand	220	8,784	3,065	-	423	126	2,595	1,516	-	8,177	3,259	1,878	46	-
5	Transportation Commodity	34	1,309	468	-	64	19	396	231	-	1,211	397	185	7	-
6	Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	3,461	35,255	4,022	-	1,398	264	4,103	32,034	-	213,783	40,966	7,607	1,236	-
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	7	202	7	-	-	-	-	60	-	570	161	47	-	-
9	Storage Demand - Space	3	54	7	-	-	1	6	23	-	156	39	17	-	-
10	Storage Demand - Operational Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Storage Commodity	28	1,083	387	-	53	16	328	191	-	1,002	328	160	6	-
12	Total Storage Revenue Requirement	38	1,338	401	-	53	17	334	274	-	1,729	528	225	6	-
<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 St. Clair	1	25	5	-	0	-	-	6	-	45	13	3	-	-
19	Transmission Commodity	14	562	201	-	28	8	170	99	-	521	171	85	3	-
20	Total Transmission Revenue Requirement	15	588	206	-	28	8	170	105	-	566	184	88	3	-
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	8	262	55	450	1	-	-	61	-	472	141	370	-	165
22	Distribution Demand - High Pressure <= 4"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Distribution Demand - Low Pressure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Distribution Demand Specific - DSM Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Distribution Customer - Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Distribution Customer - Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Distribution Customer - Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution Customer - Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Customer- Specific															
30	Uncollectible Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Distribution Customer Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Large Volume Customer Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Distribution Commodity	29	1,142	408	337	56	17	345	202	-	1,057	351	993	136	1,150
34	Total Distribution Revenue Requirement	37	1,404	463	787	57	17	345	263	-	1,529	491	1,363	136	1,316
35	Total Revenue Requirement	3,551	38,585	5,093	787	1,537	307	4,952	32,676	-	217,607	42,170	9,282	1,380	1,316

2024 Cost Allocation Study - Current Rate Classes  
Allocation of Gas Cost Revenue Requirement (Continued)

Line No.	Particulars (\$000s)	Union South Rate Zone													
		Rate M1 (w)	Rate M2 (x)	Rate M4 (F) (y)	Rate M4 (I) (z)	Rate M5 (F) (aa)	Rate M5 (I) (ab)	Rate M7 (F) (ac)	Rate M7 (I) (ad)	Rate M9 (ae)	Rate T1 (F) (af)	Rate T1 (I) (ag)	Rate T2 (F) (ah)	Rate T2 (I) (ai)	Rate T3 (aj)
<u>Gas Supply Revenue Requirement</u>															
1	Gas Supply Commodity	637,686	142,834	12,317	-	63	386	6,940	451	3,277	-	-	-	-	-
2	Load Balancing - Transportation	31,354	11,180	3,501	-	34	-	5,813	-	352	-	-	-	-	-
3	Load Balancing - Commodity	4,005	1,428	447	-	4	-	743	-	45	156	-	975	-	250
4	Transportation Demand	26,130	10,591	4,766	2	35	442	5,729	610	723	49	5	619	5	31
5	Transportation Commodity	3,987	1,616	727	0	5	67	874	93	110	7	1	84	1	4
6	Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	703,162	167,649	21,757	2	142	896	20,099	1,154	4,507	212	5	1,678	6	286
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	1,805	644	201	-	2	-	335	-	20	70	-	439	-	113
9	Storage Demand - Space	493	148	31	0	0	-	42	4	4	18	-	113	-	39
10	Storage Demand - Operational Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Storage Commodity	3,299	1,337	602	-	4	56	723	77	91	133	-	1,384	-	285
12	Total Storage Revenue Requirement	5,597	2,129	834	0	7	56	1,100	81	116	221	-	1,937	-	437
<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 St. Clair	145	54	19	-	0	-	28	-	2	32	-	401	-	40
19	Transmission Commodity	1,713	694	312	0	2	29	376	40	47	228	22	2,871	24	144
20	Total Transmission Revenue Requirement	1,858	748	332	0	2	29	404	40	50	259	22	3,271	24	184
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	1,510	559	199	-	2	-	295	-	24	101	-	1,275	-	126
22	Distribution Demand - High Pressure <= 4"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Distribution Demand - Low Pressure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Distribution Demand Specific - DSM Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Distribution Customer - Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Distribution Customer - Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Distribution Customer - Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution Customer - Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Customer- Specific															
30	Uncollectible Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Distribution Customer Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Large Volume Customer Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Distribution Commodity	3,479	1,410	635	0	5	59	763	81	96	421	40	5,305	45	266
34	Total Distribution Revenue Requirement	4,989	1,970	834	0	6	59	1,057	81	120	522	40	6,580	45	393
35	Total Revenue Requirement	715,606	172,496	23,756	3	157	1,039	22,660	1,357	4,793	1,214	67	13,466	75	1,299

2024 Cost Allocation Study - Current Rate Classes  
Allocation of Gas Cost Revenue Requirement (Continued)

Line No.	Particulars (\$000s)	Ex-Franchise								
		Rate 331 (ak)	Rate 332 (al)	Rate 401 (am)	Rate C1 (F) (an)	Rate C1 (I) (ao)	Rate M12 (ap)	Rate M13 (aq)	Rate M16 (ar)	Rate M17 (as)
	<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	-	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	-	-	-
	<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	-	-	-	-	-	-	-	-	-
9	Storage Demand - Space	-	-	-	-	-	-	-	-	-
10	Storage Demand - Operational Contingency	-	-	-	-	-	-	-	-	-
11	Storage Commodity	-	-	-	-	-	-	-	-	-
12	Total Storage Revenue Requirement	-	-	-	-	-	-	-	-	-
	<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 St. Clair	-	-	-	-	-	-	-	-	-
19	Transmission Commodity	-	-	-	7,623	3,068	20,344	123	450	59
20	Total Transmission Revenue Requirement	-	-	-	7,623	3,068	20,344	123	450	59
	<u>Distribution Revenue Requirement</u>									
21	Distribution Demand - High Pressure > 4"	-	-	-	-	-	-	-	-	11
22	Distribution Demand - High Pressure <= 4"	-	-	-	-	-	-	-	-	-
23	Distribution Demand - Low Pressure	-	-	-	-	-	-	-	-	-
	Distribution Demand - Specific Allocation									
24	Distribution Demand Specific - DSM Program	-	-	-	-	-	-	-	-	-
25	Distribution Demand Specific - DSM Admin	-	-	-	-	-	-	-	-	-
26	Distribution Customer - Mains	-	-	-	-	-	-	-	-	-
27	Distribution Customer - Services	-	-	-	-	-	-	-	-	-
28	Distribution Customer - Meters	-	-	-	-	-	-	-	-	-
29	Distribution Customer - Stations	-	-	-	-	-	-	-	-	-
	Distribution Customer- Specific									
30	Uncollectible Accounts	-	-	-	-	-	-	-	-	-
31	Distribution Customer Accounting	-	-	-	-	-	-	-	-	-
32	Large Volume Customer Care	-	-	-	-	-	-	-	-	-
33	Distribution Commodity	-	-	-	-	-	-	-	-	-
34	Total Distribution Revenue Requirement	-	-	-	-	-	-	-	-	11
35	Total Revenue Requirement	-	-	-	7,623	3,068	20,344	123	450	70

Summary of Proposed Revenue Change by Rate Class  
Total Revenue

Line No.	Particulars	Revenue Before Recovery		Proposed Revenue Requirement			Revenue After Recovery				
		Current Approved Revenue (\$000s)	Revenue (Deficiency) / Sufficiency (\$000s)	Allocated Cost (\$000s)	Panhandle/ St. Clair Reallocation (\$000s)	Proposed Revenue Requirement (\$000s)	S&T Margin (\$000s)	Delivery Revenue Adjustments (\$000s)	Proposed Revenue (\$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>EGD Rate Zone</u>											
1	Rate 1	2,205,308	(116,980)	2,321,414	874	2,322,288	(5,420)	-	2,316,868	0.998	5%
2	Rate 6	1,189,873	(21,943)	1,211,552	264	1,211,816	(4,836)	-	1,206,980	0.996	1%
3	Rate 100	5,587	375	5,210	2	5,213	(17)	400	5,595	1.073	0%
4	Rate 110	68,051	(9,178)	77,286	(57)	77,229	(555)	-	76,674	0.993	13%
5	Rate 115	9,494	(1,057)	10,570	(19)	10,551	(117)	-	10,434	0.989	10%
6	Rate 125	13,074	997	12,077	-	12,077	-	-	12,077	1.000	(8%)
7	Rate 135	2,311	(1,693)	4,003	1	4,005	(2)	(900)	3,103	0.775	34%
8	Rate 145	1,802	773	1,029	0	1,029	-	-	1,029	1.000	(43%)
9	Rate 170	2,265	(3,813)	6,075	2	6,077	-	-	6,077	1.000	168%
10	Rate 200	38,608	1,154	37,425	29	37,454	(129)	-	37,325	0.997	(3%)
11	Rate 300	-	-	-	-	-	-	-	-	-	-
12	Total EGD Rate Zone	3,536,374	(151,365)	3,686,641	1,097	3,687,739	(11,075)	(500)	3,676,163	0.997	4%
<u>Union North Rate Zone</u>											
13	Rate 01	484,014	55,724	428,120	171	428,290	(998)	-	427,292	0.998	(12%)
14	Rate 10	82,382	13,707	68,665	10	68,675	(295)	-	68,380	0.996	(17%)
15	Rate 20	40,661	16,512	24,155	(6)	24,149	(103)	14,500	38,547	1.596	(5%)
16	Rate 25	6,194	2,030	4,161	2	4,164	-	-	4,164	1.000	(33%)
17	Rate 100	11,827	4,940	6,887	-	6,887	-	-	6,887	1.000	(42%)
18	Total Union North Rate Zone	625,079	92,914	531,988	177	532,165	(1,395)	14,500	545,270	1.025	(13%)
<u>Union South Rate Zone</u>											
19	Rate M1	1,241,583	(161,248)	1,402,251	580	1,402,831	(3,192)	-	1,399,639	0.998	13%
20	Rate M2	248,034	(34,028)	282,011	51	282,062	(1,183)	-	280,879	0.996	13%
21	Rate M4	49,620	(8,494)	58,163	(50)	58,113	(421)	(7,000)	50,692	0.872	2%
22	Rate M5	3,252	399	2,852	0	2,853	(4)	-	2,849	0.999	(12%)
23	Rate M7	37,789	(22,758)	60,640	(92)	60,548	(623)	(7,000)	52,925	0.874	40%
24	Rate M9	5,439	(1,206)	6,649	(3)	6,646	(51)	-	6,595	0.992	21%
25	Rate T1	14,793	1,205	13,706	(118)	13,588	(137)	-	13,452	0.990	(9%)
26	Rate T2	83,779	(17,416)	102,689	(1,494)	101,195	(1,724)	-	99,471	0.983	19%
27	Rate T3	8,183	(2,451)	10,781	(148)	10,633	(171)	-	10,462	0.984	28%
28	Total Union South Rate Zone	1,692,472	(245,997)	1,939,743	(1,275)	1,938,469	(7,505)	(14,000)	1,916,963	0.989	13%
29	Total In-franchise	5,853,925	(304,448)	6,158,372	-	6,158,372	(19,975)	-	6,138,397	0.997	5%
<u>Ex-franchise</u>											
30	Rate 331	169	163	6	-	6	163	-	169	30.393	0%
31	Rate 332	19,179	(2,577)	21,757	-	21,757	-	-	21,757	1.000	13%
32	Rate 401	3,561	3,561	-	-	-	3,561	-	3,561	-	0%
33	Rate M12/C1 Dawn-Parkway	123,642	(3,417)	127,059	-	127,059	11	-	127,069	1.000	3%
34	Rate C1	17,411	12,832	4,579	-	4,579	13,119	-	17,698	3.865	2%
35	Rate M13/GPA	424	299	125	-	125	767	-	892	7.128	110%
36	Rate M16	638	184	455	-	455	422	-	877	1.929	37%
37	Rate M17	570	17	553	-	553	25	-	578	1.045	1%
38	Total Ex-franchise	165,595	11,062	154,533	-	154,533	18,068	-	172,601	1.117	4%
39	Non-Utility Cross Charge	1,197	1,197	-	-	-	1,907	-	1,907	-	-
40	Total	6,020,717	(292,189)	6,312,905	-	6,312,905	-	-	6,312,905	1.000	5%

Summary of Proposed Revenue Change by Rate Class  
Delivery Revenue

Line No.	Particulars	Revenue Before Recovery		Proposed Revenue Requirement			Revenue After Recovery				
		Current Approved Revenue (\$000s)	Revenue (Deficiency) / Sufficiency (\$000s)	Allocated Cost (\$000s)	Panhandle/ St. Clair Reallocation (\$000s)	Proposed Requirement (\$000s)	S&T Margin (\$000s)	Delivery Revenue Adjustments (\$000s)	Proposed Revenue (\$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>EGD Rate Zone</u>											
1	Rate 1	1,033,105	(140,502)	1,172,733	874	1,173,607	(5,420)	-	1,168,187	0.995	13%
2	Rate 6	447,767	(27,362)	474,866	264	475,129	(4,836)	-	470,293	0.990	5%
3	Rate 100	2,060	399	1,659	2	1,661	(17)	400	2,044	1.231	(1%)
4	Rate 110	36,742	(1,902)	38,701	(57)	38,644	(555)	-	38,089	0.986	4%
5	Rate 115	6,950	1,491	5,478	(19)	5,458	(117)	-	5,342	0.979	(23%)
6	Rate 125	12,486	1,196	11,290	-	11,290	-	-	11,290	1.000	(10%)
7	Rate 135	1,461	(1,007)	2,467	1	2,468	(2)	(900)	1,566	0.635	7%
8	Rate 145	1,608	885	722	0	723	-	-	723	1.000	(55%)
9	Rate 170	3,220	2,095	1,123	2	1,125	-	-	1,125	1.000	(65%)
10	Rate 200	5,187	409	4,749	29	4,778	(129)	-	4,649	0.973	(10%)
11	Rate 300	-	-	-	-	-	-	-	-	-	-
12	Total EGD Rate Zone	1,550,586	(164,298)	1,713,787	1,097	1,714,884	(11,075)	(500)	1,703,309	0.993	10%
<u>Union North Rate Zone</u>											
13	Rate 01	226,285	15,602	210,513	171	210,683	(998)	-	209,686	0.995	(7%)
14	Rate 10	30,601	4,096	26,495	10	26,505	(295)	-	26,211	0.989	(14%)
15	Rate 20	30,831	15,964	14,873	(6)	14,867	(103)	14,500	29,265	1.968	(5%)
16	Rate 25	4,865	2,082	2,781	2	2,783	-	-	2,783	1.000	(43%)
17	Rate 100	11,804	6,232	5,572	-	5,572	-	-	5,572	1.000	(53%)
18	Total Union North Rate Zone	304,386	43,975	260,234	177	260,411	(1,395)	14,500	273,516	1.050	(10%)
<u>Union South Rate Zone</u>											
19	Rate M1	548,066	(139,158)	686,645	580	687,225	(3,192)	-	684,032	0.995	25%
20	Rate M2	92,168	(17,398)	109,515	51	109,566	(1,183)	-	108,383	0.989	18%
21	Rate M4	34,924	575	34,398	(50)	34,349	(421)	(7,000)	26,928	0.784	(23%)
22	Rate M5	2,674	1,013	1,661	0	1,661	(4)	-	1,657	0.988	(38%)
23	Rate M7	28,031	(8,500)	36,623	(92)	36,531	(623)	(7,000)	28,908	0.791	3%
24	Rate M9	1,774	(78)	1,856	(3)	1,853	(51)	-	1,802	0.973	2%
25	Rate T1	14,311	2,004	12,425	(118)	12,307	(137)	-	12,170	0.989	(15%)
26	Rate T2	79,193	(8,462)	89,148	(1,494)	87,654	(1,724)	-	85,930	0.980	9%
27	Rate T3	7,804	(1,531)	9,483	(148)	9,334	(171)	-	9,163	0.982	17%
28	Total Union South Rate Zone	808,945	(171,534)	981,754	(1,275)	980,479	(7,505)	(14,000)	958,974	0.978	19%
29	Total In-Franchise	2,663,917	(291,857)	2,955,774	-	2,955,774	(19,975)	-	2,935,799	0.993	10%
<u>Ex-franchise</u>											
30	Rate 331	169	163	6	-	6	163	-	169	30.393	0%
31	Rate 332	19,179	(2,577)	21,757	-	21,757	-	-	21,757	1.000	13%
32	Rate 401	3,561	3,561	-	-	-	3,561	-	3,561	-	0%
33	Rate M12/C1 Dawn-Parkway	104,651	4,136	100,514	-	100,514	-	-	100,514	1.000	(4%)
34	Rate C1	14,191	14,103	89	-	89	13,129	-	13,218	149.272	(7%)
35	Rate M13 & GPA	381	379	2	-	2	767	-	769	351.000	102%
36	Rate M16	428	423	5	-	5	422	-	427	85.790	(0%)
37	Rate M17	529	46	483	-	483	25	-	509	1.052	(4%)
38	Total Ex-franchise	143,089	20,234	122,856	-	122,856	18,068	-	140,924	1.147	(2%)
39	Non-Utility Cross Charge Revenue	1,197	1,197	-	-	-	1,907	-	1,907	-	59%
40	Total	2,808,203	(270,426)	3,078,629	-	3,078,629	-	-	3,078,629	1.000	10%

Summary of Proposed Revenue Change by Rate Class  
Gas Supply Revenue

Line No.	Particulars	Revenue Before Recovery		Proposed Revenue Requirement			Revenue After Recovery				
		Current Approved Revenue (\$000s)	Revenue (Deficiency) / Sufficiency (\$000s)	Allocated Cost (\$000s)	Panhandle/ St. Clair Reallocation (\$000s)	Proposed Revenue Requirement (\$000s)	S&T Margin (\$000s)	Delivery Revenue Adjustments (\$000s)	Proposed Revenue (\$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>EGD Rate Zone</u>											
1	Rate 1	1,172,203	23,522	1,148,681	-	1,148,681	-	-	1,148,681	1.000	(2%)
2	Rate 6	742,106	5,419	736,687	-	736,687	-	-	736,687	1.000	(1%)
3	Rate 100	3,527	(24)	3,551	-	3,551	-	-	3,551	1.000	1%
4	Rate 110	31,309	(7,276)	38,585	-	38,585	-	-	38,585	1.000	23%
5	Rate 115	2,544	(2,549)	5,093	-	5,093	-	-	5,093	1.000	100%
6	Rate 125	588	(199)	787	-	787	-	-	787	1.000	34%
7	Rate 135	850	(686)	1,537	-	1,537	-	-	1,537	1.000	81%
8	Rate 145	194	(112)	307	-	307	-	-	307	1.000	58%
9	Rate 170	(955)	(5,908)	4,952	-	4,952	-	-	4,952	1.000	618%
10	Rate 200	33,421	745	32,676	-	32,676	-	-	32,676	1.000	(2%)
11	Rate 300	-	-	-	-	-	-	-	-	-	-
12	Total EGD Rate Zone	1,985,787	12,933	1,972,855	-	1,972,855	-	-	1,972,855	1.000	(1%)
<u>Union North Rate Zone</u>											
13	Rate 01	257,729	40,122	217,607	-	217,607	-	-	217,607	1.000	(16%)
14	Rate 10	51,781	9,612	42,170	-	42,170	-	-	42,170	1.000	(19%)
15	Rate 20	9,831	549	9,282	-	9,282	-	-	9,282	1.000	(6%)
16	Rate 25	1,329	(52)	1,380	-	1,380	-	-	1,380	1.000	4%
17	Rate 100	23	(1,292)	1,316	-	1,316	-	-	1,316	1.000	5572%
18	Total Union North Rate Zone	320,693	48,938	271,754	-	271,754	-	-	271,754	1.000	(15%)
<u>Union South Rate Zone</u>											
19	Rate M1	693,517	(22,089)	715,606	-	715,606	-	-	715,606	1.000	3%
20	Rate M2	155,866	(16,630)	172,496	-	172,496	-	-	172,496	1.000	11%
21	Rate M4	14,696	(9,069)	23,764	-	23,764	-	-	23,764	1.000	62%
22	Rate M5	578	(613)	1,191	-	1,191	-	-	1,191	1.000	106%
23	Rate M7	9,758	(14,259)	24,017	-	24,017	-	-	24,017	1.000	146%
24	Rate M9	3,665	(1,128)	4,793	-	4,793	-	-	4,793	1.000	31%
25	Rate T1	482	(800)	1,281	-	1,281	-	-	1,281	1.000	166%
26	Rate T2	4,586	(8,954)	13,541	-	13,541	-	-	13,541	1.000	195%
27	Rate T3	379	(920)	1,299	-	1,299	-	-	1,299	1.000	243%
28	Total Union South Rate Zone	883,527	(74,463)	957,990	-	957,990	-	-	957,990	1.000	8%
29	Total In-Franchise	3,190,007	(12,591)	3,202,599	-	3,202,599	-	-	3,202,599	1.000	0%
<u>Ex-franchise</u>											
30	Rate 331	-	-	-	-	-	-	-	-	-	-
31	Rate 332	-	-	-	-	-	-	-	-	-	-
32	Rate 401	-	-	-	-	-	-	-	-	-	-
33	Rate M12/C1 Dawn-Parkway	18,991	(7,564)	26,555	-	26,555	-	-	26,555	1.000	40%
34	Rate C1	3,220	(1,261)	4,480	-	4,480	-	-	4,480	1.000	39%
35	Rate M13, GPA	43	(80)	123	-	123	-	-	123	1.000	185%
36	Rate M16	210	(239)	450	-	450	-	-	450	1.000	114%
37	Rate M17	41	(29)	70	-	70	-	-	70	1.000	70%
38	Total Ex-franchise	22,506	(9,172)	31,678	-	31,678	-	-	31,678	1.000	41%
39	Non-Utility Cross Charge Revenue	-	-	-	-	-	-	-	-	-	0%
40	Total	3,212,513	(21,763)	3,234,276	-	3,234,276	-	-	3,234,276	1.000	1%

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers  
EGD Rate Zone

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill	Including Federal	Excluding Federal
		(\$)	(cents/m <sup>3</sup> )	(\$)	(cents/m <sup>3</sup> )	Change (\$)	Carbon Charge (%)	Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Rate 1 - Small Customer</u>	Annual Volume 2,400 m <sup>3</sup>						
1	Delivery Charges	523	21.8085	563	23.4425	39	7.5%	7.5%
2	Federal Carbon Charge	235	9.7900	235	9.7900	-	0.0%	0.0%
3	Gas Supply Transportation	94	3.9267	47	1.9423	(48)	(50.5%)	(50.5%)
4	Gas Supply Commodity	441	18.3775	502	20.9036	61	13.7%	13.7%
5	Total Bill - Sales Service	1,294	53.9027	1,346	56.0784	52	4.0%	4.9%
6	Total Bill - Bundled Direct Purchase WTS	1,354	56.4288	1,391	57.9403	36	2.7%	3.2%
7	Bundled Direct Purchase Impact WTS						4.3%	5.9%
8	Total Bill - Bundled Direct Purchase DTS	1,283	53.4718	1,346	56.0784	63	4.9%	6.0%
9	Bundled Direct Purchase Impact DTS						8.0%	11.4%
	<u>Rate 1 - Large Customer</u>	Annual Volume 5,048 m <sup>3</sup>						
10	Delivery Charges	799	15.8339	836	16.5576	37	4.6%	4.6%
11	Federal Carbon Charge	494	9.7900	494	9.7900	-	0.0%	0.0%
12	Gas Supply Transportation	198	3.9267	98	1.9423	(100)	(50.5%)	(50.5%)
13	Gas Supply Commodity	928	18.3775	1,055	20.9036	128	13.7%	13.7%
14	Total Bill - Sales Service	2,419	47.9282	2,483	49.1935	64	2.6%	3.3%
15	Total Bill - Bundled Direct Purchase WTS	2,547	50.4543	2,577	51.0554	30	1.2%	1.5%
16	Bundled Direct Purchase Impact WTS						2.0%	3.0%
17	Total Bill - Bundled Direct Purchase DTS	2,398	47.4973	2,483	49.1935	86	3.6%	4.5%
18	Bundled Direct Purchase Impact DTS						6.4%	10.1%
	<u>Rate 6 - Small Customer</u>	Annual Volume 5,048 m <sup>3</sup>						
19	Delivery Charges	1,473	29.1886	1,541	30.5352	68	4.6%	4.6%
20	Federal Carbon Charge	494	9.7900	494	9.7900	-	0.0%	0.0%
21	Gas Supply Transportation	198	3.9267	93	1.8435	(105)	(53.1%)	(53.1%)
22	Gas Supply Commodity	929	18.4008	1,055	20.9036	126	13.6%	13.6%
23	Total Bill - Sales Service	3,095	61.3061	3,184	63.0723	89	2.9%	3.4%
24	Total Bill - Bundled Direct Purchase WTS	3,221	63.8089	3,278	64.9342	57	1.8%	2.1%
25	Bundled Direct Purchase Impact WTS						2.6%	3.4%
26	Total Bill - Bundled Direct Purchase DTS	3,072	60.8519	3,184	63.0723	112	3.6%	4.3%
27	Bundled Direct Purchase Impact DTS						5.6%	7.4%
	<u>Rate 6 - Average Customer</u>	Annual Volume 22,606 m <sup>3</sup>						
28	Delivery Charges	2,907	12.8584	2,952	13.0586	45	1.6%	1.6%
29	Federal Carbon Charge	2,213	9.7900	2,213	9.7900	-	0.0%	0.0%
30	Gas Supply Transportation	888	3.9267	417	1.8435	(471)	(53.1%)	(53.1%)
31	Gas Supply Commodity	4,160	18.4008	4,725	20.9036	566	13.6%	13.6%
32	Total Bill - Sales Service	10,167	44.9760	10,307	45.5957	140	1.4%	1.8%
33	Total Bill - Bundled Direct Purchase WTS	10,733	47.4788	10,728	47.4576	(5)	(0.0%)	(0.1%)
34	Bundled Direct Purchase Impact WTS						(0.1%)	(0.1%)
35	Total Bill - Bundled Direct Purchase DTS	10,065	44.5217	10,307	45.5957	243	2.4%	3.1%
36	Bundled Direct Purchase Impact DTS						4.5%	7.8%
	<u>Rate 6 - Large Customer</u>	Annual Volume 339,124 m <sup>3</sup>						
37	Delivery Charges	22,069	6.5076	20,138	5.9383	(1,931)	(8.7%)	(8.7%)
38	Federal Carbon Charge	33,200	9.7900	33,200	9.7900	-	0.0%	0.0%
39	Gas Supply Transportation	13,317	3.9267	6,252	1.8435	(7,065)	(53.1%)	(53.1%)
40	Gas Supply Commodity	62,402	18.4008	70,889	20.9036	8,488	13.6%	13.6%
41	Total Bill - Sales Service	130,987	38.6251	130,479	38.4754	(508)	(0.4%)	(0.5%)
42	Total Bill - Bundled Direct Purchase WTS	139,475	41.1279	136,794	40.3373	(2,681)	(1.9%)	(2.5%)
43	Bundled Direct Purchase Impact WTS						(3.9%)	(7.6%)
44	Total Bill - Bundled Direct Purchase DTS	129,447	38.1709	130,479	38.4754	1,033	0.8%	1.1%
45	Bundled Direct Purchase Impact DTS						1.8%	4.1%

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers  
 EGD Rate Zone (Continued)

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact		
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill	Including Federal	Excluding Federal	
		(\$)	(cents/m <sup>3</sup> )	(\$)	(cents/m <sup>3</sup> )	Change (\$)	Carbon Charge (%)	Carbon Charge (%)	
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)	
	<u>Rate 100 - Small Customer</u>	Contract Demand 2,993 m <sup>3</sup> Annual Volume 339,188 m <sup>3</sup>							
46	Delivery Charges	20,572	6.0649	22,925	6.7589	2,354	11.4%	11.4%	
47	Federal Carbon Charge	33,207	9.7900	33,207	9.7900	-	0.0%	0.0%	
48	Gas Supply Transportation	13,319	3.9267	4,530	1.3356	(8,789)	(66.0%)	(66.0%)	
49	Gas Supply Commodity	62,413	18.4008	70,903	20.9036	8,489	13.6%	13.6%	
50	Total Bill - Sales Service	129,510	38.1825	131,565	38.7881	2,054	1.6%	2.1%	
51	Total Bill - Bundled Direct Purchase WTS	138,000	40.6853	137,880	40.6501	(119)	(0.1%)	(0.1%)	
52	Bundled Direct Purchase Impact WTS						(0.2%)	(0.4%)	
53	Total Bill - Bundled Direct Purchase DTS	127,970	37.7282	131,565	38.7881	3,595	2.8%	3.8%	
54	Bundled Direct Purchase Impact DTS						6.3%	15.1%	
	<u>Rate 100 - Average Customer</u>	Contract Demand 15,000 m <sup>3</sup> Annual Volume 598,567 m <sup>3</sup>							
55	Delivery Charges	81,274	13.5781	86,461	14.4447	5,187	6.4%	6.4%	
56	Federal Carbon Charge	58,600	9.7900	58,600	9.7900	-	0.0%	0.0%	
57	Gas Supply Transportation	23,504	3.9267	7,994	1.3356	(15,510)	(66.0%)	(66.0%)	
58	Gas Supply Commodity	110,141	18.4008	125,122	20.9036	14,981	13.6%	13.6%	
59	Total Bill - Sales Service	273,519	45.6957	278,177	46.4739	4,658	1.7%	2.2%	
69	Total Bill - Bundled Direct Purchase WTS	288,500	48.1984	289,323	48.3359	823	0.3%	0.4%	
70	Bundled Direct Purchase Impact WTS						0.5%	0.8%	
71	Total Bill - Bundled Direct Purchase DTS	270,800	45.2414	278,177	46.4739	7,377	2.7%	3.5%	
72	Bundled Direct Purchase Impact DTS						5.1%	8.5%	
	<u>Rate 100 - Large Customer</u>	Contract Demand 30,000 m <sup>3</sup> Annual Volume 1,500,000 m <sup>3</sup>							
60	Delivery Charges	165,181	11.0121	168,122	11.2081	2,941	1.8%	1.8%	
61	Federal Carbon Charge	146,850	9.7900	146,850	9.7900	-	0.0%	0.0%	
62	Gas Supply Transportation	58,901	3.9267	20,034	1.3356	(38,867)	(66.0%)	(66.0%)	
63	Gas Supply Commodity	276,012	18.4008	313,554	20.9036	37,542	13.6%	13.6%	
64	Total Bill - Sales Service	646,944	43.1296	648,560	43.2373	1,616	0.2%	0.3%	
65	Total Bill - Bundled Direct Purchase WTS	684,486	45.6324	676,490	45.0993	(7,996)	(1.2%)	(1.5%)	
66	Bundled Direct Purchase Impact WTS						(2.2%)	(3.6%)	
67	Total Bill - Bundled Direct Purchase DTS	640,131	42.6754	648,560	43.2373	8,429	1.3%	1.7%	
68	Bundled Direct Purchase Impact DTS						2.6%	4.7%	
	<u>Rate 110 - Small Customer</u>	Contract Demand 3,292 m <sup>3</sup> Annual Volume 598,568 m <sup>3</sup>							
73	Delivery Charges	25,475	4.2560	26,956	4.5034	1,481	5.8%	5.8%	
74	Federal Carbon Charge	58,600	9.7900	58,600	9.7900	-	0.0%	0.0%	
75	Gas Supply Transportation	23,504	3.9267	7,189	1.2011	(16,315)	(69.4%)	(69.4%)	
76	Gas Supply Commodity	109,774	18.3394	125,122	20.9036	15,348	14.0%	14.0%	
77	Total Bill - Sales Service	217,353	36.3122	217,868	36.3981	514	0.2%	0.3%	
78	Total Bill - Bundled Direct Purchase WTS	232,701	38.8764	229,012	38.2600	(3,689)	(1.6%)	(2.1%)	
79	Bundled Direct Purchase Impact WTS						(3.4%)	(7.5%)	
80	Total Bill - Bundled Direct Purchase DTS	215,002	35.9193	217,868	36.3981	2,866	1.3%	1.8%	
81	Bundled Direct Purchase Impact DTS						3.2%	9.2%	
	<u>Rate 110 - Average Customer</u>	Contract Demand 36,413 m <sup>3</sup> Annual Volume 9,976,120 m <sup>3</sup>							
82	Delivery Charges	247,553	2.4815	249,899	2.5050	2,346	0.9%	0.9%	
83	Federal Carbon Charge	976,662	9.7900	976,662	9.7900	-	0.0%	0.0%	
84	Gas Supply Transportation	391,737	3.9267	119,823	1.2011	(271,914)	(69.4%)	(69.4%)	
85	Gas Supply Commodity	1,829,564	18.3394	2,085,368	20.9036	255,805	14.0%	14.0%	
86	Total Bill - Sales Service	3,445,516	34.5376	3,431,752	34.3997	(13,763)	(0.4%)	(0.6%)	
87	Total Bill - Bundled Direct Purchase WTS	3,701,320	37.1018	3,617,498	36.2616	(83,822)	(2.3%)	(3.1%)	
88	Bundled Direct Purchase Impact WTS						(5.2%)	(13.1%)	
89	Total Bill - Bundled Direct Purchase DTS	3,406,324	34.1448	3,431,752	34.3997	25,428	0.7%	1.0%	
90	Bundled Direct Purchase Impact DTS						1.9%	7.4%	
	<u>Rate 110 - Large Customer</u>	Contract Demand 53,871 m <sup>3</sup> Annual Volume 9,976,121 m <sup>3</sup>							
91	Delivery Charges	299,591	3.0031	349,583	3.5042	49,992	16.7%	16.7%	
92	Federal Carbon Charge	976,662	9.7900	976,662	9.7900	-	0.0%	0.0%	
93	Gas Supply Transportation	391,737	3.9267	119,823	1.2011	(271,914)	(69.4%)	(69.4%)	
94	Gas Supply Commodity	1,829,564	18.3394	2,085,368	20.9036	255,805	14.0%	14.0%	
95	Total Bill - Sales Service	3,497,553	35.0593	3,531,436	35.3989	33,883	1.0%	1.3%	

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers  
EGD Rate Zone (Continued)

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill	Including Federal	Excluding Federal
		(\$)	(cents/m <sup>3</sup> )	(\$)	(cents/m <sup>3</sup> )	Change (\$)	Carbon Charge (%)	Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
96	Total Bill - Bundled Direct Purchase WTS	3,753,358	37.6234	3,717,182	37.2608	(36,176)	(1.0%)	(1.3%)
97	Bundled Direct Purchase Impact WTS						(2.2%)	(5.2%)
98	Total Bill - Bundled Direct Purchase DTS	3,458,362	34.6664	3,531,436	35.3989	73,075	2.1%	2.9%
99	Bundled Direct Purchase Impact DTS						5.3%	18.4%
	<u>Rate 115 - Small Customer</u>	Contract Demand 15,300 m <sup>3</sup> Annual Volume 4,471,609 m <sup>3</sup>						
100	Delivery Charges	92,520	2.0690	91,546	2.0473	(974)	(1.1%)	(1.1%)
101	Federal Carbon Charge	437,771	9.7900	437,771	9.7900	-	0.0%	0.0%
102	Gas Supply Transportation	175,589	3.9267	41,134	0.9199	(134,454)	(76.6%)	(76.6%)
103	Gas Supply Commodity	820,068	18.3394	934,727	20.9036	114,660	14.0%	14.0%
104	Total Bill - Sales Service	1,525,947	34.1252	1,505,178	33.6608	(20,769)	(1.4%)	(1.9%)
105	Total Bill - Bundled Direct Purchase WTS	1,640,606	36.6894	1,588,435	35.5227	(52,171)	(3.2%)	(4.3%)
106	Bundled Direct Purchase Impact WTS						(7.4%)	(19.5%)
107	Total Bill - Bundled Direct Purchase DTS	1,508,380	33.7324	1,505,178	33.6608	(3,202)	(0.2%)	(0.3%)
108	Bundled Direct Purchase Impact DTS						(0.6%)	(2.4%)
	<u>Rate 115 - Large Customer</u>	Contract Demand 238,928 m <sup>3</sup> Annual Volume 69,832,850 m <sup>3</sup>						
109	Delivery Charges	1,266,100	1.8130	1,270,463	1.8193	4,363	0.3%	0.3%
110	Federal Carbon Charge	6,836,636	9.7900	6,836,636	9.7900	-	0.0%	0.0%
111	Gas Supply Transportation	2,742,158	3.9267	642,392	0.9199	(2,099,766)	(76.6%)	(76.6%)
112	Gas Supply Commodity	12,806,948	18.3394	14,597,580	20.9036	1,790,632	14.0%	14.0%
113	Total Bill - Sales Service	23,651,842	33.8692	23,347,072	33.4328	(304,771)	(1.3%)	(1.8%)
114	Total Bill - Bundled Direct Purchase WTS	25,442,474	36.4334	24,647,289	35.2947	(795,185)	(3.1%)	(4.3%)
115	Bundled Direct Purchase Impact WTS						(7.3%)	(19.8%)
116	Total Bill - Bundled Direct Purchase DTS	23,377,499	33.4764	23,347,072	33.4328	(30,428)	(0.1%)	(0.2%)
117	Bundled Direct Purchase Impact DTS						(0.3%)	(1.6%)
	<u>Rate 125 - Average Customer</u>	Contract Demand 2,315,000 m <sup>3</sup> Annual Volume 206,000,000 m <sup>3</sup>						
118	Delivery Charges	3,135,864	1.5223	2,956,541	1.4352	(179,323)	(5.7%)	(5.7%)
119	Federal Carbon Charge	20,167,400	9.7900	20,167,400	9.7900	-	0.0%	0.0%
120	Gas Supply Commodity	37,779,229	18.3394	43,061,416	20.9036	5,282,187	14.0%	14.0%
121	Total Bill - Sales Service	61,082,493	29.6517	66,185,357	32.1288	5,102,864	8.4%	12.5%
122	Total Bill - Bundled Direct Purchase	66,364,680	32.2159	66,185,357	32.1288	(179,323)	(0.3%)	(0.4%)
123	Bundled Direct Purchase Impact						(0.8%)	(5.7%)
	<u>Rate 135 - Average Customer</u>	Annual Volume 598,567 m <sup>3</sup>						
124	Delivery Charges	14,844	2.4799	26,749	4.4688	11,905	80.2%	80.2%
125	Federal Carbon Charge	58,600	9.7900	58,600	9.7900	-	0.0%	0.0%
126	Gas Supply Transportation	18,461	3.0843	270	0.0450	(18,192)	(98.5%)	(98.5%)
127	Gas Supply Commodity	109,797	18.3434	125,122	20.9036	15,325	14.0%	14.0%
128	Total Bill - Sales Service	201,702	33.6975	210,740	35.2074	9,038	4.5%	6.3%
129	Total Bill - Bundled Direct Purchase WTS	217,027	36.2578	221,885	37.0694	4,858	2.2%	3.1%
130	Bundled Direct Purchase Impact WTS						5.3%	14.6%
131	Total Bill - Bundled Direct Purchase DTS	199,327	33.3007	210,740	35.2074	11,413	5.7%	8.1%
132	Bundled Direct Purchase Impact DTS						15.4%	73.1%
	<u>Rate 145 - Small Customer</u>	Contract Demand 2,993 m <sup>3</sup> Annual Volume 339,188 m <sup>3</sup>						
133	Delivery Charges	29,478	8.6906	8,520	2.5119	(20,958)	(71.1%)	(71.1%)
134	Federal Carbon Charge	33,207	9.7900	33,207	9.7900	-	0.0%	0.0%
135	Gas Supply Transportation	11,460	3.3788	1,152	0.3396	(10,309)	(90.0%)	(90.0%)
136	Gas Supply Commodity	62,219	18.3434	70,903	20.9036	8,684	14.0%	14.0%
137	Total Bill - Sales Service	136,363	40.2028	113,781	33.5450	(22,583)	(16.6%)	(21.9%)
138	Total Bill - Bundled Direct Purchase WTS	145,047	42.7630	120,096	35.4070	(24,951)	(17.2%)	(22.3%)
139	Bundled Direct Purchase Impact WTS						(33.7%)	(60.9%)
140	Total Bill - Bundled Direct Purchase DTS	135,017	39.8060	113,781	33.5450	(21,237)	(15.7%)	(20.9%)
141	Bundled Direct Purchase Impact DTS						(33.1%)	(68.7%)

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers  
EGD Rate Zone (Continued)

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill	Including Federal	Excluding Federal
		(\$)	(cents/m <sup>3</sup> )	(\$)	(cents/m <sup>3</sup> )	Change (\$)	Carbon Charge (%)	Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Rate 145 - Large Customer</u>	Contract Demand 4,489 m <sup>3</sup> Annual Volume 598,567 m <sup>3</sup>						
142	Delivery Charges	47,616	7.9550	12,710	2.1233	(34,907)	(73.3%)	(73.3%)
143	Federal Carbon Charge	58,600	9.7900	58,600	9.7900	-	0.0%	0.0%
144	Gas Supply Transportation	20,224	3.3788	2,032	0.3396	(18,192)	(90.0%)	(90.0%)
145	Gas Supply Commodity	109,797	18.3434	125,122	20.9036	15,325	14.0%	14.0%
146	Total Bill - Sales Service	236,238	39.4672	198,464	33.1565	(37,774)	(16.0%)	(21.3%)
147	Total Bill - Bundled Direct Purchase WTS	251,562	42.0274	209,609	35.0185	(41,953)	(16.7%)	(21.7%)
148	Bundled Direct Purchase Impact WTS						(33.2%)	(61.8%)
149	Total Bill - Bundled Direct Purchase DTS	233,862	39.0704	198,464	33.1565	(35,399)	(15.1%)	(20.2%)
150	Bundled Direct Purchase Impact DTS						(32.6%)	(70.6%)
	<u>Rate 170 - Small Customer</u>	Contract Demand 36,413 m <sup>3</sup> Annual Volume 9,976,120 m <sup>3</sup>						
151	Delivery Charges	108,254	1.0851	167,197	1.6760	58,943	54.4%	54.4%
152	Federal Carbon Charge	976,662	9.7900	976,662	9.7900	-	0.0%	0.0%
153	Gas Supply Transportation	271,477	2.7213	(31,722)	(0.3180)	(303,199)	(111.7%)	(111.7%)
154	Gas Supply Commodity	1,829,564	18.3394	2,085,368	20.9036	255,805	14.0%	14.0%
155	Total Bill - Sales Service	3,185,956	31.9358	3,197,505	32.0516	11,549	0.4%	0.5%
156	Total Bill - Bundled Direct Purchase WTS	3,441,761	34.5000	3,383,261	33.9136	(58,500)	(1.7%)	(2.4%)
157	Bundled Direct Purchase Impact WTS						(4.3%)	(15.4%)
158	Total Bill - Bundled Direct Purchase DTS	3,146,764	31.5430	3,197,505	32.0516	50,741	1.6%	2.3%
159	Bundled Direct Purchase Impact DTS						4.8%	59.9%
	<u>Rate 170 - Average Customer</u>	Contract Demand 53,871 m <sup>3</sup> Annual Volume 9,976,121 m <sup>3</sup>						
160	Delivery Charges	116,258	1.1654	175,042	1.7546	58,784	50.6%	50.6%
161	Federal Carbon Charge	976,662	9.7900	976,662	9.7900	-	0.0%	0.0%
162	Gas Supply Transportation	271,477	2.7213	(31,722)	(0.3180)	(303,199)	(111.7%)	(111.7%)
163	Gas Supply Commodity	1,829,564	18.3394	2,085,368	20.9036	255,805	14.0%	14.0%
164	Total Bill - Sales Service	3,193,961	32.0161	3,205,351	32.1302	11,390	0.4%	0.5%
165	Total Bill - Bundled Direct Purchase WTS	3,449,766	34.5802	3,391,106	33.9922	(58,659)	(1.7%)	(2.4%)
166	Bundled Direct Purchase Impact WTS						(4.3%)	(15.1%)
167	Total Bill - Bundled Direct Purchase DTS	3,154,769	31.6232	3,205,351	32.1302	50,581	1.6%	2.3%
168	Bundled Direct Purchase Impact DTS						4.7%	54.5%
	<u>Rate 170 - Large Customer</u>	Contract Demand 255,089 m <sup>3</sup> Annual Volume 69,832,850 m <sup>3</sup>						
169	Delivery Charges	617,886	0.8848	1,148,469	1.6446	530,583	85.9%	85.9%
170	Federal Carbon Charge	6,836,636	9.7900	6,836,636	9.7900	-	0.0%	0.0%
171	Gas Supply Transportation	1,900,337	2.7213	(222,054)	(0.3180)	(2,122,391)	(111.7%)	(111.7%)
172	Gas Supply Commodity	12,806,947	18.3394	14,597,580	20.9036	1,790,632	14.0%	14.0%
173	Total Bill - Sales Service	22,161,806	31.7355	22,360,630	32.0202	198,824	0.9%	1.3%
174	Total Bill - Bundled Direct Purchase WTS	23,952,439	34.2997	23,660,918	33.8822	(291,521)	(1.2%)	(1.7%)
175	Bundled Direct Purchase Impact WTS						(3.1%)	(11.6%)
176	Total Bill - Bundled Direct Purchase DTS	21,887,464	31.3426	22,360,630	32.0202	473,166	2.2%	3.1%
177	Bundled Direct Purchase Impact DTS						6.5%	104.4%
	<u>Rate 200 - Average Customer (1)</u>	Contract Demand 1,252,000 m <sup>3</sup> Annual Volume 140,305,600 m <sup>3</sup>						
178	Delivery Charges	5,954,982	4.2443	5,330,277	3.7990	(624,704)		(10.5%)
179	Gas Supply Transportation	5,248,930	3.7411	1,722,988	1.2280	(3,525,942)		(67.2%)
180	Gas Supply Commodity	25,731,108	18.3393	29,328,921	20.9036	3,597,813		14.0%
181	Total Bill - Sales Service	36,935,019	26.3247	36,382,186	25.9307	(552,833)		(1.5%)
182	Total Bill - Bundled Direct Purchase WTS	40,532,833	28.8890	38,994,677	27.7927	(1,538,156)		(3.8%)
183	Bundled Direct Purchase Impact WTS							(13.7%)
184	Total Bill - Bundled Direct Purchase DTS	36,383,962	25.9319	36,382,186	25.9307	(1,776)		(0.0%)
185	Bundled Direct Purchase Impact DTS							(0.0%)

Notes:

- (1) Rate 200 customers are not charged the Federal Carbon Charge.
- (2) EB-2022-0133, Exhibit D, Tab 1, Appendix A.

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers  
Union North Rate Zone (1)

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill (\$) (a)	Unit Rate (cents/m <sup>3</sup> ) (b)	Total Bill (\$) (c)	Unit Rate (cents/m <sup>3</sup> ) (d)	Total Bill Change (\$) (e) = (c - a)	Including Federal Carbon Charge (%) (f) = (e / a)	Excluding Federal Carbon Charge (%) (g)
	<u>Rate 01 - Small Customer</u>	Annual Volume 2,200 m <sup>3</sup>						
1	Delivery Charges	517	23.4947	470	21.3837	(46)	(9.0%)	(9.0%)
2	Federal Carbon Charge	215	9.7900	215	9.7900	-	0.0%	0.0%
3	Gas Supply Transportation	188	8.5573	105	4.7761	(83)	(44.2%)	(44.2%)
4	Gas Supply Commodity	491	22.3151	460	20.9036	(31)	(6.3%)	(6.3%)
5	Total Bill - Sales Service	1,411	64.1572	1,251	56.8534	(161)	(11.4%)	(13.4%)
6	Total Bill - Bundled Direct Purchase	1,380	62.7456	1,251	56.8534	(130)	(9.4%)	(11.1%)
7	Bundled Direct Purchase Impact						(14.1%)	(18.4%)
	<u>Rate 01 - Large Customer</u>	Annual Volume 40,000 m <sup>3</sup>						
8	Delivery Charges	4,238	10.5960	3,077	7.6936	(1,161)	(27.4%)	(27.4%)
9	Federal Carbon Charge	3,916	9.7900	3,916	9.7900	-	0.0%	0.0%
10	Gas Supply Transportation	3,423	8.5573	1,910	4.7761	(1,512)	(44.2%)	(44.2%)
11	Gas Supply Commodity	8,926	22.3151	8,361	20.9036	(565)	(6.3%)	(6.3%)
12	Total Bill - Sales Service	20,503	51.2585	17,265	43.1633	(3,238)	(15.8%)	(19.5%)
13	Total Bill - Bundled Direct Purchase	19,939	49.8469	17,265	43.1633	(2,673)	(13.4%)	(16.7%)
14	Bundled Direct Purchase Impact						(23.1%)	(34.9%)
	<u>Rate 10 - Small Customer</u>	Annual Volume 60,000 m <sup>3</sup>						
15	Delivery Charges	6,143	10.2385	4,736	7.8933	(1,407)	(22.9%)	(22.9%)
16	Federal Carbon Charge	5,874	9.7900	5,874	9.7900	-	0.0%	0.0%
17	Gas Supply Transportation	4,074	6.7895	2,559	4.2648	(1,515)	(37.2%)	(37.2%)
18	Gas Supply Commodity	13,389	22.3151	12,542	20.9036	(847)	(6.3%)	(6.3%)
19	Total Bill - Sales Service	29,480	49.1331	25,711	42.8517	(3,769)	(12.8%)	(16.0%)
20	Total Bill - Bundled Direct Purchase	28,633	47.7216	25,711	42.8517	(2,922)	(10.2%)	(12.8%)
21	Bundled Direct Purchase Impact						(18.2%)	(28.6%)
	<u>Rate 10 - Average Customer</u>	Annual Volume 93,000 m <sup>3</sup>						
29	Delivery Charges	8,765	9.4252	6,636	7.1349	(2,130)	(24.3%)	(24.3%)
30	Federal Carbon Charge	9,105	9.7900	9,105	9.7900	-	0.0%	0.0%
31	Gas Supply Transportation	6,314	6.7895	3,966	4.2648	(2,348)	(37.2%)	(37.2%)
32	Gas Supply Commodity	20,753	22.3151	19,440	20.9036	(1,313)	(6.3%)	(6.3%)
33	Total Bill - Sales Service	44,937	48.3198	39,147	42.0933	(5,791)	(12.9%)	(16.2%)
34	Total Bill - Bundled Direct Purchase	43,625	46.9083	39,147	42.0933	(4,478)	(10.3%)	(13.0%)
35	Bundled Direct Purchase Impact						(18.5%)	(29.7%)
	<u>Rate 10 - Large Customer</u>	Annual Volume 250,000 m <sup>3</sup>						
22	Delivery Charges	20,397	8.1587	15,076	6.0304	(5,321)	(26.1%)	(26.1%)
23	Federal Carbon Charge	24,475	9.7900	24,475	9.7900	-	0.0%	0.0%
24	Gas Supply Transportation	16,974	6.7895	10,662	4.2648	(6,312)	(37.2%)	(37.2%)
25	Gas Supply Commodity	55,788	22.3151	52,259	20.9036	(3,529)	(6.3%)	(6.3%)
26	Total Bill - Sales Service	117,633	47.0533	102,472	40.9888	(15,161)	(12.9%)	(16.3%)
27	Total Bill - Bundled Direct Purchase	114,105	45.6418	102,472	40.9888	(11,632)	(10.2%)	(13.0%)
28	Bundled Direct Purchase Impact						(18.8%)	(31.1%)
	<u>Rate 20 - Small Customer</u>	Contract Demand 14,000 m <sup>3</sup> Annual Volume 3,000,000 m <sup>3</sup>						
36	Delivery Charges	95,251	3.1750	85,581	2.8527	(9,670)	(10.2%)	(10.2%)
37	Federal Carbon Charge	293,700	9.7900	293,700	9.7900	-	0.0%	0.0%
38	Gas Supply Transportation	104,834	3.4945	65,614	2.1871	(39,220)	(37.4%)	(37.4%)
39	Gas Supply Commodity	650,011	21.6670	627,108	20.9036	(22,903)	(3.5%)	(3.5%)
40	Total Bill - Sales Service	1,143,796	38.1265	1,072,003	35.7334	(71,792)	(6.3%)	(8.4%)
41	Total Bill - Bundled Direct Purchase	1,120,893	37.3631	1,072,003	35.7334	(48,890)	(4.4%)	(5.9%)
42	Bundled Direct Purchase Impact						(9.9%)	(24.4%)

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers  
Union North Rate Zone (1) (Continued)

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill (\$) (a)	Unit Rate (cents/m <sup>3</sup> ) (b)	Total Bill (\$) (c)	Unit Rate (cents/m <sup>3</sup> ) (d)	Total Bill Change (\$) (e) = (c - a)	Including Federal Carbon Charge (%) (f) = (e / a)	Excluding Federal Carbon Charge (%) (g)
	<u>Rate 20 - Large Customer</u>			Contract Demand 60,000 m <sup>3</sup> Annual Volume 15,000,000 m <sup>3</sup>				
43	Delivery Charges	372,040	2.4803	330,734	2.2049	(41,306)	(11.1%)	(11.1%)
44	Federal Carbon Charge	1,468,500	9.7900	1,468,500	9.7900	-	0.0%	0.0%
45	Gas Supply Transportation	472,128	3.1475	306,208	2.0414	(165,920)	(35.1%)	(35.1%)
46	Gas Supply Commodity	3,250,054	21.6670	3,135,540	20.9036	(114,514)	(3.5%)	(3.5%)
47	Total Bill - Sales Service	5,562,722	37.0848	5,240,982	34.9399	(321,740)	(5.8%)	(7.9%)
48	Total Bill - Bundled Direct Purchase	5,448,208	36.3214	5,240,982	34.9399	(207,226)	(3.8%)	(5.2%)
49	Bundled Direct Purchase Impact						(9.0%)	(24.5%)
	<u>Rate 25 - Average Customer</u>			Annual Volume 2,275,000 m <sup>3</sup>				
50	Delivery Charges	78,233	3.4388	47,063	2.0687	(31,170)	(39.8%)	(39.8%)
51	Federal Carbon Charge	222,723	9.7900	222,723	9.7900	-	0.0%	0.0%
52	Gas Supply Transportation	25,810	1.1345	20,191	0.8875	(5,619)	(21.8%)	(21.8%)
53	Gas Supply Commodity	497,922	21.8867	475,557	20.9036	(22,365)	(4.5%)	(4.5%)
54	Total Bill - Sales Service	824,687	36.2500	765,533	33.6498	(59,154)	(7.2%)	(9.8%)
55	Total Bill - Bundled Direct Purchase	802,322	35.2669	765,533	33.6498	(36,789)	(4.6%)	(6.3%)
56	Bundled Direct Purchase Impact						(11.3%)	(35.4%)
	<u>Rate 100 - Small Customer</u>			Contract Demand 100,000 m <sup>3</sup> Annual Volume 27,000,000 m <sup>3</sup>				
57	Delivery Charges	340,126	1.2597	206,802	0.7659	(133,324)	(39.2%)	(39.2%)
58	Federal Carbon Charge	2,643,300	9.7900	2,643,300	9.7900	-	0.0%	0.0%
59	Gas Supply Transportation	2,251,451	8.3387	533,685	1.9766	(1,717,766)	(76.3%)	(76.3%)
60	Gas Supply Commodity	5,850,097	21.6670	5,643,972	20.9036	(206,125)	(3.5%)	(3.5%)
61	Total Bill - Sales Service	11,084,974	41.0555	9,027,759	33.4361	(2,057,215)	(18.6%)	(24.4%)
62	Total Bill - Bundled Direct Purchase	10,878,849	40.2920	9,027,759	33.4361	(1,851,090)	(17.0%)	(22.5%)
63	Bundled Direct Purchase Impact						(35.4%)	(71.4%)
64	Total Bill - Unbundled Direct Purchase	9,161,083	33.9299	9,027,759	33.4361	(133,324)	(1.5%)	(2.0%)
65	Unbundled Direct Purchase Impact						(4.5%)	(39.2%)
	<u>Rate 100 - Large Customer</u>			Contract Demand 850,000 m <sup>3</sup> Annual Volume 240,000,000 m <sup>3</sup>				
66	Delivery Charges	2,776,822	1.1570	1,636,803	0.6820	(1,140,019)	(41.1%)	(41.1%)
67	Federal Carbon Charge	23,496,000	9.7900	23,496,000	9.7900	-	0.0%	0.0%
68	Gas Supply Transportation	19,480,682	8.1170	4,658,847	1.9412	(14,821,835)	(76.1%)	(76.1%)
69	Gas Supply Commodity	52,000,862	21.6670	50,168,640	20.9036	(1,832,222)	(3.5%)	(3.5%)
70	Total Bill - Sales Service	97,754,366	40.7310	79,960,290	33.3168	(17,794,076)	(18.2%)	(24.0%)
71	Total Bill - Bundled Direct Purchase	95,922,144	39.9676	79,960,290	33.3168	(15,961,854)	(16.6%)	(22.0%)
72	Bundled Direct Purchase Impact						(34.9%)	(71.7%)
73	Total Bill - Unbundled Direct Purchase	81,100,309	33.7918	79,960,290	33.3168	(1,140,019)	(1.4%)	(2.0%)
74	Unbundled Direct Purchase Impact						(4.3%)	(41.1%)

Notes:

- (1) Gas Supply charges based on Union North East rate zone.
- (2) EB-2022-0133, Exhibit D, Tab 2, Appendix A.

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers  
Union South Rate Zone

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill (\$)	Unit Rate (cents/m <sup>3</sup> )	Total Bill (\$)	Unit Rate (cents/m <sup>3</sup> )	Total Bill Change (\$)	Including Federal Carbon Charge (%)	Excluding Federal Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Rate M1 - Small Customer</u>	Annual Volume 2,200 m <sup>3</sup>						
1	Delivery Charges	433	19.6623	536	24.3788	104	24.0%	24.0%
2	Federal Carbon Charge	215	9.7900	215	9.7900	-	0.0%	0.0%
3	Gas Supply Transportation	-	-	40	1.8069	40	100.0%	100.0%
4	Gas Supply Commodity	490	22.2906	460	20.9036	(31)	(6.2%)	(6.2%)
5	Total Bill - Sales Service	1,138	51.7429	1,251	56.8793	113	9.9%	12.2%
6	Total Bill - Bundled Direct Purchase	1,108	50.3559	1,251	56.8793	144	13.0%	16.1%
7	Bundled Direct Purchase Impact						22.1%	33.2%
	<u>Rate M1 - Large Customer</u>	Annual Volume 40,000 m <sup>3</sup>						
8	Delivery Charges	2,834	7.0851	4,079	10.1969	1,245	43.9%	43.9%
9	Federal Carbon Charge	3,916	9.7900	3,916	9.7900	-	0.0%	0.0%
10	Gas Supply Transportation	-	-	723	1.8069	723	100.0%	100.0%
11	Gas Supply Commodity	8,916	22.2906	8,361	20.9036	(555)	(6.2%)	(6.2%)
12	Total Bill - Sales Service	15,666	39.1657	17,079	42.6974	1,413	9.0%	12.0%
13	Total Bill - Bundled Direct Purchase	15,111	37.7787	17,079	42.6974	1,967	13.0%	17.6%
14	Bundled Direct Purchase Impact						29.1%	69.4%
	<u>Rate M2 - Small Customer</u>	Annual Volume 60,000 m <sup>3</sup>						
15	Delivery Charges	5,093	8.4889	6,099	10.1657	1,006	19.8%	19.8%
16	Federal Carbon Charge	5,874	9.7900	5,874	9.7900	-	0.0%	0.0%
17	Gas Supply Transportation	-	-	1,018	1.6963	1,018	100.0%	100.0%
18	Gas Supply Commodity	13,374	22.2906	12,542	20.9036	(832)	(6.2%)	(6.2%)
19	Total Bill - Sales Service	24,342	40.5695	25,533	42.5556	1,192	4.9%	6.5%
20	Total Bill - Bundled Direct Purchase	23,509	39.1825	25,533	42.5556	2,024	8.6%	11.5%
21	Bundled Direct Purchase Impact						18.5%	39.7%
	<u>Rate M2 - Average Customer</u>	Annual Volume 73,000 m <sup>3</sup>						
29	Delivery Charges	5,972	8.1811	7,179	9.8336	1,206	20.2%	20.2%
30	Federal Carbon Charge	7,147	9.7900	7,147	9.7900	-	0.0%	0.0%
31	Gas Supply Transportation	-	-	1,238	1.6963	1,238	100.0%	100.0%
32	Gas Supply Commodity	16,272	22.2906	15,260	20.9036	(1,013)	(6.2%)	(6.2%)
33	Total Bill - Sales Service	29,391	40.2618	30,823	42.2235	1,432	4.9%	6.4%
34	Total Bill - Bundled Direct Purchase	28,379	38.8747	30,823	42.2235	2,445	8.6%	11.5%
35	Bundled Direct Purchase Impact						18.6%	40.9%
	<u>Rate M2 - Large Customer</u>	Annual Volume 250,000 m <sup>3</sup>						
22	Delivery Charges	17,465	6.9862	21,233	8.4934	3,768	21.6%	21.6%
23	Federal Carbon Charge	24,475	9.7900	24,475	9.7900	-	0.0%	0.0%
24	Gas Supply Transportation	-	-	4,241	1.6963	4,241	100.0%	100.0%
25	Gas Supply Commodity	55,727	22.2906	52,259	20.9036	(3,468)	(6.2%)	(6.2%)
26	Total Bill - Sales Service	97,667	39.0668	102,208	40.8833	4,541	4.6%	6.2%
27	Total Bill - Bundled Direct Purchase	94,199	37.6798	102,208	40.8833	8,009	8.5%	11.5%
28	Bundled Direct Purchase Impact						19.1%	45.9%
	<u>Rate M4 - Small Customer</u>	Contract Demand 4,800 m <sup>3</sup> Annual Volume 875,000 m <sup>3</sup>						
36	Delivery Charges	57,891	6.6161	48,101	5.4973	(9,790)	(16.9%)	(16.9%)
37	Federal Carbon Charge	85,663	9.7900	85,663	9.7900	-	0.0%	0.0%
38	Gas Supply Transportation	-	-	12,688	1.4501	12,688	100.0%	100.0%
39	Gas Supply Commodity	195,043	22.2906	182,907	20.9036	(12,137)	(6.2%)	(6.2%)
40	Total Bill - Sales Service	338,597	38.6968	329,359	37.6410	(9,238)	(2.7%)	(3.7%)
41	Total Bill - Bundled Direct Purchase	326,460	37.3097	329,359	37.6410	2,898	0.9%	1.2%
42	Bundled Direct Purchase Impact						2.0%	5.0%
	<u>Rate M4 - Large Customer</u>	Contract Demand 50,000 m <sup>3</sup> Annual Volume 12,000,000 m <sup>3</sup>						
43	Delivery Charges	468,572	3.9048	363,635	3.0303	(104,936)	(22.4%)	(22.4%)
44	Federal Carbon Charge	1,174,800	9.7900	1,174,800	9.7900	-	0.0%	0.0%
45	Gas Supply Transportation	-	-	174,012	1.4501	174,012	100.0%	100.0%
46	Gas Supply Commodity	2,674,877	22.2906	2,508,432	20.9036	(166,445)	(6.2%)	(6.2%)
47	Total Bill - Sales Service	4,318,248	35.9854	4,220,879	35.1740	(97,369)	(2.3%)	(3.1%)
48	Total Bill - Bundled Direct Purchase	4,151,804	34.5984	4,220,879	35.1740	69,076	1.7%	2.3%
49	Bundled Direct Purchase Impact						4.2%	14.7%



**Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers  
 Union South Rate Zone (Continued)**

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill (\$)	Unit Rate (cents/m <sup>3</sup> )	Total Bill (\$)	Unit Rate (cents/m <sup>3</sup> )	Total Bill Change (\$)	Including Federal Carbon Charge (%)	Excluding Federal Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<b>Rate T1 - Small Customer</b>	Contract Demand 25,750 m <sup>3</sup> Annual Volume 7,537,000 m <sup>3</sup>						
90	Delivery Charges	175,282	2.3256	152,277	2.0204	(23,004)	(13.1%)	(13.1%)
91	Federal Carbon Charge	737,872	9.7900	737,872	9.7900	-	0.0%	0.0%
92	Gas Supply Commodity	1,680,046	22.2906	1,575,504	20.9036	(104,541)	(6.2%)	(6.2%)
93	<b>Total Bill - Sales Service</b>	<b>2,593,199</b>	<b>34.4063</b>	<b>2,465,654</b>	<b>32.7140</b>	<b>(127,545)</b>	<b>(4.9%)</b>	<b>(6.9%)</b>
94	Total Bill - Bundled Direct Purchase	2,488,658	33.0192	2,465,654	32.7140	(23,004)	(0.9%)	(1.3%)
95	Bundled Direct Purchase Impact						(2.5%)	(13.1%)
	<b>Rate T1 - Average Customer</b>	Contract Demand 48,750 m <sup>3</sup> Annual Volume 11,565,938 m <sup>3</sup>						
96	Delivery Charges	272,638	2.3572	229,124	1.9810	(43,514)	(16.0%)	(16.0%)
97	Federal Carbon Charge	1,132,305	9.7900	1,132,305	9.7900	-	0.0%	0.0%
98	Gas Supply Commodity	2,578,122	22.2906	2,417,697	20.9036	(160,424)	(6.2%)	(6.2%)
99	<b>Total Bill - Sales Service</b>	<b>3,983,064</b>	<b>34.4379</b>	<b>3,779,127</b>	<b>32.6746</b>	<b>(203,938)</b>	<b>(5.1%)</b>	<b>(7.2%)</b>
100	Total Bill - Bundled Direct Purchase	3,822,640	33.0508	3,779,127	32.6746	(43,514)	(1.1%)	(1.6%)
101	Bundled Direct Purchase Impact						(3.1%)	(16.0%)
	<b>Rate T1 - Large Customer</b>	Contract Demand 133,000 m <sup>3</sup> Annual Volume 25,624,080 m <sup>3</sup>						
102	Delivery Charges	614,548	2.3983	499,151	1.9480	(115,397)	(18.8%)	(18.8%)
103	Federal Carbon Charge	2,508,597	9.7900	2,508,597	9.7900	-	0.0%	0.0%
104	Gas Supply Commodity	5,711,771	22.2906	5,356,355	20.9036	(355,416)	(6.2%)	(6.2%)
105	<b>Total Bill - Sales Service</b>	<b>8,834,917</b>	<b>34.4790</b>	<b>8,364,104</b>	<b>32.6416</b>	<b>(470,813)</b>	<b>(5.3%)</b>	<b>(7.4%)</b>
106	Total Bill - Bundled Direct Purchase	8,479,501	33.0919	8,364,104	32.6416	(115,397)	(1.4%)	(1.9%)
107	Bundled Direct Purchase Impact						(3.7%)	(18.8%)
	<b>Rate T2 - Small Customer</b>	Contract Demand 190,000 m <sup>3</sup> Annual Volume 59,256,000 m <sup>3</sup>						
108	Delivery Charges	777,629	1.3123	815,152	1.3756	37,523	4.8%	4.8%
109	Federal Carbon Charge	5,801,162	9.7900	5,801,162	9.7900	-	0.0%	0.0%
110	Gas Supply Commodity	13,208,541	22.2906	12,386,637	20.9036	(821,904)	(6.2%)	(6.2%)
111	<b>Total Bill - Sales Service</b>	<b>19,787,332</b>	<b>33.3930</b>	<b>19,002,951</b>	<b>32.0692</b>	<b>(784,381)</b>	<b>(4.0%)</b>	<b>(5.6%)</b>
112	Total Bill - Bundled Direct Purchase	18,965,428	32.0059	19,002,951	32.0692	37,523	0.2%	0.3%
113	Bundled Direct Purchase Impact						0.6%	4.8%
	<b>Rate T2 - Average Customer</b>	Contract Demand 669,000 m <sup>3</sup> Annual Volume 197,789,850 m <sup>3</sup>						
114	Delivery Charges	1,901,634	0.9614	2,069,602	1.0464	167,968	8.8%	8.8%
115	Federal Carbon Charge	19,363,626	9.7900	19,363,626	9.7900	-	0.0%	0.0%
116	Gas Supply Commodity	44,088,623	22.2906	41,345,199	20.9036	(2,743,424)	(6.2%)	(6.2%)
117	<b>Total Bill - Sales Service</b>	<b>65,353,883</b>	<b>33.0421</b>	<b>62,778,428</b>	<b>31.7400</b>	<b>(2,575,455)</b>	<b>(3.9%)</b>	<b>(5.6%)</b>
118	Total Bill - Bundled Direct Purchase	62,610,460	31.6550	62,778,428	31.7400	167,968	0.3%	0.4%
119	Bundled Direct Purchase Impact						0.8%	8.8%
	<b>Rate T2 - Large Customer</b>	Contract Demand 1,200,000 m <sup>3</sup> Annual Volume 370,089,000 m <sup>3</sup>						
120	Delivery Charges	3,156,032	0.8528	3,462,876	0.9357	306,844	9.7%	9.7%
121	Federal Carbon Charge	36,231,713	9.7900	36,231,713	9.7900	-	0.0%	0.0%
122	Gas Supply Commodity	82,495,205	22.2906	77,361,924	20.9036	(5,133,281)	(6.2%)	(6.2%)
123	<b>Total Bill - Sales Service</b>	<b>121,882,950</b>	<b>32.9334</b>	<b>117,056,514</b>	<b>31.6293</b>	<b>(4,826,437)</b>	<b>(4.0%)</b>	<b>(5.6%)</b>
124	Total Bill - Bundled Direct Purchase	116,749,669	31.5464	117,056,514	31.6293	306,844	0.3%	0.4%
125	Bundled Direct Purchase Impact						0.8%	9.7%
	<b>Rate T3 - Large Customer (1)</b>	Contract Demand 2,350,000 m <sup>3</sup> Annual Volume 272,712,000 m <sup>3</sup>						
126	Delivery Charges	6,375,944	2.3380	7,525,465	2.7595	1,149,520		18.0%
127	Gas Supply Commodity	60,789,249	22.2906	57,006,626	20.9036	(3,782,624)		(6.2%)
128	<b>Total Bill - Sales Service</b>	<b>67,165,193</b>	<b>24.6286</b>	<b>64,532,090</b>	<b>23.6631</b>	<b>(2,633,103)</b>		(3.9%)
129	Total Bill - Bundled Direct Purchase	63,382,570	23.2416	64,532,090	23.6631	1,149,520		1.8%
130	Bundled Direct Purchase Impact							18.0%

**Notes:**  
 (1) Rate M9 and Rate T3 customers are not charged the Federal Carbon Charge.  
 (2) EB-2022-0133, Exhibit D, Tab 2, Appendix A.

## 2024 COST ALLOCATION STUDY– CURRENT RATE ZONES

### INDEX OF ATTACHMENTS

Attachment 4 provides an updated 2024 Cost Allocation Study for the current rate classes that separates the 2024 Test Year Forecast net revenue requirement into the current rate zones. This updated 2024 Cost Allocation Study for the current rate zones was prepared in response to Exhibit I.7.0 STAFF-237. The Cost Allocation Study was prepared using the methodologies provided at Exhibit 7, Tab 1, Schedule 2. Attachment 4 is organized as follows:

- Attachment 4.1 Revenue Requirement Summary - By Functional Classification  
This schedule provides a summary of the total revenue requirement by functional classification.
- Attachment 4.2 Revenue Requirement Summary - By Rate Class  
This schedule is left blank intentionally. A summary of the total revenue requirement by rate class is not available for the cost allocation study prepared at current rate zones.
- Attachment 4.3 Cost Allocation Study Detail - Functionalization  
This schedule provides the Cost Allocation Study functionalization results, which allocates the 2024 revenue requirement to Gas Supply, Storage, Transmission, and Distribution.
- Attachment 4.4 Cost Allocation Study Detail - Gas Supply Classification  
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 4.5 Cost Allocation Study Detail - Storage Classification  
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 4.6 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 4.7 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 4.8 Cost Allocation Study Detail - Total Allocation  
This schedule provides the Cost Allocation Study total allocation results, which allocates the 2024 revenue requirement to the current rate zones and rate classes.
- Attachment 4.9 Cost Allocation Study Detail - Allocation of Delivery Revenue Requirement  
This schedule provides the delivery cost allocation, which allocates the 2024 delivery revenue requirement to the current rate zones and rate classes, excluding gas cost revenue requirement.
- Attachment 4.10 Cost Allocation Study Detail - Allocation of Gas Cost Revenue Requirement  
This schedule provides the gas cost allocation, which allocates the 2024 gas cost revenue requirement<sup>1</sup> to the current rate zones and rate classes, excluding delivery revenue requirement.

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<sup>1</sup> 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 - Current Rate Zones  
Revenue Requirement Summary by Function

Line No.	Particulars (\$000s)	Revenue Requirement (a) = (sum b to e)	Function			
			Gas Supply (b)	Storage (c)	Transmission (d)	Distribution (e)
	Return on Rate Base					
1	Rate Base	16,281,096	-	1,591,003	2,951,364	11,738,728
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	955,722	-	93,394	173,249	689,079
4	Depreciation Expense	892,000	-	41,140	121,559	729,301
	Taxes					
5	Income Tax	121,754	-	11,898	22,071	87,785
6	Property Tax	127,183	-	4,388	26,302	96,493
7	Total Taxes	248,936	-	16,286	48,373	184,278
	Operating & Maintenance Expenses					
8	Cost of Gas	3,251,888	3,112,816	34,749	64,086	40,237
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	186,670	-	-	-	186,670
14	Distribution Customer Accounting	125,998	11,447	-	-	114,551
	Administrative & General Expense					
15	Employee Benefits	176,362	2,104	10,501	12,474	151,283
16	Administrative & General	219,654	4,759	13,898	15,476	185,522
17	Total Operating & Maintenance Expenses	4,301,880	3,133,672	91,426	127,201	949,581
18	Total Revenue Requirement	6,398,539	3,133,672	242,246	470,382	2,552,239
19	Other Revenue	85,633	20,701	-	-	64,933
20	Total Revenue Requirement Less Other Revenue	6,312,905	3,112,972	242,246	470,382	2,487,307

2024 Cost Allocation Study - Current Rate Zones  
Gas Supply Revenue Requirement Summary by Classification

Line No.	Particulars (\$000s)	Gas Supply Revenue Requirement (a) = (sum b to g)	Gas Supply Classification					Admin (g)
			Gas Supply Commodity (b)	Load Balancing Transport (c)	Load Balancing Commodity (d)	Transportation Demand (e)	Transportation Commodity (f)	
	Return on Rate Base							
1	Rate Base	-	-	-	-	-	-	-
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	-	-	-	-	-	-	-
4	Depreciation Expense	-	-	-	-	-	-	-
	Taxes							
5	Income Tax	-	-	-	-	-	-	-
6	Property Tax	-	-	-	-	-	-	-
7	Total Taxes	-	-	-	-	-	-	-
	Operating & Maintenance Expenses							
8	Cost of Gas	3,112,816	2,728,041	175,236	23,591	162,050	23,899	-
9	Storage	-	-	-	-	-	-	-
10	Transmission	-	-	-	-	-	-	-
11	Distribution	-	-	-	-	-	-	-
12	General Operating & Engineering	2,546	-	-	-	-	-	2,546
13	Sales Promotion & Merchandise	-	-	-	-	-	-	-
14	Distribution Customer Accounting	11,447	-	-	-	-	-	11,447
	Administrative & General Expense							
15	Employee Benefits	2,104	-	-	-	-	-	2,104
16	Administrative & General	4,759	-	-	-	-	-	4,759
17	Total Operating & Maintenance Expenses	3,133,672	2,728,041	175,236	23,591	162,050	23,899	20,856
18	Total Revenue Requirement	3,133,672	2,728,041	175,236	23,591	162,050	23,899	20,856
19	Other Revenue	20,701	-	7,968	-	7,369	-	5,364
20	Total Revenue Requirement Less Other Revenue	3,112,972	2,728,041	167,268	23,591	154,682	23,899	15,492

2024 Cost Allocation Study - Current Rate Zones  
Storage Revenue Requirement Summary by Classification

Line No.	Particulars (\$000s)	Storage Revenue Requirement (a) = (sum b to e)	Storage Classification			Storage Commodity (e)
			Storage Demand			
			Deliverability (b)	Space (c)	Operational Contingency (d)	
	Return on Rate Base					
1	Rate Base	1,591,003	687,800	825,925	77,279	-
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	93,394	40,375	48,483	4,536	-
4	Depreciation Expense	41,140	32,198	8,242	700	-
	Taxes					
5	Income Tax	11,898	5,144	6,176	578	-
6	Property Tax	4,388	4,323	60	5	-
7	Total Taxes	16,286	9,466	6,237	583	-
	Operating & Maintenance Expenses					
8	Cost of Gas	34,749	10,630	2,615	-	21,503
9	Storage	25,007	16,797	7,568	642	-
10	Transmission	-	-	-	-	-
11	Distribution	-	-	-	-	-
12	General Operating & Engineering	7,272	5,740	1,412	120	-
13	Sales Promotion & Merchandise	-	-	-	-	-
14	Distribution Customer Accounting	-	-	-	-	-
	Administrative & General Expense					
15	Employee Benefits	10,501	7,517	2,751	234	-
16	Administrative & General	13,898	9,763	3,811	324	-
17	Total Operating & Maintenance Expenses	91,426	50,447	18,157	1,319	21,503
18	Total Revenue Requirement	242,246	132,486	81,118	7,138	21,503
19	Other Revenue	-	-	-	-	-
20	Total Revenue Requirement Less Other Revenue	242,246	132,486	81,118	7,138	21,503

2024 Cost Allocation Study - Current Rate Zones  
Transmission Revenue Requirement Summary by Classification

Line No.	Particulars (\$000s)	Transmission Revenue Requirement (a) = (sum b to h)	Transmission Classification					Transmission Commodity (h)	
			Transmission Demand						
			Dawn Station (b)	Kirkwall Station (c)	Parkway Station (d)	Dawn Parkway (e)	Albion (f)		Panhandle St. Clair (g)
	Return on Rate Base								
1	Rate Base	2,951,364	60,647	6,896	323,014	1,514,834	341,317	704,655	-
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	173,249	3,560	405	18,961	88,923	20,036	41,364	-
4	Depreciation Expense	121,559	3,615	564	16,720	71,719	8,572	20,369	-
	Taxes								
5	Income Tax	22,071	454	52	2,416	11,328	2,552	5,270	-
6	Property Tax	26,302	2,521	21	1,096	18,136	1,055	3,474	-
7	Total Taxes	48,373	2,974	72	3,512	29,464	3,607	8,743	-
	Operating & Maintenance Expenses								
8	Cost of Gas	64,086	-	-	-	17,612	-	1,285	45,189
9	Storage	5,277	-	-	-	4,449	-	829	-
10	Transmission	12,038	914	180	2,573	6,359	85	1,926	-
11	Distribution	-	-	-	-	-	-	-	-
12	General Operating & Engineering	17,849	367	42	1,956	9,153	2,066	4,264	-
13	Sales Promotion & Merchandise	-	-	-	-	-	-	-	-
14	Distribution Customer Accounting	-	-	-	-	-	-	-	-
	Administrative & General Expense								
15	Employee Benefits	12,474	510	89	1,563	6,773	844	2,695	-
16	Administrative & General	15,476	582	101	1,979	8,685	973	3,156	-
17	Total Operating & Maintenance Expenses	127,201	2,374	411	8,072	53,031	3,969	14,155	45,189
18	Total Revenue Requirement	470,382	12,524	1,452	47,265	243,137	36,184	84,632	45,189
19	Other Revenue	-	-	-	-	-	-	-	-
20	Total Revenue Requirement Less Other Revenue	470,382	12,524	1,452	47,265	243,137	36,184	84,632	45,189

2024 Cost Allocation Study - Current Rate Zones  
Distribution Revenue Requirement Summary by Classification

Line No.	Particulars (\$000s)	Distribution Classification										
		Distribution Revenue Requirement	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) = (sum b to k)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
	Return on Rate Base											
1	Rate Base	11,738,728	1,499,965	286,890	2,920,323	17,985	2,089,405	3,524,550	1,014,977	323,124	61,509	0
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	689,079	88,050	16,841	171,427	1,056	122,651	206,896	59,581	18,968	3,611	0
4	Depreciation Expense	729,301	77,969	14,913	151,977	2,972	108,535	176,427	169,538	16,807	10,164	0
	Taxes											
5	Income Tax	87,785	11,217	2,145	21,839	134	15,625	26,357	7,590	2,416	460	0
6	Property Tax	96,493	16,321	3,122	31,813	-	26,585	18,652	-	-	-	-
7	Total Taxes	184,278	27,538	5,267	53,652	134	42,210	45,009	7,590	2,416	460	0
	Operating & Maintenance Expenses											
8	Cost of Gas	40,237	10,938	-	-	-	-	-	-	-	-	29,299
9	Storage	-	-	-	-	-	-	-	-	-	-	-
10	Transmission	-	-	-	-	-	-	-	-	-	-	-
11	Distribution	101,331	11,354	2,172	22,132	-	13,968	26,154	21,952	3,599	-	-
12	General Operating & Engineering	169,987	21,806	4,171	42,504	-	30,431	51,318	14,669	4,695	394	-
13	Sales Promotion & Merchandise	186,670	-	-	-	175,054	-	-	-	-	11,616	-
14	Distribution Customer Accounting	114,551	-	-	-	-	-	-	-	-	114,551	-
	Administrative & General Expense											
15	Employee Benefits	151,283	12,880	2,464	25,106	15,526	16,952	29,436	12,591	3,050	33,278	-
16	Administrative & General	185,522	14,968	2,863	29,176	15,119	19,879	34,348	16,146	3,669	49,354	-
17	Total Operating & Maintenance Expenses	949,581	71,946	11,669	118,918	205,699	81,230	141,256	65,357	15,013	209,193	29,299
18	Total Revenue Requirement	2,552,239	265,503	48,689	495,974	209,862	354,625	569,587	302,066	53,204	223,428	29,299
19	Other Revenue	64,933	-	-	892	-	641	1,031	546	2,908	58,915	-
20	Total Revenue Requirement Less Other Revenue	2,487,307	265,503	48,689	495,083	209,862	353,984	568,556	301,520	50,296	164,513	29,299

2024 Cost Allocation Study - Current Rate Zones  
Revenue Requirement Summary by Rate Class

Line No.	Particulars (\$000s)	Revenue Requirement (a)	EGD Rate Zone (1)											
			Rate 1 (b)	Rate 6 (c)	Rate 100 (d)	Rate 110 (e)	Rate 115 (f)	Rate 125 (g)	Rate 135 (h)	Rate 145 (i)	Rate 170 (j)	Rate 200 (k)	Rate 300 (l)	
	Return on Rate Base													
1	Rate Base	16,281,096												
2	Rate of Return on Rate Base	5.870%												
3	Total Return on Rate Base	955,722												
4	Depreciation Expense	892,000												
	Taxes													
5	Income Tax	121,754												
6	Property Tax	127,183												
7	Total Taxes	248,936												
	Operating & Maintenance Expenses													
8	Cost of Gas	3,251,888												
9	Storage	30,285												
10	Transmission	12,038												
11	Distribution	101,331												
12	General Operating & Engineering	197,654												
13	Sales Promotion & Merchandise	186,670												
14	Distribution Customer Accounting	125,998												
	Administrative & General Expense													
15	Employee Benefits	176,362												
16	Administrative & General	219,654												
17	Total Operating & Maintenance Expenses	4,301,880												
18	Total Revenue Requirement	6,398,539												
19	Other Revenue	85,633												
20	Total Revenue Requirement Less Other Revenue	6,312,905												

Note:

(1) Revenue requirement summary by rate class is not available for the cost study prepared by current rate zones.

2024 Cost Allocation Study - Current Rate Zones  
Revenue Requirement Summary by Rate Class (Continued)

Line No.	Particulars (\$000s)	Union North Rate Zone (1)					Union South Rate Zone (1)								
		Rate 01 (m)	Rate 10 (n)	Rate 20 (o)	Rate 25 (p)	Rate 100 (q)	Rate M1 (r)	Rate M2 (s)	Rate M4 (F) (t)	Rate M4 (I) (u)	Rate M5 (F) (v)	Rate M5 (I) (w)	Rate M7 (F) (x)	Rate M7 (I) (y)	Rate M9 (z)
	Return on Rate Base														
1	Rate Base														
2	Rate of Return on Rate Base														
3	Total Return on Rate Base														
4	Depreciation Expense														
	Taxes														
5	Income Tax														
6	Property Tax														
7	Total Taxes														
	Operating & Maintenance Expenses														
8	Cost of Gas														
9	Storage														
10	Transmission														
11	Distribution														
12	General Operating & Engineering														
13	Sales Promotion & Merchandise														
14	Distribution Customer Accounting														
	Administrative & General Expense														
15	Employee Benefits														
16	Administrative & General														
17	Total Operating & Maintenance Expenses														
18	Total Revenue Requirement														
19	Other Revenue														
20	Total Revenue Requirement Less Other Revenue														

Note:

(1) Revenue requirement summary by rate class is not available for the cost study prepared by current rate zones.

2024 Cost Allocation Study - Current Rate Zones  
Revenue Requirement Summary - By Rate Class (Continued)

Line No.	Particulars (\$000s)	Union South Rate Zone (1)					Ex-Franchise (1)								
		Rate T1 (F) (aa)	Rate T1 (I) (ab)	Rate T2 (F) (ac)	Rate T2 (I) (ad)	Rate T3 (ae)	Rate 331 (af)	Rate 332 (ag)	Rate 401 (ah)	Rate C1 (F) (ai)	Rate C1 (I) (aj)	Rate M12 (ak)	Rate M13 (al)	Rate M16 (am)	Rate M17 (an)
	Return on Rate Base														
1	Rate Base														
2	Rate of Return on Rate Base														
3	Total Return on Rate Base														
4	Depreciation Expense														
	Taxes														
5	Income Tax														
6	Property Tax														
7	Total Taxes														
	Operating & Maintenance Expenses														
8	Cost of Gas														
9	Storage														
10	Transmission														
11	Distribution														
12	General Operating & Engineering														
13	Sales Promotion & Merchandise														
14	Distribution Customer Accounting														
	Administrative & General Expense														
15	Employee Benefits														
16	Administrative & General														
17	Total Operating & Maintenance Expenses														
18	Total Revenue Requirement														
19	Other Revenue														
20	Total Revenue Requirement Less Other Revenue														

Note:

(1) Revenue requirement summary by rate class is not available for the cost study prepared by current rate zones.

2024 Cost Allocation Study - Current Rate Zones  
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	221,952	-		221,952	LAND	-	12,713	81,031	128,208
2	Land Rights	263,689	-		263,689	LANDRIGHTS	-	78,040	64,690	120,959
3	Structures & Improvements	667,009	-		667,009	STRUC&IMP	-	83,034	211,742	372,233
4	Measuring & Regulating	1,741,319	-		1,741,319	MEAS&REG	-	103,849	293,467	1,344,003
5	Mains	11,087,197	-		11,087,197	MAINS	-	109,283	2,318,862	8,659,052
6	Compressor Equipment	1,766,302	-		1,766,302	COMPRESSORS	-	373,232	1,361,921	31,149
7	Gas Holders Storage and Equipment	32,021	-		32,021	STORAGE	-	32,021	-	-
8	Wells and Lines	456,027	-		456,027	STORAGE	-	456,027	-	-
9	Base Pressure Gas	69,492	-		69,492	STORAGE	-	69,492	-	-
10	Services	5,590,140	-		5,590,140	DISTRIBUTION	-	-	-	5,590,140
11	Meters & Regulators	1,655,519	-		1,655,519	DISTRIBUTION	-	-	-	1,655,519
12	Customer Stations	169,809	-		169,809	DISTRIBUTION	-	-	-	169,809
13	Linepack	7,521	-		7,521	LINEPACK	-	499	4,522	2,500
14	Subtotal (sum lines 1 to 13)	<u>23,727,997</u>	<u>-</u>		<u>23,727,997</u>		<u>-</u>	<u>1,318,190</u>	<u>4,336,235</u>	<u>18,073,572</u>
15	General Plant	1,174,974	-		1,174,974	GENPLANT	-	70,503	154,460	950,011
16	Total Gross Plant (lines 14+15)	<u>24,902,972</u>	<u>-</u>		<u>24,902,972</u>		<u>-</u>	<u>1,388,693</u>	<u>4,490,695</u>	<u>19,023,583</u>
<u>Accumulated Depreciation</u>										
17	Land	-	-		-		-	-	-	-
18	Land Rights	(89,063)	-		(89,063)	LANDRIGHTS_AD	-	(48,817)	(17,443)	(22,803)
19	Structures & Improvements	(213,039)	-		(213,039)	STRUC&IMP_AD	-	(29,423)	(77,607)	(106,009)
20	Measuring & Regulating	(626,809)	-		(626,809)	MEAS&REG_AD	-	(31,724)	(92,653)	(502,433)
21	Mains	(3,913,248)	-		(3,913,248)	MAINS_AD	-	(2,011)	(723,065)	(3,188,172)
22	Compressor Equipment	(682,850)	-		(682,850)	COMPRESSORS_AD	-	(145,035)	(530,200)	(7,615)
23	Gas Holders Storage and Equipment	(17,453)	-		(17,453)	STORAGE	-	(17,453)	-	-
24	Wells and Lines	(129,517)	-		(129,517)	STORAGE	-	(129,517)	-	-
25	Base Pressure Gas	-	-		-		-	-	-	-
26	Services	(2,154,595)	-		(2,154,595)	DISTRIBUTION	-	-	-	(2,154,595)
27	Meters & Regulators	(673,512)	-		(673,512)	DISTRIBUTION	-	-	-	(673,512)
28	Customer Stations	(62,258)	-		(62,258)	DISTRIBUTION	-	-	-	(62,258)
29	Linepack	-	-		-		-	-	-	-
30	Subtotal (sum line 17 to 29)	<u>(8,562,345)</u>	<u>-</u>		<u>(8,562,345)</u>		<u>-</u>	<u>(403,979)</u>	<u>(1,440,967)</u>	<u>(6,717,399)</u>
31	General Plant	(616,547)	-		(616,547)	GENPLANT	-	(36,995)	(81,050)	(498,502)
32	Total Accumulated Depreciation (lines 30+31)	<u>(9,178,892)</u>	<u>-</u>		<u>(9,178,892)</u>		<u>-</u>	<u>(440,975)</u>	<u>(1,522,017)</u>	<u>(7,215,900)</u>

2024 Cost Allocation Study - Current Rate Zones

Functionalization (Continued)

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	221,952	-	-	221,952	-	-	12,713	81,031	128,208
34	Land Rights	174,626	-	-	174,626	-	-	29,223	47,248	98,156
35	Structures & Improvements	453,970	-	-	453,970	-	-	53,610	134,135	266,224
36	Measuring & Regulating	1,114,510	-	-	1,114,510	-	-	72,126	200,814	841,570
37	Mains	7,173,949	-	-	7,173,949	-	-	107,272	1,595,797	5,470,880
38	Compressor Equipment	1,083,452	-	-	1,083,452	-	-	228,198	831,721	23,534
39	Gas Holders Storage and Equipment	14,568	-	-	14,568	-	-	14,568	-	-
40	Wells and Lines	326,510	-	-	326,510	-	-	326,510	-	-
41	Base Pressure Gas	69,492	-	-	69,492	-	-	69,492	-	-
42	Services	3,435,545	-	-	3,435,545	-	-	-	-	3,435,545
43	Meters & Regulators	982,007	-	-	982,007	-	-	-	-	982,007
44	Customer Stations	107,551	-	-	107,551	-	-	-	-	107,551
45	Linepack	7,521	-	-	7,521	-	-	499	4,522	2,500
46	Subtotal (sum lines 33 to 45)	15,165,652	-	-	15,165,652	-	-	914,211	2,895,268	11,356,174
47	General Plant	558,427	-	-	558,427	-	-	33,508	73,410	451,509
48	Total Net Plant (lines 46+47)	15,724,079	-	-	15,724,079	-	-	947,719	2,968,678	11,807,683
<u>Working Capital</u>										
49	Materials and Supplies	106,990	-	-	106,990	NETPLANT	-	6,002	20,268	80,721
50	DCB Receivable/(Payable)	(5,076)	-	-	(5,076)	NETPLANT	-	(285)	(962)	(3,830)
51	Customer Security Deposits	(60,186)	-	-	(60,186)	NETPLANT	-	(3,376)	(11,402)	(45,408)
52	Gas in Storage	648,411	-	-	648,411	STORAGE	-	648,411	-	-
53	Working Cash Allowance	(133,123)	-	-	(133,123)	NETPLANT	-	(7,468)	(25,219)	(100,437)
54	Subtotal (sum lines 49 to 53)	557,016	-	-	557,016	-	-	643,284	(17,314)	(68,954)
55	Total Rate Base (lines 48+54)	16,281,096	-	-	16,281,096	-	-	1,591,003	2,951,364	11,738,728
56	Percent Return on Rate Base	5.870%	-	-	5.870%	-	5.870%	5.870%	5.870%	5.870%
57	Return on Rate Base (line 55 x line 56)	955,722	-	-	955,722	-	-	93,394	173,249	689,079
<u>Depreciation Expense</u>										
58	Storage, Transmission, and Distribution	794,045	-	-	794,045	DEPEXP	-	35,698	103,658	654,689
59	General Plant	97,955	-	-	97,955	GENPLANT_DEPEXP	-	5,442	17,901	74,612
60	Total Depreciation Expense	892,000	-	-	892,000	-	-	41,140	121,559	729,301
<u>Income &amp; Property Taxes</u>										
61	Income Taxes	121,754	-	-	121,754	RATEBASE	-	11,898	22,071	87,785
62	Property Taxes	127,183	-	-	127,183	PROPTAX	-	4,388	26,302	96,493
63	Total Taxes	248,936	-	-	248,936	-	-	16,286	48,373	184,278

2024 Cost Allocation Study - Current Rate Zones

Functionalization (Continued)

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 &amp; Maintenance (O&amp;M) Expenses</u>										
Cost of Gas										
64	Gas Supply Commodity	3,112,816	-		3,112,816	GASSUPPLY	3,112,816	-	-	-
65	Compressor Fuel	35,306	-		35,306	COMPFUEL	-	8,340	26,966	-
66	Unaccounted For Gas	56,100	-		56,100	UFG	-	12,127	17,164	26,809
67	Company Use Gas	3,884	-		3,884	OWN_USE_GAS	-	334	1,059	2,491
68	Market Based Storage	13,947	-		13,947	STORAGE	-	13,947	-	-
69	Parkway Delivery Commitment Incentive	17,612	-		17,612	TRANSMISSION	-	-	17,612	-
70	Other Transportation	12,223	-		12,223	GS_OTHERTRANS	-	-	1,285	10,938
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	11,616	-		11,616	DISTRIBUTION	-	-	-	11,616
91	Demand Side Management - Program	144,348	-		144,348	DISTRIBUTION	-	-	-	144,348
92	Demand Side Management - Administration	30,707	-		30,707	DISTRIBUTION	-	-	-	30,707
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	3,006	-		3,006	DISTRIBUTION	-	-	-	3,006
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	10,501	12,474	151,283
101	Administrative & General	219,654	5,866	DP_GS_A&G	213,788	O&M	4,759	13,898	15,476	185,522
102	Total O&M Expenses (sum lines 64 to 101)	4,301,880	23,198		4,278,683		3,133,672	91,426	127,201	949,581
103	Total Revenue Requirement (lines 57+60+63+102)	6,398,539	23,198		6,375,341		3,133,672	242,246	470,382	2,552,239





2024 Cost Allocation Study - Current Rate Zones  
 Gas Supply Classification (Continued)

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 lines 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	5.870%	5.870%		5.870%		5.870%	5.870%	5.870%	5.870%	5.870%	5.870%
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 &amp; Property Taxes</u>												
61	Income Taxes	-	-		-		-	-	-	-	-	-
62	Property Taxes	-	-		-		-	-	-	-	-	-
63	Total Taxes	-	-		-		-	-	-	-	-	-

2024 Cost Allocation Study - Current Rate Zones  
Gas Supply Classification (Continued)

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 &amp; Maintenance (O&amp;M) Expenses</u>												
Cost of Gas												
64	Gas Supply Commodity	3,112,816	-	-	3,112,816	GASSUPPLY CLASS	2,728,041	175,236	23,591	162,050	23,899	-
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 lines 64 to 101)	<u>3,133,672</u>	<u>-</u>	<u>-</u>	<u>3,133,672</u>		<u>2,728,041</u>	<u>175,236</u>	<u>23,591</u>	<u>162,050</u>	<u>23,899</u>	<u>20,856</u>
103	Total Revenue Requirement (lines 57+60+63+102)	<u>3,133,672</u>	<u>-</u>	<u>-</u>	<u>3,133,672</u>		<u>2,728,041</u>	<u>175,236</u>	<u>23,591</u>	<u>162,050</u>	<u>23,899</u>	<u>20,856</u>



2024 Cost Allocation Study - Current Rate Zones

Storage Classification

Line No.	Particulars (\$000s)	Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Classified	Storage Classification Factor	Storage Demand			Storage Commodity
		(a)	(b)	(c)	(d) = (a-b)	(e)	Deliverability (f)	Space (g)	Operational Contingency (h)	(i)
<u>Gross Plant</u>										
1	Land	12,713	7	LNG_LAND	12,706	DELIVERABILITY	12,713	-	-	-
2	Land Rights	78,040	-		78,040	DEL_SPACE_OPCON	39,020	35,967	3,053	-
3	Structures & Improvements	83,034	8,437	LNG_STRUCTURES	74,596	DELIVERABILITY	83,034	-	-	-
4	Measuring & Regulating	103,849	-		103,849	DELIVERABILITY	103,849	-	-	-
5	Mains	109,283	-		109,283	DELIVERABILITY	109,283	-	-	-
6	Compressor Equipment	373,232	-		373,232	DELIVERABILITY	373,232	-	-	-
7	Gas Holders Storage and Equipment	32,021	32,021	LNG_EQUIPMENT	-	DELIVERABILITY	32,021	-	-	-
8	Wells and Lines	456,027	-		456,027	DEL_SPACE_OPCON	228,013	210,172	17,842	-
9	Base Pressure Gas	69,492	-		69,492	SPACE_OPCON	-	64,055	5,438	-
10	Services	-	-		-		-	-	-	-
11	Meters & Regulators	-	-		-		-	-	-	-
12	Customer Stations	-	-		-		-	-	-	-
13	Linepack	499	-		499	DELIVERABILITY	499	-	-	-
14	Subtotal (sum lines 1 to 13)	1,318,190	40,466		1,277,725		981,665	310,193	26,332	-
15	General Plant	70,503	-		70,503	STOR_GENPLANT	52,589	16,512	1,402	-
16	Total Gross Plant (lines 14+15)	1,388,693	40,466		1,348,228		1,034,254	326,705	27,734	-
<u>Accumulated Depreciation</u>										
17	Land	-	-		-	DELIVERABILITY	-	-	-	-
18	Land Rights	(48,817)	-		(48,817)	DEL_SPACE_OPCON	(24,408)	(22,499)	(1,910)	-
19	Structures & Improvements	(29,423)	(3,182)	LNG_STRUCTURES_AD	(26,241)	DELIVERABILITY	(29,423)	-	-	-
20	Measuring & Regulating	(31,724)	-		(31,724)	DELIVERABILITY	(31,724)	-	-	-
21	Mains	(2,011)	-		(2,011)	DELIVERABILITY	(2,011)	-	-	-
22	Compressor Equipment	(145,035)	-		(145,035)	DELIVERABILITY	(145,035)	-	-	-
23	Gas Holders Storage and Equipment	(17,453)	(17,453)	LNG_EQUIPMENT_AD	-	DELIVERABILITY	(17,453)	-	-	-
24	Wells and Lines	(129,517)	-		(129,517)	DEL_SPACE_OPCON	(64,758)	(59,691)	(5,067)	-
25	Base Pressure Gas	-	-		-	SPACE_OPCON	-	-	-	-
26	Services	-	-		-		-	-	-	-
27	Meters & Regulators	-	-		-		-	-	-	-
28	Customer Stations	-	-		-		-	-	-	-
29	Linepack	-	-		-	DELIVERABILITY	-	-	-	-
30	Subtotal (sum line 17 to 29)	(403,979)	(20,635)		(383,344)		(314,812)	(82,190)	(6,977)	-
31	General Plant	(36,995)	-		(36,995)	STOR_GENPLANT	(27,595)	(8,664)	(736)	-
32	Total Accumulated Depreciation (lines 30+31)	(440,975)	(20,635)		(420,339)		(342,408)	(90,854)	(7,713)	-

2024 Cost Allocation Study - Current Rate Zones  
Storage Classification (Continued)

Line No.	Particulars (\$000s)	Revenue	Total	Direct	Balance	Storage Classification Factor	Storage Demand			Storage Commodity
		Requirement	Direct Assignment	Assignment Factor	to be Classified		Deliverability	Space	Operational Contingency	
		(a)	(b)	(c)	(d) = (a-b)	(e)	(f)	(g)	(h)	(i)
<u>Net Plant</u>										
33	Land	12,713	7		12,706		12,713	-	-	-
34	Land Rights	29,223	-		29,223		14,611	13,468	1,143	-
35	Structures & Improvements	53,610	5,255		48,356		53,610	-	-	-
36	Measuring & Regulating	72,126	-		72,126		72,126	-	-	-
37	Mains	107,272	-		107,272		107,272	-	-	-
38	Compressor Equipment	228,198	-		228,198		228,198	-	-	-
39	Gas Holders Storage and Equipment	14,568	14,568		-		14,568	-	-	-
40	Wells and Lines	326,510	-		326,510		163,255	150,480	12,774	-
41	Base Pressure Gas	69,492	-		69,492		-	64,055	5,438	-
42	Services	-	-		-		-	-	-	-
43	Meters & Regulators	-	-		-		-	-	-	-
44	Customer Stations	-	-		-		-	-	-	-
45	Linepack	499	-		499		499	-	-	-
46	Subtotal (sum lines 33 to 45)	914,211	19,830		894,380		666,852	228,003	19,355	-
47	General Plant	33,508	-		33,508		24,994	7,848	666	-
48	Total Net Plant (lines 46+47)	947,719	19,830		927,888		691,846	235,851	20,021	-
<u>Working Capital</u>										
49	Materials and Supplies	6,002	-		6,002	STOR_NETPLANT	4,737	1,166	99	-
50	DCB Receivable/(Payable)	(285)	-		(285)	STOR_NETPLANT	(225)	(55)	(5)	-
51	Customer Security Deposits	(3,376)	-		(3,376)	STOR_NETPLANT	(2,665)	(656)	(56)	-
52	Gas in Storage	648,411	-		648,411	GASINSTORAGE	-	591,069	57,342	-
53	Working Cash Allowance	(7,468)	-		(7,468)	STOR_NETPLANT	(5,894)	(1,450)	(123)	-
54	Subtotal (sum lines 49 to 53)	643,284	-		643,284		(4,047)	590,074	57,257.51	-
55	Total Rate Base (lines 48+54)	1,591,003	19,830		1,571,173		687,800	825,925	77,279	-
56	Percent Return on Rate Base	5.87%	5.87%		5.87%		5.87%	5.87%	5.87%	5.87%
57	Return on Rate Base (line 55 x line 56)	93,394	1,164		92,230		40,375	48,483	4,536	-
<u>Depreciation Expense</u>										
58	Storage, Transmission, and Distribution	35,698	-		35,698	STOR_DEPEXP	28,139	6,967	591	-
59	General Plant	5,442	-		5,442	STOR_GENPLANT	4,059	1,274	108	-
60	Total Depreciation Expense	41,140	-		41,140		32,198	8,242	700	-
<u>Income &amp; Property Taxes</u>										
61	Income Taxes	11,898	-		11,898	STOR_RATEBASE	5,144	6,176	578	-
62	Property Taxes	4,388	-		4,388	STOR_PROPTAX	4,323	60	5	-
63	Total Taxes	16,286	-		16,286		9,466	6,237	583	-

2024 Cost Allocation Study - Current Rate Zones  
Storage Classification (Continued)

Line No.	Particulars (\$000s)	Revenue	Total	Direct	Balance	Storage	Storage Demand			Storage
		Requirement	Direct	Assignment	to be	Classification	Deliverability	Space	Operational	Commodity
		(a)	(b)	(c)	(d) = (a-b)	(e)	(f)	(g)	(h)	(i)
<u>Operating &amp; Maintenance (O&amp;M) Expenses</u>										
Cost of Gas										
64	Gas Supply Commodity	-	-	-	-	-	-	-	-	-
65	Compressor Fuel	8,340	-	-	8,340	STOR_COMM	-	-	-	8,340
66	Unaccounted For Gas	12,127	-	-	12,127	STOR_COMM	-	-	-	12,127
67	Company Use Gas	334	-	-	334	STOR_COMM	-	-	-	334
68	Market Based Storage	13,947	701	MKTSTORFUEL	13,246	MKTSTOR_DEMAND	10,630	2,615	-	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	5,740	1,412	120	-
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	10,501	-	-	10,501	STOR_LABOUR	7,517	2,751	234	-
101	Administrative & General	13,898	-	-	13,898	STOR_O&M	9,763	3,811	324	-
102	Total O&M Expenses (sum lines 64 to 101)	<u>91,426</u>	<u>2,341</u>		<u>89,085</u>		<u>50,447</u>	<u>18,157</u>	<u>1,319</u>	<u>21,503</u>
103	Total Revenue Requirement (lines 57+60+63+102)	<u>242,246</u>	<u>3,505</u>		<u>238,741</u>		<u>132,486</u>	<u>81,118</u>	<u>7,138</u>	<u>21,503</u>

2024 Cost Allocation Study - Current Rate Zones  
Storage Classification (Continued)

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Storage Classification Factor (e)	Storage Demand			Storage Commodity (i)
							Deliverability (f)	Space (g)	Operational Contingency (h)	
	<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)	-	-		-		-	-	-	-
	Total Revenue Requirement									
112	Less Other Revenue (line 103 - line 111)	<u>242,246</u>	<u>3,505</u>		<u>238,741</u>		<u>132,486</u>	<u>81,118</u>	<u>7,138</u>	<u>21,503</u>

2024 Cost Allocation Study - Current Rate Zones

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Transmission Classification (e)	Transmission Demand					Transmission Commodity (l)	
							Dawn Station (f)	Kirkwall Station (g)	Parkway Station (h)	Dawn Parkway (i)	Albion (j)		Panhandle St. Clair (k)
<u>Gross Plant</u>													
1	Land	81,031	-	-	81,031	TRANS_LAND	4,168	-	30,938	40,451	43	5,431	-
2	Land Rights	64,690	-	-	64,690	TRANS_LANDRIGHTS	-	-	428	34,299	19,861	10,103	-
3	Structures & Improvements	211,742	-	-	211,742	TRANS_STRUC&IMP	38,228	2,160	79,367	86,946	-	5,042	-
4	Measuring & Regulating	293,467	-	-	293,467	TRANS_MEAS&REG	73,972	14,563	58,892	-	3,464	142,576	-
5	Mains	2,318,862	-	-	2,318,862	TRANS_MAINS	-	122	8,228	1,300,861	368,401	641,249	-
6	Compressor Equipment	1,361,921	-	-	1,361,921	TRANS_COMPRESSORS	-	-	308,461	1,038,455	-	15,004	-
7	Gas Holders Storage and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
8	Wells and Lines	-	-	-	-	-	-	-	-	-	-	-	-
9	Base Pressure Gas	-	-	-	-	-	-	-	-	-	-	-	-
10	Services	-	-	-	-	-	-	-	-	-	-	-	-
11	Meters & Regulators	-	-	-	-	-	-	-	-	-	-	-	-
12	Customer Stations	-	-	-	-	-	-	-	-	-	-	-	-
13	Linepack	4,522	-	-	4,522	TRANS_LINEPACK	-	-	41	3,728	143	610	-
14	Subtotal (sum lines 1 to 13)	4,336,235	-	-	4,336,235		116,368	16,844	486,356	2,504,739	391,912	820,017	-
15	General Plant	154,460	-	-	154,460	TRANS_GENPLANT	4,478	680	18,324	82,896	13,849	34,234	-
16	Total Gross Plant (lines 14+15)	4,490,695	-	-	4,490,695		120,846	17,524	504,680	2,587,635	405,761	854,250	-
<u>Accumulated Depreciation</u>													
17	Land	-	-	-	-	-	-	-	-	-	-	-	-
18	Land Rights	(17,443)	-	-	(17,443)	TRANS_LANDRIGHTS_AD	-	-	(81)	(14,091)	(1,505)	(1,765)	-
19	Structures & Improvements	(77,607)	-	-	(77,607)	TRANS_STRUC&IMP_AD	(23,757)	(1,069)	(24,564)	(25,315)	-	(2,901)	-
20	Measuring & Regulating	(92,653)	-	-	(92,653)	TRANS_MEAS&REG_AD	(33,736)	(9,154)	(18,616)	-	(458)	(30,690)	-
21	Mains	(723,065)	-	-	(723,065)	TRANS_MAINS_AD	-	(7)	(1,785)	(585,103)	(53,210)	(82,960)	-
22	Compressor Equipment	(530,200)	-	-	(530,200)	TRANS_COMPRESSORS_AD	-	-	(125,107)	(395,914)	-	(9,178)	-
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 to 29)	(1,440,967)	-	-	(1,440,967)		(57,493)	(10,230)	(170,152)	(1,020,424)	(55,172)	(127,495)	-
31	General Plant	(81,050)	-	-	(81,050)	TRANS_GENPLANT	(2,350)	(357)	(9,615)	(43,498)	(7,267)	(17,963)	-
32	Total Accumulated Depreciation (lines 30+31)	(1,522,017)	-	-	(1,522,017)		(59,843)	(10,587)	(179,768)	(1,063,922)	(62,439)	(145,458)	-

2024 Cost Allocation Study - Current Rate Zones  
 Transmission Classification (Continued)

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Transmission Classification Factor (e)	Transmission Demand						Transmission Commodity (l)
							Dawn Station (f)	Kirkwall Station (g)	Parkway Station (h)	Dawn Parkway (i)	Albion (j)	Panhandle St. Clair (k)	
<u>Net Plant</u>													
33	Land	81,031	-	-	81,031	-	4,168	-	30,938	40,451	43	5,431	-
34	Land Rights	47,248	-	-	47,248	-	-	-	347	20,208	18,356	8,337	-
35	Structures & Improvements	134,135	-	-	134,135	-	14,471	1,091	54,803	61,631	-	2,141	-
36	Measuring & Regulating	200,814	-	-	200,814	-	40,236	5,408	40,276	-	3,006	111,887	-
37	Mains	1,595,797	-	-	1,595,797	-	-	115	6,443	715,758	315,192	558,290	-
38	Compressor Equipment	831,721	-	-	831,721	-	-	-	183,354	642,541	-	5,826	-
39	Gas Holders Storage and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
40	Wells and Lines	-	-	-	-	-	-	-	-	-	-	-	-
41	Base Pressure Gas	-	-	-	-	-	-	-	-	-	-	-	-
42	Services	-	-	-	-	-	-	-	-	-	-	-	-
43	Meters & Regulators	-	-	-	-	-	-	-	-	-	-	-	-
44	Customer Stations	-	-	-	-	-	-	-	-	-	-	-	-
45	Linepack	4,522	-	-	4,522	-	-	-	41	3,728	143	610	-
46	Subtotal (sum lines 33 to 45)	2,895,268	-	-	2,895,268	-	58,875	6,614	316,203	1,484,315	336,740	692,522	-
47	General Plant	73,410	-	-	73,410	-	2,128	323	8,709	39,398	6,582	16,270	-
48	Total Net Plant (lines 46+47)	2,968,678	-	-	2,968,678	-	61,003	6,937	324,912	1,523,713	343,322	708,792	-
<u>Working Capital</u>													
49	Materials and Supplies	20,268	-	-	20,268	TRANS_NETPLANT	417	47	2,221	10,393	2,347	4,842	-
50	DCB Receivable/(Payable)	(962)	-	-	(962)	TRANS_NETPLANT	(20)	(2)	(105)	(493)	(111)	(230)	-
51	Customer Security Deposits	(11,402)	-	-	(11,402)	TRANS_NETPLANT	(235)	(27)	(1,250)	(5,847)	(1,320)	(2,724)	-
52	Gas in Storage	-	-	-	-	-	-	-	-	-	-	-	-
53	Working Cash Allowance	(25,219)	-	-	(25,219)	TRANS_NETPLANT	(519)	(59)	(2,764)	(12,932)	(2,920)	(6,025)	-
54	Subtotal (sum lines 49 to 53)	(17,314)	-	-	(17,314)	-	(356)	(41)	(1,898)	(8,878)	(2,005)	(4,137)	-
55	Total Rate Base (lines 48+54)	2,951,364	-	-	2,951,364	-	60,647	6,896	323,014	1,514,834	341,317	704,655	-
56	Percent Return on Rate Base	5.87%	0.00%	-	5.87%	-	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%
57	Return on Rate Base (line 55 x line 56)	173,249	-	-	173,249	-	3,560	405	18,961	88,923	20,036	41,364	-
<u>Depreciation Expense</u>													
58	Storage, Transmission, and Distribution	103,658	-	-	103,658	TRANS_DEPEXP	3,096	485	14,596	62,112	6,967	16,402	-
59	General Plant	17,901	-	-	17,901	TRANS_GENPLANT	519	79	2,124	9,607	1,605	3,967	-
60	Total Depreciation Expense	121,559	-	-	121,559	-	3,615	564	16,720	71,719	8,572	20,369	-
<u>Income &amp; Property Taxes</u>													
61	Income Taxes	22,071	-	-	22,071	TRANS_RATEBASE	454	52	2,416	11,328	2,552	5,270	-
62	Property Taxes	26,302	-	-	26,302	TRANS_PROPTAX	2,521	21	1,096	18,136	1,055	3,474	-
63	Total Taxes	48,373	-	-	48,373	-	2,974	72	3,512	29,464	3,607	8,743	-

2024 Cost Allocation Study - Current Rate Zones  
 Transmission Classification (Continued)

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Transmission Classification Factor (e)	Transmission Demand						Transmission Commodity (l)
							Dawn Station (f)	Kirkwall Station (g)	Parkway Station (h)	Dawn Parkway (i)	Albion (j)	Panhandle St. Clair (k)	
<b>Operating &amp; Maintenance (O&amp;M) Expenses</b>													
Cost of Gas													
64	Gas Supply Commodity	-	-	-	-	-	-	-	-	-	-	-	
65	Compressor Fuel	26,966	-	-	26,966	TRANS_COMM	-	-	-	-	-	26,966	
66	Unaccounted For Gas	17,164	-	-	17,164	TRANS_COMM	-	-	-	-	-	17,164	
67	Company Use Gas	1,059	-	-	1,059	TRANS_COMM	-	-	-	-	-	1,059	
68	Market Based Storage	-	-	-	-	-	-	-	-	-	-	-	
69	Parkway Delivery Commitment Incentive	17,612	-	-	17,612	DAWNPARKWAY	-	-	-	17,612	-	-	
70	Other Transportation	1,285	-	-	1,285	PAN_STCLAIR	-	-	-	-	1,285	-	
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	284	56	800	1,976	27	598	
80	Lines	184	-	-	184	TRANS_MAINS	-	0	1	103	29	51	
81	Compressor	5,613	-	-	5,613	TRANS_COMPRESSORS	-	-	1,271	4,280	-	62	
82	Measuring & Regulating	2,500	-	-	2,500	TRANS_MEAS&REG	630	124	502	-	30	1,215	
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	367	42	1,956	9,153	2,066	4,264	
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	12,474	-	-	12,474	TRANS_LABOUR	510	89	1,563	6,773	844	2,695	
101	Administrative & General	15,476	-	-	15,476	TRANS_O&M	582	101	1,979	8,685	973	3,156	
102	Total O&M Expenses (sum lines 64 to 101)	127,201	-	-	127,201		2,374	411	8,072	53,031	3,969	14,155	
103	Total Revenue Requirement (lines 57+60+63+102)	470,382	-	-	470,382		12,524	1,452	47,265	243,137	36,184	84,632	

2024 Cost Allocation Study - Current Rate Zones  
Transmission Classification (Continued)

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Transmission Classification Factor (e)	Transmission Demand						Transmission Commodity (l)
							Dawn Station (f)	Kirkwall Station (g)	Parkway Station (h)	Dawn Parkway (i)	Albion (j)	Panhandle St. Clair (k)	
	<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)	-	-		-		-	-	-	-	-	-	-
	Total Revenue Requirement												
112	Less Other Revenue (line 103 - line 111)	470,382	-		470,382		12,524	1,452	47,265	243,137	36,184	84,632	45,189

2024 Cost Allocation Study - Current Rate Zones  
 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)	
<u>Gross Plant</u>																
1	Land	128,208	-		128,208	Note (1)	28,150	5,384	54,869	-	39,805	-	-	-	-	
2	Land Rights	120,959	-		120,959	Note (1)	26,656	5,098	51,959	-	37,245	-	-	-	-	
3	Structures & Improvements	372,233	-		372,233	Note (1)	82,733	15,824	161,264	-	112,412	-	-	-	-	
4	Measuring & Regulating	1,344,003	278,053	CUST STATIONS	1,065,950	Note (1)	339,424	64,920	661,606	-	-	-	278,053	-	-	
5	Mains	8,659,052	-		8,659,052	Note (1)	1,806,609	345,540	3,521,449	-	2,985,453	-	-	-	-	
6	Compressor Equipment	31,149	-		31,149	Note (1)	-	-	-	-	-	-	31,149	-	-	
7	Gas Holders Storage and Equipment	-	-		-		-	-	-	-	-	-	-	-	-	
8	Wells and Lines	-	-		-		-	-	-	-	-	-	-	-	-	
9	Base Pressure Gas	-	-		-		-	-	-	-	-	-	-	-	-	
10	Services	5,590,140	-		5,590,140	Note (1)	-	-	-	-	5,590,140	-	-	-	-	
11	Meters & Regulators	1,655,519	-		1,655,519	Note (1)	-	-	-	-	-	1,655,519	-	-	-	
12	Customer Stations	169,809	-		169,809	Note (1)	-	-	-	-	-	-	169,809	-	-	
13	Linepack	2,500	-		2,500	Note (1)	1,883	360	256	-	-	-	-	-	-	
14	Subtotal (sum lines 1 to 13)	18,073,572	278,053		17,795,520		2,285,456	437,127	4,451,404	-	3,174,916	5,590,140	1,655,519	479,011	-	
15	General Plant	950,011	-		950,011	Note (1)	99,131	18,960	193,226	37,842	135,817	231,175	81,920	22,519	129,419	
16	Total Gross Plant (lines 14+15)	19,023,583	278,053		18,745,530		2,384,587	456,087	4,644,630	37,842	3,310,732	5,821,315	1,737,439	501,531	129,419	
<u>Accumulated Depreciation</u>																
17	Land	-	-		-	Note (1)	-	-	-	-	-	-	-	-	-	
18	Land Rights	(22,803)	-		(22,803)	Note (1)	(5,060)	(968)	(9,863)	-	(6,912)	-	-	-	-	
19	Structures & Improvements	(106,009)	-		(106,009)	Note (1)	(23,706)	(4,534)	(46,207)	-	(31,563)	-	-	-	-	
20	Measuring & Regulating	(502,433)	(94,807)	CUST STATIONS	(407,626)	Note (1)	(129,798)	(24,826)	(253,002)	-	-	-	(94,807)	-	-	
21	Mains	(3,188,172)	-		(3,188,172)	Note (1)	(665,175)	(127,224)	(1,296,561)	-	(1,099,213)	-	-	-	-	
22	Compressor Equipment	(7,615)	-		(7,615)	Note (1)	-	-	-	-	-	-	(7,615)	-	-	
23	Gas Holders Storage and Equipment	-	-		-		-	-	-	-	-	-	-	-	-	
24	Wells and Lines	-	-		-		-	-	-	-	-	-	-	-	-	
25	Base Pressure Gas	-	-		-		-	-	-	-	-	-	-	-	-	
26	Services	(2,154,595)	-		(2,154,595)	Note (1)	-	-	-	-	(2,154,595)	-	-	-	-	
27	Meters & Regulators	(673,512)	-		(673,512)	Note (1)	-	-	-	-	-	(673,512)	-	-	-	
28	Customer Stations	(62,258)	-		(62,258)	Note (1)	-	-	-	-	-	-	(62,258)	-	-	
29	Linepack	-	-		-	Note (1)	-	-	-	-	-	-	-	-	-	
30	Subtotal (sum line 17 to 29)	(6,717,399)	(94,807)		(6,622,592)		(823,738)	(157,552)	(1,605,633)	-	(1,137,687)	(2,154,595)	(673,512)	(164,680)	-	
31	General Plant	(498,502)	-		(498,502)	Note (1)	(52,017)	(9,949)	(101,392)	(19,857)	(71,267)	(121,305)	(42,986)	(11,817)	(67,911)	
32	Total Accumulated Depreciation (lines 30+31)	(7,215,900)	(94,807)		(7,121,093)		(875,755)	(167,501)	(1,707,025)	(19,857)	(1,208,955)	(2,275,901)	(716,499)	(176,497)	(67,911)	

2024 Cost Allocation Study - Current Rate Zones  
 Distribution Classification (Continued)

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)	
<b>Net Plant</b>																
33	Land	128,208	-	-	128,208	-	28,150	5,384	54,869	-	39,805	-	-	-	-	-
34	Land Rights	98,156	-	-	98,156	-	21,596	4,131	42,096	-	30,333	-	-	-	-	-
35	Structures & Improvements	266,224	-	-	266,224	-	59,028	11,290	115,057	-	80,849	-	-	-	-	-
36	Measuring & Regulating	841,570	-	-	841,570	-	209,626	40,094	408,604	-	-	-	-	183,246	-	-
37	Mains	5,470,880	-	-	5,470,880	-	1,141,435	218,316	2,224,888	-	1,886,241	-	-	-	-	-
38	Compressor Equipment	23,534	-	-	23,534	-	-	-	-	-	-	-	-	23,534	-	-
39	Gas Holders Storage and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Wells and Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Base Pressure Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Services	3,435,545	-	-	3,435,545	-	-	-	-	-	3,435,545	-	-	-	-	-
43	Meters & Regulators	982,007	-	-	982,007	-	-	-	-	-	-	982,007	-	-	-	-
44	Customer Stations	107,551	-	-	107,551	-	-	-	-	-	-	-	107,551	-	-	-
45	Linepack	2,500	-	-	2,500	-	1,883	360	256	-	-	-	-	-	-	-
46	Subtotal (sum lines 33 to 45)	11,356,174	-	-	11,356,174	-	1,461,718	279,575	2,845,771	-	2,037,228	3,435,545	982,007	314,331	-	-
47	General Plant	451,509	-	-	451,509	-	47,114	9,011	91,834	17,985	64,549	109,870	38,934	10,703	61,509	0
48	Total Net Plant (lines 46+47)	11,807,683	-	-	11,807,683	-	1,508,831	288,586	2,937,605	17,985	2,101,777	3,545,415	1,020,941	325,033	61,509	0
<b>Working Capital</b>																
49	Materials and Supplies	80,721	-	-	80,721	Note (1)	10,379	1,985	20,231	-	14,484	24,426	6,982	2,235	-	-
50	DCB Receivable/(Payable)	(3,830)	-	-	(3,830)	Note (1)	(492)	(94)	(960)	-	(687)	(1,159)	(331)	(106)	-	-
51	Customer Security Deposits	(45,408)	-	-	(45,408)	Note (1)	(5,839)	(1,117)	(11,380)	-	(8,148)	(13,740)	(3,927)	(1,257)	-	-
52	Gas in Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Working Cash Allowance	(100,437)	-	-	(100,437)	Note (1)	(12,914)	(2,470)	(25,172)	-	(18,022)	(30,391)	(8,687)	(2,781)	-	-
54	Subtotal (sum lines 49 to 53)	(68,954)	-	-	(68,954)	-	(8,866)	(1,696)	(17,282)	-	(12,373)	(20,865)	(5,964)	(1,909)	-	-
55	Total Rate Base (lines 48+54)	11,738,728	-	-	11,738,728	-	1,499,965	286,890	2,920,323	17,985	2,089,405	3,524,550	1,014,977	323,124	61,509	0
56	Percent Return on Rate Base	5.87%	5.87%	-	5.87%	-	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%
57	Return on Rate Base (line 55 x line 56)	689,079	-	-	689,079	-	88,050	16,841	171,427	1,056	122,651	206,896	59,581	18,968	3,611	0
<b>Depreciation Expense</b>																
58	Storage, Transmission, and Distribution	654,689	-	-	654,689	Note (1)	70,183	13,424	136,802	-	97,868	158,271	163,104	15,038	-	-
59	General Plant	74,612	-	-	74,612	Note (1)	7,786	1,489	15,176	2,972	10,667	18,156	6,434	1,769	10,164	0
60	Total Depreciation Expense	729,301	-	-	729,301	-	77,969	14,913	151,977	2,972	108,535	176,427	169,538	16,807	10,164	0
<b>Income &amp; Property Taxes</b>																
61	Income Taxes	87,785	-	-	87,785	Note (1)	11,217	2,145	21,839	134	15,625	26,357	7,590	2,416	460	0
62	Property Taxes	96,493	-	-	96,493	Note (1)	16,321	3,122	31,813	-	26,585	18,652	-	-	-	-
63	Total Taxes	184,278	-	-	184,278	-	27,538	5,267	53,652	134	42,210	45,009	7,590	2,416	460	0

2024 Cost Allocation Study - Current Rate Zones  
 Distribution Classification (Continued)

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)	
<b>Operating &amp; Maintenance (O&amp;M) Expenses</b>															
<b>Cost of Gas</b>															
64	Gas Supply Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Compressor Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Unaccounted For Gas	26,809	-	-	26,809	Note (1)	-	-	-	-	-	-	-	-	26,809
67	Company Use Gas	2,491	-	-	2,491	Note (1)	-	-	-	-	-	-	-	-	2,491
68	Market Based Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Parkway Delivery Commitment Incentive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Other Transportation	10,938	-	-	10,938	Note (1)	10,938	-	-	-	-	-	-	-	-
<b>Storage</b>															
71	Local Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Supervision	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Storage Wells & Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Compressor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Measuring & Regulating	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Dehydration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Other Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission</b>															
79	Supervision	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Compressor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Measuring & Regulating	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Distribution</b>															
83	Supervision	10,617	-	-	10,617	Note (1)	1,190	228	2,319	-	1,463	2,740	2,300	377	-
84	Meter & Regulator	22,131	2,479	CUST_STATIONS	19,652	Note (1)	-	-	-	-	-	-	19,652	2,479	-
85	Service & Equipment on Customer Premise	-	-	-	-	Note (1)	-	-	-	-	-	-	-	-	-
86	Mains & Services	59,330	-	-	59,330	Note (1)	7,522	1,439	14,662	-	12,431	23,276	-	-	-
87	Measuring & Regulating	8,901	743	CUST_STATIONS	8,158	Note (1)	2,598	497	5,064	-	-	-	-	743	-
88	Other Distribution	353	-	-	353	Note (1)	45	9	87	-	74	138	-	-	-
<b>General Operating &amp; Engineering</b>															
89	System Operation & Engineering	169,987	394	CUST_SPECIFIC	169,593	Note (1)	21,806	4,171	42,504	-	30,431	51,318	14,669	4,695	394
<b>Sales Promotion &amp; Merchandise</b>															
90	Sales Promotion & Supervision	11,616	-	-	11,616	Note (1)	-	-	-	-	-	-	-	-	11,616
91	Demand Side Management - Program	144,348	-	-	144,348	Note (1)	-	-	-	144,348	-	-	-	-	-
92	Demand Side Management - Administration	30,707	-	-	30,707	Note (1)	-	-	-	30,707	-	-	-	-	-
<b>Distribution Customer Accounting</b>															
93	Supervision	2,999	413	CUST_SPECIFIC	2,586	Note (1)	-	-	-	-	-	-	-	-	2,999
94	Customer Contracts & Orders	19,535	-	-	19,535	Note (1)	-	-	-	-	-	-	-	-	19,535
95	Meter Reading	23,437	-	-	23,437	Note (1)	-	-	-	-	-	-	-	-	23,437
96	Customer Billing, Accounting and Bill Delivery	47,499	-	-	47,499	Note (1)	-	-	-	-	-	-	-	-	47,499
97	Large Volume Customer Care	3,006	-	-	3,006	Note (1)	-	-	-	-	-	-	-	-	3,006
98	Credit & Collection	6,259	-	-	6,259	Note (1)	-	-	-	-	-	-	-	-	6,259
99	Uncollectible Accounts	11,815	-	-	11,815	Note (1)	-	-	-	-	-	-	-	-	11,815
<b>Administrative &amp; General Expense</b>															
100	Employee Benefits	151,283	427	CUST_SPECIFIC	150,856	Note (1)	12,880	2,464	25,106	15,526	16,952	29,436	12,591	3,050	33,278
101	Administrative & General	185,522	1,107	CUST_SPECIFIC	184,414	Note (1)	14,968	2,863	29,176	15,119	19,879	34,348	16,146	3,669	49,354
102	Total O&M Expenses (sum lines 64 to 101)	949,581	5,564		944,017		71,946	11,669	118,918	205,699	81,230	141,256	65,357	15,013	209,193
103	Total Revenue Requirement (lines 57+60+63+102)	2,552,239	5,564		2,546,675		265,503	48,689	495,974	209,862	354,625	569,587	302,066	53,204	223,428

2024 Cost Allocation Study - Current Rate Zones  
 Distribution Classification (Continued)

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					
							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)	Distribution Commodity (o)
<u>Other Revenue</u>																
104	Direct Purchase Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
105	DCB/ABC Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
106	Gas Supply Optimization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
107	Late Payment Penalties	26,871	-	-	26,871	Note (1)	-	-	-	-	-	-	-	-	26,871	
108	Customer Accounting Charge	14,283	-	-	14,283	Note (1)	-	-	-	-	-	-	-	-	14,283	
109	Other Income	17,762	-	-	17,762	Note (1)	-	-	-	-	-	-	-	-	17,762	
110	Other Revenue Surcharges	6,017	3,020	CUST STATIONS	2,998	Note (1)	-	-	892	-	641	1,031	546	2,908	-	
111	Total Other Revenue (sum lines 104 to 110)	<u>64,933</u>	<u>3,020</u>		<u>61,913</u>		<u>-</u>	<u>-</u>	<u>892</u>	<u>-</u>	<u>641</u>	<u>1,031</u>	<u>546</u>	<u>2,908</u>	<u>58,915</u>	
112	Total Revenue Requirement															
	Less Other Revenue (line 103 - line 111)	<u>2,487,307</u>	<u>2,544</u>		<u>2,484,762</u>		<u>265,503</u>	<u>48,689</u>	<u>495,083</u>	<u>209,862</u>	<u>353,984</u>	<u>568,556</u>	<u>301,520</u>	<u>50,296</u>	<u>164,513</u>	<u>29,299</u>

Note:  
 (1) Distribution classification amounts are derived as the sum of the distribution classification of the EGD, Union North and Union South rate zones per Attachment 5.6.

Functional Classification Summary by Rate Zone

Line No.	Particulars (\$000s)	Total Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	Rate Zones			
		Net of Other Revenue (a)	(b)	(c)	(d)	(e)	EGD (f)	Union North (g)	Union South (h)	Ex-franchise (i)
<u>Gas Supply Revenue Requirement (1)</u>										
1	Gas Supply Commodity	2,728,041			2,728,041	Direct	1,638,315	231,026	858,700	-
2	Load Balancing - Transportation	167,268			167,268	Direct	122,141	45,127	-	-
3	Load Balancing - Commodity	23,591			23,591	Direct	13,808	1,729	8,054	-
4	Transportation Demand	154,682	(7,369)	TRANSP_T_DEMAND_OPT	162,050	Direct	128,279	24,931	1,472	-
5	Transportation Commodity	23,899			23,899	Direct	19,331	4,369	198	-
6	Admin	15,492			15,492	SUPPLY_VOL	9,610	1,316	4,565	-
7	Total Gas Supply Revenue Requirement	3,112,972	(7,369)		3,120,340		1,931,485	308,498	872,989	-
<u>Storage Revenue Requirement (2)</u>										
8	Storage Demand - Deliverability	132,486			132,486	NETFROMSTOR	77,548	9,708	45,230	-
9	Storage Demand - Space	81,118	39,117	GASSTORALLO	42,001	STORAGEEXCESS	48,557	6,612	25,949	-
10	Storage Demand - Operational Contingency	7,138			7,138	OP_CONTINGENCY	3,996	571	2,082	489
11	Storage Commodity	21,503			21,503	STORCOMM	12,014	1,497	7,992	-
12	Total Storage Revenue Requirement	242,246	39,117		203,129		142,115	18,388	81,254	489
<u>Transmission Revenue Requirement (3)</u>										
13	Transmission Demand - Dawn Station	12,524			12,524	Direct	4,671	581	2,722	4,550
14	Transmission Demand - Kirkwall Station	1,452			1,452	Direct	139	-	293	1,020
15	Transmission Demand - Parkway Station	47,265			47,265	Direct	19,002	3,979	-	24,284
16	Transmission Demand - Dawn Parkway	243,137			243,137	Direct	110,998	13,855	47,841	70,444
17	Transmission Demand - Albion	36,184			36,184	Direct	14,473	-	-	21,710
18	Transmission Demand - Panhandle St. Clair	84,632			84,632	Direct	-	-	84,632	-
19	Transmission Commodity	45,189	26,966	TRANS_COMPFUEL	18,223	TRANSCOMM	5,223	1,479	6,820	31,666
20	Total Transmission Revenue Requirement	470,382	26,966		443,416		154,506	19,894	142,307	153,675
<u>Distribution Revenue Requirement (4)</u>										
21	Distribution Demand - High Pressure > 4"	265,503			265,503	Direct	140,507	37,272	87,489	236
22	Distribution Demand - High Pressure <= 4"	48,689			48,689	Direct	26,874	7,129	14,687	-
23	Distribution Demand - Low Pressure	495,083			495,083	Direct	273,225	72,529	149,329	-
Distribution Demand - Specific Allocation										
24	Distribution Demand Specific - DSM Program	144,348			144,348	Direct	83,548	12,833	47,967	-
25	Distribution Demand Specific - DSM Admin	65,514			65,514	Direct	37,356	5,237	22,921	-
26	Distribution Customer - Mains	353,984			353,984	Direct	205,211	48,898	99,875	-
27	Distribution Customer - Services	568,556			568,556	Direct	364,177	89,800	114,580	-
28	Distribution Customer - Meters	301,520			301,520	Direct	158,543	34,052	108,926	-
29	Distribution Customer - Stations	50,296			50,296	Direct	34,460	6,625	9,211	-
Distribution Customer- Specific										
30	Uncollectible Accounts	12,515			12,515	Direct	7,450	1,187	3,878	-
31	Distribution Customer Accounting	140,077	11,616	SALESPROMO	128,461	Direct	81,865	13,203	44,988	21
32	Large Volume Customer Care	11,921			11,921	Direct	6,322	1,098	4,501	-
33	Distribution Commodity	29,299			29,299	DISTCOMM	12,237	3,861	13,201	-
34	Total Distribution Revenue Requirement	2,487,307	11,616		2,475,691		1,431,774	333,724	721,552	257
35	Total Revenue Requirement	6,312,905	70,329		6,242,576		3,659,879	680,503	1,818,102	154,421

Notes:

- (1) Attachment 5.1.
- (2) Attachment 5.2.
- (3) Attachment 5.3.
- (4) Attachment 5.4.

2024 Cost Allocation Study - Current Rate Zones  
Total Allocation (1)

Line No.	Particulars (\$000s)	Total Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	EGD Rate Zone	
		Net of Other Revenue (a)	(b)	(c)	(d) = (a-b)	(e)	Rate 1 (f)	Rate 6 (g)
<u>Gas Supply Revenue Requirement</u>								
1	Gas Supply Commodity	2,728,041	-		2,728,041	SUPPLY_VOL	987,459	596,774
2	Load Balancing - Transportation	167,268	-		167,268	LOAD_BALANCING	62,440	54,268
3	Load Balancing - Commodity	23,591	-		23,591	NETFROMSTOR	7,059	6,135
4	Transportation Demand	154,682	(7,369)	TRANSPD_DEMAND_OPT	162,050	TRANS_DEMAND	52,797	53,662
5	Transportation Commodity	23,899	-		23,899	TRANS_FUEL	8,155	7,820
6	Admin	15,492	-		15,492	SUPPLY_VOL	5,792	3,501
7	Total Gas Supply Revenue Requirement	<u>3,112,972</u>	<u>(7,369)</u>		<u>3,120,340</u>		<u>1,123,702</u>	<u>722,160</u>
<u>Storage Revenue Requirement</u>								
8	Storage Demand - Deliverability	132,486	-		132,486	NETFROMSTOR	39,644	34,455
9	Storage Demand - Space	81,118	39,117	GASSTORALLO	42,001	STORAGEEXCESS	25,190	20,381
10	Storage Demand - Operational Contingency	7,138	-		7,138	OP_CONTINGENCY	2,063	1,794
11	Storage Commodity	21,503	-		21,503	STORCOMM	5,068	4,860
12	Total Storage Revenue Requirement	<u>242,246</u>	<u>39,117</u>		<u>203,129</u>		<u>71,965</u>	<u>61,490</u>
<u>Transmission Revenue Requirement</u>								
13	Transmission Demand - Dawn Station	12,524	-		12,524	DAWNCOMP	2,286	2,040
14	Transmission Demand - Kirkwall Station	1,452	-		1,452	KIRKWALL_DEMAND	68	61
15	Transmission Demand - Parkway Station	47,265	-		47,265	PKWY_DEMAND	9,298	8,298
16	Transmission Demand - Dawn Parkway	243,137	-		243,137	D-PTRANS	54,316	48,471
17	Transmission Demand - Albion	36,184	-		36,184	ALBIONTRANS	7,082	6,320
18	Transmission Demand - Panhandle St. Clair	84,632	-		84,632	PAN_STCLAIR	-	-
19	Transmission Commodity	45,189	26,966	TRANS_COMPFUEL	18,223	TRANSCOMM	2,203	2,113
20	Total Transmission Revenue Requirement	<u>470,382</u>	<u>26,966</u>		<u>443,416</u>		<u>75,254</u>	<u>67,303</u>
<u>Distribution Revenue Requirement</u>								
21	Distribution Demand - High Pressure > 4"	265,503	-		265,503	HIGHPRESS>4	63,316	56,502
22	Distribution Demand - High Pressure <= 4"	48,689	-		48,689	HIGHPRESS<=4	13,711	12,236
23	Distribution Demand - Low Pressure	495,083	-		495,083	LOWPRESS	140,114	125,037
Distribution Demand - Specific Allocation								
24	Distribution Demand Specific - DSM Program	144,348	-		144,348	DSM_PRO	56,461	23,193
25	Distribution Demand Specific - DSM Admin	65,514	-		65,514	DSM_ADM	19,964	14,340
26	Distribution Customer - Mains	353,984	-		353,984	TOTAL_CUSTOMERS	189,955	15,211
27	Distribution Customer - Services	568,556	-		568,556	TOTAL_CUSTOMERS	337,103	26,994
28	Distribution Customer - Meters	301,520	-		301,520	METERREPLCOST	115,547	41,433
29	Distribution Customer - Stations	50,296	-		50,296	STATIONREPLCOST	-	28,957
Distribution Customer- Specific								
30	Uncollectible Accounts	12,515	-		12,515	BAD_DEBT	6,287	503
31	Distribution Customer Accounting	140,077	11,616	SALESPROMO	128,461	TOTAL_CUSTOMERS	74,531	5,968
32	Large Volume Customer Care	11,921	-		11,921	CUST_EXCL_GS	-	-
33	Distribution Commodity	29,299	-		29,299	DISTCOMM	5,029	4,822
34	Total Distribution Revenue Requirement	<u>2,487,307</u>	<u>11,616</u>		<u>2,475,691</u>		<u>1,022,018</u>	<u>355,196</u>
35	Total Revenue Requirement	<u>6,312,905</u>	<u>70,329</u>		<u>6,242,576</u>		<u>2,292,938</u>	<u>1,206,148</u>

Note:  
(1) Total allocation is the sum of the EGD, Union North, Union South rate zone and Ex-franchise allocation by rate class.

2024 Cost Allocation Study - Current Rate Zones  
Total Allocation (1) (Continued)

Line No.	Particulars (\$000s)	EGD Rate Zone								Union North Rate Zone					
		Rate 100 (h)	Rate 110 (i)	Rate 115 (j)	Rate 125 (k)	Rate 135 (l)	Rate 145 (m)	Rate 170 (n)	Rate 200 (o)	Rate 300 (p)	Rate 01 (q)	Rate 10 (r)	Rate 20 (s)	Rate 25 (t)	Rate 100 (u)
<u>Gas Supply Revenue Requirement</u>															
1	Gas Supply Commodity	2,964	20,529	332	-	882	115	1,077	28,184	-	192,471	34,329	3,180	1,045	-
2	Load Balancing - Transportation	146	3,965	146	-	-	-	-	1,176	-	32,860	9,330	2,937	-	-
3	Load Balancing - Commodity	16	448	17	-	-	-	-	133	-	1,266	358	105	-	-
4	Transportation Demand	288	11,426	4,010	-	553	165	3,395	1,983	-	16,966	5,328	2,492	146	-
5	Transportation Commodity	45	1,742	623	-	86	26	527	308	-	3,020	896	416	37	-
6	Admin	17	120	2	-	5	1	6	165	-	1,097	194	18	7	-
7	Total Gas Supply Revenue Requirement	3,476	38,231	5,129	-	1,526	307	5,005	31,950	-	247,680	50,435	9,148	1,234	-
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	92	2,518	93	-	-	-	-	747	-	7,108	2,009	590	-	-
9	Storage Demand - Space	81	1,721	222	-	-	42	190	730	-	4,876	1,209	526	-	-
10	Storage Demand - Operational Contingency	3	73	14	13	1	1	10	24	-	407	115	31	2	17
11	Storage Commodity	28	1,083	387	-	53	16	328	191	-	1,002	328	160	6	-
12	Total Storage Revenue Requirement	204	5,394	716	13	54	59	527	1,693	-	13,394	3,662	1,308	8	17
<u>Transmission Revenue Requirement</u>															
13	Transmission Demand - Dawn Station	7	234	49	-	1	-	-	54	-	416	123	42	-	-
14	Transmission Demand - Kirkwall Station	0	7	1	-	0	-	-	2	-	-	-	-	-	-
15	Transmission Demand - Parkway Station	29	952	200	-	3	-	-	221	-	2,849	841	289	-	-
16	Transmission Demand - Dawn Parkway	171	5,562	1,169	-	19	-	-	1,290	-	9,872	2,914	1,068	-	-
17	Transmission Demand - Albion	22	725	152	-	3	-	-	168	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission Commodity	12	471	168	-	23	7	142	83	-	997	327	150	6	-
20	Total Transmission Revenue Requirement	242	7,951	1,740	-	49	7	142	1,818	-	14,134	4,205	1,549	6	-
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	199	6,483	1,363	11,118	23	-	-	1,503	-	15,324	4,572	12,012	-	5,364
22	Distribution Demand - High Pressure <= 4"	40	853	31	-	3	-	-	-	-	5,120	1,528	412	-	69
23	Distribution Demand - Low Pressure	294	7,210	284	-	21	44	221	-	-	51,864	15,473	561	4,630	-
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	185	1,665	715	139	661	233	262	34	-	9,869	1,252	931	63	717
25	Distribution Demand Specific - DSM Admin	159	1,310	598	58	577	150	186	14	-	3,519	690	687	26	313
26	Distribution Customer - Mains	1	37	2	0	4	0	1	0	-	48,598	290	8	1	2
27	Distribution Customer - Services	2	65	3	1	6	1	2	0	-	89,248	533	15	1	3
28	Distribution Customer - Meters	75	910	154	40	259	23	102	-	-	31,469	1,973	363	14	232
29	Distribution Customer - Stations	77	3,122	393	1,035	453	303	119	-	-	2,181	3,107	967	13	357
Distribution Customer- Specific															
30	Uncollectible Accounts	18	533	28	5	53	6	14	1	-	1,080	6	80	5	15
31	Distribution Customer Accounting	37	1,106	58	11	109	13	29	3	-	12,919	77	165	11	32
32	Large Volume Customer Care	172	5,116	271	49	504	61	135	12	-	-	-	873	56	169
33	Distribution Commodity	28	1,074	384	317	53	16	325	190	-	1,107	367	1,040	142	1,205
34	Total Distribution Revenue Requirement	1,287	29,484	4,284	12,773	2,726	852	1,397	1,757	-	272,300	29,869	18,115	4,962	8,477
35	Total Revenue Requirement	5,209	81,060	11,870	12,785	4,355	1,225	7,071	37,218	-	547,508	88,171	30,120	6,210	8,494

Note:  
 (1) Total allocation is the sum of the EGD, Union North, Union South rate zone and Ex-franchise allocation by rate class.

2024 Cost Allocation Study - Current Rate Zones  
Total Allocation (1) (Continued)

Line No.	Particulars (\$000s)	Union South Rate Zone													
		Rate M1	Rate M2	Rate M4 (F)	Rate M4 (I)	Rate M5 (F)	Rate M5 (I)	Rate M7 (F)	Rate M7 (I)	Rate M9	Rate T1 (F)	Rate T1 (I)	Rate T2 (F)	Rate T2 (I)	Rate T3
		(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
<u>Gas Supply Revenue Requirement</u>															
1	Gas Supply Commodity	681,109	152,560	13,156	-	67	412	7,412	482	3,501	-	-	-	-	-
2	Load Balancing - Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Load Balancing - Commodity	4,005	1,428	447	-	4	-	743	-	45	156	-	975	-	250
4	Transportation Demand	406	165	74	0	1	7	89	9	11	49	5	619	5	31
5	Transportation Commodity	55	22	10	0	0	1	12	1	2	7	1	84	1	4
6	Admin	3,621	811	70	-	0	2	39	3	19	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	689,197	154,986	13,757	0	73	422	8,295	495	3,577	212	5	1,678	6	286
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	22,493	8,020	2,511	-	24	-	4,170	-	252	878	-	5,476	-	1,406
9	Storage Demand - Space	15,850	4,770	981	2	4	-	1,347	140	136	286	-	1,814	-	618
10	Storage Demand - Operational Contingency	1,273	438	39	0	0	1	53	5	5	23	1	204	1	38
11	Storage Commodity	3,299	1,337	602	0	4	56	723	77	91	133	-	1,384	-	285
12	Total Storage Revenue Requirement	42,915	14,565	4,133	2	33	57	6,294	222	486	1,320	1	8,878	1	2,348
<u>Transmission Revenue Requirement</u>															
13	Transmission Demand - Dawn Station	1,004	372	132	-	1	-	196	-	16	67	-	848	-	84
14	Transmission Demand - Kirkwall Station	108	40	14	-	0	-	21	-	2	7	-	91	-	9
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Transmission Demand - Dawn Parkway	17,656	6,542	2,329	-	20	-	3,445	-	281	1,180	-	14,908	-	1,479
17	Transmission Demand - Albion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	31,235	11,573	4,120	-	36	-	6,094	-	497	2,088	-	26,373	-	2,616
19	Transmission Commodity	1,882	763	343	0	3	32	413	44	52	228	22	2,871	24	144
20	Total Transmission Revenue Requirement	51,886	19,291	6,939	0	60	32	10,168	44	848	3,570	22	45,092	24	4,331
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	32,289	11,964	4,259	-	37	-	6,300	-	514	2,158	-	27,264	-	2,704
22	Distribution Demand - High Pressure <= 4"	8,927	3,308	933	-	10	-	907	-	62	410	-	129	-	-
23	Distribution Demand - Low Pressure	95,535	35,399	7,806	3	86	50	6,492	94	-	2,483	18	810	553	-
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	32,210	5,199	3,794	2	22	271	2,602	277	14	628	60	2,778	23	89
25	Distribution Demand Specific - DSM Admin	11,857	3,354	3,234	1	15	186	2,217	236	6	468	45	1,254	11	39
26	Distribution Customer - Mains	99,175	665	19	-	1	2	5	0	0	4	-	3	-	0
27	Distribution Customer - Services	113,777	763	21	-	1	3	5	0	0	4	-	4	-	0
28	Distribution Customer - Meters	96,971	8,432	1,134	-	46	197	698	49	27	455	-	889	-	26
29	Distribution Customer - Stations	2,959	3,773	243	-	12	52	593	42	24	165	-	1,241	-	107
Distribution Customer- Specific															
30	Uncollectible Accounts	3,348	22	276	-	9	37	70	5	5	56	-	50	-	1
31	Distribution Customer Accounting	43,592	292	598	-	19	80	152	11	11	122	-	109	-	3
32	Large Volume Customer Care	-	-	2,440	-	76	325	618	43	43	499	-	445	-	11
33	Distribution Commodity	3,644	1,477	664	0	5	62	799	85	101	441	42	5,556	47	279
34	Total Distribution Revenue Requirement	544,284	74,649	25,421	6	338	1,264	21,458	842	808	7,894	164	40,532	634	3,258
35	Total Revenue Requirement	1,328,281	263,492	50,249	8	504	1,775	46,216	1,603	5,718	12,997	192	96,180	665	10,223

Note:  
 (1) Total allocation is the sum of the EGD, Union North, Union South rate zone and Ex-franchise allocation by rate class.

2024 Cost Allocation Study - Current Rate Zones  
Total Allocation (1) (Continued)

Line No.	Particulars (\$000s)	Ex-Franchise							
		Rate 331 (aj)	Rate 332 (ak)	Rate 401 (al)	Rate C1 (F) (am)	Rate C1 (I) (an)	Rate M12 (ao)	Rate M13 (ap)	Rate M16 (aq)
<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	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	-	-
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	-	-	-	-	-	-	-	-
9	Storage Demand - Space	-	-	-	-	-	-	-	-
10	Storage Demand - Operational Contingency	5	40	-	104	18	316	2	4
11	Storage Commodity	-	-	-	-	-	-	-	-
12	Total Storage Revenue Requirement	5	40	-	104	18	316	2	4
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	-	-	-	48	-	4,489	-	-
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	1,020	-	-
15	Transmission Demand - Parkway Station	-	-	-	329	-	23,956	-	-
16	Transmission Demand - Dawn Parkway	-	-	-	1,145	-	69,086	-	-
17	Transmission Demand - Albion	-	21,710	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-	-	-	-
19	Transmission Commodity	-	-	-	7,623	3,068	20,344	123	450
20	Total Transmission Revenue Requirement	-	21,710	-	9,144	3,068	118,895	123	450
<u>Distribution Revenue Requirement</u>									
21	Distribution Demand - High Pressure > 4"	-	-	-	-	-	-	-	236
22	Distribution Demand - High Pressure <= 4"	-	-	-	-	-	-	-	-
23	Distribution Demand - Low Pressure	-	-	-	-	-	-	-	-
Distribution Demand - Specific Allocation									
24	Distribution Demand Specific - DSM Program	-	-	-	-	-	-	-	-
25	Distribution Demand Specific - DSM Admin	-	-	-	-	-	-	-	-
26	Distribution Customer - Mains	-	-	-	-	-	-	-	-
27	Distribution Customer - Services	-	-	-	-	-	-	-	-
28	Distribution Customer - Meters	-	-	-	-	-	-	-	-
29	Distribution Customer - Stations	-	-	-	-	-	-	-	-
Distribution Customer- Specific									
30	Uncollectible Accounts	-	-	-	-	-	-	-	-
31	Distribution Customer Accounting	-	-	-	-	-	21	-	-
32	Large Volume Customer Care	-	-	-	-	-	-	-	-
33	Distribution Commodity	-	-	-	-	-	-	-	-
34	Total Distribution Revenue Requirement	-	-	-	-	-	21	-	236
35	Total Revenue Requirement	5	21,750	-	9,248	3,086	119,232	125	454

Note:  
(1) Total allocation is the sum of the EGD, Union North, Union South rate zone and Ex-franchise allocation by rate class.

2024 Cost Allocation Study - Current Rate Zones  
EGD Rate Zone Allocation

Line No.	Particulars (\$000s)	Total Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	EGD Rate Zone	
		Net of Other Revenue (a)	(b)	(c)	(d) = (a-b)	(e)	Rate 1 (f)	Rate 6 (g)
<u>Gas Supply Revenue Requirement</u>								
1	Gas Supply Commodity	1,638,315	-		1,638,315	SUPPLY_VOL	987,459	596,774
2	Load Balancing - Transportation	122,141	-		122,141	LOAD_BALANCING	62,440	54,268
3	Load Balancing - Commodity	13,808	-		13,808	NETFROMSTOR	7,059	6,135
4	Transportation Demand	128,279	(4,342)	TRANSPT_DEMAND_OPT	132,621	TRANS_DEMAND	52,797	53,662
5	Transportation Commodity	19,331	-		19,331	TRANS_FUEL	8,155	7,820
6	Admin	9,610	-		9,610	SUPPLY_VOL	5,792	3,501
7	Total Gas Supply Revenue Requirement	<u>1,931,485</u>	<u>(4,342)</u>		<u>1,935,827</u>		<u>1,123,702</u>	<u>722,160</u>
<u>Storage Revenue Requirement</u>								
8	Storage Demand - Deliverability	77,548			77,548	NETFROMSTOR	39,644	34,455
9	Storage Demand - Space	48,557	24,286	GASSTORALLO	24,271	STORAGEXCESS	25,190	20,381
10	Storage Demand - Operational Contingency	3,996			3,996	OP_CONTINGENCY	2,063	1,794
11	Storage Commodity	12,014			12,014	STORCOMM	5,068	4,860
12	Total Storage Revenue Requirement	<u>142,115</u>	<u>24,286</u>		<u>117,829</u>		<u>71,965</u>	<u>61,490</u>
<u>Transmission Revenue Requirement</u>								
13	Transmission Demand - Dawn Station	4,671			4,671	DAWNCOMP	2,286	2,040
14	Transmission Demand - Kirkwall Station	139			139	KIRKWALL_DEMAND	68	61
15	Transmission Demand - Parkway Station	19,002			19,002	PKWY_DEMAND	9,298	8,298
16	Transmission Demand - Dawn Parkway	110,998			110,998	D-PTRANS	54,316	48,471
17	Transmission Demand - Albion	14,473			14,473	ALBIONTRANS	7,082	6,320
18	Transmission Demand - Panhandle St. Clair	-			-	PAN_STCLAIR	-	-
19	Transmission Commodity	5,223	4,928	TRANS_COMPFUEL	294	TRANSCOMM	2,203	2,113
20	Total Transmission Revenue Requirement	<u>154,506</u>	<u>4,928</u>		<u>149,577</u>		<u>75,254</u>	<u>67,303</u>
<u>Distribution Revenue Requirement</u>								
21	Distribution Demand - High Pressure > 4"	140,507			140,507	HIGHPRESS>4	63,316	56,502
22	Distribution Demand - High Pressure <= 4"	26,874			26,874	HIGHPRESS<=4	13,711	12,236
23	Distribution Demand - Low Pressure	273,225			273,225	LOWPRESS	140,114	125,037
Distribution Demand - Specific Allocation								
24	Distribution Demand Specific - DSM Program	83,548			83,548	DSM_PRO	56,461	23,193
25	Distribution Demand Specific - DSM Admin	37,356			37,356	DSM_ADM	19,964	14,340
26	Distribution Customer - Mains	205,211			205,211	TOTAL_CUSTOMERS	189,955	15,211
27	Distribution Customer - Services	364,177			364,177	TOTAL_CUSTOMERS	337,103	26,994
28	Distribution Customer - Meters	158,543			158,543	METERREPLCOST	115,547	41,433
29	Distribution Customer - Stations	34,460			34,460	STATIONREPLCOST	-	28,957
Distribution Customer- Specific								
30	Uncollectible Accounts	7,450			7,450	BAD_DEBT	6,287	503
31	Distribution Customer Accounting	81,865	6,681	SALESPROMO	75,183	TOTAL_CUSTOMERS	74,531	5,968
32	Large Volume Customer Care	6,322			6,322	CUST_EXCL_GS	-	-
33	Distribution Commodity	12,237			12,237	DISTCOMM	5,029	4,822
34	Total Distribution Revenue Requirement	<u>1,431,774</u>	<u>6,681</u>		<u>1,425,092</u>		<u>1,022,018</u>	<u>355,196</u>
35	Total Revenue Requirement	<u>3,659,879</u>	<u>31,554</u>		<u>3,628,325</u>		<u>2,292,938</u>	<u>1,206,148</u>

2024 Cost Allocation Study - Current Rate Zones  
EGD Rate Zone Allocation (Continued)

Line No.	Particulars (\$000s)	EGD Rate Zone								
		Rate 100 (h)	Rate 110 (i)	Rate 115 (j)	Rate 125 (k)	Rate 135 (l)	Rate 145 (m)	Rate 170 (n)	Rate 200 (o)	Rate 300 (p)
<u>Gas Supply Revenue Requirement</u>										
1	Gas Supply Commodity	2,964	20,529	332	-	882	115	1,077	28,184	-
2	Load Balancing - Transportation	146	3,965	146	-	-	-	-	1,176	-
3	Load Balancing - Commodity	16	448	17	-	-	-	-	133	-
4	Transportation Demand	288	11,426	4,010	-	553	165	3,395	1,983	-
5	Transportation Commodity	45	1,742	623	-	86	26	527	308	-
6	Admin	17	120	2	-	5	1	6	165	-
7	Total Gas Supply Revenue Requirement	3,476	38,231	5,129	-	1,526	307	5,005	31,950	-
<u>Storage Revenue Requirement</u>										
8	Storage Demand - Deliverability	92	2,518	93	-	-	-	-	747	-
9	Storage Demand - Space	81	1,721	222	-	-	42	190	730	-
10	Storage Demand - Operational Contingency	3	73	14	13	1	1	10	24	-
11	Storage Commodity	28	1,083	387	-	53	16	328	191	-
12	Total Storage Revenue Requirement	204	5,394	716	13	54	59	527	1,693	-
<u>Transmission Revenue Requirement</u>										
13	Transmission Demand - Dawn Station	7	234	49	-	1	-	-	54	-
14	Transmission Demand - Kirkwall Station	0	7	1	-	0	-	-	2	-
15	Transmission Demand - Parkway Station	29	952	200	-	3	-	-	221	-
16	Transmission Demand - Dawn Parkway	171	5,562	1,169	-	19	-	-	1,290	-
17	Transmission Demand - Albion	22	725	152	-	3	-	-	168	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-	-	-	-	-
19	Transmission Commodity	12	471	168	-	23	7	142	83	-
20	Total Transmission Revenue Requirement	242	7,951	1,740	-	49	7	142	1,818	-
<u>Distribution Revenue Requirement</u>										
21	Distribution Demand - High Pressure > 4"	199	6,483	1,363	11,118	23	-	-	1,503	-
22	Distribution Demand - High Pressure <= 4"	40	853	31	-	3	-	-	-	-
23	Distribution Demand - Low Pressure	294	7,210	284	-	21	44	221	-	-
Distribution Demand - Specific Allocation										
24	Distribution Demand Specific - DSM Program	185	1,665	715	139	661	233	262	34	-
25	Distribution Demand Specific - DSM Admin	159	1,310	598	58	577	150	186	14	-
26	Distribution Customer - Mains	1	37	2	0	4	0	1	0	-
27	Distribution Customer - Services	2	65	3	1	6	1	2	0	-
28	Distribution Customer - Meters	75	910	154	40	259	23	102	-	-
29	Distribution Customer - Stations	77	3,122	393	1,035	453	303	119	-	-
Distribution Customer- Specific										
30	Uncollectible Accounts	18	533	28	5	53	6	14	1	-
31	Distribution Customer Accounting	37	1,106	58	11	109	13	29	3	-
32	Large Volume Customer Care	172	5,116	271	49	504	61	135	12	-
33	Distribution Commodity	28	1,074	384	317	53	16	325	190	-
34	Total Distribution Revenue Requirement	1,287	29,484	4,284	12,773	2,726	852	1,397	1,757	-
35	Total Revenue Requirement	5,209	81,060	11,870	12,785	4,355	1,225	7,071	37,218	-

2024 Cost Allocation Study - Current Rate Zones  
 Union North Rate Zone Allocation

Line No.	Particulars (\$000s)	Total Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	Union North Rate Zone				
		Net of Other Revenue (a)	(b)	(c)	(d) = (a-b)	(e)	Rate 01 (f)	Rate 10 (g)	Rate 20 (h)	Rate 25 (i)	Rate 100 (j)
<b>Gas Supply Revenue Requirement</b>											
1	Gas Supply Commodity	231,026	-		231,026	SUPPLY_VOL	192,471	34,329	3,180	1,045	-
2	Load Balancing - Transportation	45,127	-		45,127	LOAD_BALANCING	32,860	9,330	2,937	-	-
3	Load Balancing - Commodity	1,729	-		1,729	NETFROMSTOR	1,266	358	105	-	-
4	Transportation Demand	24,931	(3,027)	TRANSPD_DEMAND_OPT	27,958	TRANS_DEMAND	16,966	5,328	2,492	146	-
5	Transportation Commodity	4,369	-		4,369	TRANS_FUEL	3,020	896	416	37	-
6	Admin	1,316	-		1,316	SUPPLY_VOL	1,097	194	18	7	-
7	<b>Total Gas Supply Revenue Requirement</b>	<b>308,498</b>	<b>(3,027)</b>		<b>311,525</b>		<b>247,680</b>	<b>50,435</b>	<b>9,148</b>	<b>1,234</b>	<b>-</b>
<b>Storage Revenue Requirement</b>											
8	Storage Demand - Deliverability	9,708	-		9,708	NETFROMSTOR	7,108	2,009	590	-	-
9	Storage Demand - Space	6,612	3,212	GASSTORALLO	3,400	STORAGEEXCESS	4,876	1,209	526	-	-
10	Storage Demand - Operational Contingency	571	-		571	OP_CONTINGENCY	407	115	31	2	17
11	Storage Commodity	1,497	-		1,497	STORCOMM	1,002	328	160	6	-
12	<b>Total Storage Revenue Requirement</b>	<b>18,388</b>	<b>3,212</b>		<b>15,176</b>		<b>13,394</b>	<b>3,662</b>	<b>1,308</b>	<b>8</b>	<b>17</b>
<b>Transmission Revenue Requirement</b>											
13	Transmission Demand - Dawn Station	581	-		581	DAWNCOMP	416	123	42	-	-
14	Transmission Demand - Kirkwall Station	-	-		-	KIRKWALL_DEMAND	-	-	-	-	-
15	Transmission Demand - Parkway Station	3,979	-		3,979	PKWY_DEMAND	2,849	841	289	-	-
16	Transmission Demand - Dawn Parkway	13,855	-		13,855	D_PTRANS	9,872	2,914	1,068	-	-
17	Transmission Demand - Albion	-	-		-	ALBIONTRANS	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-		-	PAN_STCLAIR	-	-	-	-	-
19	Transmission Commodity	1,479	1,443	TRANSPD_COMPFUEL	36	TRANSCOMM	997	327	150	6	-
20	<b>Total Transmission Revenue Requirement</b>	<b>19,894</b>	<b>1,443</b>		<b>18,451</b>		<b>14,134</b>	<b>4,205</b>	<b>1,549</b>	<b>6</b>	<b>-</b>
<b>Distribution Revenue Requirement</b>											
21	Distribution Demand - High Pressure > 4"	37,272	-		37,272	HIGHPRESS>4	15,324	4,572	12,012	-	5,364
22	Distribution Demand - High Pressure <= 4"	7,129	-		7,129	HIGHPRESS<=4	5,120	1,528	412	-	69
23	Distribution Demand - Low Pressure	72,529	-		72,529	LOWPRESS	51,864	15,473	561	4,630	-
Distribution Demand - Specific Allocation											
24	Distribution Demand Specific - DSM Program	12,833	-		12,833	DSM_PRO	9,869	1,252	931	63	717
25	Distribution Demand Specific - DSM Admin	5,237	-		5,237	DSM_ADM	3,519	690	687	26	313
26	Distribution Customer - Mains	48,898	-		48,898	TOTAL_CUSTOMERS	48,598	290	8	1	2
27	Distribution Customer - Services	89,800	-		89,800	TOTAL_CUSTOMERS	89,248	533	15	1	3
28	Distribution Customer - Meters	34,052	-		34,052	METERREPLCOST	31,469	1,973	363	14	232
29	Distribution Customer - Stations	6,625	-		6,625	STATIONREPLCOST	2,181	3,107	967	13	357
Distribution Customer- Specific											
30	Uncollectible Accounts	1,187	-		1,187	BAD_DEBT	1,080	6	80	5	15
31	Distribution Customer Accounting	13,203	1,054	SALESPROMO	12,149	TOTAL_CUSTOMERS	12,919	77	165	11	32
32	Large Volume Customer Care	1,098	-		1,098	CUST_EXCL_GS	-	-	873	56	169
33	Distribution Commodity	3,861	-		3,861	DISTCOMM	1,107	367	1,040	142	1,205
34	<b>Total Distribution Revenue Requirement</b>	<b>333,724</b>	<b>1,054</b>		<b>332,670</b>		<b>272,300</b>	<b>29,869</b>	<b>18,115</b>	<b>4,962</b>	<b>8,477</b>
35	<b>Total Revenue Requirement</b>	<b>680,503</b>	<b>2,682</b>		<b>677,821</b>		<b>547,508</b>	<b>88,171</b>	<b>30,120</b>	<b>6,210</b>	<b>8,494</b>

2024 Cost Allocation Study - Current Rate Zones  
Union South Rate Zone Allocation

Line No.	Particulars (\$000s)	Total Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor				
		Net of Other Revenue (a)	(b)	(c)	(d) = (a-b)	(e)	Rate M1 (f)	Rate M2 (g)	Rate M4 (F) (h)	Rate M4 (I) (i)
<u>Gas Supply Revenue Requirement</u>										
1	Gas Supply Commodity	858,700			858,700	SUPPLY_VOL	681,109	152,560	13,156	-
2	Load Balancing - Transportation	-			-	LOAD_BALANCING	-	-	-	-
3	Load Balancing - Commodity	8,054			8,054	NETFROMSTOR	4,005	1,428	447	-
4	Transportation Demand	1,472	-	TRANSPT_DEMAND_OPT	1,472	TRANS_DEMAND	406	165	74	0
5	Transportation Commodity	198			198	TRANS_FUEL	55	22	10	0
6	Admin	4,565			4,565	SUPPLY_VOL	3,621	811	70	-
7	Total Gas Supply Revenue Requirement	<u>872,989</u>	<u>-</u>		<u>872,989</u>		<u>689,197</u>	<u>154,986</u>	<u>13,757</u>	<u>0</u>
<u>Storage Revenue Requirement</u>										
8	Storage Demand - Deliverability	45,230			45,230	NETFROMSTOR	22,493	8,020	2,511	-
9	Storage Demand - Space	25,949	11,619	GASSTORALLO	14,330	STORAGEEXCESS	15,850	4,770	981	2
10	Storage Demand - Operational Contingency	2,082			2,082	OP_CONTINGENCY	1,273	438	39	0
11	Storage Commodity	7,992			7,992	STORCOMM	3,299	1,337	602	0
12	Total Storage Revenue Requirement	<u>81,254</u>	<u>11,619</u>		<u>69,635</u>		<u>42,915</u>	<u>14,565</u>	<u>4,133</u>	<u>2</u>
<u>Transmission Revenue Requirement</u>										
13	Transmission Demand - Dawn Station	2,722	-		2,722	DAWNCOMP	1,004	372	132	-
14	Transmission Demand - Kirkwall Station	293	-		293	KIRKWALL_DEMAND	108	40	14	-
15	Transmission Demand - Parkway Station	-	-		-	PKWY_DEMAND	-	-	-	-
16	Transmission Demand - Dawn Parkway	47,841	-		47,841	D-PTRANS	17,656	6,542	2,329	-
17	Transmission Demand - Albion	-	-		-	ALBIONTRANS	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	84,632	-		84,632	PAN_STCLAIR	31,235	11,573	4,120	-
19	Transmission Commodity	6,820	6,528	TRANS_COMPFUEL	293	TRANSCOMM	1,882	763	343	0
20	Total Transmission Revenue Requirement	<u>142,307</u>	<u>6,528</u>		<u>135,780</u>		<u>51,886</u>	<u>19,291</u>	<u>6,939</u>	<u>0</u>
<u>Distribution Revenue Requirement</u>										
21	Distribution Demand - High Pressure > 4"	87,489			87,489	HIGHPRESS>4	32,289	11,964	4,259	-
22	Distribution Demand - High Pressure <= 4"	14,687			14,687	HIGHPRESS<=4	8,927	3,308	933	-
23	Distribution Demand - Low Pressure	149,329			149,329	LOWPRESS	95,535	35,399	7,806	3
24	Distribution Demand - Specific Allocation	-			-		-	-	-	-
24	Distribution Demand Specific - DSM Program	47,967			47,967	DSM_PRO	32,210	5,199	3,794	2
25	Distribution Demand Specific - DSM Admin	22,921			22,921	DSM_ADM	11,857	3,354	3,234	1
26	Distribution Customer - Mains	99,875			99,875	TOTAL_CUSTOMERS	99,175	665	19	-
27	Distribution Customer - Services	114,580			114,580	TOTAL_CUSTOMERS	113,777	763	21	-
28	Distribution Customer - Meters	108,926			108,926	METERREPLCOST	96,971	8,432	1,134	-
29	Distribution Customer - Stations	9,211			9,211	STATIONREPLCOST	2,959	3,773	243	-
30	Distribution Customer- Specific	-			-		-	-	-	-
30	Uncollectible Accounts	3,878			3,878	BAD_DEBT	3,348	22	276	-
31	Distribution Customer Accounting	44,988	3,859	SALESPROMO	41,129	TOTAL_CUSTOMERS	43,592	292	598	-
32	Large Volume Customer Care	4,501			4,501	CUST_EXCL_GS	-	-	2,440	-
33	Distribution Commodity	13,201			13,201	DISTCOMM	3,644	1,477	664	0
34	Total Distribution Revenue Requirement	<u>721,552</u>	<u>3,859</u>		<u>717,693</u>		<u>544,284</u>	<u>74,649</u>	<u>25,421</u>	<u>6</u>
35	Total Revenue Requirement	<u>1,818,102</u>	<u>22,006</u>		<u>1,796,097</u>		<u>1,328,281</u>	<u>263,492</u>	<u>50,249</u>	<u>8</u>

2024 Cost Allocation Study - Current Rate Zones  
Union South Rate Zone Allocation (Continued)

Line No.	Particulars (\$000s)	Union South Rate Zone									
		Rate M5 (F)	Rate M5 (I)	Rate M7 (F)	Rate M7 (I)	Rate M9	Rate T1 (F)	Rate T1 (I)	Rate T2 (F)	Rate T2 (I)	Rate T3
		(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
<u>Gas Supply Revenue Requirement</u>											
1	Gas Supply Commodity	67	412	7,412	482	3,501	-	-	-	-	-
2	Load Balancing - Transportation	-	-	-	-	-	-	-	-	-	-
3	Load Balancing - Commodity	4	-	743	-	45	156	-	975	-	250
4	Transportation Demand	1	7	89	9	11	49	5	619	5	31
5	Transportation Commodity	0	1	12	1	2	7	1	84	1	4
6	Admin	0	2	39	3	19	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	73	422	8,295	495	3,577	212	5	1,678	6	286
<u>Storage Revenue Requirement</u>											
8	Storage Demand - Deliverability	24	-	4,170	-	252	878	-	5,476	-	1,406
9	Storage Demand - Space	4	-	1,347	140	136	286	-	1,814	-	618
10	Storage Demand - Operational Contingency	0	1	53	5	5	23	1	204	1	38
11	Storage Commodity	4	56	723	77	91	133	-	1,384	-	285
12	Total Storage Revenue Requirement	33	57	6,294	222	486	1,320	1	8,878	1	2,348
<u>Transmission Revenue Requirement</u>											
13	Transmission Demand - Dawn Station	1	-	196	-	16	67	-	848	-	84
14	Transmission Demand - Kirkwall Station	0	-	21	-	2	7	-	91	-	9
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	-	-	-
16	Transmission Demand - Dawn Parkway	20	-	3,445	-	281	1,180	-	14,908	-	1,479
17	Transmission Demand - Albion	-	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	36	-	6,094	-	497	2,088	-	26,373	-	2,616
19	Transmission Commodity	3	32	413	44	52	228	22	2,871	24	144
20	Total Transmission Revenue Requirement	60	32	10,168	44	848	3,570	22	45,092	24	4,331
<u>Distribution Revenue Requirement</u>											
21	Distribution Demand - High Pressure > 4"	37	-	6,300	-	514	2,158	-	27,264	-	2,704
22	Distribution Demand - High Pressure <= 4"	10	-	907	-	62	410	-	129	-	-
23	Distribution Demand - Low Pressure	86	50	6,492	94	-	2,483	18	810	553	-
Distribution Demand - Specific Allocation											
24	Distribution Demand Specific - DSM Program	22	271	2,602	277	14	628	60	2,778	23	89
25	Distribution Demand Specific - DSM Admin	15	186	2,217	236	6	468	45	1,254	11	39
26	Distribution Customer - Mains	1	2	5	0	0	4	-	3	-	0
27	Distribution Customer - Services	1	3	5	0	0	4	-	4	-	0
28	Distribution Customer - Meters	46	197	698	49	27	455	-	889	-	26
29	Distribution Customer - Stations	12	52	593	42	24	165	-	1,241	-	107
Distribution Customer- Specific											
30	Uncollectible Accounts	9	37	70	5	5	56	-	50	-	1
31	Distribution Customer Accounting	19	80	152	11	11	122	-	109	-	3
32	Large Volume Customer Care	76	325	618	43	43	499	-	445	-	11
33	Distribution Commodity	5	62	799	85	101	441	42	5,556	47	279
34	Total Distribution Revenue Requirement	338	1,264	21,458	842	808	7,894	164	40,532	634	3,258
35	Total Revenue Requirement	504	1,775	46,216	1,603	5,718	12,997	192	96,180	665	10,223

2024 Cost Allocation Study - Current Rate Zones  
Ex-franchise Allocation

Line No.	Particulars (\$000s)	Total Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	Rate 331	Rate 332	Rate 401	Rate C1 (F)
		Net of Other Revenue (a)	(b)	(c)	(d) = (a-b)	(e)	(f)	(g)	(h)	(i)
<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_DEMAND_OPT	-	TRANS_DEMAND	-	-	-	-
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	-			-	STORAGEEXCESS	-	-	-	-
10	Storage Demand - Operational Contingency	489			489	OP_CONTINGENCY	5	40	-	104
11	Storage Commodity	-			-	STORCOMM	-	-	-	-
12	Total Storage Revenue Requirement	489	-		489		5	40	-	104
<u>Transmission Revenue Requirement</u>										
13	Transmission Demand - Dawn Station	4,550			4,550	DAWNCOMP	-	-	-	48
14	Transmission Demand - Kirkwall Station	1,020			1,020	KIRKWALL_DEMAND	-	-	-	-
15	Transmission Demand - Parkway Station	24,284			24,284	PKWY_DEMAND	-	-	-	329
16	Transmission Demand - Dawn Parkway	70,444			70,444	D-PTRANS	-	-	-	1,145
17	Transmission Demand - Albion	21,710			21,710	ALBIONTRANS	-	21,710	-	-
18	Transmission Demand - Panhandle St. Clair	-			-	PAN_STCLAIR	-	-	-	-
19	Transmission Commodity	31,666		TRANS_COMPFUEL	17,599	TRANSCOMM	-	-	-	7,623
20	Total Transmission Revenue Requirement	153,675	-		139,608		-	21,710	-	9,144
<u>Distribution Revenue Requirement</u>										
21	Distribution Demand - High Pressure > 4"	236			236	HIGHPRESS>4	-	-	-	-
22	Distribution Demand - High Pressure <= 4"	-			-	HIGHPRESS<=4	-	-	-	-
23	Distribution Demand - Low Pressure	-			-	LOWPRESS	-	-	-	-
Distribution Demand - Specific Allocation										
24	Distribution Demand Specific - DSM Program	-			-	DSM_PRO	-	-	-	-
25	Distribution Demand Specific - DSM Admin	-			-	DSM_ADM	-	-	-	-
26	Distribution Customer - Mains	-			-	TOTAL_CUSTOMERS	-	-	-	-
27	Distribution Customer - Services	-			-	TOTAL_CUSTOMERS	-	-	-	-
28	Distribution Customer - Meters	-			-	METERREPLCOST	-	-	-	-
29	Distribution Customer - Stations	-			-	STATIONREPLCOST	-	-	-	-
Distribution Customer- Specific										
30	Uncollectible Accounts	-			-	BAD_DEBT	-	-	-	-
31	Distribution Customer Accounting	21	21	SALESPROMO	-	TOTAL_CUSTOMERS	-	-	-	-
32	Large Volume Customer Care	-			-	CUST_EXCL_GS	-	-	-	-
33	Distribution Commodity	-			-	DISTCOMM	-	-	-	-
34	Total Distribution Revenue Requirement	257	21		236		-	-	-	-
35	Total Revenue Requirement	154,421	21		140,333		5	21,750	-	9,248

2024 Cost Allocation Study - Current Rate Zones  
Ex-franchise Allocation (Continued)

Line No.	Particulars (\$000s)	Ex-Franchise				
		Rate C1 (l) (j)	Rate M12 (k)	Rate M13 (l)	Rate M16 (m)	Rate M17 (n)
<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	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-
<u>Storage Revenue Requirement</u>						
8	Storage Demand - Deliverability	-	-	-	-	-
9	Storage Demand - Space	-	-	-	-	-
10	Storage Demand - Operational Contingency	18	316	2	4	1
11	Storage Commodity	-	-	-	-	-
12	Total Storage Revenue Requirement	18	316	2	4	1
<u>Transmission Revenue Requirement</u>						
13	Transmission Demand - Dawn Station	-	4,489	-	-	13
14	Transmission Demand - Kirkwall Station	-	1,020	-	-	-
15	Transmission Demand - Parkway Station	-	23,956	-	-	-
16	Transmission Demand - Dawn Parkway	-	69,086	-	-	213
17	Transmission Demand - Albion	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-
19	Transmission Commodity	3,068	20,344	123	450	59
20	Total Transmission Revenue Requirement	3,068	118,895	123	450	285
<u>Distribution Revenue Requirement</u>						
21	Distribution Demand - High Pressure > 4"	-	-	-	-	236
22	Distribution Demand - High Pressure <= 4"	-	-	-	-	-
23	Distribution Demand - Low Pressure	-	-	-	-	-
Distribution Demand - Specific Allocation						
24	Distribution Demand Specific - DSM Program	-	-	-	-	-
25	Distribution Demand Specific - DSM Admin	-	-	-	-	-
26	Distribution Customer - Mains	-	-	-	-	-
27	Distribution Customer - Services	-	-	-	-	-
28	Distribution Customer - Meters	-	-	-	-	-
29	Distribution Customer - Stations	-	-	-	-	-
Distribution Customer- Specific						
30	Uncollectible Accounts	-	-	-	-	-
31	Distribution Customer Accounting	-	21	-	-	-
32	Large Volume Customer Care	-	-	-	-	-
33	Distribution Commodity	-	-	-	-	-
34	Total Distribution Revenue Requirement	-	21	-	-	236
35	Total Revenue Requirement	3,086	119,232	125	454	521

2024 Cost Allocation Study - Current Rate Zones  
Allocation of Delivery Revenue Requirement

Line No.	Particulars (\$000s)	Total Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	EGD Rate Zone	
		Net of Other Revenue (a)	(b)	(c)	(d) = (a-b)	(e)	Rate 1 (f)	Rate 6 (g)
<u>Gas Supply Revenue Requirement</u>								
1	Gas Supply Commodity	-	-	-	-	SUPPLY_VOL	-	-
2	Load Balancing - Transportation	(7,968)	-	-	(7,968)	LOAD_BALANCING	(2,400)	(2,086)
3	Load Balancing - Commodity	-	-	-	-	NETFROMSTOR	-	-
4	Transportation Demand	(7,369)	(7,369)	TRANSPT_DEMAND_OPT	-	TRANS_DEMAND	(1,832)	(1,756)
5	Transportation Commodity	-	-	-	-	TRANS_FUEL	-	-
6	Admin	15,492	-	-	15,492	SUPPLY_VOL	5,792	3,501
7	Total Gas Supply Revenue Requirement	<u>155</u>	<u>(7,369)</u>		<u>7,524</u>		<u>1,561</u>	<u>(342)</u>
<u>Storage Revenue Requirement</u>								
8	Storage Demand - Deliverability	121,856	-	-	121,856	NETFROMSTOR	36,463	31,690
9	Storage Demand - Space	78,503	39,117	GASSTORALLO	39,386	STORAGEEXCESS	24,378	19,724
10	Storage Demand - Operational Contingency	7,138	-	-	7,138	OP_CONTINGENCY	2,063	1,794
11	Storage Commodity	-	-	-	-	STORCOMM	-	-
12	Total Storage Revenue Requirement	<u>207,497</u>	<u>39,117</u>		<u>168,380</u>		<u>62,903</u>	<u>53,208</u>
<u>Transmission Revenue Requirement</u>								
13	Transmission Demand - Dawn Station	12,524	-	-	12,524	DAWNCOMP	2,286	2,040
14	Transmission Demand - Kirkwall Station	1,452	-	-	1,452	KIRKWALL_DEMAND	68	61
15	Transmission Demand - Parkway Station	47,265	-	-	47,265	PKWY_DEMAND	9,298	8,298
16	Transmission Demand - Dawn Parkway	243,137	-	-	243,137	D-PTRANS	54,316	48,471
17	Transmission Demand - Albion	36,184	-	-	36,184	ALBIONTRANS	7,082	6,320
18	Transmission Demand - Panhandle St. Clair	83,347	-	-	83,347	PAN_STCLAIR	-	-
19	Transmission Commodity	(0)	-	TRANS_COMPFUEL	(0)	TRANSCOMM	-	-
20	Total Transmission Revenue Requirement	<u>423,907</u>	<u>-</u>		<u>423,907</u>		<u>73,051</u>	<u>65,190</u>
<u>Distribution Revenue Requirement</u>								
21	Distribution Demand - High Pressure > 4"	254,566	-	-	254,566	HIGHPRESS>4	60,707	54,175
22	Distribution Demand - High Pressure <= 4"	48,689	-	-	48,689	HIGHPRESS<=4	13,711	12,236
23	Distribution Demand - Low Pressure	495,083	-	-	495,083	LOWPRESS	140,114	125,037
Distribution Demand - Specific Allocation								
24	Distribution Demand Specific - DSM Program	144,348	-	-	144,348	DSM_PRO	56,461	23,193
25	Distribution Demand Specific - DSM Admin	65,514	-	-	65,514	DSM_ADM	19,964	14,340
26	Distribution Customer - Mains	353,984	-	-	353,984	TOTAL_CUSTOMERS	189,955	15,211
27	Distribution Customer - Services	568,556	-	-	568,556	TOTAL_CUSTOMERS	337,103	26,994
28	Distribution Customer - Meters	301,520	-	-	301,520	METERREPLCOST	115,547	41,433
29	Distribution Customer - Stations	50,296	-	-	50,296	STATIONREPLCOST	-	28,957
Distribution Customer- Specific								
30	Uncollectible Accounts	12,515	-	-	12,515	BAD_DEBT	6,287	503
31	Distribution Customer Accounting	140,077	11,616	SALESPROMO	128,461	TOTAL_CUSTOMERS	74,531	5,968
32	Large Volume Customer Care	11,921	-	-	11,921	CUST_EXCL_GS	-	-
33	Distribution Commodity	-	-	-	-	TOTAL_VOL	-	-
34	Total Distribution Revenue Requirement	<u>2,447,070</u>	<u>11,616</u>		<u>2,435,454</u>		<u>1,014,381</u>	<u>348,046</u>
35	Total Revenue Requirement	<u>3,078,629</u>	<u>43,364</u>		<u>3,035,266</u>		<u>1,151,895</u>	<u>466,102</u>

2024 Cost Allocation Study - Current Rate Zones  
Allocation of Delivery Revenue Requirement (Continued)

Line No.	Particulars (\$000s)	EGD Rate Zone								Union North Rate Zone					
		Rate 100 (h)	Rate 110 (i)	Rate 115 (j)	Rate 125 (k)	Rate 135 (l)	Rate 145 (m)	Rate 170 (n)	Rate 200 (o)	Rate 300 (p)	Rate 01 (q)	Rate 10 (r)	Rate 20 (s)	Rate 25 (t)	Rate 100 (u)
<u>Gas Supply Revenue Requirement</u>															
1	Gas Supply Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Load Balancing - Transportation	(6)	(152)	(6)	-	-	-	-	(45)	-	(2,366)	(656)	(251)	-	-
3	Load Balancing - Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Transportation Demand	(10)	(391)	(140)	-	(19)	(6)	(118)	(69)	-	(2,014)	(690)	(317)	(5)	-
5	Transportation Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Admin	17	120	2	-	5	1	6	165	-	1,097	194	18	7	-
7	Total Gas Supply Revenue Requirement	2	(423)	(144)	-	(14)	(5)	(112)	51	-	(3,283)	(1,152)	(550)	1	-
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	85	2,316	85	-	-	-	-	687	-	6,538	1,848	543	-	-
9	Storage Demand - Space	78	1,665	214	-	-	41	184	707	-	4,719	1,170	509	-	-
10	Storage Demand - Operational Contingency	3	73	14	13	1	1	10	24	-	407	115	31	2	17
11	Storage Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Storage Revenue Requirement	166	4,054	314	13	1	42	193	1,418	-	11,664	3,133	1,083	2	17
<u>Transmission Revenue Requirement</u>															
13	Transmission Demand - Dawn Station	7	234	49	-	1	-	-	54	-	416	123	42	-	-
14	Transmission Demand - Kirkwall Station	0	7	1	-	0	-	-	2	-	-	-	-	-	-
15	Transmission Demand - Parkway Station	29	952	200	-	3	-	-	221	-	2,849	841	289	-	-
16	Transmission Demand - Dawn Parkway	171	5,562	1,169	-	19	-	-	1,290	-	9,872	2,914	1,068	-	-
17	Transmission Demand - Albion	22	725	152	-	3	-	-	168	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Transmission Revenue Requirement	230	7,480	1,572	-	26	-	-	1,734	-	13,137	3,878	1,399	-	-
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	191	6,216	1,306	10,660	22	-	-	1,441	-	14,693	4,384	11,517	-	5,143
22	Distribution Demand - High Pressure <= 4"	40	853	31	-	3	-	-	-	-	5,120	1,528	412	-	69
23	Distribution Demand - Low Pressure	294	7,210	284	-	21	44	221	-	-	51,864	15,473	561	4,630	-
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	185	1,665	715	139	661	233	262	34	-	9,869	1,252	931	63	717
25	Distribution Demand Specific - DSM Admin	159	1,310	598	58	577	150	186	14	-	3,519	690	687	26	313
26	Distribution Customer - Mains	1	37	2	0	4	0	1	0	-	48,598	290	8	1	2
27	Distribution Customer - Services	2	65	3	1	6	1	2	0	-	89,248	533	15	1	3
28	Distribution Customer - Meters	75	910	154	40	259	23	102	-	-	31,469	1,973	363	14	232
29	Distribution Customer - Stations	77	3,122	393	1,035	453	303	119	-	-	2,181	3,107	967	13	357
Distribution Customer- Specific															
30	Uncollectible Accounts	18	533	28	5	53	6	14	1	-	1,080	6	80	5	15
31	Distribution Customer Accounting	37	1,106	58	11	109	13	29	3	-	12,919	77	165	11	32
32	Large Volume Customer Care	172	5,116	271	49	504	61	135	12	-	-	-	873	56	169
33	Distribution Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Total Distribution Revenue Requirement	1,251	28,142	3,844	11,998	2,672	837	1,072	1,506	-	270,562	29,314	16,580	4,820	7,052
35	Total Revenue Requirement	1,649	39,253	5,587	12,011	2,685	874	1,153	4,709	-	292,080	35,173	18,512	4,823	7,068

2024 Cost Allocation Study - Current Rate Zones  
Allocation of Delivery Revenue Requirement (Continued)

Line No.	Particulars (\$000s)	Union South Rate Zone													
		Rate M1 (v)	Rate M2 (w)	Rate M4 (F) (x)	Rate M4 (I) (y)	Rate M5 (F) (z)	Rate M5 (I) (aa)	Rate M7 (F) (ab)	Rate M7 (I) (ac)	Rate M9 (ad)	Rate T1 (F) (ae)	Rate T1 (I) (af)	Rate T2 (F) (ag)	Rate T2 (I) (ah)	Rate T3 (ai)
<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	3,621	811	70	-	0	2	39	3	19	-	-	-	-	
7	Total Gas Supply Revenue Requirement	3,621	811	70	-	0	2	39	3	19	-	-	-	-	
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	20,688	7,377	2,310	-	22	-	3,836	-	232	807	-	5,037	-	1,293
9	Storage Demand - Space	15,339	4,617	949	2	4	-	1,304	135	132	277	-	1,755	-	598
10	Storage Demand - Operational Contingency	1,273	438	39	0	0	1	53	5	5	23	1	204	1	38
11	Storage Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Storage Revenue Requirement	37,300	12,431	3,298	2	26	1	5,193	140	370	1,108	1	6,996	1	1,930
<u>Transmission Revenue Requirement</u>															
13	Transmission Demand - Dawn Station	1,004	372	132	-	1	-	196	-	16	67	-	848	-	84
14	Transmission Demand - Kirkwall Station	108	40	14	-	0	-	21	-	2	7	-	91	-	9
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Transmission Demand - Dawn Parkway	17,656	6,542	2,329	-	20	-	3,445	-	281	1,180	-	14,908	-	1,479
17	Transmission Demand - Albion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	30,760	11,398	4,057	-	36	-	6,001	-	490	2,056	-	25,973	-	2,576
19	Transmission Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Transmission Revenue Requirement	49,529	18,352	6,533	-	57	-	9,663	-	789	3,311	-	41,820	-	4,148
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	30,959	11,471	4,083	-	36	-	6,040	-	493	2,070	-	26,141	-	2,593
22	Distribution Demand - High Pressure <= 4"	8,927	3,308	933	-	10	-	907	-	62	410	-	129	-	-
23	Distribution Demand - Low Pressure	95,535	35,399	7,806	3	86	50	6,492	94	-	2,483	18	810	553	-
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	32,210	5,199	3,794	2	22	271	2,602	277	14	628	60	2,778	23	89
25	Distribution Demand Specific - DSM Admin	11,857	3,354	3,234	1	15	186	2,217	236	6	468	45	1,254	11	39
26	Distribution Customer - Mains	99,175	665	19	-	1	2	5	0	0	4	-	3	-	0
27	Distribution Customer - Services	113,777	763	21	-	1	3	5	0	0	4	-	4	-	0
28	Distribution Customer - Meters	96,971	8,432	1,134	-	46	197	698	49	27	455	-	889	-	26
29	Distribution Customer - Stations	2,959	3,773	243	-	12	52	593	42	24	165	-	1,241	-	107
Distribution Customer- Specific															
30	Uncollectible Accounts	3,348	22	276	-	9	37	70	5	5	56	-	50	-	1
31	Distribution Customer Accounting	43,592	292	598	-	19	80	152	11	11	122	-	109	-	3
32	Large Volume Customer Care	-	-	2,440	-	76	325	618	43	43	499	-	445	-	11
33	Distribution Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Total Distribution Revenue Requirement	539,310	72,679	24,581	5	331	1,203	20,400	757	686	7,364	122	33,852	587	2,868
35	Total Revenue Requirement	629,760	104,273	34,482	8	415	1,206	35,295	900	1,863	11,783	123	82,669	588	8,945

2024 Cost Allocation Study - Current Rate Zones  
Allocation of Delivery Revenue Requirement (Continued)

Line No.	Particulars (\$000s)	Ex-Franchise								
		Rate 331	Rate 332	Rate 401	Rate C1 (F)	Rate C1 (I)	Rate M12	Rate M13	Rate M16	Rate M17
		(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)
<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	-	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	-	-	-
<u>Storage Revenue Requirement</u>										
8	Storage Demand - Deliverability	-	-	-	-	-	-	-	-	-
9	Storage Demand - Space	-	-	-	-	-	-	-	-	-
10	Storage Demand - Operational Contingency	5	40	-	104	18	316	2	4	1
11	Storage Commodity	-	-	-	-	-	-	-	-	-
12	Total Storage Revenue Requirement	5	40	-	104	18	316	2	4	1
<u>Transmission Revenue Requirement</u>										
13	Transmission Demand - Dawn Station	-	-	-	48	-	4,489	-	-	13
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	1,020	-	-	-
15	Transmission Demand - Parkway Station	-	-	-	329	-	23,956	-	-	-
16	Transmission Demand - Dawn Parkway	-	-	-	1,145	-	69,086	-	-	213
17	Transmission Demand - Albion	-	21,710	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-	-	-	-	-
19	Transmission Commodity	-	-	-	-	-	-	-	-	-
20	Total Transmission Revenue Requirement	-	21,710	-	1,522	-	98,551	-	-	226
<u>Distribution Revenue Requirement</u>										
21	Distribution Demand - High Pressure > 4"	-	-	-	-	-	-	-	-	226
22	Distribution Demand - High Pressure <= 4"	-	-	-	-	-	-	-	-	-
23	Distribution Demand - Low Pressure	-	-	-	-	-	-	-	-	-
Distribution Demand - Specific Allocation										
24	Distribution Demand Specific - DSM Program	-	-	-	-	-	-	-	-	-
25	Distribution Demand Specific - DSM Admin	-	-	-	-	-	-	-	-	-
26	Distribution Customer - Mains	-	-	-	-	-	-	-	-	-
27	Distribution Customer - Services	-	-	-	-	-	-	-	-	-
28	Distribution Customer - Meters	-	-	-	-	-	-	-	-	-
29	Distribution Customer - Stations	-	-	-	-	-	-	-	-	-
Distribution Customer- Specific										
30	Uncollectible Accounts	-	-	-	-	-	-	-	-	-
31	Distribution Customer Accounting	-	-	-	-	-	21	-	-	-
32	Large Volume Customer Care	-	-	-	-	-	-	-	-	-
33	Distribution Commodity	-	-	-	-	-	-	-	-	-
34	Total Distribution Revenue Requirement	-	-	-	-	-	21	-	-	226
35	Total Revenue Requirement	5	21,750	-	1,625	18	98,888	2	4	453

2024 Cost Allocation Study - Current Rate Zones  
Allocation of Gas Cost Revenue Requirement

Line No.	Particulars (\$000s)	Total Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	EGD Rate Zone	
		Net of Other Revenue (a)	(b)	(c)	(d) = (a-b)	(e)	Rate 1 (f)	Rate 6 (g)
<u>Gas Supply Revenue Requirement</u>								
1	Gas Supply Commodity	2,728,041	-		2,728,041	SUPPLY_VOL	987,459	596,774
2	Load Balancing - Transportation	175,236	-		175,236	LOAD_BALANCING	64,840	56,354
3	Load Balancing - Commodity	23,591	-		23,591	NETFROMSTOR	7,059	6,135
4	Transportation Demand	162,050	-	TRANSPT_DEMAND_OPT	162,050	TRANS_DEMAND	54,629	55,419
5	Transportation Commodity	23,899	-		23,899	TRANS_FUEL	8,155	7,820
6	Admin	-	-		-	SUPPLY_VOL	-	-
7	Total Gas Supply Revenue Requirement	<u>3,112,816</u>	<u>-</u>		<u>3,112,816</u>		<u>1,122,141</u>	<u>722,501</u>
<u>Storage Revenue Requirement</u>								
8	Storage Demand - Deliverability	10,630	-		10,630	NETFROMSTOR	3,181	2,765
9	Storage Demand - Space	2,615	-		2,615	STORAGEXCESS	812	657
10	Storage Demand - Operational Contingency	-	-		-	OP_CONTINGENCY	-	-
11	Storage Commodity	21,503	-		21,503	STORCOMM	5,068	4,860
12	Total Storage Revenue Requirement	<u>34,749</u>	<u>-</u>		<u>34,749</u>		<u>9,061</u>	<u>8,282</u>
<u>Transmission Revenue Requirement</u>								
13	Transmission Demand - Dawn Station	-	-		- 0	DAWNCOMP	-	-
14	Transmission Demand - Kirkwall Station	-	-		- 0	KIRKWALL_DEMAND	-	-
15	Transmission Demand - Parkway Station	-	-		- 0	PKWY_DEMAND	-	-
16	Transmission Demand - Dawn Parkway	-	-		- 0	D-PTRANS	-	-
17	Transmission Demand - Albion	-	-		- 0	ALBIONTRANS	-	-
18	Transmission Demand - Panhandle St. Clair	1,285	-		1,285 0	PAN_STCLAIR	-	-
19	Transmission Commodity	45,189	26,966	TRANS_COMPFUEL	18,223 0	TRANSCOMM	2,203	2,113
20	Total Transmission Revenue Requirement	<u>46,474</u>	<u>26,966</u>		<u>19,508</u>		<u>2,203</u>	<u>2,113</u>
<u>Distribution Revenue Requirement</u>								
21	Distribution Demand - High Pressure > 4"	10,938	-		10,938 0	HIGHPRESS>4	2,608	2,328
22	Distribution Demand - High Pressure <= 4"	-	-		- 0	HIGHPRESS<=4	-	-
23	Distribution Demand - Low Pressure	-	-		- 0	LOWPRESS	-	-
Distribution Demand - Specific Allocation								
24	Distribution Demand Specific - DSM Program	-	-		- 0	DSM_PRO	-	-
25	Distribution Demand Specific - DSM Admin	-	-		- 0	DSM_ADM	-	-
26	Distribution Customer - Mains	-	-		- 0	TOTAL_CUSTOMERS	-	-
27	Distribution Customer - Services	-	-		- 0	TOTAL_CUSTOMERS	-	-
28	Distribution Customer - Meters	-	-		- 0	METERREPLCOST	-	-
29	Distribution Customer - Stations	-	-		- 0	STATIONREPLCOST	-	-
Distribution Customer- Specific								
30	Uncollectible Accounts	-	-		- 0	BAD_DEBT	-	-
31	Distribution Customer Accounting	-	-		- 0	TOTAL_CUSTOMERS	-	-
32	Large Volume Customer Care	-	-		- 0	CUST_EXCL_GS	-	-
33	Distribution Commodity	29,299	-		29,299 0	DISTCOMM	5,029	4,822
34	Total Distribution Revenue Requirement	<u>40,237</u>	<u>-</u>		<u>40,237</u>		<u>7,637</u>	<u>7,150</u>
35	Total Revenue Requirement	<u>3,234,276</u>	<u>26,966</u>		<u>3,207,310</u>		<u>1,141,043</u>	<u>740,046</u>

2024 Cost Allocation Study - Current Rate Zones  
Allocation of Gas Cost Revenue Requirement (Continued)

Line No.	Particulars (\$000s)	EGD Rate Zone								Union North Rate Zone					
		Rate 100 (h)	Rate 110 (i)	Rate 115 (j)	Rate 125 (k)	Rate 135 (l)	Rate 145 (m)	Rate 170 (n)	Rate 200 (o)	Rate 300 (p)	Rate 01 (q)	Rate 10 (r)	Rate 20 (s)	Rate 25 (t)	Rate 100 (u)
<u>Gas Supply Revenue Requirement</u>															
1	Gas Supply Commodity	2,964	20,529	332	-	882	115	1,077	28,184	-	192,471	34,329	3,180	1,045	-
2	Load Balancing - Transportation	151	4,118	152	-	-	-	-	1,222	-	35,226	9,986	3,188	-	-
3	Load Balancing - Commodity	16	448	17	-	-	-	-	133	-	1,266	358	105	-	-
4	Transportation Demand	298	11,818	4,150	-	572	171	3,513	2,052	-	18,980	6,018	2,809	151	-
5	Transportation Commodity	45	1,742	623	-	86	26	527	308	-	3,020	896	416	37	-
6	Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	3,475	38,654	5,273	-	1,540	312	5,117	31,899	-	250,963	51,587	9,698	1,233	-
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	7	202	7	-	-	-	-	60	-	570	161	47	-	-
9	Storage Demand - Space	3	55	7	-	-	1	6	24	-	157	39	17	-	-
10	Storage Demand - Operational Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Storage Commodity	28	1,083	387	-	53	16	328	191	-	1,002	328	160	6	-
12	Total Storage Revenue Requirement	38	1,340	402	-	53	17	334	275	-	1,730	529	225	6	-
<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 St. Clair	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission Commodity	12	471	168	-	23	7	142	83	-	997	327	150	6	-
20	Total Transmission Revenue Requirement	12	471	168	-	23	7	142	83	-	997	327	150	6	-
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	8	267	56	458	1	-	-	62	-	631	188	495	-	221
22	Distribution Demand - High Pressure <= 4"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Distribution Demand - Low Pressure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Distribution Demand Specific - DSM Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Distribution Customer - Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Distribution Customer - Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Distribution Customer - Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution Customer - Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Customer- Specific															
30	Uncollectible Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Distribution Customer Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Large Volume Customer Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Distribution Commodity	28	1,074	384	317	53	16	325	190	-	1,107	367	1,040	142	1,205
34	Total Distribution Revenue Requirement	36	1,341	440	775	54	16	325	252	-	1,738	555	1,535	142	1,426
35	Total Revenue Requirement	3,560	41,806	6,283	775	1,671	352	5,918	32,509	-	255,428	52,998	11,608	1,386	1,426

2024 Cost Allocation Study - Current Rate Zones  
Allocation of Gas Cost Revenue Requirement (Continued)

Line No.	Particulars (\$000s)	Union South Rate Zone													
		Rate M1 (v)	Rate M2 (w)	Rate M4 (F) (x)	Rate M4 (I) (y)	Rate M5 (F) (z)	Rate M5 (I) (aa)	Rate M7 (F) (ab)	Rate M7 (I) (ac)	Rate M9 (ad)	Rate T1 (F) (ae)	Rate T1 (I) (af)	Rate T2 (F) (ag)	Rate T2 (I) (ah)	Rate T3 (ai)
<u>Gas Supply Revenue Requirement</u>															
1	Gas Supply Commodity	681,109	152,560	13,156	-	67	412	7,412	482	3,501	-	-	-	-	-
2	Load Balancing - Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Load Balancing - Commodity	4,005	1,428	447	-	4	-	743	-	45	156	-	975	-	250
4	Transportation Demand	406	165	74	0	1	7	89	9	11	49	5	619	5	31
5	Transportation Commodity	55	22	10	0	0	1	12	1	2	7	1	84	1	4
6	Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	685,575	154,175	13,687	0	72	420	8,256	493	3,558	212	5	1,678	6	286
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	1,805	644	201	-	2	-	335	-	20	70	-	439	-	113
9	Storage Demand - Space	511	154	32	0	0	-	43	5	4	9	-	58	-	20
10	Storage Demand - Operational Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Storage Commodity	3,299	1,337	602	0	4	56	723	77	91	133	-	1,384	-	285
12	Total Storage Revenue Requirement	5,615	2,134	835	0	7	56	1,101	82	116	212	-	1,882	-	418
<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 St. Clair	474	176	63	-	1	-	93	-	8	32	-	401	-	40
19	Transmission Commodity	1,882	763	343	0	3	32	413	44	52	228	22	2,871	24	144
20	Total Transmission Revenue Requirement	2,357	939	406	0	3	32	505	44	60	259	22	3,271	24	184
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	1,330	493	175	-	2	-	260	-	21	89	-	1,123	-	111
22	Distribution Demand - High Pressure <= 4"	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Distribution Demand - Low Pressure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Distribution Demand Specific - DSM Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Distribution Customer - Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Distribution Customer - Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Distribution Customer - Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution Customer - Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Customer- Specific															
30	Uncollectible Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Distribution Customer Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Large Volume Customer Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Distribution Commodity	3,644	1,477	664	0	5	62	799	85	101	441	42	5,556	47	279
34	Total Distribution Revenue Requirement	4,974	1,970	840	0	6	62	1,058	85	122	530	42	6,679	47	390
35	Total Revenue Requirement	698,521	159,218	15,768	1	88	569	10,921	703	3,856	1,213	69	13,511	77	1,278

2024 Cost Allocation Study - Current Rate Zones  
Allocation of Gas Cost Revenue Requirement (Continued)

Line No.	Particulars (\$000s)	Ex-Franchise								
		Rate 331 (aj)	Rate 332 (ak)	Rate 401 (al)	Rate C1 (F) (am)	Rate C1 (I) (an)	Rate M12 (ao)	Rate M13 (ap)	Rate M16 (aq)	Rate M17 (ar)
<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	-	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	-	-	-
<u>Storage Revenue Requirement</u>										
8	Storage Demand - Deliverability	-	-	-	-	-	-	-	-	-
9	Storage Demand - Space	-	-	-	-	-	-	-	-	-
10	Storage Demand - Operational Contingency	-	-	-	-	-	-	-	-	-
11	Storage Commodity	-	-	-	-	-	-	-	-	-
12	Total Storage Revenue Requirement	-	-	-	-	-	-	-	-	-
<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 St. Clair	-	-	-	-	-	-	-	-	-
19	Transmission Commodity	-	-	-	7,623	3,068	20,344	123	450	59
20	Total Transmission Revenue Requirement	-	-	-	7,623	3,068	20,344	123	450	59
<u>Distribution Revenue Requirement</u>										
21	Distribution Demand - High Pressure > 4"	-	-	-	-	-	-	-	-	10
22	Distribution Demand - High Pressure <= 4"	-	-	-	-	-	-	-	-	-
23	Distribution Demand - Low Pressure	-	-	-	-	-	-	-	-	-
Distribution Demand - Specific Allocation										
24	Distribution Demand Specific - DSM Program	-	-	-	-	-	-	-	-	-
25	Distribution Demand Specific - DSM Admin	-	-	-	-	-	-	-	-	-
26	Distribution Customer - Mains	-	-	-	-	-	-	-	-	-
27	Distribution Customer - Services	-	-	-	-	-	-	-	-	-
28	Distribution Customer - Meters	-	-	-	-	-	-	-	-	-
29	Distribution Customer - Stations	-	-	-	-	-	-	-	-	-
Distribution Customer- Specific										
30	Uncollectible Accounts	-	-	-	-	-	-	-	-	-
31	Distribution Customer Accounting	-	-	-	-	-	-	-	-	-
32	Large Volume Customer Care	-	-	-	-	-	-	-	-	-
33	Distribution Commodity	-	-	-	-	-	-	-	-	-
34	Total Distribution Revenue Requirement	-	-	-	-	-	-	-	-	10
35	Total Revenue Requirement	-	-	-	7,623	3,068	20,344	123	450	69

2024 COST ALLOCATION STUDY WORKING PAPERS –  
CURRENT RATE ZONES  
INDEX OF ATTACHMENTS

Attachment 5 provides the working papers used to derive the updated 2024 Cost Allocation Study for the current rate classes that separates the 2024 Test Year Forecast net revenue requirement into the current rate zones. The updated 2024 Cost Allocation Study for the current rate zones was prepared in response to Exhibit I.7.0 STAFF-237. Attachment 5 working papers are organized as follows:

- Attachment 5.1 Gas Supply Classification by Rate Zone  
This schedule provides the working paper to support the gas supply classification by current rate zone.
- Attachment 5.2 Storage Classification by Rate Zone  
This schedule provides the working paper to support the storage classification by current rate zone.
- Attachment 5.3 Transmission Classification by Rate Zone  
This schedule provides the working paper to support the transmission classification by current rate zone.
- Attachment 5.4 Distribution Classification by Rate Zone  
This schedule provides the working paper to support the distribution classification by current rate zone.
- Attachment 5.5 Distribution Classification Detail by Rate Zone  
This schedule provides the working paper to support the rate base, distribution depreciation expense, income & property tax and O&M classification by current rate zone.
- Attachment 5.6 Distribution Classification - Rate Zone  
This schedule provides the working paper to support the distribution depreciation expense and income & property tax classification for the current rate zones.
- Attachment 5.7 Distribution Classification – EGD Rate Zone  
This schedule provides the working paper to support the distribution classification for the EGD rate zone.
- Attachment 5.8 Distribution Classification – Union North Rate Zone  
This schedule provides the working paper to support the distribution classification for the Union North rate zone.

Attachment 5.9 Distribution Classification – Union South Rate Zone  
This schedule provides the working paper to support the distribution  
classification for the Union North rate zone.

Gas Supply Classification by Rate Zone

Line No.	Particulars (\$000s)	As Filed Total (1)	Rate Zones				Ex-franchise	Rate Zones Total
			EGD	Union North West	Union North East	Union South		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>Gas Supply Commodity</u>								
1	System gas volumes (10 <sup>3</sup> m <sup>3</sup> )	13,147,614	8,155,874	314,815	802,322	3,874,603	-	13,147,614
2	Weighted average reference price (\$/10 <sup>3</sup> m <sup>3</sup> )	207.493	201.318	179.721	218.043	222.065	-	
3	Gas supply commodity by rate zone	<u>2,728,041</u>	<u>1,641,920</u>	<u>56,579</u>	<u>174,941</u>	<u>860,412</u>	-	<u>2,733,852</u>
4	Reference price balancing adjustment							<u>(5,812)</u>
5	Gas supply commodity as filed							<u>2,728,041</u>
6	Reference price balancing adjustment unit rate (\$/10 <sup>3</sup> m <sup>3</sup> )		<u>(0.442)</u>	<u>(0.442)</u>	<u>(0.442)</u>	<u>(0.442)</u>	-	<u>(0.442)</u>
7	Reference price balancing adjustment by rate zone		<u>(3,605)</u>	<u>(139)</u>	<u>(355)</u>	<u>(1,713)</u>	-	<u>(5,812)</u>
8	Gas Supply Commodity classification by rate zone		<u>1,638,315</u>	<u>56,440</u>	<u>174,586</u>	<u>858,700</u>	-	<u>2,728,041</u>
<u>Load Balancing - Transportation</u>								
9	Load balancing transport by rate zone	175,236	126,836	13,501	34,900	-	-	175,236
10	Less: Gas supply optimization	(7,968)	(4,695)	(325)	(2,948)	-	-	(7,968)
11	Load Balancing - Transportation classification by rate zone	<u>167,268</u>	<u>122,141</u>	<u>13,175</u>	<u>31,952</u>	-	-	<u>167,268</u>
<u>Load Balancing - Commodity</u>								
12	Load balancing commodity	<u>23,591</u>						
13	Storage deliverability allocation factor		2,987	96	278	1,742	-	5,103
14	Percentage allocation		58.5%	1.9%	5.4%	34.1%	0.0%	100.0%
15	Load Balancing - Commodity classification by rate zone		<u>13,808</u>	<u>444</u>	<u>1,285</u>	<u>8,054</u>	-	<u>23,591</u>
<u>Transportation Demand</u>								
16	Load balancing transportation	162,050	132,621	10,896	17,062	1,472	-	162,050
17	Less: Gas supply optimization	(7,369)	(4,342)	(301)	(2,726)	-	-	(7,369)
18	Transportation Demand classification by rate zone	<u>154,682</u>	<u>128,279</u>	<u>10,595</u>	<u>14,336</u>	<u>1,472</u>	-	<u>154,682</u>
<u>Transportation Commodity</u>								
19	Transportation Commodity classification by rate zone	<u>23,899</u>	<u>19,331</u>	<u>2,751</u>	<u>1,618</u>	<u>198</u>	-	<u>23,899</u>
<u>Admin</u>								
20	Admin classification by rate zone	<u>15,492</u>	<u>9,610</u>	<u>371</u>	<u>945</u>	<u>4,565</u>	-	<u>15,492</u>
21	Total Gas Supply Net Revenue Requirement	<u>3,112,972</u>	<u>1,931,485</u>	<u>83,775</u>	<u>224,722</u>	<u>872,989</u>	-	<u>3,112,972</u>

Note:

(1) Totals per Attachment 1.4, line 112.

Storage Classification by Rate Zone

Line No.	Particulars	As Filed Total (1) (a)	Rate Zones				Ex-franchise (f)	Rate Zones Total (g)
			EGD (b)	Union North West (c)	Union North East (d)	Union South (e)		
1	<u>Storage Deliverability</u>	<u>132,486</u>						
2	Deliverability Requirements (TJ/day)		2,987	96	278	1,742	5,103	
3	Percentage allocation		58.53%	1.9%	5.4%	34.1%	100.0%	
4	Storage Deliverability classification by rate zone		<u>77,548</u>	<u>2,493</u>	<u>7,215</u>	<u>45,230</u>	<u>132,486</u>	
5	<u>Storage Space</u>	<u>81,118</u>						
6	Storage Space Requirements (TJ)		125,830	4,547	13,078	74,294	217,749	
7	Percentage allocation		57.8%	2.1%	6.0%	34.1%	100.0%	
8	Storage Space requirements by rate zone		<u>24,271</u>	<u>877</u>	<u>2,523</u>	<u>14,330</u>	<u>42,001</u>	
9	Gas in Storage (TJ)		125,830	4,515	12,128	60,200	202,673	
10	Percentage allocation		62.1%	2.2%	6.0%	29.7%	100.0%	
11	Gas in Storage by rate zone		<u>24,286</u>	<u>871</u>	<u>2,341</u>	<u>11,619</u>	<u>39,117</u>	
12	Storage Space classification by rate zone		<u>48,557</u>	<u>1,749</u>	<u>4,863</u>	<u>25,949</u>	<u>81,118</u>	
13	<u>Operational Contingency</u>	<u>7,138</u>						
14	Operational Contingency (TJ)		223,450	8,376	23,564	116,422	399,811	
15	Percentage allocation		56.0%	2.1%	5.9%	29.2%	100.0%	
16	Operational Contingency classification by rate zone		<u>3,996</u>	<u>150</u>	<u>421</u>	<u>2,082</u>	<u>7,138</u>	
17	<u>Storage Commodity</u>	<u>21,503</u>						
18	Storage Commodity		6,776	225	619	4,507	12,127	
19	Percentage allocation		55.9%	1.9%	5.1%	37.2%	100.0%	
20	Storage Commodity classification by rate zone		<u>12,014</u>	<u>400</u>	<u>1,097</u>	<u>7,992</u>	<u>21,503</u>	
21	Total Storage Revenue Requirement	<u>242,246</u>	<u>142,115</u>	<u>4,791</u>	<u>13,597</u>	<u>81,254</u>	<u>242,246</u>	

Note:

(1) Totals per Attachment 1.5, line 112.

Transmission Classification by Rate Zone

Line No.	Particulars	As Filed Total (1) (a)	Rate Zones					Rate Zones Total (g)
			EGD (b)	Union North West (c)	Union North East (d)	Union South (e)	Ex-franchise (f)	
1	<u>Dawn Station</u>	<u>12,524</u>						
2	Dawn Station Demands		82,678	823	9,457	48,171	80,537	221,667
3	Percentage allocation		37.3%	0.4%	4.3%	21.7%	36.3%	100%
4	Dawn Station classification by rate zone		<u>4,671</u>	<u>47</u>	<u>534</u>	<u>2,722</u>	<u>4,550</u>	<u>12,524</u>
5	<u>Kirkwall Station</u>	<u>1,452</u>						
6	Kirkwall Station Demands		1,814	-	-	3,823	13,317	18,954
7	Percentage allocation		9.6%	0.0%	0.0%	20.2%	70.3%	100.0%
8	Kirkwall Station classification by rate zone		<u>139</u>	<u>-</u>	<u>-</u>	<u>293</u>	<u>1,020</u>	<u>1,452</u>
9	<u>Parkway Station</u>	<u>47,265</u>						
10	Parkway Station Measurement Demands		80,864	823	9,457	-	87,853	178,998
11	Percentage allocation		45.2%	0.5%	5.3%	0.0%	49.1%	100.0%
12	Parkway Station Compression Demands		45,195	823	9,457	-	59,662	115,137
13	Percentage allocation		39.3%	0.7%	8.2%	0.0%	51.8%	100%
14	Parkway Station Measurement & Regulating Gross Plant		58,892	16.0%				
15	Parkway Station Compressor Gross Plant		308,461	84.0%				
16	Parkway Station Factor		40.2%	0.7%	7.7%	0.0%	51.4%	100.0%
17	Parkway Station classification by rate zone		<u>19,002</u>	<u>319</u>	<u>3,660</u>	<u>-</u>	<u>24,284</u>	<u>47,265</u>
18	<u>Dawn Parkway</u>	<u>243,137</u>						
19	Dawn-Parkway Commodity Kilometres		18,855	189	2,165	8,127	11,966	41,302
20	Percentage allocation		45.7%	0.5%	5.2%	19.7%	29.0%	100%
21	Dawn Parkway classification by rate zone		<u>110,998</u>	<u>1,110</u>	<u>12,745</u>	<u>47,841</u>	<u>70,444</u>	<u>243,137</u>
22	<u>Albion</u>	<u>36,184</u>						
23	Albion Station percentage allocation		40%	-	-	-	60%	100%
24	Albion classification by rate zone		<u>14,473</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,710</u>	<u>36,184</u>
25	<u>Panhandle/St. Clair</u>	<u>84,632</u>						
26	Panhandle/St. Clair percentage allocation		-	-	-	100%	-	100%
27	Panhandle/St. Clair classification by rate zone		<u>-</u>	<u>-</u>	<u>-</u>	<u>84,632</u>	<u>-</u>	<u>84,632</u>
28	<u>Transmission Commodity</u>	<u>45,189</u>						
29	Compressor Fuel (10 <sup>3</sup> m <sup>3</sup> )		23,752	1,875	5,078	31,459	67,795	129,959
30	Percentage Allocation		18%	1%	4%	24%	52%	100%
31	Compressor Fuel (2)		<u>4,928</u>	<u>389</u>	<u>1,054</u>	<u>6,528</u>	<u>14,067</u>	<u>26,966</u>
32	Unaccounted For Gas		-	-	-	-	17,164	17,164
33	Company Use Gas		294	10	27	293	436	1,059
34	Transmission Commodity		<u>294</u>	<u>10</u>	<u>27</u>	<u>293</u>	<u>17,599</u>	<u>18,223</u>
35	Transmission Commodity classification by rate zone		<u>5,223</u>	<u>399</u>	<u>1,080</u>	<u>6,820</u>	<u>31,666</u>	<u>45,189</u>
36	Total Transmission Revenue Requirement	<u>470,382</u>	<u>154,506</u>	<u>1,874</u>	<u>18,020</u>	<u>142,307</u>	<u>153,675</u>	<u>470,382</u>

Notes:

- (1) Totals per Attachment 1.6, line 112.
- (2) Compressor fuel cost calculated as line 29 multiplied by the weighted average reference price of \$207.493/10<sup>3</sup>m<sup>3</sup>.

Distribution Classification by Rate Zone

Line No.	Particulars	As Filed Total (1) (a)	Rate Zones				Rate Zones Total (5) (f)
			EGD (2) (b)	Union North (3) (c)	Union South (4) (d)	Ex-franchise (4) (e)	
<u>Distribution Demand</u>							
1	High Pressure > 4"	265,425	140,507	37,272	87,489	236	265,503
2	High Pressure <= 4"	48,674	26,874	7,129	14,687	-	48,689
3	Low Pressure	494,984	273,225	72,529	149,329	-	495,083
<u>Demand Specific Allocation</u>							
4	Specific - DSM Program	144,348	83,548	12,833	47,967	-	144,348
5	Specific - DSM Admin	65,384	37,356	5,237	22,921	-	65,514
<u>Distribution Customer</u>							
6	Mains	354,224	205,211	48,898	99,875	-	353,984
7	Services	569,261	364,177	89,800	114,580	-	568,556
8	Meters	301,278	158,543	34,052	108,926	-	301,520
9	Stations	50,116	34,460	6,625	9,211	-	50,296
<u>Customer Specific Allocation</u>							
10	Uncollectible Accounts	12,503	7,450	1,187	3,878	-	12,515
11	Distribution Customer Accounting	140,092	81,865	13,203	44,988	21	140,077
12	Large Volume Customer Care	11,718	6,322	1,098	4,501	-	11,921
13	Distribution Commodity	29,299	12,237	3,861	13,201	-	29,299
14	Total Distribution Revenue Requirement	<u>2,487,307</u>	<u>1,431,774</u>	<u>333,724</u>	<u>721,552</u>	<u>257</u>	<u>2,487,307</u>

Notes:

- (1) Totals per Attachment 1.7, line 112.
- (2) Classification totals for the EGD rate zone per Attachment 5.7, line 85.
- (3) Classification totals for the Union North rate zone per Attachment 5.8, line 85.
- (4) Classification totals for the Union South rate zone & Ex-Franchise per Attachment 5.9, line 85.
- (5) Small differences exist between the distribution classification totals as filed (column (a)) and the rate zones totals (column (f)) due to classifying costs by rate zone.

Distribution Rate Base by Rate Zone

Line No.	Particulars	As Filed Total (1)(2) (a)	Rate Zone Allocation (3) (b)	Rate Zones			Rate Zones Total (f)
				EGD (c)	Union North (d)	Union South (e)	
<u>Distribution Gross Plant</u>							
1	Land	128,208	Direct	91,968	6,030	30,209	128,208
2	Land Rights	120,959	Direct	72,299	12,134	36,526	120,959
3	Structures & Improvements	372,233	Direct	99,764	2,649	269,820	372,233
4	Measuring & Regulating	1,065,950	Direct	454,981	233,091	377,878	1,065,950
5	Mains	8,659,052	Direct	5,021,873	1,296,117	2,341,062	8,659,052
6	Compressor Equipment	31,149	Direct	6,370	-	24,779	31,149
7	Services	5,590,140	Direct	3,462,308	925,194	1,202,637	5,590,140
8	Meters & Regulators	1,655,519	Direct	894,529	191,885	569,105	1,655,519
9	Customer Stations	447,862	Direct	278,053	72,574	97,235	447,862
10	Linepack	2,500	Direct	1,296	289	914	2,500
11	Subtotal (sum lines 1-10)	<u>18,073,572</u>		<u>10,383,442</u>	<u>2,739,964</u>	<u>4,950,166</u>	<u>18,073,572</u>
12	General Plant	950,011	DIST_GENPLANT	564,542	125,584	259,885	950,011
13	Total Gross Plant (lines 11 + 12)	<u>19,023,583</u>		<u>10,947,984</u>	<u>2,865,548</u>	<u>5,210,050</u>	<u>19,023,583</u>
<u>Distribution Accumulated Depreciation</u>							
14	Land	-	Direct	-	-	-	-
15	Land Rights	(22,803)	Direct	(8,619)	(5,095)	(9,089)	(22,803)
16	Structures & Improvements	(106,009)	Direct	(7,550)	(11,394)	(87,065)	(106,009)
17	Measuring & Regulating	(407,626)	Direct	(192,358)	(104,361)	(110,906)	(407,626)
18	Mains	(3,188,172)	Direct	(1,631,373)	(522,355)	(1,034,444)	(3,188,172)
19	Compressor Equipment	(7,615)	Direct	(4,271)	-	(3,344)	(7,615)
20	Services	(2,154,595)	Direct	(1,167,777)	(400,938)	(585,880)	(2,154,595)
21	Meters & Regulators	(673,512)	Direct	(401,151)	(86,334)	(186,027)	(673,512)
22	Customer Stations	(157,065)	Direct	(94,807)	(26,214)	(36,044)	(157,065)
23	Linepack	-	Direct	-	-	-	-
24	Subtotal (sum lines 14-23)	<u>(6,717,399)</u>		<u>(3,507,907)</u>	<u>(1,156,692)</u>	<u>(2,052,800)</u>	<u>(6,717,399)</u>
25	General Plant	(498,502)	DIST_GENPLANT	(296,234)	(65,898)	(136,370)	(498,502)
26	Total Accumulated Depreciation (lines 24 + 25)	<u>(7,215,900)</u>		<u>(3,804,140)</u>	<u>(1,222,590)</u>	<u>(2,189,170)</u>	<u>(7,215,900)</u>
<u>Distribution Net Plant</u>							
27	Land	128,208		91,968	6,030	30,209	128,208
28	Land Rights	98,156		63,681	7,039	27,437	98,156
29	Structures & Improvements	266,224		92,214	(8,745)	182,755	266,224
30	Measuring & Regulating	658,324		262,623	128,730	266,971	658,324
31	Mains	5,470,880		3,390,500	773,762	1,306,618	5,470,880
32	Compressor Equipment	23,534		2,099	-	21,435	23,534
33	Services	3,435,545		2,294,531	524,256	616,757	3,435,545
34	Meters & Regulators	982,007		493,378	105,550	383,078	982,007
35	Customer Stations	290,797		183,246	46,360	61,191	290,797
36	Linepack	2,500		1,296	289	914	2,500
37	Subtotal (sum lines 27-36)	<u>11,356,174</u>		<u>6,875,536</u>	<u>1,583,272</u>	<u>2,897,366</u>	<u>11,356,174</u>
38	General Plant	451,509		268,308	59,686	123,515	451,509
39	Total Net Plant (lines 37 + 38)	<u>11,807,683</u>		<u>7,143,844</u>	<u>1,642,958</u>	<u>3,020,880</u>	<u>11,807,683</u>
<u>Distribution Working Capital</u>							
40	Materials and Supplies	80,721	DIST_NETPLANT	48,873	11,254	20,593	80,721
41	DCB Receivable/(Payable)	(3,830)	DIST_NETPLANT	(2,319)	(534)	(977)	(3,830)
42	Customer Security Deposits	(45,408)	DIST_NETPLANT	(27,493)	(6,331)	(11,584)	(45,408)
43	Working Cash Allowance	(100,437)	DIST_NETPLANT	(60,811)	(14,003)	(25,622)	(100,437)
44	Subtotal (sum lines 40-43)	<u>(68,954)</u>		<u>(41,749)</u>	<u>(9,614)</u>	<u>(17,591)</u>	<u>(68,954)</u>
45	Total Rate Base (lines 39 + 44)	<u>11,738,728</u>		<u>7,102,095</u>	<u>1,633,344</u>	<u>3,003,289</u>	<u>11,738,728</u>

Notes:

- (1) Attachment 1.7, column (a).
- (2) Adjustments made for direct assignments, if applicable.
- (3) Allocation factor for rate zones is consistent with the derivation of the factors provided Exhibit 7, Tab 1, Schedule 2, Attachment 12.

Distribution Depreciation Expense and Income & Property Tax by Rate Zone

Line No.	Particulars	As Filed Total (1)(2) (a)	Rate Zone Allocation (3) (b)	Rate Zones			Rate Zones Total (f)
				EGD (c)	Union North (d)	Union South (e)	
<u>Distribution Depreciation Expense</u>							
1	Land	-	Depreciation Expense	-	-	-	-
2	Land Rights	3,634	Depreciation Expense	2,172	365	1,097	3,634
3	Structures & Improvements	22,371	Depreciation Expense	5,996	159	16,216	22,371
4	Measuring & Regulating	39,407	Depreciation Expense	21,493	6,834	11,080	39,407
5	Mains	261,017	Depreciation Expense	151,379	39,070	70,569	261,017
6	Compressor Equipment	1,186	Depreciation Expense	243	-	944	1,186
7	Services	158,271	Depreciation Expense	98,026	26,195	34,050	158,271
8	Meters & Regulators	163,104	Depreciation Expense	88,130	18,905	56,069	163,104
9	Customer Stations	5,699	Depreciation Expense	3,538	924	1,237	5,699
10	Linepack	-	Depreciation Expense	-	-	-	-
11	Subtotal (sum lines 1-10)	<u>654,689</u>		<u>370,977</u>	<u>92,451</u>	<u>191,261</u>	<u>654,689</u>
12	General Plant	74,612	DIST_GENPLANT	44,338	9,863	20,411	74,612
13	Total Depreciation Expense (lines 11 + 12)	<u>729,301</u>		<u>415,315</u>	<u>102,314</u>	<u>211,672</u>	<u>729,301</u>
<u>Distribution Income &amp; Property Taxes</u>							
14	Income Taxes	87,785	DIST_RATEBASE	53,111	12,215	22,459	87,785
15	Property Taxes	96,493	DIST_PROPTAX	41,760	16,949	37,784	96,493
16	Total Taxes	<u>184,278</u>		<u>94,871</u>	<u>29,164</u>	<u>60,243</u>	<u>184,278</u>

Notes:

- (1) Attachment 1.7, column (a).
- (2) Adjustments made for direct assignments, if applicable.
- (3) Allocation factor used to separate costs into rate zones consistent with the derivation of the factors provided Exhibit 7, Tab 1, Schedule 2, Attachment 12.

Distribution O&M by Rate Zone

Line No.	Particulars	As Filed Total (1)(2) (a)	Rate Zone Allocation (3) (b)	Rate Zones			Rate Zones Total (f)
				EGD (c)	Union North (d)	Union South (e)	
<u>Distribution O&amp;M</u>							
Gas Supply							
1	Unaccounted For Gas	26,809	DISTCOMM	11,902	3,373	11,534	26,809
2	Company Use Gas	2,491	DISTCOMM	336	488	1,667	2,491
3	Other Transportation	10,938	Direct	-	-	10,938	10,938
Distribution							
4	Supervision	10,617	DIST_SUPER	6,043	1,625	2,948	10,617
5	Meter & Regulator	19,652	CUST_METERS	10,619	2,278	6,756	19,652
6	Service & Equipment on Customer Premise	-	CUST_METERS	-	-	-	-
7	Mains & Services	59,330	DIST_MAINS&SERVICES	35,326	9,249	14,755	59,330
8	Measuring & Regulating	8,158	DISTDEMAND	3,482	1,784	2,892	8,158
9	Other Distribution	353	DIST_MAINS&SERVICES	210	55	88	353
10	Customer Stations	3,222	CUST_STATIONS	2,001	522	700	3,222
General Operating & Engineering							
11	System Operation & Engineering	169,987	DIST_NETPLANT	102,921	23,700	43,366	169,987
Sales Promotion & Merchandise							
12	Sales Promotion & Supervision	11,616	TOTAL_CUSTOMERS	6,919	1,102	3,594	11,616
13	Demand Side Management - Program	144,348	DSM Detail	83,548	12,833	47,967	144,348
14	Demand Side Management - Administration	30,707	DSM Detail	17,766	2,469	10,471	30,707
Distribution Customer Accounting							
15	Supervision	2,999	CUSTACCT_SUPER	1,780	283	936	2,999
16	Customer Contracts & Orders	19,535	TOTAL_CUSTOMERS	11,637	1,854	6,045	19,535
17	Meter Reading	23,437	TOTAL_CUSTOMERS	13,961	2,224	7,252	23,437
18	Customer Billing, Accounting and Bill Delivery	47,499	TOTAL_CUSTOMERS	28,294	4,507	14,698	47,499
19	Large Volume Customer Care	3,006	CUST_EXCL_GS	1,535	233	1,239	3,006
20	Credit & Collection	6,259	TOTAL_CUSTOMERS	3,728	594	1,937	6,259
21	Uncollectible Accounts	11,815	TOTAL_CUSTOMERS	7,038	1,121	3,656	11,815
Administrative & General Expense							
22	Employee Benefits	151,283	DIST_LABOUR	87,749	19,102	44,433	151,283
23	Administrative & General	185,522	DIST_O&M	105,011	22,891	57,619	185,522
24	Total O&M Expenses (sum lines 1-23)	<u>949,581</u>		<u>541,803</u>	<u>112,287</u>	<u>295,491</u>	<u>949,581</u>
<u>Distribution Other Revenue</u>							
25	Late Payment Penalties	26,871	TOTAL_CUSTOMERS	16,006	2,550	8,315	26,871
26	Customer Accounting Charge	14,283	TOTAL_CUSTOMERS	8,508	1,355	4,420	14,283
27	Other Income	17,762	TOTAL_CUSTOMERS	10,580	1,685	5,496	17,762
28	Other Revenue Surcharges	6,017	COMMUNITY_EXP	2,024	331	3,663	6,017
29	Total Other Revenue (sum lines 25-28)	<u>64,933</u>		<u>37,118</u>	<u>5,921</u>	<u>21,894</u>	<u>64,933</u>

Notes:

- (1) Per Attachment 1.7, column (a).
- (2) Adjustments made for direct assignments, if applicable.
- (3) Allocation factor used to separate costs into rate zones consistent with the derivation of the factors provided Exhibit 7, Tab 1, Schedule 2, Attachment 12.

Distribution Classification - Current Rate Zones Total

Line No.	Particulars (\$000s)	Total (1) (a)	Distribution Classification Factor (2) (b)	Distribution Demand (1)			Distribution Customer (1)					Distribution Commodity (1) (l)	
				High Pressure > 4" (c)	High Pressure <= 4" (d)	Low Pressure (e)	Demand Specific Allocation (f)	Distribution Mains (g)	Distribution Services (h)	Distribution Meters (i)	Distribution Stations (j)		Customer Specific Allocation (k)
<u>Gross Plant</u>													
1	Land	128,208	DISTMAINS&MR	28,150	5,384	54,869	-	39,805	-	-	-	-	-
2	Land Rights	120,959	DISTMAINS&MR	26,656	5,098	51,959	-	37,245	-	-	-	-	-
3	Structures & Improvements	372,233	DISTMAINS&MR	82,733	15,824	161,264	-	112,412	-	-	-	-	-
4	Measuring & Regulating	1,065,950	DISTDEMAND	339,424	64,920	661,606	-	-	-	-	-	-	-
5	Mains	8,659,052	ZERO_INT	1,806,609	345,540	3,521,449	-	2,985,453	-	-	-	-	-
6	Compressor Equipment	31,149	CUST_STATIONS	-	-	-	-	-	-	-	-	31,149	-
7	Services	5,590,140	CUST_SERVICES	-	-	-	-	-	5,590,140	-	-	-	-
8	Meters & Regulators	1,655,519	CUST_METERS	-	-	-	-	-	-	1,655,519	-	-	-
9	Customer Stations	447,862	CUST_STATIONS	-	-	-	-	-	-	-	-	447,862	-
10	Linepack	2,500	LINEPACK_D	1,883	360	256	-	-	-	-	-	-	-
11	Subtotal (sum lines 1-10)	18,073,572		2,285,456	437,127	4,451,404	-	3,174,916	5,590,140	1,655,519	479,011	-	-
12	General Plant	950,011	DIST_GENPLANT	99,131	18,960	193,226	37,842	135,817	231,175	81,920	22,519	129,419	0
13	Total Gross Plant (lines 11 + 12)	19,023,583		2,384,587	456,087	4,644,630	37,842	3,310,732	5,821,315	1,737,439	501,531	129,419	0
<u>Accumulated Depreciation</u>													
14	Land	-	DISTMAINS&MR	-	-	-	-	-	-	-	-	-	-
15	Land Rights	(22,803)	DISTMAINS&MR	(5,060)	(968)	(9,863)	-	(6,912)	-	-	-	-	-
16	Structures & Improvements	(106,009)	DISTMAINS&MR	(23,706)	(4,534)	(46,207)	-	(31,563)	-	-	-	-	-
17	Measuring & Regulating	(407,626)	DISTDEMAND	(129,798)	(24,826)	(253,002)	-	-	-	-	-	-	-
18	Mains	(3,188,172)	ZERO_INT	(665,175)	(127,224)	(1,296,561)	-	(1,099,213)	-	-	-	-	-
19	Compressor Equipment	(7,615)	CUST_STATIONS	-	-	-	-	-	-	-	-	(7,615)	-
20	Services	(2,154,595)	CUST_SERVICES	-	-	-	-	-	(2,154,595)	-	-	-	-
21	Meters & Regulators	(673,512)	CUST_METERS	-	-	-	-	-	-	(673,512)	-	-	-
22	Customer Stations	(157,065)	CUST_STATIONS	-	-	-	-	-	-	-	-	(157,065)	-
23	Linepack	-	LINEPACK_D	-	-	-	-	-	-	-	-	-	-
24	Subtotal (sum lines 14-23)	(6,717,399)		(823,738)	(157,552)	(1,605,633)	-	(1,137,687)	(2,154,595)	(673,512)	(164,680)	-	-
25	General Plant	(498,502)	DIST GENPLANT	(52,017)	(9,949)	(101,392)	(19,857)	(71,267)	(121,305)	(42,986)	(11,817)	(67,911)	(0)
26	Total Accumulated Depreciation (lines 24 + 25)	(7,215,900)		(875,755)	(167,501)	(1,707,025)	(19,857)	(1,208,955)	(2,275,901)	(716,499)	(176,497)	(67,911)	(0)
<u>Distribution Net Plant</u>													
27	Land	128,208		28,150	5,384	54,869	-	39,805	-	-	-	-	-
28	Land Rights	98,156		21,596	4,131	42,096	-	30,333	-	-	-	-	-
29	Structures & Improvements	266,224		59,028	11,290	115,057	-	80,849	-	-	-	-	-
30	Measuring & Regulating	658,324		209,626	40,094	408,604	-	-	-	-	-	-	-
31	Mains	5,470,880		1,141,435	218,316	2,224,888	-	1,886,241	-	-	-	-	-
32	Compressor Equipment	23,534		-	-	-	-	-	-	-	-	23,534	-
33	Services	3,435,545		-	-	-	-	-	3,435,545	-	-	-	-
34	Meters & Regulators	982,007		-	-	-	-	-	-	982,007	-	-	-
35	Customer Stations	290,797		-	-	-	-	-	-	-	-	290,797	-
36	Linepack	2,500		1,883	360	256	-	-	-	-	-	-	-
37	Subtotal (sum line 27-36)	11,356,174		1,461,718	279,575	2,845,771	-	2,037,228	3,435,545	982,007	314,331	-	-
38	General Plant	451,509		47,114	9,011	91,834	17,985	64,549	109,870	38,934	10,703	61,509	0
39	Total Net Plant (lines 37 + 38)	11,807,683		1,508,831	288,586	2,937,605	17,985	2,101,777	3,545,415	1,020,941	325,033	61,509	0

Distribution Classification - Current Rate Zones Total (Continued)

Line No.	Particulars (\$000s)	Distribution Classification Factor (2)	Distribution Demand (1)				Distribution Customer (1)					Distribution Commodity (1)
			Total (1)	High Pressure > 4"	High Pressure <= 4"	Low Pressure	Demand Specific Allocation	Distribution Mains	Distribution Services	Distribution Meters	Distribution Stations	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(l)
<u>Distribution Working Capital</u>												
40	Materials and Supplies	DIST_NETPLANT	10,379	1,985	20,231	-	14,484	24,426	6,982	2,235	-	-
41	DCB Receivable/(Payable)	DIST_NETPLANT	(492)	(94)	(960)	-	(687)	(1,159)	(331)	(106)	-	-
42	Customer Security Deposits	DIST_NETPLANT	(5,839)	(1,117)	(11,380)	-	(8,148)	(13,740)	(3,927)	(1,257)	-	-
43	Working Cash Allowance	DIST_NETPLANT	(12,914)	(2,470)	(25,172)	-	(18,022)	(30,391)	(8,687)	(2,781)	-	-
44	Subtotal (sum lines 40-43)		(8,866)	(1,696)	(17,282)	-	(12,373)	(20,865)	(5,964)	(1,909)	-	-
45	Total Rate Base (lines 39 + 44)		11,738,728	1,499,965	2,920,323	17,985	2,089,405	3,524,550	1,014,977	323,124	61,509	0
46	Percent Return on Rate Base		5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%
47	Return on Rate Base (line 45 x line 46)		689,079	88,050	171,427	1,056	122,651	206,896	59,581	18,968	3,611	0
<u>Depreciation Expense</u>												
48	Distribution	DIST_DEPEXP	70,183	13,424	136,802	-	97,868	158,271	163,104	15,038	-	-
49	General Plant	GEN_PLANT	7,786	1,489	15,176	2,972	10,667	18,156	6,434	1,769	10,164	0
50	Total Depreciation Expense		77,969	14,913	151,977	2,972	108,535	176,427	169,538	16,807	10,164	0
<u>Income &amp; Property Taxes</u>												
51	Income Taxes	DIST_RATEBASE	11,217	2,145	21,839	134	15,625	26,357	7,590	2,416	460	0
52	Property Taxes	DIST_PROPTAX	16,321	3,122	31,813	-	26,585	18,652	-	-	-	-
53	Total Taxes		27,538	5,267	53,652	134	42,210	45,009	7,590	2,416	460	0

Distribution Classification - Current Rate Zones Total (Continued)

Line No.	Particulars (\$000s)	Total (1) (a)	Distribution Classification Factor (2) (b)	Distribution Demand (1)				Distribution Customer (1)					Distribution Commodity (1) (l)
				High Pressure > 4" (c)	High Pressure <= 4" (d)	Low Pressure (e)	Demand Specific Allocation (f)	Distribution Mains (g)	Distribution Services (h)	Distribution Meters (i)	Distribution Stations (j)	Customer Specific Allocation (k)	
Distribution O&M													
Gas Supply													
54	Unaccounted For Gas	26,809	DISTCOMM	-	-	-	-	-	-	-	-	-	26,809
55	Company Use Gas	2,491	DISTCOMM	-	-	-	-	-	-	-	-	-	2,491
56	Other Transportation	10,938	TRANSMAIN>4"	10,938	-	-	-	-	-	-	-	-	-
Distribution													
57	Supervision	10,617	DIST_SUPER	1,190	228	2,319	-	1,463	2,740	2,300	377	-	-
58	Meter & Regulator	19,652	CUST_METERS	-	-	-	-	-	-	19,652	-	-	-
59	Service & Equipment on Customer Premise	-	CUST_METERS	-	-	-	-	-	-	-	-	-	-
60	Mains & Services	59,330	DIST_MAINS&SERVICES	7,522	1,439	14,662	-	12,431	23,276	-	-	-	-
61	Measuring & Regulating	8,158	DISTDEMAND	2,598	497	5,064	-	-	-	-	-	-	-
62	Other Distribution	353	DIST_MAINS&SERVICES	45	9	87	-	74	138	-	-	-	-
63	Customer Stations	3,222	CUST_STATIONS	-	-	-	-	-	-	-	3,222	-	-
General Operating & Engineering													
64	System Operation & Engineering	169,987	DIST_NETPLANT	21,806	4,171	42,504	-	30,431	51,318	14,669	4,695	394	-
65	Sales Promotion & Merchandise	-	-	-	-	-	-	-	-	-	-	-	-
66	Sales Promotion & Supervision	11,616	CUST_SPECIFIC	-	-	-	-	-	-	-	-	11,616	-
67	Demand Side Management - Program	144,348	DEM_SPECIFIC	-	-	-	144,348	-	-	-	-	-	-
68	Demand Side Management - Administration	30,707	DEM_SPECIFIC	-	-	-	30,707	-	-	-	-	-	-
Distribution Customer Accounting													
69	Supervision	2,999	CUST_SPECIFIC	-	-	-	-	-	-	-	-	-	2,999
70	Customer Contracts & Orders	19,535	CUST_SPECIFIC	-	-	-	-	-	-	-	-	-	19,535
71	Meter Reading	23,437	CUST_SPECIFIC	-	-	-	-	-	-	-	-	-	23,437
72	Customer Billing, Accounting and Bill Delivery	47,499	CUST_SPECIFIC	-	-	-	-	-	-	-	-	-	47,499
73	Large Volume Customer Care	3,006	CUST_SPECIFIC	-	-	-	-	-	-	-	-	-	3,006
74	Credit & Collection	6,259	CUST_SPECIFIC	-	-	-	-	-	-	-	-	-	6,259
75	Uncollectible Accounts	11,815	CUST_SPECIFIC	-	-	-	-	-	-	-	-	-	11,815
Administrative & General Expense													
76	Employee Benefits	151,283	DIST_LABOUR	12,880	2,464	25,106	15,526	16,952	29,436	12,591	3,050	33,278	-
77	Administrative & General	185,522	DIST_O&M	14,968	2,863	29,176	15,119	19,879	34,348	16,146	3,669	49,354	-
78	Total O&M Expenses (sum lines 54 - 76)	<u>949,581</u>		<u>71,946</u>	<u>11,669</u>	<u>118,918</u>	<u>205,699</u>	<u>81,230</u>	<u>141,256</u>	<u>65,357</u>	<u>15,013</u>	<u>209,193</u>	<u>29,299</u>
79	Total Revenue Requirement (lines 47+50+53+77)	<u>2,552,239</u>		<u>265,503</u>	<u>48,689</u>	<u>495,974</u>	<u>209,862</u>	<u>354,625</u>	<u>569,587</u>	<u>302,066</u>	<u>53,204</u>	<u>223,428</u>	<u>29,299</u>
Distribution Other Revenue													
80	Late Payment Penalties	26,871	CUST_SPECIFIC	-	-	-	-	-	-	-	-	-	26,871
81	Customer Accounting Charge	14,283	CUST_SPECIFIC	-	-	-	-	-	-	-	-	-	14,283
82	Other Income	17,762	CUST_SPECIFIC	-	-	-	-	-	-	-	-	-	17,762
83	Other Revenue Surcharges	6,017	COMMUNITY EXP	-	-	892	-	641	1,031	546	2,908	-	-
84	Total Other Revenue (sum lines 79 - 82)	<u>64,933</u>		<u>-</u>	<u>-</u>	<u>892</u>	<u>-</u>	<u>641</u>	<u>1,031</u>	<u>546</u>	<u>2,908</u>	<u>58,915</u>	<u>-</u>
85	Total Revenue Requirement Less Other Revenue (line 78 - line 83)	<u>2,487,307</u>		<u>265,503</u>	<u>48,689</u>	<u>495,083</u>	<u>209,862</u>	<u>353,984</u>	<u>568,556</u>	<u>301,520</u>	<u>50,296</u>	<u>164,513</u>	<u>29,299</u>

Notes:  
 (1) Sum of Attachments 5.7 to 5.9.  
 (2) Distribution classification factors descriptions provided for reference. Distribution classification amounts are derived as the sum of the distribution classification of the EGD, Union North and Union South rate zones per Attachment 5.7 to 5.9.

Distribution Classification - EGD Rate Zone

Line No.	Particulars (\$000s)	Distribution Classification Factor (2)	Distribution Demand				Distribution Customer					Distribution Commodity (l)	
			High Pressure > 4" (c)	High Pressure <= 4" (d)	Low Pressure (e)	Demand Specific Allocation (f)	Distribution Mains (g)	Distribution Services (h)	Distribution Meters (i)	Distribution Stations (j)	Customer Specific Allocation (k)		
	Total (1) (a)												
<u>Gross Plant</u>													
1	Land	91,968	DISTMANS&MR	20,027	3,830	39,036	-	29,074	-	-	-	-	-
2	Land Rights	72,299	DISTMANS&MR	15,744	3,011	30,688	-	22,856	-	-	-	-	-
3	Structures & Improvements	99,764	DISTMANS&MR	21,724	4,155	42,345	-	31,539	-	-	-	-	-
4	Measuring & Regulating	454,981	DISTDEMAND	144,877	27,710	282,394	-	-	-	-	-	-	-
5	Mains	5,021,873	ZERO_INT	1,047,755	200,398	2,042,287	-	1,731,433	-	-	-	-	-
6	Compressor Equipment	6,370	CUST_STATIONS	-	-	-	-	-	-	-	6,370	-	-
7	Services	3,462,308	CUST_SERVICES	-	-	-	-	-	3,462,308	-	-	-	-
8	Meters & Regulators	894,529	CUST_METERS	-	-	-	-	-	-	894,529	-	-	-
9	Customer Stations	278,053	CUST_STATIONS	-	-	-	-	-	-	-	278,053	-	-
10	Linepack	1,296	LINEPACK_D	977	187	133	-	-	-	-	-	-	-
11	Subtotal (sum lines 1-10)	10,383,442		1,251,103	239,292	2,436,884	-	1,814,903	3,462,308	894,529	284,423	-	-
12	General Plant	564,542	DIST_GENPLANT	56,217	10,752	109,579	22,103	81,780	151,906	41,584	13,270	77,351	0
13	Total Gross Plant (lines 11 + 12)	10,947,984		1,307,320	250,044	2,546,463	22,103	1,896,683	3,614,215	936,113	297,693	77,351	0
<u>Accumulated Depreciation</u>													
14	Land	-	DISTMANS&MR	-	-	-	-	-	-	-	-	-	-
15	Land Rights	(8,619)	DISTMANS&MR	(1,877)	(359)	(3,658)	-	(2,725)	-	-	-	-	-
16	Structures & Improvements	(7,550)	DISTMANS&MR	(1,644)	(314)	(3,205)	-	(2,387)	-	-	-	-	-
17	Measuring & Regulating	(192,358)	DISTDEMAND	(61,252)	(11,715)	(119,392)	-	-	-	-	-	-	-
18	Mains	(1,631,373)	ZERO_INT	(340,367)	(65,100)	(663,444)	-	(562,462)	-	-	-	-	-
19	Compressor Equipment	(4,271)	CUST_STATIONS	-	-	-	-	-	-	-	(4,271)	-	-
20	Services	(1,167,777)	CUST_SERVICES	-	-	-	-	-	(1,167,777)	-	-	-	-
21	Meters & Regulators	(401,151)	CUST_METERS	-	-	-	-	-	-	(401,151)	-	-	-
22	Customer Stations	(94,807)	CUST_STATIONS	-	-	-	-	-	-	-	(94,807)	-	-
23	Linepack	-	LINEPACK_D	-	-	-	-	-	-	-	-	-	-
24	Subtotal (sum lines 14-23)	(3,507,907)		(405,139)	(77,489)	(789,699)	-	(567,574)	(1,167,777)	(401,151)	(99,078)	-	-
25	General Plant	(296,234)	DIST_GENPLANT	(29,499)	(5,642)	(57,499)	(11,598)	(42,913)	(79,710)	(21,820)	(6,963)	(40,589)	(0)
26	Total Accumulated Depreciation (lines 24 + 25)	(3,804,140)		(434,638)	(83,131)	(847,198)	(11,598)	(610,486)	(1,247,487)	(422,971)	(106,041)	(40,589)	(0)
<u>Distribution Net Plant</u>													
27	Land	91,968	DISTMANS&MR	20,027	3,830	39,036	-	29,074	-	-	-	-	-
28	Land Rights	63,681	DISTMANS&MR	13,867	2,652	27,030	-	20,132	-	-	-	-	-
29	Structures & Improvements	92,214	DISTMANS&MR	20,080	3,841	39,141	-	29,152	-	-	-	-	-
30	Measuring & Regulating	262,623	DISTDEMAND	83,625	15,995	163,003	-	-	-	-	-	-	-
31	Mains	3,390,500	ZERO_INT	707,388	135,298	1,378,843	-	1,168,971	-	-	-	-	-
32	Compressor Equipment	2,099	CUST_STATIONS	-	-	-	-	-	-	-	2,099	-	-
33	Services	2,294,531	CUST_SERVICES	-	-	-	-	-	2,294,531	-	-	-	-
34	Meters & Regulators	493,378	CUST_METERS	-	-	-	-	-	-	493,378	-	-	-
35	Customer Stations	183,246	CUST_STATIONS	-	-	-	-	-	-	-	183,246	-	-
36	Linepack	1,296	LINEPACK_D	977	187	133	-	-	-	-	-	-	-
37	Subtotal (sum line 27-36)	6,875,536		845,964	161,803	1,647,185	-	1,247,329	2,294,531	493,378	185,345	-	-
38	General Plant	268,308	GEN_PLANT	26,718	5,110	52,079	10,505	38,867	72,196	19,763	6,307	36,762	0
39	Total Net Plant (lines 37 + 38)	7,143,844		872,682	166,913	1,699,265	10,505	1,286,197	2,366,727	513,142	191,651	36,762	0

Distribution Classification - EGD Rate Zone (Continued)

Line No.	Particulars (\$000s)	Distribution Classification Factor (2)	Distribution Demand				Distribution Customer					Distribution Commodity (l)	
			High Pressure > 4" (c)	High Pressure <= 4" (d)	Low Pressure (e)	Demand Specific Allocation (f)	Distribution Mains (g)	Distribution Services (h)	Distribution Meters (i)	Distribution Stations (j)	Customer Specific Allocation (k)		
	Total (1) (a)												
<u>Distribution Working Capital</u>													
40	Materials and Supplies	DIST_NETPLANT	6,008	1,149	11,710	-	8,868	16,313	3,508	1,318	-	-	
41	DCB Receivable/(Payable)	DIST_NETPLANT	(285)	(55)	(556)	-	(421)	(774)	(166)	(63)	-	-	
42	Customer Security Deposits	DIST_NETPLANT	(3,379)	(646)	(6,587)	-	(4,989)	(9,177)	(1,973)	(741)	-	-	
43	Working Cash Allowance	DIST_NETPLANT	(7,475)	(1,430)	(14,570)	-	(11,034)	(20,298)	(4,365)	(1,640)	-	-	
44	Subtotal (sum lines 40-43)		(5,132)	(982)	(10,003)	-	(7,575)	(13,935)	(2,996)	(1,126)	-	-	
45	Total Rate Base (lines 39 + 44)		7,102,095	867,550	165,932	1,689,261	10,505	1,278,621	2,352,792	510,145	190,526	36,762	0
46	Percent Return on Rate Base		5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%
47	Return on Rate Base (line 45 x line 46)		416,903	50,926	9,740	99,162	617	75,057	138,112	29,946	11,184	2,158	0
<u>Depreciation Expense</u>													
48	Distribution	DIST_DEPEXP	37,610	7,193	73,309	-	54,774	98,026	88,130	11,934	-	-	
49	General Plant	GEN_PLANT	4,415	844	8,606	1,736	6,423	11,930	3,266	1,042	6,075	0	
50	Total Depreciation Expense		42,025	8,038	81,915	1,736	61,197	109,957	91,396	12,976	6,075	0	
<u>Income &amp; Property Taxes</u>													
51	Income Taxes	DIST_RATEBASE	6,488	1,241	12,633	79	9,562	17,595	3,815	1,425	275	0	
52	Property Taxes	DIST_PROPTAX	7,063	1,351	13,768	-	11,505	8,072	-	-	-	-	
53	Total Taxes		13,551	2,592	26,401	79	21,067	25,667	3,815	1,425	275	0	

Distribution Classification - EGD Rate Zone (Continued)

Line No.	Particulars (\$000s)	Total (1)	Distribution Classification Factor (2)	Distribution Demand			Distribution Customer					Distribution Commodity (l)	
				High Pressure > 4" (c)	High Pressure <= 4" (d)	Low Pressure (e)	Demand Specific Allocation (f)	Distribution Mains (g)	Distribution Services (h)	Distribution Meters (i)	Distribution Stations (j)		Customer Specific Allocation (k)
<u>Distribution O&amp;M</u>													
Gas Supply													
54	Unaccounted For Gas	11,902	DISTCOMM	-	-	-	-	-	-	-	-	-	11,902
55	Company Use Gas	336	DISTCOMM	-	-	-	-	-	-	-	-	-	336
56	Other Transportation	-		-	-	-	-	-	-	-	-	-	-
Distribution													
57	Supervision	6,043	DIST_SUPER	643	123	1,254	-	849	1,697	1,243	234	-	-
58	Meter & Regulator	10,619	CUST_METERS	-	-	-	-	-	-	10,619	-	-	-
59	Service & Equipment on Customer Premise	-	CUST_METERS	-	-	-	-	-	-	-	-	-	-
60	Mains & Services	35,326	DIST_MAINS&SERVICES	4,363	834	8,504	-	7,209	14,416	-	-	-	-
61	Measuring & Regulating	3,482	DISTDEMAND	1,109	212	2,161	-	-	-	-	-	-	-
62	Other Distribution	210	DIST_MAINS&SERVICES	26	5	51	-	43	86	-	-	-	-
63	Customer Stations	2,001	CUST_STATIONS	-	-	-	-	-	-	-	2,001	-	-
General Operating & Engineering													
64	System Operation & Engineering	102,921	DIST_NETPLANT	12,622	2,414	24,603	-	18,632	34,274	7,370	2,769	239	-
65	Sales Promotion & Merchandise	-		-	-	-	-	-	-	-	-	-	-
66	Sales Promotion & Supervision	6,919	CUST_SPECIFIC	-	-	-	-	-	-	-	-	6,919	-
67	Demand Side Management - Program	83,548	DEM_SPECIFIC	-	-	-	83,548	-	-	-	-	-	-
68	Demand Side Management - Administration	17,766	DEM_SPECIFIC	-	-	-	17,766	-	-	-	-	-	-
Distribution Customer Accounting													
69	Supervision	1,780	CUST_SPECIFIC	-	-	-	-	-	-	-	-	1,780	-
70	Customer Contracts & Orders	11,637	CUST_SPECIFIC	-	-	-	-	-	-	-	-	11,637	-
71	Meter Reading	13,961	CUST_SPECIFIC	-	-	-	-	-	-	-	-	13,961	-
72	Customer Billing, Accounting and Bill Delivery	28,294	CUST_SPECIFIC	-	-	-	-	-	-	-	-	28,294	-
73	Large Volume Customer Care	1,535	CUST_SPECIFIC	-	-	-	-	-	-	-	-	1,535	-
74	Credit & Collection	3,728	CUST_SPECIFIC	-	-	-	-	-	-	-	-	3,728	-
75	Uncollectible Accounts	7,038	CUST_SPECIFIC	-	-	-	-	-	-	-	-	7,038	-
Administrative & General Expense													
76	Employee Benefits	87,749	DIST_LABOUR	7,144	1,366	13,926	8,842	10,059	18,974	6,440	1,809	19,187	-
77	Administrative & General	105,011	DIST_O&M	8,097	1,549	15,783	8,317	11,500	21,706	8,024	2,129	27,906	-
78	Total O&M Expenses (sum lines 54 - 76)	<u>541,803</u>		<u>34,004</u>	<u>6,504</u>	<u>66,281</u>	<u>118,473</u>	<u>48,291</u>	<u>91,153</u>	<u>33,695</u>	<u>8,942</u>	<u>122,222</u>	<u>12,237</u>
79	Total Revenue Requirement (lines 47+50+53+77)	<u>1,468,892</u>		<u>140,507</u>	<u>26,874</u>	<u>273,759</u>	<u>120,904</u>	<u>205,612</u>	<u>364,889</u>	<u>158,853</u>	<u>34,527</u>	<u>130,730</u>	<u>12,237</u>
<u>Distribution Other Revenue</u>													
80	Late Payment Penalties	16,006	CUST_SPECIFIC	-	-	-	-	-	-	-	-	16,006	-
81	Customer Accounting Charge	8,508	CUST_SPECIFIC	-	-	-	-	-	-	-	-	8,508	-
82	Other Income	10,580	CUST_SPECIFIC	-	-	-	-	-	-	-	-	10,580	-
83	Other Revenue Surcharges	2,024	COMMUNITY_EXP	-	-	534	-	401	712	310	67	-	-
84	Total Other Revenue (sum lines 79 - 82)	<u>37,118</u>		<u>-</u>	<u>-</u>	<u>534</u>	<u>-</u>	<u>401</u>	<u>712</u>	<u>310</u>	<u>67</u>	<u>35,094</u>	<u>-</u>
85	Total Revenue Requirement Less Other Revenue (line 78 - line 83)	<u>1,431,774</u>		<u>140,507</u>	<u>26,874</u>	<u>273,225</u>	<u>120,904</u>	<u>205,211</u>	<u>364,177</u>	<u>158,543</u>	<u>34,460</u>	<u>95,636</u>	<u>12,237</u>

Notes:

- (1) Attachment 5.5, column (c).
- (2) Distribution classification factors descriptions provided for reference. Distribution classification amounts are derived as the sum of the distribution classification of the EGD, Union North and Union South rate zones per Attachment 5.7 to 5.9.

Distribution Classification - Union North Rate Zone

Line No.	Particulars (\$000s)	Distribution Classification Factor (2)	Distribution Demand				Distribution Customer					Distribution Commodity (l)
			Total (1)	High Pressure > 4" (c)	High Pressure <= 4" (d)	Low Pressure (e)	Demand Specific Allocation (f)	Distribution Mains (g)	Distribution Services (h)	Distribution Meters (i)	Distribution Stations (j)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Gross Plant</u>												
1	Land	6,030	DISTMAINS&MR	1,359	260	2,649	-	1,762	-	-	-	-
2	Land Rights	12,134	DISTMAINS&MR	2,735	523	5,330	-	3,546	-	-	-	-
3	Structures & Improvements	2,649	DISTMAINS&MR	597	114	1,164	-	774	-	-	-	-
4	Measuring & Regulating	233,091	DISTDEMAND	74,222	14,196	144,674	-	-	-	-	-	-
5	Mains	1,296,117	ZERO_INT	270,420	51,722	527,103	-	446,873	-	-	-	-
6	Compressor Equipment	-	CUST_STATIONS	-	-	-	-	-	-	-	-	-
7	Services	925,194	CUST_SERVICES	-	-	-	-	925,194	-	-	-	-
8	Meters & Regulators	191,885	CUST_METERS	-	-	-	-	-	191,885	-	-	-
9	Customer Stations	72,574	CUST_STATIONS	-	-	-	-	-	-	72,574	-	-
10	Linepack	289	LINEPACK_D	218	42	30	-	-	-	-	-	-
11	Subtotal (sum lines 1-10)	<u>2,739,964</u>		<u>349,550</u>	<u>66,857</u>	<u>680,949</u>	<u>-</u>	<u>452,955</u>	<u>925,194</u>	<u>191,885</u>	<u>72,574</u>	<u>-</u>
12	General Plant	125,584	DIST_GENPLANT	13,997	2,677	27,283	3,208	17,903	35,299	8,958	3,345	12,913
13	Total Gross Plant (lines 11 + 12)	<u>2,865,548</u>		<u>363,547</u>	<u>69,534</u>	<u>708,232</u>	<u>3,208</u>	<u>470,858</u>	<u>960,493</u>	<u>200,843</u>	<u>75,920</u>	<u>12,913</u>
<u>Accumulated Depreciation</u>												
14	Land	-	DISTMAINS&MR	-	-	-	-	-	-	-	-	-
15	Land Rights	(5,095)	DISTMAINS&MR	(1,148)	(220)	(2,238)	-	(1,489)	-	-	-	-
16	Structures & Improvements	(11,394)	DISTMAINS&MR	(2,568)	(491)	(5,005)	-	(3,330)	-	-	-	-
17	Measuring & Regulating	(104,361)	DISTDEMAND	(33,231)	(6,356)	(64,774)	-	-	-	-	-	-
18	Mains	(522,355)	ZERO_INT	(108,983)	(20,845)	(212,430)	-	(180,097)	-	-	-	-
19	Compressor Equipment	-	CUST_STATIONS	-	-	-	-	-	-	-	-	-
20	Services	(400,938)	CUST_SERVICES	-	-	-	-	(400,938)	-	-	-	-
21	Meters & Regulators	(86,334)	CUST_METERS	-	-	-	-	-	(86,334)	-	-	-
22	Customer Stations	(26,214)	CUST_STATIONS	-	-	-	-	-	-	(26,214)	-	-
23	Linepack	-	LINEPACK_D	-	-	-	-	-	-	-	-	-
24	Subtotal (sum lines 14-23)	<u>(1,156,692)</u>		<u>(145,930)</u>	<u>(27,911)</u>	<u>(284,448)</u>	<u>-</u>	<u>(184,915)</u>	<u>(400,938)</u>	<u>(86,334)</u>	<u>(26,214)</u>	<u>-</u>
25	General Plant	(65,898)	DIST_GENPLANT	(7,345)	(1,405)	(14,316)	(1,683)	(9,394)	(18,523)	(4,701)	(1,755)	(6,776)
26	Total Accumulated Depreciation (lines 24 + 25)	<u>(1,222,590)</u>		<u>(153,275)</u>	<u>(29,316)</u>	<u>(298,765)</u>	<u>(1,683)</u>	<u>(194,310)</u>	<u>(419,461)</u>	<u>(91,035)</u>	<u>(27,970)</u>	<u>(6,776)</u>
<u>Distribution Net Plant</u>												
27	Land	6,030	DISTMAINS&MR	1,359	260	2,649	-	1,762	-	-	-	-
28	Land Rights	7,039	DISTMAINS&MR	1,586	303	3,092	-	2,057	-	-	-	-
29	Structures & Improvements	(8,745)	DISTMAINS&MR	(1,971)	(377)	(3,842)	-	(2,555)	-	-	-	-
30	Measuring & Regulating	128,730	DISTDEMAND	40,991	7,840	79,899	-	-	-	-	-	-
31	Mains	773,762	ZERO_INT	161,436	30,877	314,672	-	266,776	-	-	-	-
32	Compressor Equipment	-	CUST_STATIONS	-	-	-	-	-	-	-	-	-
33	Services	524,256	CUST_SERVICES	-	-	-	-	524,256	-	-	-	-
34	Meters & Regulators	105,550	CUST_METERS	-	-	-	-	-	105,550	-	-	-
35	Customer Stations	46,360	CUST_STATIONS	-	-	-	-	-	-	46,360	-	-
36	Linepack	289	LINEPACK_D	218	42	30	-	-	-	-	-	-
37	Subtotal (sum line 27-36)	<u>1,583,272</u>		<u>203,620</u>	<u>38,945</u>	<u>396,501</u>	<u>-</u>	<u>268,040</u>	<u>524,256</u>	<u>105,550</u>	<u>46,360</u>	<u>-</u>
38	General Plant	59,686	GEN_PLANT	6,652	1,272	12,967	1,525	8,509	16,777	4,257	1,590	6,137
39	Total Net Plant (lines 37 + 38)	<u>1,642,958</u>		<u>210,272</u>	<u>40,218</u>	<u>409,468</u>	<u>1,525</u>	<u>276,549</u>	<u>541,033</u>	<u>109,808</u>	<u>47,950</u>	<u>6,137</u>

Distribution Classification - Union North Rate Zone (Continued)

Line No.	Particulars (\$000s)	Distribution Classification Factor (2)	Distribution Demand				Distribution Customer					Distribution Commodity (l)		
			Total (1)	High Pressure > 4"	High Pressure <= 4"	Low Pressure	Demand Specific Allocation	Distribution Mains	Distribution Services	Distribution Meters	Distribution Stations		Customer Specific Allocation	
			(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)	
<u>Distribution Working Capital</u>														
40	Materials and Supplies		11,254	DIST_NETPLANT	1,446	277	2,819	-	1,906	3,727	750	330	-	-
41	DCB Receivable/(Payable)		(534)	DIST_NETPLANT	(69)	(13)	(134)	-	(90)	(177)	(36)	(16)	-	-
42	Customer Security Deposits		(6,331)	DIST_NETPLANT	(813)	(156)	(1,586)	-	(1,072)	(2,097)	(422)	(185)	-	-
43	Working Cash Allowance		(14,003)	DIST_NETPLANT	(1,799)	(344)	(3,507)	-	(2,371)	(4,638)	(934)	(410)	-	-
44	Subtotal (sum lines 40-43)		<u>(9,614)</u>		<u>(1,235)</u>	<u>(236)</u>	<u>(2,408)</u>	<u>-</u>	<u>(1,628)</u>	<u>(3,184)</u>	<u>(641)</u>	<u>(282)</u>	<u>-</u>	<u>-</u>
45	Total Rate Base (lines 39 + 44)		<u>1,633,344</u>		<u>209,037</u>	<u>39,981</u>	<u>407,060</u>	<u>1,525</u>	<u>274,921</u>	<u>537,849</u>	<u>109,167</u>	<u>47,668</u>	<u>6,137</u>	<u>(0)</u>
46	Percent Return on Rate Base		5.87%		5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%
47	Return on Rate Base (line 45 x line 46)		<u>95,880</u>		<u>12,271</u>	<u>2,347</u>	<u>23,895</u>	<u>89</u>	<u>16,138</u>	<u>31,572</u>	<u>6,408</u>	<u>2,798</u>	<u>360</u>	<u>(0)</u>
<u>Depreciation Expense</u>														
48	Distribution		92,451	DIST_DEEXP	10,446	1,998	20,361	-	13,624	26,195	18,905	924	-	-
49	General Plant		9,863	GEN_PLANT	1,099	210	2,143	252	1,406	2,772	704	263	1,014	(0)
50	Total Depreciation Expense		<u>102,314</u>		<u>11,545</u>	<u>2,208</u>	<u>22,504</u>	<u>252</u>	<u>15,030</u>	<u>28,967</u>	<u>19,608</u>	<u>1,186</u>	<u>1,014</u>	<u>(0)</u>
<u>Income &amp; Property Taxes</u>														
51	Income Taxes		12,215	DIST_RATEBASE	1,563	299	3,044	11	2,056	4,022	816	356	46	(0)
52	Property Taxes		16,949	DIST_PROPTAX	2,867	548	5,588	-	4,670	3,276	-	-	-	-
53	Total Taxes		<u>29,164</u>		<u>4,430</u>	<u>847</u>	<u>8,632</u>	<u>11</u>	<u>6,726</u>	<u>7,298</u>	<u>816</u>	<u>356</u>	<u>46</u>	<u>(0)</u>

Distribution Classification - Union North Rate Zone (Continued)

Line No.	Particulars (\$000s)	Total (1)	Distribution Classification Factor (2)	Distribution Demand				Distribution Customer					Distribution Commodity (l)
				High Pressure > 4" (c)	High Pressure <= 4" (d)	Low Pressure (e)	Demand Specific Allocation (f)	Distribution Mains (g)	Distribution Services (h)	Distribution Meters (i)	Distribution Stations (j)	Customer Specific Allocation (k)	
<b>Distribution O&amp;M</b>													
Gas Supply													
54	Unaccounted For Gas	3,373	DISTCOMM	-	-	-	-	-	-	-	-	-	3,373
55	Company Use Gas	488	DISTCOMM	-	-	-	-	-	-	-	-	-	488
56	Other Transportation	-		-	-	-	-	-	-	-	-	-	-
Distribution													
57	Supervision	1,625	DIST_SUPER	199	38	388	-	219	454	267	61	-	-
58	Meter & Regulator	2,278	CUST_METERS	-	-	-	-	-	-	2,278	-	-	-
59	Service & Equipment on Customer Premise	-	CUST_METERS	-	-	-	-	-	-	-	-	-	-
60	Mains & Services	9,249	DIST_MAINS&SERVICES	1,126	215	2,195	-	1,861	3,852	-	-	-	-
61	Measuring & Regulating	1,784	DISTDEMAND	568	109	1,107	-	-	-	-	-	-	-
62	Other Distribution	55	DIST_MAINS&SERVICES	7	1	13	-	11	23	-	-	-	-
63	Customer Stations	522	CUST_STATIONS	-	-	-	-	-	-	-	522	-	-
General Operating & Engineering													
64	System Operation & Engineering	23,700	DIST_NETPLANT	3,038	581	5,922	-	4,004	7,831	1,577	692	55	-
65	Sales Promotion & Merchandise	-		-	-	-	-	-	-	-	-	-	-
66	Sales Promotion & Supervision	1,102	CUST_SPECIFIC	-	-	-	-	-	-	-	-	1,102	-
67	Demand Side Management - Program	12,833	DEM_SPECIFIC	-	-	-	12,833	-	-	-	-	-	-
68	Demand Side Management - Administration	2,469	DEM_SPECIFIC	-	-	-	2,469	-	-	-	-	-	-
Distribution Customer Accounting													
69	Supervision	283	CUST_SPECIFIC	-	-	-	-	-	-	-	-	283	-
70	Customer Contracts & Orders	1,854	CUST_SPECIFIC	-	-	-	-	-	-	-	-	1,854	-
71	Meter Reading	2,224	CUST_SPECIFIC	-	-	-	-	-	-	-	-	2,224	-
72	Customer Billing, Accounting and Bill Delivery	4,507	CUST_SPECIFIC	-	-	-	-	-	-	-	-	4,507	-
73	Large Volume Customer Care	233	CUST_SPECIFIC	-	-	-	-	-	-	-	-	233	-
74	Credit & Collection	594	CUST_SPECIFIC	-	-	-	-	-	-	-	-	594	-
75	Uncollectible Accounts	1,121	CUST_SPECIFIC	-	-	-	-	-	-	-	-	1,121	-
Administrative & General Expense													
76	Employee Benefits	19,102	DIST_LABOUR	1,911	365	3,725	1,236	2,304	4,594	1,391	464	3,111	-
77	Administrative & General	22,891	DIST_O&M	2,177	416	4,244	1,178	2,670	5,326	1,752	553	4,575	-
78	Total O&M Expenses (sum lines 54 - 76)	<u>112,287</u>		<u>9,026</u>	<u>1,726</u>	<u>17,593</u>	<u>17,716</u>	<u>11,069</u>	<u>22,080</u>	<u>7,264</u>	<u>2,293</u>	<u>19,659</u>	<u>3,861</u>
79	Total Revenue Requirement (lines 47+50+53+77)	<u>339,644</u>		<u>37,272</u>	<u>7,129</u>	<u>72,624</u>	<u>18,069</u>	<u>48,962</u>	<u>89,918</u>	<u>34,097</u>	<u>6,634</u>	<u>21,079</u>	<u>3,861</u>
<b>Distribution Other Revenue</b>													
80	Late Payment Penalties	2,550	CUST_SPECIFIC	-	-	-	-	-	-	-	-	2,550	-
81	Customer Accounting Charge	1,355	CUST_SPECIFIC	-	-	-	-	-	-	-	-	1,355	-
82	Other Income	1,685	CUST_SPECIFIC	-	-	-	-	-	-	-	-	1,685	-
83	Other Revenue Surcharges	331	COMMUNITY EXP	-	-	95	-	64	118	45	9	-	-
84	Total Other Revenue (sum lines 79 - 82)	<u>5,921</u>		<u>-</u>	<u>-</u>	<u>95</u>	<u>-</u>	<u>64</u>	<u>118</u>	<u>45</u>	<u>9</u>	<u>5,590</u>	<u>-</u>
85	Total Revenue Requirement Less Other Revenue (line 78 - line 83)	<u>333,724</u>		<u>37,272</u>	<u>7,129</u>	<u>72,529</u>	<u>18,069</u>	<u>48,898</u>	<u>89,800</u>	<u>34,052</u>	<u>6,625</u>	<u>15,489</u>	<u>3,861</u>

Notes:

- (1) Attachment 5.5, column (d).
- (2) Distribution classification factors descriptions provided for reference. Distribution classification amounts are derived as the sum of the distribution classification of the EGD, Union North and Union South rate zones per Attachment 5.7 to 5.9.

Distribution Classification - Union South Rate Zone & Ex-Franchise

Line No.	Particulars (\$000s)	Distribution Classification Factor (2)	Distribution Demand				Distribution Customer					Distribution Commodity (l)	
			Total (1) (a)	High Pressure > 4" (c)	High Pressure <= 4" (d)	Low Pressure (e)	Demand Specific Allocation (f)	Distribution Mains (g)	Distribution Services (h)	Distribution Meters (i)	Distribution Stations (j)		Customer Specific Allocation (k)
<u>Gross Plant</u>													
1	Land		30,209	6,764	1,294	13,184	-	8,968	-	-	-	-	-
2	Land Rights		36,526	8,178	1,564	15,941	-	10,843	-	-	-	-	-
3	Structures & Improvements		269,820	60,412	11,555	117,755	-	80,099	-	-	-	-	-
4	Measuring & Regulating		377,878	120,325	23,014	234,538	-	-	-	-	-	-	-
5	Mains		2,341,062	488,435	93,420	952,059	-	807,147	-	-	-	-	-
6	Compressor Equipment		24,779	-	-	-	-	-	-	-	24,779	-	-
7	Services		1,202,637	-	-	-	-	-	1,202,637	-	-	-	-
8	Meters & Regulators		569,105	-	-	-	-	-	-	569,105	-	-	-
9	Customer Stations		97,235	-	-	-	-	-	-	-	97,235	-	-
10	Linepack		914	689	132	94	-	-	-	-	-	-	-
11	Subtotal (sum lines 1-10)		4,950,166	684,803	130,978	1,333,571	-	907,058	1,202,637	569,105	122,014	-	-
12	General Plant		259,885	28,917	5,531	56,364	12,531	36,133	43,970	31,378	5,904	39,155	0
13	Total Gross Plant (lines 11 + 12)		5,210,050	713,719	136,509	1,389,935	12,531	943,191	1,246,607	600,484	127,918	39,155	0
<u>Accumulated Depreciation</u>													
14	Land		-	-	-	-	-	-	-	-	-	-	-
15	Land Rights		(9,089)	(2,035)	(389)	(3,967)	-	(2,698)	-	-	-	-	-
16	Structures & Improvements		(87,065)	(19,494)	(3,728)	(37,997)	-	(25,846)	-	-	-	-	-
17	Measuring & Regulating		(110,906)	(35,315)	(6,755)	(68,837)	-	-	-	-	-	-	-
18	Mains		(1,034,444)	(215,825)	(41,280)	(420,686)	-	(356,654)	-	-	-	-	-
19	Compressor Equipment		(3,344)	-	-	-	-	-	-	-	(3,344)	-	-
20	Services		(585,880)	-	-	-	-	-	(585,880)	-	-	-	-
21	Meters & Regulators		(186,027)	-	-	-	-	-	-	(186,027)	-	-	-
22	Customer Stations		(36,044)	-	-	-	-	-	-	-	(36,044)	-	-
23	Linepack		-	-	-	-	-	-	-	-	-	-	-
24	Subtotal (sum lines 14-23)		(2,052,800)	(272,669)	(52,152)	(531,486)	-	(385,198)	(585,880)	(186,027)	(39,388)	-	-
25	General Plant		(136,370)	(15,173)	(2,902)	(29,576)	(6,576)	(18,960)	(23,073)	(16,465)	(3,098)	(20,546)	(0)
26	Total Accumulated Depreciation (lines 24 + 25)		(2,189,170)	(287,842)	(55,054)	(561,063)	(6,576)	(404,159)	(608,952)	(202,492)	(42,486)	(20,546)	(0)
<u>Distribution Net Plant</u>													
27	Land		30,209	6,764	1,294	13,184	-	8,968	-	-	-	-	-
28	Land Rights		27,437	6,143	1,175	11,974	-	8,145	-	-	-	-	-
29	Structures & Improvements		182,755	40,918	7,826	79,758	-	54,253	-	-	-	-	-
30	Measuring & Regulating		266,971	85,010	16,259	165,702	-	-	-	-	-	-	-
31	Mains		1,306,618	272,610	52,141	531,373	-	450,493	-	-	-	-	-
32	Compressor Equipment		21,435	-	-	-	-	-	-	-	21,435	-	-
33	Services		616,757	-	-	-	-	-	616,757	-	-	-	-
34	Meters & Regulators		383,078	-	-	-	-	-	-	383,078	-	-	-
35	Customer Stations		61,191	-	-	-	-	-	-	-	61,191	-	-
36	Linepack		914	689	132	94	-	-	-	-	-	-	-
37	Subtotal (sum line 27-36)		2,897,366	412,134	78,827	802,084	-	521,859	616,757	383,078	82,626	-	-
38	General Plant		123,515	13,743	2,629	26,788	5,956	17,173	20,898	14,913	2,806	18,609	0
39	Total Net Plant (lines 37 + 38)		3,020,880	425,877	81,455	828,872	5,956	539,032	637,655	397,992	85,432	18,609	0

Distribution Classification - Union South Rate Zone & Ex-Franchise (Continued)

Line No.	Particulars (\$000s)	Distribution Classification Factor (2)	Distribution Demand				Distribution Customer						
			High Pressure > 4"	High Pressure <= 4"	Low Pressure	Demand Specific Allocation	Distribution Mains	Distribution Services	Distribution Meters	Distribution Stations	Customer Specific Allocation	Distribution Commodity	
	Total (1)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>Distribution Working Capital</u>													
40	Materials and Supplies	20,593	DIST_NETPLANT	2,925	559	5,702	-	3,710	4,385	2,724	587	-	-
41	DCB Receivable/(Payable)	(977)	DIST_NETPLANT	(139)	(27)	(271)	-	(176)	(208)	(129)	(28)	-	-
42	Customer Security Deposits	(11,584)	DIST_NETPLANT	(1,646)	(315)	(3,208)	-	(2,087)	(2,467)	(1,532)	(330)	-	-
43	Working Cash Allowance	(25,622)	DIST_NETPLANT	(3,640)	(696)	(7,095)	-	(4,616)	(5,456)	(3,389)	(731)	-	-
44	Subtotal (sum lines 40-43)	(17,591)		(2,499)	(478)	(4,871)	-	(3,169)	(3,746)	(2,327)	(502)	-	-
45	Total Rate Base (lines 39 + 44)	3,003,289		423,378	80,977	824,002	5,956	535,863	633,909	395,665	84,930	18,609	0
46	Percent Return on Rate Base	5.87%		5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%
47	Return on Rate Base (line 45 x line 46)	176,297		24,853	4,753	48,370	350	31,456	37,211	23,226	4,986	1,092	0
<u>Depreciation Expense</u>													
48	Distribution	191,261	DIST_DEPEXP	22,128	4,232	43,131	-	29,470	34,050	56,069	2,181	-	-
49	General Plant	20,411	GEN_PLANT	2,271	434	4,427	984	2,838	3,453	2,464	464	3,075	0
50	Total Depreciation Expense	211,672		24,399	4,667	47,558	984	32,308	37,503	58,534	2,645	3,075	0
<u>Income &amp; Property Taxes</u>													
51	Income Taxes	22,459	DIST_RATEBASE	3,166	606	6,162	45	4,007	4,741	2,959	635	139	0
52	Property Taxes	37,784	DIST_PROPTAX	6,391	1,222	12,457	-	10,410	7,304	-	-	-	-
53	Total Taxes	60,243		9,557	1,828	18,619	45	14,417	12,044	2,959	635	139	0

Distribution Classification - Union South Rate Zone & Ex-Franchise (Continued)

Line No.	Particulars (\$000s)	Total (1) (a)	Distribution Classification Factor (2) (b)	Distribution Demand				Distribution Customer					Distribution Commodity (l)
				High Pressure > 4" (c)	High Pressure <= 4" (d)	Low Pressure (e)	Demand Specific Allocation (f)	Distribution Mains (g)	Distribution Services (h)	Distribution Meters (i)	Distribution Stations (j)	Customer Specific Allocation (k)	
<b>Distribution O&amp;M</b>													
<b>Gas Supply</b>													
54	Unaccounted For Gas	11,534	DISTCOMM	-	-	-	-	-	-	-	-	-	11,534
55	Company Use Gas	1,667	DISTCOMM	-	-	-	-	-	-	-	-	-	1,667
56	Other Transportation	10,938	TRANSMAIN>4"	10,938	-	-	-	-	-	-	-	-	-
<b>Distribution</b>													
57	Supervision	2,948	DIST SUPER	347	66	677	-	396	590	791	82	-	-
58	Meter & Regulator	6,756	CUST_METERS	-	-	-	-	-	-	6,756	-	-	-
59	Service & Equipment on Customer Premise	-	CUST_METERS	-	-	-	-	-	-	-	-	-	-
60	Mains & Services	14,755	DIST_MAINS&SERVICES	2,034	389	3,964	-	3,361	5,007	-	-	-	-
61	Measuring & Regulating	2,892	DISTDEMAND	921	176	1,795	-	-	-	-	-	-	-
62	Other Distribution	88	DIST_MAINS&SERVICES	12	2	24	-	20	30	-	-	-	-
63	Customer Stations	700	CUST_STATIONS	-	-	-	-	-	-	-	700	-	-
<b>General Operating &amp; Engineering</b>													
64	System Operation & Engineering	43,366	DIST_NETPLANT	6,146	1,175	11,980	-	7,795	9,213	5,722	1,234	101	-
65	Sales Promotion & Merchandise	-	-	-	-	-	-	-	-	-	-	-	-
66	Sales Promotion & Supervision	3,594	CUST_SPECIFIC	-	-	-	-	-	-	-	-	3,594	-
67	Demand Side Management - Program	47,967	DEM_SPECIFIC	-	-	-	47,967	-	-	-	-	-	-
68	Demand Side Management - Administration	10,471	DEM_SPECIFIC	-	-	-	10,471	-	-	-	-	-	-
<b>Distribution Customer Accounting</b>													
69	Supervision	936	CUST_SPECIFIC	-	-	-	-	-	-	-	-	936	-
70	Customer Contracts & Orders	6,045	CUST_SPECIFIC	-	-	-	-	-	-	-	-	6,045	-
71	Meter Reading	7,252	CUST_SPECIFIC	-	-	-	-	-	-	-	-	7,252	-
72	Customer Billing, Accounting and Bill Delivery	14,698	CUST_SPECIFIC	-	-	-	-	-	-	-	-	14,698	-
73	Large Volume Customer Care	1,239	CUST_SPECIFIC	-	-	-	-	-	-	-	-	1,239	-
74	Credit & Collection	1,937	CUST_SPECIFIC	-	-	-	-	-	-	-	-	1,937	-
75	Uncollectible Accounts	3,656	CUST_SPECIFIC	-	-	-	-	-	-	-	-	3,656	-
<b>Administrative &amp; General Expense</b>													
76	Employee Benefits	44,433	DIST LABOUR	3,825	732	7,456	5,448	4,588	5,867	4,760	776	10,981	-
77	Administrative & General	57,619	DIST O&M	4,694	898	9,149	5,624	5,710	7,316	6,370	986	16,873	-
78	Total O&M Expenses (sum lines 54 - 76)	295,491		28,916	3,439	35,044	69,510	21,869	28,023	24,399	3,778	67,313	13,201
79	Total Revenue Requirement (lines 47+50+53+77)	743,703		87,725	14,687	149,591	70,888	100,050	114,781	109,117	12,043	71,619	13,201
<b>Distribution Other Revenue</b>													
80	Late Payment Penalties	8,315	CUST_SPECIFIC	-	-	-	-	-	-	-	-	8,315	-
81	Customer Accounting Charge	4,420	CUST_SPECIFIC	-	-	-	-	-	-	-	-	4,420	-
82	Other Income	5,496	CUST_SPECIFIC	-	-	-	-	-	-	-	-	5,496	-
83	Other Revenue Surcharges	3,663	COMMUNITY_EXP	-	-	263	-	176	201	191	2,832	-	-
84	Total Other Revenue (sum lines 79 - 82)	21,894		-	-	263	-	176	201	191	2,832	18,231	-
85	Total Revenue Requirement Less Other Revenue (line 78 - line 83)	721,809		87,725	14,687	149,329	70,888	99,875	114,580	108,926	9,211	53,388	13,201

Notes:

- (1) Attachment 5.5, column (e).
- (2) Distribution classification factors descriptions provided for reference. Distribution classification amounts are derived as the sum of the distribution classification of the EGD, Union North and Union South rate zones per Attachment 5.7 to 5.9.

Summary of Proposed Revenue Change by Rate Class - Current Rate Zones  
 Total Revenue

Line No.	Particulars	Current Rate Zone										One Rate Zone (1)		Difference Revenue Change (%) (m) = (i - l)
		Current Approved Revenue (\$000s) (a)	Revenue (Deficiency) / Sufficiency (\$000s) (b) = (a - e)	Proposed Revenue Requirement			Revenue After Recovery					Revenue After Recovery		
				Allocated Cost (\$000s) (c)	Panhandle/ St. Clair Reallocation (\$000s) (d)	Proposed Revenue Requirement (\$000s) (e) = (c + d)	S&T Margin (\$000s) (f)	Delivery Revenue Adjustments (\$000s) (g)	Proposed Revenue (\$000s) (h) = (e + f + g)	Revenue-to-Cost Ratio (i) = (h / e)	Revenue Change (%) (j) = (h - a) / (a)	Proposed Revenue (\$000s) (k)	Revenue Change (%) (l)	
<b>EGD Rate Zone</b>														
1	Rate 1	2,205,308	(88,521)	2,292,938	890	2,293,828	(6,284)	-	2,287,544	0.997	4%	2,316,868	5%	(1%)
2	Rate 6	1,189,873	(16,813)	1,206,148	538	1,206,686	(5,608)	-	1,201,078	0.995	1%	1,206,980	1%	(0%)
3	Rate 100	5,587	376	5,209	3	5,212	(20)	-	5,192	0.996	(7%)	5,595	0%	(7%)
4	Rate 110	68,051	(13,027)	81,060	19	81,078	(643)	-	80,435	0.992	18%	76,674	13%	6%
5	Rate 115	9,494	(2,376)	11,870	0	11,870	(135)	-	11,735	0.989	24%	10,434	10%	14%
6	Rate 125	13,074	289	12,785	-	12,785	-	-	12,785	1.000	(2%)	12,077	(8%)	5%
7	Rate 135	2,311	(2,045)	4,355	1	4,356	(2)	-	4,354	0.999	98%	3,103	34%	54%
8	Rate 145	1,802	577	1,225	0	1,225	-	-	1,225	1.000	(32%)	1,029	(43%)	11%
9	Rate 170	2,265	(4,807)	7,071	1	7,072	-	-	7,072	1.000	212%	6,077	168%	44%
10	Rate 200	38,608	1,365	37,218	25	37,243	(149)	-	37,094	0.996	(4%)	37,325	(3%)	(1%)
11	Rate 300	-	-	-	-	-	-	-	-	-	-	-	0%	0%
12	Total EGD Rate Zone	3,536,374	(124,982)	3,659,879	1,477	3,661,356	(12,842)	-	3,648,514	0.996	3%	3,676,163	4%	(1%)
<b>Union North Rate Zone</b>														
13	Rate 01	484,014	(64,095)	547,556	553	548,109	(1,148)	-	546,961	0.998	13%	427,292	(12%)	25%
14	Rate 10	82,382	(5,907)	88,185	104	88,290	(339)	-	87,951	0.996	7%	68,380	(17%)	24%
15	Rate 20	40,661	10,596	30,058	8	30,066	(116)	-	29,949	0.996	(26%)	38,547	(5%)	(21%)
16	Rate 25	6,194	(17)	6,210	0	6,210	-	-	6,210	1.000	0%	4,164	(33%)	33%
17	Rate 100	11,827	3,333	8,494	-	8,494	-	-	8,494	1.000	(28%)	6,887	(42%)	14%
18	Total Union North Rate Zone	625,079	(56,090)	680,503	666	681,169	(1,603)	-	679,566	0.998	9%	545,270	(13%)	21%
<b>Union South Rate Zone</b>														
19	Rate M1	1,241,583	(87,031)	1,328,281	333	1,328,614	(2,043)	-	1,326,571	0.998	7%	1,399,639	13%	(6%)
20	Rate M2	248,034	(15,273)	263,492	(185)	263,307	(757)	-	262,550	0.997	6%	280,879	13%	(7%)
21	Rate M4	49,620	(445)	50,258	(193)	50,065	(269)	-	49,796	0.995	0%	50,692	2%	(2%)
22	Rate M5	3,252	973	2,279	(1)	2,278	(2)	-	2,276	0.999	(30%)	2,849	(12%)	(18%)
23	Rate M7	37,789	(9,709)	47,819	(321)	47,498	(399)	-	47,099	0.992	25%	52,925	40%	(15%)
24	Rate M9	5,439	(262)	5,718	(17)	5,701	(33)	-	5,669	0.994	4%	6,595	21%	(17%)
25	Rate T1	14,793	1,723	13,189	(118)	13,070	(137)	-	12,934	0.990	(13%)	13,452	(9%)	(4%)
26	Rate T2	83,779	(11,571)	96,844	(1,494)	95,351	(1,725)	-	93,626	0.982	12%	99,471	19%	(7%)
27	Rate T3	8,183	(1,893)	10,223	(148)	10,075	(171)	-	9,904	0.983	21%	10,462	28%	(7%)
28	Total Union South Rate Zone	1,692,472	(123,488)	1,818,102	(2,143)	1,815,960	(5,535)	-	1,810,425	0.997	7%	1,916,963	13%	(6%)
29	Total In-franchise	5,853,925	(304,560)	6,158,484	-	6,158,484	(19,980)	-	6,138,505	0.997	5%	6,138,397	5%	0%
<b>Ex-franchise</b>														
30	Rate 331	169	164	5	5	5	164	-	169	35.360	0%	169	(0%)	0%
31	Rate 332	19,179	(2,571)	21,750	-	21,750	-	-	21,750	1.000	13%	21,757	13%	(0%)
32	Rate 401	3,561	3,561	-	-	-	3,561	-	3,561	-	0%	3,561	0%	0%
33	Rate M12/C1 Dawn-Parkway	123,642	(3,348)	126,990	-	126,990	11	-	127,001	1.000	3%	127,069	3%	(0%)
34	Rate C1	17,411	12,835	4,576	4,576	4,576	13,122	-	17,698	3.867	2%	17,698	2%	0%
35	Rate M13/GPA	424	299	125	125	125	767	-	892	7.144	110%	892	110%	(0%)
36	Rate M16	638	184	454	454	454	423	-	877	1.931	37%	877	37%	(0%)
37	Rate M17	570	49	521	521	521	25	-	547	1.048	(4%)	578	1%	(6%)
38	Total Ex-franchise	165,595	11,174	154,421	-	154,421	18,072	-	172,494	1.117	4%	172,601	4%	(0%)
39	Non-Utility Cross Charge	1,197	1,197	-	-	-	1,907	-	1,907	-	-	1,907	-	-
40	Total	6,020,717	(292,189)	6,312,905	-	6,312,905	-	-	6,312,905	1.000	5%	6,312,905	5%	0%

Note:  
 (1) Excludes delivery revenue adjustments related to rate mitigation.

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Current Rate Zones  
EGD Rate Zone

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill (\$) (a)	Unit Rate (cents/m <sup>3</sup> ) (b)	Total Bill (\$) (c)	Unit Rate (cents/m <sup>3</sup> ) (d)	Total Bill Change (\$) (e) = (c - a)	Including Federal Carbon Charge (%) (f) = (e / a)	Excluding Federal Carbon Charge (%) (g)
	<u>Rate 1 - Small Customer</u>	Annual Volume 2,400 m <sup>3</sup>						
1	Delivery Charges	523	21.8085	552	23.0030	29	5.5%	5.5%
2	Federal Carbon Charge	235	9.7900	235	9.7900	-	0.0%	0.0%
3	Gas Supply Transportation	94	3.9267	59	2.4617	(35)	(37.3%)	(37.3%)
4	Gas Supply Commodity	441	18.3775	485	20.2235	44	10.0%	10.0%
5	Total Bill - Sales Service	1,294	53.9027	1,331	55.4782	38	2.9%	3.6%
6	Total Bill - Bundled Direct Purchase WTS	1,338	55.7487	1,376	57.3402	38	2.9%	3.5%
7	Bundled Direct Purchase Impact WTS						4.5%	6.2%
8	Total Bill - Bundled Direct Purchase DTS	1,267	52.7917	1,331	55.4782	64	5.1%	6.2%
9	Bundled Direct Purchase Impact DTS						8.2%	11.8%
	<u>Rate 1 - Large Customer</u>	Annual Volume 5,048 m <sup>3</sup>						
10	Delivery Charges	799	15.8339	814	16.1296	15	1.9%	1.9%
11	Federal Carbon Charge	494	9.7900	494	9.7900	-	0.0%	0.0%
12	Gas Supply Transportation	198	3.9267	124	2.4617	(74)	(37.3%)	(37.3%)
13	Gas Supply Commodity	928	18.3775	1,021	20.2235	93	10.0%	10.0%
14	Total Bill - Sales Service	2,419	47.9282	2,454	48.6048	34	1.4%	1.8%
15	Total Bill - Bundled Direct Purchase WTS	2,513	49.7742	2,548	50.4668	35	1.4%	1.7%
16	Bundled Direct Purchase Impact WTS						2.3%	3.5%
17	Total Bill - Bundled Direct Purchase DTS	2,363	46.8172	2,454	48.6048	90	3.8%	4.8%
18	Bundled Direct Purchase Impact DTS						6.7%	10.6%
	<u>Rate 6 - Small Customer</u>	Annual Volume 5,048 m <sup>3</sup>						
19	Delivery Charges	1,473	29.1886	1,524	30.1959	51	3.5%	3.5%
20	Federal Carbon Charge	494	9.7900	494	9.7900	-	0.0%	0.0%
21	Gas Supply Transportation	198	3.9267	118	2.3448	(80)	(40.3%)	(40.3%)
22	Gas Supply Commodity	929	18.4008	1,021	20.2235	92	9.9%	9.9%
23	Total Bill - Sales Service	3,095	61.3061	3,158	62.5542	63	2.0%	2.4%
24	Total Bill - Bundled Direct Purchase WTS	3,187	63.1288	3,252	64.4162	65	2.0%	2.4%
25	Bundled Direct Purchase Impact WTS						3.0%	3.9%
26	Total Bill - Bundled Direct Purchase DTS	3,037	60.1718	3,158	62.5542	120	4.0%	4.7%
27	Bundled Direct Purchase Impact DTS						6.0%	7.9%
	<u>Rate 6 - Average Customer</u>	Annual Volume 22,606 m <sup>3</sup>						
28	Delivery Charges	2,907	12.8584	2,893	12.7984	(14)	(0.5%)	(0.5%)
29	Federal Carbon Charge	2,213	9.7900	2,213	9.7900	-	0.0%	0.0%
30	Gas Supply Transportation	888	3.9267	530	2.3448	(358)	(40.3%)	(40.3%)
31	Gas Supply Commodity	4,160	18.4008	4,572	20.2235	412	9.9%	9.9%
32	Total Bill - Sales Service	10,167	44.9760	10,208	45.1567	41	0.4%	0.5%
33	Total Bill - Bundled Direct Purchase WTS	10,579	46.7987	10,629	47.0187	50	0.5%	0.6%
34	Bundled Direct Purchase Impact WTS						0.8%	1.3%
35	Total Bill - Bundled Direct Purchase DTS	9,911	43.8416	10,208	45.1567	297	3.0%	3.9%
36	Bundled Direct Purchase Impact DTS						5.6%	9.5%
	<u>Rate 6 - Large Customer</u>	Annual Volume 339,124 m <sup>3</sup>						
37	Delivery Charges	22,069	6.5076	19,568	5.7702	(2,500)	(11.3%)	(11.3%)
38	Federal Carbon Charge	33,200	9.7900	33,200	9.7900	-	0.0%	0.0%
39	Gas Supply Transportation	13,317	3.9267	7,952	2.3448	(5,365)	(40.3%)	(40.3%)
40	Gas Supply Commodity	62,402	18.4008	68,583	20.2235	6,181	9.9%	9.9%
41	Total Bill - Sales Service	130,987	38.6251	129,303	38.1285	(1,684)	(1.3%)	(1.7%)
42	Total Bill - Bundled Direct Purchase WTS	137,168	40.4478	135,618	39.9905	(1,551)	(1.1%)	(1.5%)
43	Bundled Direct Purchase Impact WTS						(2.3%)	(4.4%)
44	Total Bill - Bundled Direct Purchase DTS	127,140	37.4908	129,303	38.1285	2,163	1.7%	2.3%
45	Bundled Direct Purchase Impact DTS						3.7%	8.5%

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Current Rate Zones  
EGD Rate Zone (Continued)

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill (\$) (a)	Unit Rate (cents/m <sup>3</sup> ) (b)	Total Bill (\$) (c)	Unit Rate (cents/m <sup>3</sup> ) (d)	Total Bill Change (\$) (e) = (c - a)	Including Federal Carbon Charge (%) (f) = (e / a)	Excluding Federal Carbon Charge (%) (g)
	<u>Rate 100 - Small Customer</u>			Contract Demand 2,993 m <sup>3</sup> Annual Volume 339,188 m <sup>3</sup>				
46	Delivery Charges	20,572	6.0649	19,593	5.7765	(978)	(4.8%)	(4.8%)
47	Federal Carbon Charge	33,207	9.7900	33,207	9.7900	-	0.0%	0.0%
48	Gas Supply Transportation	13,319	3.9267	5,914	1.7437	(7,405)	(55.6%)	(55.6%)
49	Gas Supply Commodity	62,413	18.4008	68,596	20.2235	6,182	9.9%	9.9%
50	Total Bill - Sales Service	129,510	38.1825	127,310	37.5337	(2,201)	(1.7%)	(2.3%)
51	Total Bill - Bundled Direct Purchase WTS	135,693	40.0052	133,625	39.3956	(2,068)	(1.5%)	(2.0%)
52	Bundled Direct Purchase Impact WTS						(3.1%)	(6.1%)
53	Total Bill - Bundled Direct Purchase DTS	125,663	37.0481	127,310	37.5337	1,647	1.3%	1.8%
54	Bundled Direct Purchase Impact DTS						2.9%	6.9%
	<u>Rate 100 - Average Customer</u>			Contract Demand 15,000 m <sup>3</sup> Annual Volume 598,567 m <sup>3</sup>				
55	Delivery Charges	81,274	13.5781	69,946	11.6856	(11,328)	(13.9%)	(13.9%)
56	Federal Carbon Charge	58,600	9.7900	58,600	9.7900	-	0.0%	0.0%
57	Gas Supply Transportation	23,504	3.9267	10,437	1.7437	(13,067)	(55.6%)	(55.6%)
58	Gas Supply Commodity	110,141	18.4008	121,051	20.2235	10,910	9.9%	9.9%
59	Total Bill - Sales Service	273,519	45.6957	260,034	43.4428	(13,485)	(4.9%)	(6.3%)
69	Total Bill - Bundled Direct Purchase WTS	284,429	47.5183	271,179	45.3047	(13,250)	(4.7%)	(5.9%)
70	Bundled Direct Purchase Impact WTS						(8.1%)	(12.6%)
71	Total Bill - Bundled Direct Purchase DTS	266,729	44.5613	260,034	43.4428	(6,695)	(2.5%)	(3.2%)
72	Bundled Direct Purchase Impact DTS						(4.6%)	(7.7%)
	<u>Rate 100 - Large Customer</u>			Contract Demand 30,000 m <sup>3</sup> Annual Volume 1,500,000 m <sup>3</sup>				
60	Delivery Charges	165,181	11.0121	135,041	9.0027	(30,140)	(18.2%)	(18.2%)
61	Federal Carbon Charge	146,850	9.7900	146,850	9.7900	-	0.0%	0.0%
62	Gas Supply Transportation	58,901	3.9267	26,156	1.7437	(32,746)	(55.6%)	(55.6%)
63	Gas Supply Commodity	276,012	18.4008	303,353	20.2235	27,340	9.9%	9.9%
64	Total Bill - Sales Service	646,944	43.1296	611,399	40.7599	(35,545)	(5.5%)	(7.1%)
65	Total Bill - Bundled Direct Purchase WTS	674,285	44.9523	639,328	42.6218	(34,957)	(5.2%)	(6.6%)
66	Bundled Direct Purchase Impact WTS						(9.4%)	(15.6%)
67	Total Bill - Bundled Direct Purchase DTS	629,929	41.9953	611,399	40.7599	(18,530)	(2.9%)	(3.8%)
68	Bundled Direct Purchase Impact DTS						(5.7%)	(10.3%)
	<u>Rate 110 - Small Customer</u>			Contract Demand 3,292 m <sup>3</sup> Annual Volume 598,568 m <sup>3</sup>				
73	Delivery Charges	25,475	4.2560	27,137	4.5337	1,662	6.5%	6.5%
74	Federal Carbon Charge	58,600	9.7900	58,600	9.7900	-	0.0%	0.0%
75	Gas Supply Transportation	23,504	3.9267	9,484	1.5844	(14,021)	(59.7%)	(59.7%)
76	Gas Supply Commodity	109,774	18.3394	121,051	20.2235	11,277	10.3%	10.3%
77	Total Bill - Sales Service	217,353	36.3122	216,272	36.1316	(1,081)	(0.5%)	(0.7%)
78	Total Bill - Bundled Direct Purchase WTS	228,631	38.1963	227,417	37.9935	(1,213)	(0.5%)	(0.7%)
79	Bundled Direct Purchase Impact WTS						(1.1%)	(2.5%)
80	Total Bill - Bundled Direct Purchase DTS	210,931	35.2392	216,272	36.1316	5,342	2.5%	3.5%
81	Bundled Direct Purchase Impact DTS						5.9%	17.1%
	<u>Rate 110 - Average Customer</u>			Contract Demand 36,413 m <sup>3</sup> Annual Volume 9,976,120 m <sup>3</sup>				
82	Delivery Charges	247,553	2.4815	251,345	2.5195	3,792	1.5%	1.5%
83	Federal Carbon Charge	976,662	9.7900	976,662	9.7900	-	0.0%	0.0%
84	Gas Supply Transportation	391,737	3.9267	158,062	1.5844	(233,675)	(59.7%)	(59.7%)
85	Gas Supply Commodity	1,829,564	18.3394	2,017,521	20.2235	187,957	10.3%	10.3%
86	Total Bill - Sales Service	3,445,516	34.5376	3,403,589	34.1174	(41,926)	(1.2%)	(1.7%)
87	Total Bill - Bundled Direct Purchase WTS	3,633,473	36.4217	3,589,335	35.9793	(44,138)	(1.2%)	(1.7%)
88	Bundled Direct Purchase Impact WTS						(2.7%)	(6.9%)
89	Total Bill - Bundled Direct Purchase DTS	3,338,476	33.4647	3,403,589	34.1174	65,113	2.0%	2.8%
90	Bundled Direct Purchase Impact DTS						4.9%	18.9%
	<u>Rate 110 - Large Customer</u>			Contract Demand 53,871 m <sup>3</sup> Annual Volume 9,976,121 m <sup>3</sup>				
91	Delivery Charges	299,591	3.0031	352,521	3.5336	52,930	17.7%	17.7%
92	Federal Carbon Charge	976,662	9.7900	976,662	9.7900	-	0.0%	0.0%
93	Gas Supply Transportation	391,737	3.9267	158,062	1.5844	(233,675)	(59.7%)	(59.7%)
94	Gas Supply Commodity	1,829,564	18.3394	2,017,521	20.2235	187,957	10.3%	10.3%
95	Total Bill - Sales Service	3,497,553	35.0593	3,504,765	35.1315	7,212	0.2%	0.3%

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Current Rate Zones  
EGD Rate Zone (Continued)

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill	Including Federal	Excluding Federal
		(\$)	(cents/m <sup>3</sup> )	(\$)	(cents/m <sup>3</sup> )	Change (\$)	Carbon Charge (%)	Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
96	Total Bill - Bundled Direct Purchase WTS	3,685,510	36.9433	3,690,511	36.9934	5,000	0.1%	0.2%
97	Bundled Direct Purchase Impact WTS						0.3%	0.7%
98	Total Bill - Bundled Direct Purchase DTS	3,390,514	33.9863	3,504,765	35.1315	114,251	3.4%	4.7%
99	Bundled Direct Purchase Impact DTS						8.3%	28.8%
	<u>Rate 115 - Small Customer</u>	Contract Demand 15,300 m <sup>3</sup> Annual Volume 4,471,609 m <sup>3</sup>						
100	Delivery Charges	92,520	2.0690	92,175	2.0613	(345)	(0.4%)	(0.4%)
101	Federal Carbon Charge	437,771	9.7900	437,771	9.7900	-	0.0%	0.0%
102	Gas Supply Transportation	175,589	3.9267	55,962	1.2515	(119,627)	(68.1%)	(68.1%)
103	Gas Supply Commodity	820,068	18.3394	904,316	20.2235	84,248	10.3%	10.3%
104	Total Bill - Sales Service	1,525,947	34.1252	1,490,224	33.3263	(35,723)	(2.3%)	(3.3%)
105	Total Bill - Bundled Direct Purchase WTS	1,610,195	36.0093	1,573,485	35.1883	(36,710)	(2.3%)	(3.1%)
106	Bundled Direct Purchase Impact WTS						(5.2%)	(13.7%)
107	Total Bill - Bundled Direct Purchase DTS	1,477,968	33.0523	1,490,224	33.3263	12,255	0.8%	1.2%
108	Bundled Direct Purchase Impact DTS						2.1%	9.0%
	<u>Rate 115 - Large Customer</u>	Contract Demand 238,928 m <sup>3</sup> Annual Volume 69,832,850 m <sup>3</sup>						
109	Delivery Charges	1,266,100	1.8130	1,280,289	1.8334	14,189	1.1%	1.1%
110	Federal Carbon Charge	6,836,636	9.7900	6,836,636	9.7900	-	0.0%	0.0%
111	Gas Supply Transportation	2,742,158	3.9267	873,958	1.2515	(1,868,200)	(68.1%)	(68.1%)
112	Gas Supply Commodity	12,806,948	18.3394	14,122,646	20.2235	1,315,699	10.3%	10.3%
113	Total Bill - Sales Service	23,651,842	33.8692	23,113,530	33.0984	(538,312)	(2.3%)	(3.2%)
114	Total Bill - Bundled Direct Purchase WTS	24,967,541	35.7533	24,413,817	34.9604	(553,723)	(2.2%)	(3.1%)
115	Bundled Direct Purchase Impact WTS						(5.1%)	(13.8%)
116	Total Bill - Bundled Direct Purchase DTS	22,902,566	32.7963	23,113,530	33.0984	210,964	0.9%	1.3%
117	Bundled Direct Purchase Impact DTS						2.4%	10.9%
	<u>Rate 125 - Average Customer</u>	Contract Demand 2,315,000 m <sup>3</sup> Annual Volume 206,000,000 m <sup>3</sup>						
118	Delivery Charges	3,135,864	1.5223	3,133,639	1.5212	(2,225)	(0.1%)	(0.1%)
119	Federal Carbon Charge	20,167,400	9.7900	20,167,400	9.7900	-	0.0%	0.0%
120	Gas Supply Commodity	37,779,229	18.3394	41,660,410	20.2235	3,881,181	10.3%	10.3%
121	Total Bill - Sales Service	61,082,493	29.6517	64,961,449	31.5347	3,878,956	6.4%	9.5%
122	Total Bill - Bundled Direct Purchase	64,963,674	31.5358	64,961,449	31.5347	(2,225)	(0.0%)	(0.0%)
123	Bundled Direct Purchase Impact						(0.0%)	(0.1%)
	<u>Rate 135 - Average Customer</u>	Annual Volume 598,567 m <sup>3</sup>						
124	Delivery Charges	14,844	2.4799	38,473	6.4275	23,629	159.2%	159.2%
125	Federal Carbon Charge	58,600	9.7900	58,600	9.7900	-	0.0%	0.0%
126	Gas Supply Transportation	18,461	3.0843	2,219	0.3707	(16,242)	(88.0%)	(88.0%)
127	Gas Supply Commodity	109,797	18.3434	121,051	20.2235	11,254	10.2%	10.2%
128	Total Bill - Sales Service	201,702	33.6975	220,343	36.8118	18,641	9.2%	13.0%
129	Total Bill - Bundled Direct Purchase WTS	212,956	35.5777	231,488	38.6738	18,532	8.7%	12.0%
130	Bundled Direct Purchase Impact WTS						20.2%	55.6%
131	Total Bill - Bundled Direct Purchase DTS	195,256	32.6206	220,343	36.8118	25,087	12.8%	18.4%
132	Bundled Direct Purchase Impact DTS						33.8%	160.8%
	<u>Rate 145 - Small Customer</u>	Contract Demand 2,993 m <sup>3</sup> Annual Volume 339,188 m <sup>3</sup>						
133	Delivery Charges	29,478	8.6906	9,354	2.7579	(20,123)	(68.3%)	(68.3%)
134	Federal Carbon Charge	33,207	9.7900	33,207	9.7900	-	0.0%	0.0%
135	Gas Supply Transportation	11,460	3.3788	2,256	0.6653	(9,204)	(80.3%)	(80.3%)
136	Gas Supply Commodity	62,219	18.3434	68,596	20.2235	6,377	10.2%	10.2%
137	Total Bill - Sales Service	136,363	40.2028	113,413	33.4366	(22,950)	(16.8%)	(22.2%)
138	Total Bill - Bundled Direct Purchase WTS	142,740	42.0829	119,729	35.2986	(23,012)	(16.1%)	(21.0%)
139	Bundled Direct Purchase Impact WTS						(31.0%)	(56.2%)
140	Total Bill - Bundled Direct Purchase DTS	132,710	39.1259	113,413	33.4366	(19,297)	(14.5%)	(19.4%)
141	Bundled Direct Purchase Impact DTS						(30.1%)	(62.4%)

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Current Rate Zones  
EGD Rate Zone (Continued)

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill (\$) (a)	Unit Rate (cents/m <sup>3</sup> ) (b)	Total Bill (\$) (c)	Unit Rate (cents/m <sup>3</sup> ) (d)	Total Bill Change (\$) (e) = (c - a)	Including Federal Carbon Charge (%) (f) = (e / a)	Excluding Federal Carbon Charge (%) (g)
	<u>Rate 145 - Large Customer</u>			Contract Demand 4,489 m <sup>3</sup> Annual Volume 598,567 m <sup>3</sup>				
142	Delivery Charges	47,616	7.9550	13,948	2.3302	(33,668)	(70.7%)	(70.7%)
143	Federal Carbon Charge	58,600	9.7900	58,600	9.7900	-	0.0%	0.0%
144	Gas Supply Transportation	20,224	3.3788	3,982	0.6653	(16,242)	(80.3%)	(80.3%)
145	Gas Supply Commodity	109,797	18.3434	121,051	20.2235	11,254	10.2%	10.2%
146	Total Bill - Sales Service	236,238	39.4672	197,581	33.0090	(38,657)	(16.4%)	(21.8%)
147	Total Bill - Bundled Direct Purchase WTS	247,491	41.3473	208,726	34.8710	(38,765)	(15.7%)	(20.5%)
148	Bundled Direct Purchase Impact WTS						(30.7%)	(57.1%)
149	Total Bill - Bundled Direct Purchase DTS	229,792	38.3903	197,581	33.0090	(32,211)	(14.0%)	(18.8%)
150	Bundled Direct Purchase Impact DTS						(29.6%)	(64.2%)
	<u>Rate 170 - Small Customer</u>			Contract Demand 36,413 m <sup>3</sup> Annual Volume 9,976,120 m <sup>3</sup>				
151	Delivery Charges	108,254	1.0851	166,081	1.6648	57,827	53.4%	53.4%
152	Federal Carbon Charge	976,662	9.7900	976,662	9.7900	-	0.0%	0.0%
153	Gas Supply Transportation	271,477	2.7213	770	0.0077	(270,706)	(99.7%)	(99.7%)
154	Gas Supply Commodity	1,829,564	18.3394	2,017,521	20.2235	187,957	10.3%	10.3%
155	Total Bill - Sales Service	3,185,956	31.9358	3,161,034	31.6860	(24,922)	(0.8%)	(1.1%)
156	Total Bill - Bundled Direct Purchase WTS	3,373,913	33.8199	3,346,789	33.5480	(27,124)	(0.8%)	(1.1%)
157	Bundled Direct Purchase Impact WTS						(2.0%)	(7.1%)
158	Total Bill - Bundled Direct Purchase DTS	3,078,917	30.8629	3,161,034	31.6860	82,117	2.7%	3.9%
159	Bundled Direct Purchase Impact DTS						7.7%	96.9%
	<u>Rate 170 - Average Customer</u>			Contract Demand 53,871 m <sup>3</sup> Annual Volume 9,976,121 m <sup>3</sup>				
160	Delivery Charges	116,258	1.1654	174,103	1.7452	57,845	49.8%	49.8%
161	Federal Carbon Charge	976,662	9.7900	976,662	9.7900	-	0.0%	0.0%
162	Gas Supply Transportation	271,477	2.7213	770	0.0077	(270,706)	(99.7%)	(99.7%)
163	Gas Supply Commodity	1,829,564	18.3394	2,017,521	20.2235	187,957	10.3%	10.3%
164	Total Bill - Sales Service	3,193,961	32.0161	3,169,056	31.7664	(24,905)	(0.8%)	(1.1%)
165	Total Bill - Bundled Direct Purchase WTS	3,381,918	33.9001	3,354,812	33.6284	(27,106)	(0.8%)	(1.1%)
166	Bundled Direct Purchase Impact WTS						(2.0%)	(7.0%)
167	Total Bill - Bundled Direct Purchase DTS	3,086,922	30.9431	3,169,056	31.7664	82,135	2.7%	3.9%
168	Bundled Direct Purchase Impact DTS						7.7%	88.6%
	<u>Rate 170 - Large Customer</u>			Contract Demand 255,089 m <sup>3</sup> Annual Volume 69,832,850 m <sup>3</sup>				
169	Delivery Charges	617,886	0.8848	1,140,656	1.6334	522,770	84.6%	84.6%
170	Federal Carbon Charge	6,836,636	9.7900	6,836,636	9.7900	-	0.0%	0.0%
171	Gas Supply Transportation	1,900,337	2.7213	5,391	0.0077	(1,894,946)	(99.7%)	(99.7%)
172	Gas Supply Commodity	12,806,947	18.3394	14,122,646	20.2235	1,315,699	10.3%	10.3%
173	Total Bill - Sales Service	22,161,806	31.7355	22,105,330	31.6546	(56,476)	(0.3%)	(0.4%)
174	Total Bill - Bundled Direct Purchase WTS	23,477,505	33.6196	23,405,618	33.5166	(71,888)	(0.3%)	(0.4%)
175	Bundled Direct Purchase Impact WTS						(0.8%)	(2.9%)
176	Total Bill - Bundled Direct Purchase DTS	21,412,531	30.6625	22,105,330	31.6546	692,799	3.2%	4.8%
177	Bundled Direct Purchase Impact DTS						9.5%	152.9%
	<u>Rate 200 - Average Customer (1)</u>			Contract Demand 1,252,000 m <sup>3</sup> Annual Volume 140,305,600 m <sup>3</sup>				
178	Delivery Charges	5,954,982	4.2443	5,263,757	3.7516	(691,225)		(11.6%)
179	Gas Supply Transportation	5,248,930	3.7411	2,315,639	1.6504	(2,933,291)		(55.9%)
180	Gas Supply Commodity	25,731,108	18.3393	28,374,703	20.2235	2,643,595		10.3%
181	Total Bill - Sales Service	36,935,019	26.3247	35,954,099	25.6256	(980,921)		(2.7%)
182	Total Bill - Bundled Direct Purchase WTS	39,578,614	28.2089	38,566,449	27.4875	(1,012,166)		(2.6%)
183	Bundled Direct Purchase Impact WTS							(9.0%)
184	Total Bill - Bundled Direct Purchase DTS	35,429,744	25.2518	35,954,099	25.6256	524,355		1.5%
185	Bundled Direct Purchase Impact DTS							7.4%

**Notes:**

- (1) Rate 200 customers are not charged the Federal Carbon Charge.
- (2) EB-2022-0133, Exhibit D, Tab 1, Appendix A.

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Current Rate Zones  
Union North East Rate Zone

Line No.	Particulars	EB-2022-0133 - Current Approved (1)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill	Including Federal	Excluding Federal
		(\$)	(cents/m <sup>3</sup> )	(\$)	(cents/m <sup>3</sup> )	Change (\$)	Carbon Charge (%)	Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Rate 01 - Small Customer</u>	Annual Volume 2,200 m <sup>3</sup>						
1	Delivery Charges	517	23.4947	668	30.3524	151	29.2%	29.2%
2	Federal Carbon Charge	215	9.7900	215	9.7900	-	0.0%	0.0%
3	Gas Supply Transportation	188	8.5573	175	7.9714	(13)	(6.8%)	(6.8%)
4	Gas Supply Commodity	491	22.3151	483	21.9609	(8)	(1.6%)	(1.6%)
5	Total Bill - Sales Service	1,411	64.1572	1,542	70.0747	130	9.2%	10.9%
6	Total Bill - Bundled Direct Purchase	1,404	63.8029	1,542	70.0747	138	9.8%	11.6%
7	Bundled Direct Purchase Impact						15.0%	19.6%
	<u>Rate 01 - Large Customer</u>	Annual Volume 40,000 m <sup>3</sup>						
8	Delivery Charges	4,238	10.5960	6,318	15.7961	2,080	49.1%	49.1%
9	Federal Carbon Charge	3,916	9.7900	3,916	9.7900	-	0.0%	0.0%
10	Gas Supply Transportation	3,423	8.5573	3,189	7.9714	(234)	(6.8%)	(6.8%)
11	Gas Supply Commodity	8,926	22.3151	8,784	21.9609	(142)	(1.6%)	(1.6%)
12	Total Bill - Sales Service	20,503	51.2585	22,207	55.5184	1,704	8.3%	10.3%
13	Total Bill - Bundled Direct Purchase	20,362	50.9042	22,207	55.5184	1,846	9.1%	11.2%
14	Bundled Direct Purchase Impact						15.9%	24.1%
	<u>Rate 10 - Small Customer</u>	Annual Volume 60,000 m <sup>3</sup>						
15	Delivery Charges	6,143	10.2385	6,944	11.5731	801	13.0%	13.0%
16	Federal Carbon Charge	5,874	9.7900	5,874	9.7900	-	0.0%	0.0%
17	Gas Supply Transportation	4,074	6.7895	4,004	6.6734	(70)	(1.7%)	(1.7%)
18	Gas Supply Commodity	13,389	22.3151	13,177	21.9609	(213)	(1.6%)	(1.6%)
19	Total Bill - Sales Service	29,480	49.1331	29,998	49.9974	519	1.8%	2.2%
20	Total Bill - Bundled Direct Purchase	29,267	48.7789	29,998	49.9974	731	2.5%	3.1%
21	Bundled Direct Purchase Impact						4.5%	7.2%
	<u>Rate 10 - Average Customer</u>	Annual Volume 93,000 m <sup>3</sup>						
29	Delivery Charges	8,765	9.4252	9,952	10.7008	1,186	13.5%	13.5%
30	Federal Carbon Charge	9,105	9.7900	9,105	9.7900	-	0.0%	0.0%
31	Gas Supply Transportation	6,314	6.7895	6,206	6.6734	(108)	(1.7%)	(1.7%)
32	Gas Supply Commodity	20,753	22.3151	20,424	21.9609	(329)	(1.6%)	(1.6%)
33	Total Bill - Sales Service	44,937	48.3198	45,686	49.1251	749	1.7%	2.1%
34	Total Bill - Bundled Direct Purchase	44,608	47.9656	45,686	49.1251	1,078	2.4%	3.0%
35	Bundled Direct Purchase Impact						4.5%	7.2%
	<u>Rate 10 - Large Customer</u>	Annual Volume 250,000 m <sup>3</sup>						
22	Delivery Charges	20,397	8.1587	23,310	9.3238	2,913	14.3%	14.3%
23	Federal Carbon Charge	24,475	9.7900	24,475	9.7900	-	0.0%	0.0%
24	Gas Supply Transportation	16,974	6.7895	16,684	6.6734	(290)	(1.7%)	(1.7%)
25	Gas Supply Commodity	55,788	22.3151	54,902	21.9609	(886)	(1.6%)	(1.6%)
26	Total Bill - Sales Service	117,633	47.0533	119,370	47.7481	1,737	1.5%	1.9%
27	Total Bill - Bundled Direct Purchase	116,748	46.6991	119,370	47.7481	2,623	2.2%	2.8%
28	Bundled Direct Purchase Impact						4.2%	7.0%
	<u>Rate 20 - Small Customer</u>	Contract Demand 14,000 m <sup>3</sup> Annual Volume 3,000,000 m <sup>3</sup>						
36	Delivery Charges	95,251	3.1750	58,307	1.9436	(36,944)	(38.8%)	(38.8%)
37	Federal Carbon Charge	293,700	9.7900	293,700	9.7900	-	0.0%	0.0%
38	Gas Supply Transportation	104,834	3.4945	113,156	3.7719	8,322	7.9%	7.9%
39	Gas Supply Commodity	650,011	21.6670	658,827	21.9609	8,816	1.4%	1.4%
40	Total Bill - Sales Service	1,143,796	38.1265	1,123,990	37.4663	(19,806)	(1.7%)	(2.3%)
41	Total Bill - Bundled Direct Purchase	1,152,612	38.4204	1,123,990	37.4663	(28,622)	(2.5%)	(3.3%)
42	Bundled Direct Purchase Impact						(5.8%)	(14.3%)

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Current Rate Zones  
Union North East Rate Zone (Continued)

Line No.	Particulars	EB-2022-0133 - Current Approved (1)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill	Including Federal	Excluding Federal
		(\$)	(cents/m <sup>3</sup> )	(\$)	(cents/m <sup>3</sup> )	Change (\$)	Carbon Charge (%)	Carbon Charge (%)
	(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)	
	<u>Rate 20 - Large Customer</u>	Contract Demand 60,000 m <sup>3</sup> Annual Volume 15,000,000 m <sup>3</sup>						
43	Delivery Charges	372,040	2.4803	214,233	1.4282	(157,807)	(42.4%)	(42.4%)
44	Federal Carbon Charge	1,468,500	9.7900	1,468,500	9.7900	-	0.0%	0.0%
45	Gas Supply Transportation	472,128	3.1475	539,174	3.5945	67,046	14.2%	14.2%
46	Gas Supply Commodity	3,250,054	21.6670	3,294,135	21.9609	44,081	1.4%	1.4%
47	Total Bill - Sales Service	5,562,722	37.0848	5,516,042	36.7736	(46,681)	(0.8%)	(1.1%)
48	Total Bill - Bundled Direct Purchase	5,606,803	37.3787	5,516,042	36.7736	(90,762)	(1.6%)	(2.2%)
49	Bundled Direct Purchase Impact						(3.9%)	(10.8%)
	<u>Rate 25 - Average Customer</u>	Annual Volume 2,275,000 m <sup>3</sup>						
50	Delivery Charges	78,233	3.4388	80,467	3.5370	2,234	2.9%	2.9%
51	Federal Carbon Charge	222,723	9.7900	222,723	9.7900	-	0.0%	0.0%
52	Gas Supply Transportation	25,810	1.1345	33,738	1.4830	7,928	30.7%	30.7%
53	Gas Supply Commodity	497,922	21.8867	499,610	21.9609	1,688	0.3%	0.3%
54	Total Bill - Sales Service	824,687	36.2500	836,538	36.7709	11,851	1.4%	2.0%
55	Total Bill - Bundled Direct Purchase	826,376	36.3242	836,538	36.7709	10,162	1.2%	1.7%
56	Bundled Direct Purchase Impact						3.1%	9.8%
	<u>Rate 100 - Small Customer</u>	Contract Demand 100,000 m <sup>3</sup> Annual Volume 27,000,000 m <sup>3</sup>						
57	Delivery Charges	340,126	1.2597	252,209	0.9341	(87,918)	(25.8%)	(25.8%)
58	Federal Carbon Charge	2,643,300	9.7900	2,643,300	9.7900	-	0.0%	0.0%
59	Gas Supply Transportation	2,251,451	8.3387	949,229	3.5157	(1,302,221)	(57.8%)	(57.8%)
60	Gas Supply Commodity	5,850,097	21.6670	5,929,443	21.9609	79,346	1.4%	1.4%
61	Total Bill - Sales Service	11,084,974	41.0555	9,774,181	36.2007	(1,310,793)	(11.8%)	(15.5%)
62	Total Bill - Bundled Direct Purchase	11,164,320	41.3493	9,774,181	36.2007	(1,390,139)	(12.5%)	(16.3%)
63	Bundled Direct Purchase Impact						(26.6%)	(53.6%)
64	Total Bill - Unbundled Direct Purchase	9,862,099	36.5263	9,774,181	36.2007	(87,918)	(0.9%)	(1.2%)
65	Unbundled Direct Purchase Impact						(2.9%)	(25.8%)
	<u>Rate 100 - Large Customer</u>	Contract Demand 850,000 m <sup>3</sup> Annual Volume 240,000,000 m <sup>3</sup>						
66	Delivery Charges	2,776,822	1.1570	2,023,811	0.8433	(753,012)	(27.1%)	(27.1%)
67	Federal Carbon Charge	23,496,000	9.7900	23,496,000	9.7900	-	0.0%	0.0%
68	Gas Supply Transportation	19,480,682	8.1170	8,334,131	3.4726	(11,146,550)	(57.2%)	(57.2%)
69	Gas Supply Commodity	52,000,862	21.6670	52,706,160	21.9609	705,298	1.4%	1.4%
70	Total Bill - Sales Service	97,754,366	40.7310	86,560,102	36.0667	(11,194,264)	(11.5%)	(15.1%)
71	Total Bill - Bundled Direct Purchase	98,459,664	41.0249	86,560,102	36.0667	(11,899,562)	(12.1%)	(15.9%)
72	Bundled Direct Purchase Impact						(26.0%)	(53.5%)
73	Total Bill - Unbundled Direct Purchase	87,313,114	36.3805	86,560,102	36.0667	(753,012)	(0.9%)	(1.2%)
74	Unbundled Direct Purchase Impact						(2.9%)	(27.1%)

Note:

(1) EB-2022-0133, Exhibit D, Tab 2, Appendix A.

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Current Rate Zones  
Union North West Rate Zone

Line No.	Particulars	EB-2022-0133 - Current Approved (1)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill	Including Federal	Excluding Federal
		(\$)	(cents/m <sup>3</sup> )	(\$)	(cents/m <sup>3</sup> )	Change (\$)	Carbon Charge (%)	Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Rate 01 - Small Customer</u>	Annual Volume 2,200 m <sup>3</sup>						
1	Delivery Charges	517	23.4947	668	30.3524	151	29.2%	29.2%
2	Federal Carbon Charge	215	9.7900	215	9.7900	-	0.0%	0.0%
3	Gas Supply Transportation	149	6.7716	194	8.8331	45	30.4%	30.4%
4	Gas Supply Commodity	402	18.2741	397	18.0457	(5)	(1.2%)	(1.2%)
5	Total Bill - Sales Service	1,283	58.3304	1,474	67.0212	191	14.9%	17.9%
6	Total Bill - Bundled Direct Purchase	1,278	58.1020	1,474	67.0212	196	15.4%	18.5%
7	Bundled Direct Purchase Impact						22.3%	29.5%
	<u>Rate 01 - Large Customer</u>	Annual Volume 40,000 m <sup>3</sup>						
8	Delivery Charges	4,238	10.5960	6,318	15.7961	2,080	49.1%	49.1%
9	Federal Carbon Charge	3,916	9.7900	3,916	9.7900	-	0.0%	0.0%
10	Gas Supply Transportation	2,709	6.7716	3,533	8.8331	825	30.4%	30.4%
11	Gas Supply Commodity	7,310	18.2741	7,218	18.0457	(91)	(1.2%)	(1.2%)
12	Total Bill - Sales Service	18,173	45.4317	20,986	52.4649	2,813	15.5%	19.7%
13	Total Bill - Bundled Direct Purchase	18,081	45.2033	20,986	52.4649	2,905	16.1%	20.5%
14	Bundled Direct Purchase Impact						26.7%	41.8%
	<u>Rate 10 - Small Customer</u>	Annual Volume 60,000 m <sup>3</sup>						
15	Delivery Charges	6,143	10.2385	6,944	11.5731	801	13.0%	13.0%
16	Federal Carbon Charge	5,874	9.7900	5,874	9.7900	-	0.0%	0.0%
17	Gas Supply Transportation	3,450	5.7503	5,653	9.4212	2,203	63.8%	63.8%
18	Gas Supply Commodity	10,964	18.2741	10,827	18.0457	(137)	(1.2%)	(1.2%)
19	Total Bill - Sales Service	26,432	44.0529	29,298	48.8300	2,866	10.8%	13.9%
20	Total Bill - Bundled Direct Purchase	26,295	43.8245	29,298	48.8300	3,003	11.4%	14.7%
21	Bundled Direct Purchase Impact						19.4%	31.3%
	<u>Rate 10 - Average Customer</u>	Annual Volume 93,000 m <sup>3</sup>						
29	Delivery Charges	8,765	9.4252	9,952	10.7008	1,186	13.5%	13.5%
30	Federal Carbon Charge	9,105	9.7900	9,105	9.7900	-	0.0%	0.0%
31	Gas Supply Transportation	5,348	5.7503	8,762	9.4212	3,414	63.8%	63.8%
32	Gas Supply Commodity	16,995	18.2741	16,783	18.0457	(212)	(1.2%)	(1.2%)
33	Total Bill - Sales Service	40,213	43.2396	44,601	47.9577	4,388	10.9%	14.1%
34	Total Bill - Bundled Direct Purchase	40,000	43.0112	44,601	47.9577	4,600	11.5%	14.9%
35	Bundled Direct Purchase Impact						19.8%	32.6%
	<u>Rate 10 - Large Customer</u>	Annual Volume 250,000 m <sup>3</sup>						
22	Delivery Charges	20,397	8.1587	23,310	9.3238	2,913	14.3%	14.3%
23	Federal Carbon Charge	24,475	9.7900	24,475	9.7900	-	0.0%	0.0%
24	Gas Supply Transportation	14,376	5.7503	23,553	9.4212	9,177	63.8%	63.8%
25	Gas Supply Commodity	45,685	18.2741	45,114	18.0457	(571)	(1.2%)	(1.2%)
26	Total Bill - Sales Service	104,933	41.9731	116,452	46.5807	11,519	11.0%	14.3%
27	Total Bill - Bundled Direct Purchase	104,362	41.7447	116,452	46.5807	12,090	11.6%	15.1%
28	Bundled Direct Purchase Impact						20.4%	34.8%
	<u>Rate 20 - Small Customer</u>	Contract Demand 14,000 m <sup>3</sup>	Annual Volume 3,000,000 m <sup>3</sup>					
36	Delivery Charges	95,251	3.1750	58,307	1.9436	(36,944)	(38.8%)	(38.8%)
37	Federal Carbon Charge	293,700	9.7900	293,700	9.7900	-	0.0%	0.0%
38	Gas Supply Transportation	115,606	3.8535	144,830	4.8277	29,224	25.3%	25.3%
39	Gas Supply Commodity	531,183	17.7061	541,371	18.0457	10,188	1.9%	1.9%
40	Total Bill - Sales Service	1,035,740	34.5247	1,038,208	34.6069	2,468	0.2%	0.3%
41	Total Bill - Bundled Direct Purchase	1,045,928	34.8643	1,038,208	34.6069	(7,720)	(0.7%)	(1.0%)
42	Bundled Direct Purchase Impact						(1.5%)	(3.7%)

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Current Rate Zones  
Union North West Rate Zone (Continued)

Line No.	Particulars	EB-2022-0133 - Current Approved (1)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill	Unit Rate	Total Bill	Unit Rate	Total Bill	Including Federal	Excluding Federal
		(\$)	(cents/m <sup>3</sup> )	(\$)	(cents/m <sup>3</sup> )	Change (\$)	Carbon Charge (%)	Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Rate 20 - Large Customer</u>	Contract Demand 60,000 m <sup>3</sup> Annual Volume 15,000,000 m <sup>3</sup>						
43	Delivery Charges	372,040	2.4803	214,233	1.4282	(157,807)	(42.4%)	(42.4%)
44	Federal Carbon Charge	1,468,500	9.7900	1,468,500	9.7900	-	0.0%	0.0%
45	Gas Supply Transportation	527,768	3.5185	707,951	4.7197	180,184	34.1%	34.1%
46	Gas Supply Commodity	2,655,915	17.7061	2,706,855	18.0457	50,940	1.9%	1.9%
47	Total Bill - Sales Service	5,024,222	33.4948	5,097,539	33.9836	73,316	1.5%	2.1%
48	Total Bill - Bundled Direct Purchase	5,075,162	33.8344	5,097,539	33.9836	22,376	0.4%	0.6%
49	Bundled Direct Purchase Impact						0.9%	2.5%
	<u>Rate 25 - Average Customer</u>	Annual Volume 2,275,000 m <sup>3</sup>						
50	Delivery Charges	78,233	3.4388	80,467	3.5370	2,234	2.9%	2.9%
51	Federal Carbon Charge	222,723	9.7900	222,723	9.7900	-	0.0%	0.0%
52	Gas Supply Transportation	25,810	1.1345	77,273	3.3966	51,463	199.4%	199.4%
53	Gas Supply Commodity	497,922	21.8867	410,540	18.0457	(87,382)	(17.5%)	(17.5%)
54	Total Bill - Sales Service	824,687	36.2500	791,002	34.7693	(33,686)	(4.1%)	(5.6%)
55	Total Bill - Bundled Direct Purchase	737,305	32.4090	791,002	34.7693	53,697	7.3%	10.4%
56	Bundled Direct Purchase Impact						16.4%	51.6%
	<u>Rate 100 - Small Customer</u>	Contract Demand 100,000 m <sup>3</sup> Annual Volume 27,000,000 m <sup>3</sup>						
57	Delivery Charges	340,126	1.2597	252,209	0.9341	(87,918)	(25.8%)	(25.8%)
58	Federal Carbon Charge	2,643,300	9.7900	2,643,300	9.7900	-	0.0%	0.0%
59	Gas Supply Transportation	1,940,168	7.1858	1,261,355	4.6717	(678,813)	(35.0%)	(35.0%)
60	Gas Supply Commodity	4,780,647	17.7061	4,872,339	18.0457	91,692	1.9%	1.9%
61	Total Bill - Sales Service	9,704,241	35.9416	9,029,203	33.4415	(675,039)	(7.0%)	(9.6%)
62	Total Bill - Bundled Direct Purchase	9,795,933	36.2812	9,029,203	33.4415	(766,731)	(7.8%)	(10.7%)
63	Bundled Direct Purchase Impact						(26.6%)	(53.6%)
64	Total Bill - Unbundled Direct Purchase	9,117,120	33.7671	9,029,203	33.4415	(87,918)	(1.0%)	(1.4%)
65	Unbundled Direct Purchase Impact						(2.9%)	(25.8%)
	<u>Rate 100 - Large Customer</u>	Contract Demand 850,000 m <sup>3</sup> Annual Volume 240,000,000 m <sup>3</sup>						
66	Delivery Charges	2,776,822	1.1570	2,023,811	0.8433	(753,012)	(27.1%)	(27.1%)
67	Federal Carbon Charge	23,496,000	9.7900	23,496,000	9.7900	-	0.0%	0.0%
68	Gas Supply Transportation	16,713,722	6.9641	11,149,055	4.6454	(5,564,667)	(33.3%)	(33.3%)
69	Gas Supply Commodity	42,494,640	17.7061	43,309,680	18.0457	815,040	1.9%	1.9%
70	Total Bill - Sales Service	85,481,184	35.6172	79,978,546	33.3244	(5,502,639)	(6.4%)	(8.9%)
71	Total Bill - Bundled Direct Purchase	86,296,224	35.9568	79,978,546	33.3244	(6,317,679)	(7.3%)	(10.1%)
72	Bundled Direct Purchase Impact						(26.0%)	(53.5%)
73	Total Bill - Unbundled Direct Purchase	80,731,557	33.6381	79,978,546	33.3244	(753,012)	(0.9%)	(1.3%)
74	Unbundled Direct Purchase Impact						(2.9%)	(27.1%)

Note:

(1) EB-2022-0133, Exhibit D, Tab 2, Appendix A.

Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Current Rate Zones  
Union South Rate Zone

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill (\$)	Unit Rate (cents/m <sup>3</sup> )	Total Bill (\$)	Unit Rate (cents/m <sup>3</sup> )	Total Bill Change (\$)	Including Federal Carbon Charge (%)	Excluding Federal Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<u>Rate M1 - Small Customer</u>	Annual Volume 2,200 m <sup>3</sup>						
1	Delivery Charges	433	19.6623	495	22.4981	62	14.4%	14.4%
2	Federal Carbon Charge	215	9.7900	215	9.7900	-	0.0%	0.0%
3	Gas Supply Transportation	-	-	0	0.0142	0	100.0%	100.0%
4	Gas Supply Commodity	490	22.2906	492	22.3485	1	0.3%	0.3%
5	Total Bill - Sales Service	1,138	51.7429	1,202	54.6508	64	5.6%	6.9%
6	Total Bill - Bundled Direct Purchase	1,140	51.8008	1,202	54.6508	63	5.5%	6.8%
7	Bundled Direct Purchase Impact						9.7%	14.5%
	<u>Rate M1 - Large Customer</u>	Annual Volume 40,000 m <sup>3</sup>						
8	Delivery Charges	2,834	7.0851	3,418	8.5448	584	20.6%	20.6%
9	Federal Carbon Charge	3,916	9.7900	3,916	9.7900	-	0.0%	0.0%
10	Gas Supply Transportation	-	-	6	0.0142	6	100.0%	100.0%
11	Gas Supply Commodity	8,916	22.2906	8,939	22.3485	23	0.3%	0.3%
12	Total Bill - Sales Service	15,666	39.1657	16,279	40.6975	613	3.9%	5.2%
13	Total Bill - Bundled Direct Purchase	15,689	39.2236	16,279	40.6975	590	3.8%	5.0%
14	Bundled Direct Purchase Impact						8.7%	20.8%
	<u>Rate M2 - Small Customer</u>	Annual Volume 60,000 m <sup>3</sup>						
15	Delivery Charges	5,093	8.4889	5,806	9.6765	713	14.0%	14.0%
16	Federal Carbon Charge	5,874	9.7900	5,874	9.7900	-	0.0%	0.0%
17	Gas Supply Transportation	-	-	9	0.0142	9	100.0%	100.0%
18	Gas Supply Commodity	13,374	22.2906	13,409	22.3485	35	0.3%	0.3%
19	Total Bill - Sales Service	24,342	40.5695	25,098	41.8292	756	3.1%	4.1%
20	Total Bill - Bundled Direct Purchase	24,376	40.6274	25,098	41.8292	721	3.0%	3.9%
21	Bundled Direct Purchase Impact						6.6%	14.2%
	<u>Rate M2 - Average Customer</u>	Annual Volume 73,000 m <sup>3</sup>						
29	Delivery Charges	5,972	8.1811	6,824	9.3474	851	14.3%	14.3%
30	Federal Carbon Charge	7,147	9.7900	7,147	9.7900	-	0.0%	0.0%
31	Gas Supply Transportation	-	-	10	0.0142	10	100.0%	100.0%
32	Gas Supply Commodity	16,272	22.2906	16,314	22.3485	42	0.3%	0.3%
33	Total Bill - Sales Service	29,391	40.2618	30,295	41.5001	904	3.1%	4.1%
34	Total Bill - Bundled Direct Purchase	29,433	40.3196	30,295	41.5001	862	2.9%	3.9%
35	Bundled Direct Purchase Impact						6.6%	14.4%
	<u>Rate M2 - Large Customer</u>	Annual Volume 250,000 m <sup>3</sup>						
22	Delivery Charges	17,465	6.9862	20,082	8.0327	2,616	15.0%	15.0%
23	Federal Carbon Charge	24,475	9.7900	24,475	9.7900	-	0.0%	0.0%
24	Gas Supply Transportation	-	-	36	0.0142	36	100.0%	100.0%
25	Gas Supply Commodity	55,727	22.2906	55,871	22.3485	145	0.3%	0.3%
26	Total Bill - Sales Service	97,667	39.0668	100,463	40.1854	2,796	2.9%	3.8%
27	Total Bill - Bundled Direct Purchase	97,812	39.1247	100,463	40.1854	2,652	2.7%	3.6%
28	Bundled Direct Purchase Impact						6.3%	15.2%
	<u>Rate M4 - Small Customer</u>	Contract Demand 4,800 m <sup>3</sup> Annual Volume 875,000 m <sup>3</sup>						
36	Delivery Charges	57,891	6.6161	57,250	6.5428	(642)	(1.1%)	(1.1%)
37	Federal Carbon Charge	85,663	9.7900	85,663	9.7900	-	0.0%	0.0%
38	Gas Supply Transportation	-	-	124	0.0142	124	100.0%	100.0%
39	Gas Supply Commodity	195,043	22.2906	195,549	22.3485	506	0.3%	0.3%
40	Total Bill - Sales Service	338,597	38.6968	338,586	38.6955	(11)	(0.0%)	(0.0%)
41	Total Bill - Bundled Direct Purchase	339,103	38.7546	338,586	38.6955	(517)	(0.2%)	(0.2%)
42	Bundled Direct Purchase Impact						(0.4%)	(0.9%)
	<u>Rate M4 - Large Customer</u>	Contract Demand 50,000 m <sup>3</sup> Annual Volume 12,000,000 m <sup>3</sup>						
43	Delivery Charges	468,572	3.9048	492,452	4.1038	23,881	5.1%	5.1%
44	Federal Carbon Charge	1,174,800	9.7900	1,174,800	9.7900	-	0.0%	0.0%
45	Gas Supply Transportation	-	-	1,704	0.0142	1,704	100.0%	100.0%
46	Gas Supply Commodity	2,674,877	22.2906	2,681,820	22.3485	6,943	0.3%	0.3%
47	Total Bill - Sales Service	4,318,248	35.9854	4,350,776	36.2565	32,528	0.8%	1.0%
48	Total Bill - Bundled Direct Purchase	4,325,192	36.0433	4,350,776	36.2565	25,585	0.6%	0.8%
49	Bundled Direct Purchase Impact						1.6%	5.5%



**Calculation of Sales Service and Direct Purchase Bill Impacts for Typical Small and Large Customers - Current Rate Zones**  
**Union South Rate Zone (Continued)**

Line No.	Particulars	EB-2022-0133 - Current Approved (2)		EB-2022-0200 - 2024 Proposed			Bill Impact	
		Total Bill (\$)	Unit Rate (cents/m <sup>3</sup> )	Total Bill (\$)	Unit Rate (cents/m <sup>3</sup> )	Total Bill Change (\$)	Including Federal Carbon Charge (%)	Excluding Federal Carbon Charge (%)
		(a)	(b)	(c)	(d)	(e) = (c - a)	(f) = (e / a)	(g)
	<b>Rate T1 - Small Customer</b>	Contract Demand 25,750 m <sup>3</sup> Annual Volume 7,537,000 m <sup>3</sup>						
90	Delivery Charges	175,282	2.3256	145,036	1.9243	(30,245)	(17.3%)	(17.3%)
91	Federal Carbon Charge	737,872	9.7900	737,872	9.7900	-	0.0%	0.0%
92	Gas Supply Commodity	1,680,046	22.2906	1,684,406	22.3485	4,361	0.3%	0.3%
93	<b>Total Bill - Sales Service</b>	<b>2,593,199</b>	<b>34.4063</b>	<b>2,567,315</b>	<b>34.0628</b>	<b>(25,884)</b>	<b>(1.0%)</b>	<b>(1.4%)</b>
94	Total Bill - Bundled Direct Purchase	2,597,560	34.4641	2,567,315	34.0628	(30,245)	(1.2%)	(1.6%)
95	Bundled Direct Purchase Impact						(3.3%)	(17.3%)
	<b>Rate T1 - Average Customer</b>	Contract Demand 48,750 m <sup>3</sup> Annual Volume 11,565,938 m <sup>3</sup>						
96	Delivery Charges	272,638	2.3572	217,038	1.8765	(55,600)	(20.4%)	(20.4%)
97	Federal Carbon Charge	1,132,305	9.7900	1,132,305	9.7900	-	0.0%	0.0%
98	Gas Supply Commodity	2,578,122	22.2906	2,584,814	22.3485	6,692	0.3%	0.3%
99	<b>Total Bill - Sales Service</b>	<b>3,983,064</b>	<b>34.4379</b>	<b>3,934,157</b>	<b>34.0150</b>	<b>(48,908)</b>	<b>(1.2%)</b>	<b>(1.7%)</b>
100	Total Bill - Bundled Direct Purchase	3,989,756	34.4957	3,934,157	34.0150	(55,600)	(1.4%)	(1.9%)
101	Bundled Direct Purchase Impact						(4.0%)	(20.4%)
	<b>Rate T1 - Large Customer</b>	Contract Demand 133,000 m <sup>3</sup> Annual Volume 25,624,080 m <sup>3</sup>						
102	Delivery Charges	614,548	2.3983	470,010	1.8342	(144,539)	(23.5%)	(23.5%)
103	Federal Carbon Charge	2,508,597	9.7900	2,508,597	9.7900	-	0.0%	0.0%
104	Gas Supply Commodity	5,711,771	22.2906	5,726,598	22.3485	14,826	0.3%	0.3%
105	<b>Total Bill - Sales Service</b>	<b>8,834,917</b>	<b>34.4790</b>	<b>8,705,205</b>	<b>33.9727</b>	<b>(129,713)</b>	<b>(1.5%)</b>	<b>(2.1%)</b>
106	Total Bill - Bundled Direct Purchase	8,849,743	34.5368	8,705,205	33.9727	(144,539)	(1.6%)	(2.3%)
107	Bundled Direct Purchase Impact						(4.6%)	(23.5%)
	<b>Rate T2 - Small Customer</b>	Contract Demand 190,000 m <sup>3</sup> Annual Volume 59,256,000 m <sup>3</sup>						
108	Delivery Charges	777,629	1.3123	753,628	1.2718	(24,001)	(3.1%)	(3.1%)
109	Federal Carbon Charge	5,801,162	9.7900	5,801,162	9.7900	-	0.0%	0.0%
110	Gas Supply Commodity	13,208,541	22.2906	13,242,827	22.3485	34,286	0.3%	0.3%
111	<b>Total Bill - Sales Service</b>	<b>19,787,332</b>	<b>33.3930</b>	<b>19,797,617</b>	<b>33.4103</b>	<b>10,285</b>	<b>0.1%</b>	<b>0.1%</b>
112	Total Bill - Bundled Direct Purchase	19,821,618	33.4508	19,797,617	33.4103	(24,001)	(0.1%)	(0.2%)
113	Bundled Direct Purchase Impact						(0.4%)	(3.1%)
	<b>Rate T2 - Average Customer</b>	Contract Demand 669,000 m <sup>3</sup> Annual Volume 197,789,850 m <sup>3</sup>						
114	Delivery Charges	1,901,634	0.9614	1,909,058	0.9652	7,424	0.4%	0.4%
115	Federal Carbon Charge	19,363,626	9.7900	19,363,626	9.7900	-	0.0%	0.0%
116	Gas Supply Commodity	44,088,623	22.2906	44,203,065	22.3485	114,442	0.3%	0.3%
117	<b>Total Bill - Sales Service</b>	<b>65,353,883</b>	<b>33.0421</b>	<b>65,475,749</b>	<b>33.1037</b>	<b>121,866</b>	<b>0.2%</b>	<b>0.3%</b>
118	Total Bill - Bundled Direct Purchase	65,468,325	33.0999	65,475,749	33.1037	7,424	0.0%	0.0%
119	Bundled Direct Purchase Impact						0.0%	0.4%
	<b>Rate T2 - Large Customer</b>	Contract Demand 1,200,000 m <sup>3</sup> Annual Volume 370,089,000 m <sup>3</sup>						
120	Delivery Charges	3,156,032	0.8528	3,192,561	0.8626	36,529	1.2%	1.2%
121	Federal Carbon Charge	36,231,713	9.7900	36,231,713	9.7900	-	0.0%	0.0%
122	Gas Supply Commodity	82,495,205	22.2906	82,709,340	22.3485	214,135	0.3%	0.3%
123	<b>Total Bill - Sales Service</b>	<b>121,882,950</b>	<b>32.9334</b>	<b>122,133,615</b>	<b>33.0011</b>	<b>250,664</b>	<b>0.2%</b>	<b>0.3%</b>
124	Total Bill - Bundled Direct Purchase	122,097,085	32.9913	122,133,615	33.0011	36,529	0.0%	0.0%
125	Bundled Direct Purchase Impact						0.1%	1.2%
	<b>Rate T3 - Large Customer (1)</b>	Contract Demand 2,350,000 m <sup>3</sup> Annual Volume 272,712,000 m <sup>3</sup>						
126	Delivery Charges	6,375,944	2.3380	6,954,605	2.5502	578,660		9.1%
127	Gas Supply Commodity	60,789,249	22.2906	60,947,041	22.3485	157,792		0.3%
128	<b>Total Bill - Sales Service</b>	<b>67,165,193</b>	<b>24.6286</b>	<b>67,901,646</b>	<b>24.8987</b>	<b>736,452</b>		<b>1.1%</b>
129	Total Bill - Bundled Direct Purchase	67,322,986	24.6865	67,901,646	24.8987	578,660		0.9%
130	Bundled Direct Purchase Impact							9.1%

**Notes:**  
 (1) Rate M9 and Rate T3 customers are not charged the Federal Carbon Charge.  
 (2) EB-2022-0133, Exhibit D, Tab 2, Appendix A.

Comparison of Current Approved, 2024 Proposed and Rate Zone Scenario Total Bill Impact

Line No.	Particulars (\$)	Total Bill (1)		2024 Total Bill Impact		Total Bill (1) Rate Zone Scenario (5) (e)	2024 Total Bill Impact (\$)			2024 Total Bill Impact (%)		
		Current	2024		(%)		Other 2024 Rebasing Impacts	One Rate Zone Proposal	Total	Other 2024 Rebasing Impacts	One Rate Zone Proposal	Total
		Approved (3) (a)	Proposed (4) (b)	(\$) (c) = (b-a)	(%) (d)		(f) = (e-a)	(g) = (b-e)	(h)	(i) = (f/a)	(j) = (g/a)	(k) = (i+j)
<u>EGD Rate Zone</u>												
1	Rate 1 - Small Customer	1,294	1,346	52	4%	1,331	38	14	52	3%	1%	4%
2	Rate 1 - Large Customer	2,419	2,483	64	3%	2,454	34	30	64	1%	1%	3%
3	Rate 6 - Small Customer	3,095	3,184	89	3%	3,158	63	26	89	2%	1%	3%
4	Rate 6 - Average Customer	10,167	10,307	140	1%	10,208	41	99	140	0%	1%	1%
5	Rate 6 - Large Customer	130,987	130,479	(508)	(0%)	129,303	(1,684)	1,176	(508)	(1%)	1%	(0%)
6	Rate 100 - Small Customer	129,510	131,565	2,054	2%	127,310	(2,201)	4,255	2,054	(2%)	3%	2%
7	Rate 100 - Average Customer	273,519	278,177	4,658	2%	260,034	(13,485)	18,143	4,658	(5%)	7%	2%
8	Rate 100 - Large Customer	646,944	648,560	1,616	0%	611,399	(35,545)	37,161	1,616	(5%)	6%	0%
9	Rate 110 - Small Customer	217,353	217,868	514	0%	216,272	(1,081)	1,595	514	(0%)	1%	0%
10	Rate 110 - Average Customer	3,445,516	3,431,752	(13,763)	(0%)	3,403,589	(41,926)	28,163	(13,763)	(1%)	1%	(0%)
11	Rate 110 - Large Customer	3,497,553	3,531,436	33,883	1%	3,504,765	7,212	26,671	33,883	0%	1%	1%
12	Rate 115 - Small Customer	1,525,947	1,505,178	(20,769)	(1%)	1,490,224	(35,723)	14,954	(20,769)	(2%)	1%	(1%)
13	Rate 115 - Large Customer	23,651,842	23,347,072	(304,771)	(1%)	23,113,530	(538,312)	233,542	(304,771)	(2%)	1%	(1%)
14	Rate 125 - Average Customer (2)	66,364,680	66,185,357	(179,323)	(0%)	66,362,455	(2,225)	(177,098)	(179,323)	(0%)	(0%)	(0%)
15	Rate 135 - Average Customer	201,702	210,740	9,038	4%	220,343	18,641	(9,603)	9,038	9%	(5%)	4%
16	Rate 145 - Small Customer	136,363	113,781	(22,583)	(17%)	113,413	(22,950)	368	(22,583)	(17%)	0%	(17%)
17	Rate 145 - Large Customer	236,238	198,464	(37,774)	(16%)	197,581	(38,657)	883	(37,774)	(16%)	0%	(16%)
18	Rate 170 - Small Customer	3,185,956	3,197,505	11,549	0%	3,161,034	(24,923)	36,472	11,549	(1%)	1%	0%
19	Rate 170 - Average Customer	3,193,961	3,205,351	11,390	0%	3,169,056	(24,905)	36,294	11,390	(1%)	1%	0%
20	Rate 170 - Large Customer	22,161,806	22,360,630	198,824	1%	22,105,330	(56,476)	255,300	198,824	(0%)	1%	1%
21	Rate 200 - Average Customer	36,935,019	36,382,186	(552,833)	(1%)	35,954,099	(980,921)	428,088	(552,833)	(3%)	1%	(1%)

Comparison of Current Approved, 2024 Proposed and Rate Zone Scenario Total Bill Impact (Continued)

Line No.	Particulars (\$)	Total Bill (1)		2024 Total Bill Impact		Total Bill (1) Rate Zone Scenario (5) (e)	2024 Total Bill Impact (\$)			2024 Total Bill Impact (%)		
		Current Approved (3)	2024 Proposed (4)	(\$)	(%)		Other 2024 Rebasing Impacts	One Rate Zone Proposal	Total	Other 2024 Rebasing Impacts	One Rate Zone Proposal	Total
		(a)	(b)	(c) = (b-a)	(d)		(f) = (e-a)	(g) = (b-e)	(h)	(i) = (f/a)	(j) = (g/a)	(k) = (i+j)
<u>Union North West Rate Zone</u>												
22	Rate 01 - Small Customer	1,283	1,251	(32)	(3%)	1,474	191	(224)	(32)	15%	(17%)	(3%)
23	Rate 01 - Large Customer	18,173	17,265	(907)	(5%)	20,986	2,813	(3,721)	(907)	15%	(20%)	(5%)
24	Rate 10 - Small Customer	26,432	25,711	(721)	(3%)	29,298	2,866	(3,587)	(721)	11%	(14%)	(3%)
25	Rate 10 - Average Customer	40,213	39,147	(1,066)	(3%)	44,601	4,388	(5,454)	(1,066)	11%	(14%)	(3%)
26	Rate 10 - Large Customer	104,933	102,472	(2,461)	(2%)	116,452	11,519	(13,980)	(2,461)	11%	(13%)	(2%)
27	Rate 20 - Small Customer	1,035,740	1,072,003	36,264	4%	1,038,208	2,468	33,796	36,264	0%	3%	4%
28	Rate 20 - Large Customer	5,024,222	5,240,982	216,759	4%	5,097,539	73,316	143,443	216,759	1%	3%	4%
29	Rate 25 - Average Customer	824,687	765,533	(59,154)	(7%)	791,002	(33,686)	(25,469)	(59,154)	(4%)	(3%)	(7%)
30	Rate 100 - Small Customer (2)	9,117,120	8,983,796	(133,324)	(1%)	9,029,203	(87,918)	(45,407)	(133,324)	(1%)	(0%)	(1%)
31	Rate 100 - Large Customer (2)	80,731,557	79,591,538	(1,140,019)	(1%)	79,978,546	(753,012)	(387,008)	(1,140,019)	(1%)	(0%)	(1%)
<u>Union North East Rate Zone</u>												
32	Rate 01 - Small Customer	1,411	1,251	(161)	(11%)	1,542	130	(291)	(161)	9%	(21%)	(11%)
33	Rate 01 - Large Customer	20,503	17,265	(3,238)	(16%)	22,207	1,704	(4,942)	(3,238)	8%	(24%)	(16%)
34	Rate 10 - Small Customer	29,480	25,711	(3,769)	(13%)	29,998	519	(4,287)	(3,769)	2%	(15%)	(13%)
35	Rate 10 - Average Customer	44,937	39,147	(5,791)	(13%)	45,686	749	(6,540)	(5,791)	2%	(15%)	(13%)
36	Rate 10 - Large Customer	117,633	102,472	(15,161)	(13%)	119,370	1,737	(16,898)	(15,161)	1%	(14%)	(13%)
37	Rate 20 - Small Customer	1,143,796	1,072,003	(71,792)	(6%)	1,123,990	(19,806)	(51,987)	(71,792)	(2%)	(5%)	(6%)
38	Rate 20 - Large Customer	5,562,722	5,240,982	(321,740)	(6%)	5,516,042	(46,681)	(275,060)	(321,740)	(1%)	(5%)	(6%)
39	Rate 25 - Average Customer	824,687	765,533	(59,154)	(7%)	836,538	11,851	(71,005)	(59,154)	1%	(9%)	(7%)
40	Rate 100 - Small Customer (2)	9,161,083	9,027,759	(133,324)	(1%)	9,073,166	(87,918)	(45,407)	(133,324)	(1%)	(0%)	(1%)
41	Rate 100 - Large Customer (2)	81,100,309	79,960,290	(1,140,019)	(1%)	80,347,298	(753,012)	(387,008)	(1,140,019)	(1%)	(0%)	(1%)

Comparison of Current Approved, 2024 Proposed and Rate Zone Scenario Total Bill Impact (Continued)

Line No.	Particulars (\$)	Total Bill (1)		2024 Total Bill Impact		Total Bill (1) Rate Zone Scenario (5) (e)	2024 Total Bill Impact (\$)			2024 Total Bill Impact (%)		
		Current Approved (3)	2024 Proposed (4)		(%)		Other 2024 Rebasing Impacts	One Rate Zone Proposal	Total	Other 2024 Rebasing Impacts	One Rate Zone Proposal	Total
		(a)	(b)	(c) = (b-a)	(d)		(f) = (e-a)	(g) = (b-e)	(h)	(i) = (f/a)	(j) = (g/a)	(k) = (i+j)
<u>Union South Rate Zone</u>												
42	Rate M1 - Small Customer	1,138	1,251	113	10%	1,202	64	49	113	6%	4%	10%
43	Rate M1 - Large Customer	15,666	17,079	1,413	9%	16,279	613	800	1,413	4%	5%	9%
44	Rate M2 - Small Customer	24,342	25,533	1,192	5%	25,098	756	436	1,192	3%	2%	5%
45	Rate M2 - Average Customer	29,391	30,823	1,432	5%	30,295	904	528	1,432	3%	2%	5%
46	Rate M2 - Large Customer	97,667	102,208	4,541	5%	100,463	2,796	1,745	4,541	3%	2%	5%
47	Rate M4 - Small Customer	338,597	329,359	(9,238)	(3%)	338,586	(11)	(9,227)	(9,238)	(0%)	(3%)	(3%)
48	Rate M4 - Large Customer	4,318,248	4,220,879	(97,369)	(2%)	4,350,776	32,528	(129,897)	(97,369)	1%	(3%)	(2%)
49	Rate M5 - Small Customer	303,458	285,359	(18,099)	(6%)	288,041	(15,417)	(2,682)	(18,099)	(5%)	(1%)	(6%)
50	Rate M5 - Large Customer	2,312,491	2,191,014	(121,477)	(5%)	2,212,146	(100,346)	(21,132)	(121,477)	(4%)	(1%)	(5%)
51	Rate M7 - Small Customer	12,391,357	12,572,502	181,144	1%	12,697,640	306,283	(125,139)	181,144	2%	(1%)	1%
52	Rate M7 - Large Customer	19,865,821	20,448,125	582,304	3%	21,117,037	1,251,216	(668,912)	582,304	6%	(3%)	3%
53	Rate M9 - Small Customer	1,755,717	1,771,783	16,066	1%	1,781,556	25,839	(9,773)	16,066	1%	(1%)	1%
54	Rate M9 - Large Customer	5,111,243	5,159,428	48,185	1%	5,187,429	76,187	(28,001)	48,185	1%	(1%)	1%
55	Rate T1 - Small Customer (2)	2,488,658	2,465,654	(23,004)	(1%)	2,458,413	(30,245)	7,241	(23,004)	(1%)	0%	(1%)
56	Rate T1 - Average Customer (2)	3,822,640	3,779,127	(43,514)	(1%)	3,767,040	(55,600)	12,086	(43,514)	(1%)	0%	(1%)
57	Rate T1 - Large Customer (2)	8,479,501	8,364,104	(115,397)	(1%)	8,334,962	(144,539)	29,142	(115,397)	(2%)	0%	(1%)
58	Rate T2 - Small Customer (2)	18,965,428	19,002,951	37,523	0%	18,941,428	(24,001)	61,524	37,523	(0%)	0%	0%
59	Rate T2 - Average Customer (2)	62,610,460	62,778,428	167,968	0%	62,617,883	7,424	160,545	167,968	0%	0%	0%
60	Rate T2 - Large Customer (2)	116,749,669	117,056,514	306,844	0%	116,786,199	36,529	270,315	306,844	0%	0%	0%
61	Rate T3 - Large Customer (2)	63,382,570	64,532,090	1,149,520	2%	63,961,230	578,660	570,860	1,149,520	1%	1%	2%

Notes:

- (1) Total bill provided is for a typical sales service customer.
- (2) Total direct purchase bill provided for rate classes that do not have sales service customers:  
EGD rate zone Rate 125, Union North rate zone Rate 100 and Union South rate zone Rate T1, Rate T2 and Rate T3.  
Total bill rate zone scenario has been adjusted to eliminate the impact of gas supply commodity changes for these rate classes.
- (3) Attachment 3, column (a).
- (4) Attachment 3, column (c).
- (5) Attachment 7, column (c).

## 2024 COST ALLOCATION STUDY – PROPOSED SERVICE AREAS

### INDEX OF ATTACHMENTS

Attachment 9 provides the updated 2024 Cost Allocation Study for the current rate classes that separates the 2024 Test Year Forecast net revenue requirement into service areas (North, East, Central, and South). The updated 2024 Cost Allocation Study for the proposed service areas was prepared in response to Exhibit I.7.0 STAFF-237. The Cost Allocation Study was prepared using the methodologies provided at Exhibit 7, Tab 1, Schedule 2. Attachment 9 is organized as follows:

- Attachment 9.1 Revenue Requirement Summary - By Functional Classification  
This schedule provides a summary of the total revenue requirement by functional classification.
- Attachment 9.2 Revenue Requirement Summary - By Rate Class  
This schedule is left blank intentionally. A summary of the total revenue requirement by rate class is not available for the cost allocation study prepared at proposed service areas.
- Attachment 9.3 Cost Allocation Study Detail - Functionalization  
This schedule provides the Cost Allocation Study functionalization results, which allocates the 2024 revenue requirement to Gas Supply, Storage, Transmission, and Distribution.
- Attachment 9.4 Cost Allocation Study Detail - Gas Supply Classification  
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 9.5 Cost Allocation Study Detail - Storage Classification  
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 9.6 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 9.7 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 9.8 Cost Allocation Study Detail - Total Allocation  
This schedule provides the Cost Allocation Study total allocation results, which allocates the 2024 revenue requirement to the proposed service areas and rate classes.

2024 Cost Allocation Study - Service Areas  
Revenue Requirement Summary by Function

Line No.	Particulars (\$000s)	Revenue	Function			
		Requirement (a) = (sum b to e)	Gas Supply (b)	Storage (c)	Transmission (d)	Distribution (e)
	Return on Rate Base					
1	Rate Base	16,281,096	-	1,591,003	2,951,364	11,738,728
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	<u>955,722</u>	<u>-</u>	<u>93,394</u>	<u>173,249</u>	<u>689,079</u>
4	Depreciation Expense	<u>892,000</u>	<u>-</u>	<u>41,140</u>	<u>121,559</u>	<u>729,301</u>
	Taxes					
5	Income Tax	121,754	-	11,898	22,071	87,785
6	Property Tax	127,183	-	4,388	26,302	96,493
7	Total Taxes	<u>248,936</u>	<u>-</u>	<u>16,286</u>	<u>48,373</u>	<u>184,278</u>
	Operating & Maintenance Expenses					
8	Cost of Gas	3,251,888	3,112,816	34,749	64,086	40,237
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	186,670	-	-	-	186,670
14	Distribution Customer Accounting Administrative & General Expense	125,998	11,447	-	-	114,551
15	Employee Benefits	176,362	2,104	10,501	12,474	151,283
16	Administrative & General	219,654	4,759	13,898	15,476	185,522
17	Total Operating & Maintenance Expenses	<u>4,301,880</u>	<u>3,133,672</u>	<u>91,426</u>	<u>127,201</u>	<u>949,581</u>
18	Total Revenue Requirement	<u>6,398,539</u>	<u>3,133,672</u>	<u>242,246</u>	<u>470,382</u>	<u>2,552,239</u>
19	Other Revenue	<u>85,633</u>	<u>20,701</u>	<u>-</u>	<u>-</u>	<u>64,933</u>
20	Total Revenue Requirement Less Other Revenue	<u>6,312,905</u>	<u>3,112,972</u>	<u>242,246</u>	<u>470,382</u>	<u>2,487,307</u>

2024 Cost Allocation Study - Service Areas  
Gas Supply Revenue Requirement Summary by Classification

Line No.	Particulars (\$000s)	Gas Supply Classification					
		Gas Supply Revenue Requirement (a) = (sum b to g)	Gas Supply Commodity (b)	Load Balancing Transport (c)	Load Balancing Commodity (d)	Transportation Demand (e)	Transportation Commodity (f)
	Return on Rate Base						
1	Rate Base	-	-	-	-	-	-
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	-	-	-	-	-	-
4	Depreciation Expense	-	-	-	-	-	-
	Taxes						
5	Income Tax	-	-	-	-	-	-
6	Property Tax	-	-	-	-	-	-
7	Total Taxes	-	-	-	-	-	-
	Operating & Maintenance Expenses						
8	Cost of Gas	3,112,816	2,728,041	175,236	23,591	162,050	23,899
9	Storage	-	-	-	-	-	-
10	Transmission	-	-	-	-	-	-
11	Distribution	-	-	-	-	-	-
12	General Operating & Engineering	2,546	-	-	-	-	2,546
13	Sales Promotion & Merchandise	-	-	-	-	-	-
14	Distribution Customer Accounting Administrative & General Expense	11,447	-	-	-	-	11,447
15	Employee Benefits	2,104	-	-	-	-	2,104
16	Administrative & General	4,759	-	-	-	-	4,759
17	Total Operating & Maintenance Expenses	3,133,672	2,728,041	175,236	23,591	162,050	20,856
18	Total Revenue Requirement	3,133,672	2,728,041	175,236	23,591	162,050	20,856
19	Other Revenue	20,701	-	7,968	-	7,369	5,364
20	Total Revenue Requirement Less Other Revenue	3,112,972	2,728,041	167,268	23,591	154,682	15,492

2024 Cost Allocation Study - Service Areas  
Storage Revenue Requirement Summary by Classification

Line No.	Particulars (\$000s)	Storage Revenue Requirement (a) = (sum b to e)	Storage Classification			Storage Commodity (e)
			Storage Demand		Operational Contingency (d)	
			Deliverability (b)	Space (c)		
	Return on Rate Base					
1	Rate Base	1,591,003	687,800	825,925	77,279	-
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	93,394	40,375	48,483	4,536	-
4	Depreciation Expense	41,140	32,198	8,242	700	-
	Taxes					
5	Income Tax	11,898	5,144	6,176	578	-
6	Property Tax	4,388	4,323	60	5	-
7	Total Taxes	16,286	9,466	6,237	583	-
	Operating & Maintenance Expenses					
8	Cost of Gas	34,749	10,630	2,615	-	21,503
9	Storage	25,007	16,797	7,568	642	-
10	Transmission	-	-	-	-	-
11	Distribution	-	-	-	-	-
12	General Operating & Engineering	7,272	5,740	1,412	120	-
13	Sales Promotion & Merchandise	-	-	-	-	-
14	Distribution Customer Accounting Administrative & General Expense	-	-	-	-	-
15	Employee Benefits	10,501	7,517	2,751	234	-
16	Administrative & General	13,898	9,763	3,811	324	-
17	Total Operating & Maintenance Expenses	91,426	50,447	18,157	1,319	21,503
18	Total Revenue Requirement	242,246	132,486	81,118	7,138	21,503
19	Other Revenue	-	-	-	-	-
20	Total Revenue Requirement Less Other Revenue	242,246	132,486	81,118	7,138	21,503

2024 Cost Allocation Study - Service Areas  
Transmission Revenue Requirement Summary by Classification

Line No.	Particulars (\$000s)	Transmission Revenue Requirement (a) = (sum b to h)	Transmission Classification					Transmission Commodity (h)	
			Transmission Demand						
			Dawn Station (b)	Kirkwall Station (c)	Parkway Station (d)	Dawn Parkway (e)	Albion (f)		Panhandle St. Clair (g)
	Return on Rate Base								
1	Rate Base	2,951,364	60,647	6,896	323,014	1,514,834	341,317	704,655	-
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	173,249	3,560	405	18,961	88,923	20,036	41,364	-
4	Depreciation Expense	121,559	3,615	564	16,720	71,719	8,572	20,369	-
	Taxes								
5	Income Tax	22,071	454	52	2,416	11,328	2,552	5,270	-
6	Property Tax	26,302	2,521	21	1,096	18,136	1,055	3,474	-
7	Total Taxes	48,373	2,974	72	3,512	29,464	3,607	8,743	-
	Operating & Maintenance Expenses								
8	Cost of Gas	64,086	-	-	-	17,612	-	1,285	45,189
9	Storage	5,277	-	-	-	4,449	-	829	-
10	Transmission	12,038	914	180	2,573	6,359	85	1,926	-
11	Distribution	-	-	-	-	-	-	-	-
12	General Operating & Engineering	17,849	367	42	1,956	9,153	2,066	4,264	-
13	Sales Promotion & Merchandise	-	-	-	-	-	-	-	-
14	Distribution Customer Accounting	-	-	-	-	-	-	-	-
	Administrative & General Expense								
15	Employee Benefits	12,474	510	89	1,563	6,773	844	2,695	0
16	Administrative & General	15,476	582	101	1,979	8,685	973	3,156	0
17	Total Operating & Maintenance Expenses	127,201	2,374	411	8,072	53,031	3,969	14,155	45,189
18	Total Revenue Requirement	470,382	12,524	1,452	47,265	243,137	36,184	84,632	45,189
19	Other Revenue	-	-	-	-	-	-	-	-
20	Total Revenue Requirement Less Other Revenue	470,382	12,524	1,452	47,265	243,137	36,184	84,632	45,189

2024 Cost Allocation Study - Service Areas  
Distribution Revenue Requirement Summary by Classification

Line No.	Particulars (\$000s)	Distribution Classification										
		Distribution Revenue Requirement	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) = (sum b to k)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
Return on Rate Base												
1	Rate Base	11,738,728	1,499,803	286,859	2,920,006	18,062	2,089,593	3,524,844	1,014,787	323,109	61,665	-
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%	5.870%
3	Total Return on Rate Base	689,079	88,040	16,839	171,408	1,060	122,662	206,913	59,569	18,967	3,620	-
4	Depreciation Expense	729,301	77,920	14,903	151,881	2,985	108,636	176,475	169,507	16,804	10,190	-
Taxes												
5	Income Tax	87,785	11,216	2,145	21,836	135	15,626	26,360	7,589	2,416	461	-
6	Property Tax	96,493	16,321	3,122	31,813	-	26,585	18,652	-	-	-	-
7	Total Taxes	184,278	27,537	5,267	53,650	135	42,211	45,011	7,589	2,416	461	-
Operating & Maintenance Expenses												
8	Cost of Gas	40,237	10,938	-	-	-	-	-	-	-	-	29,299
9	Storage	-	-	-	-	-	-	-	-	-	-	-
10	Transmission	-	-	-	-	-	-	-	-	-	-	-
11	Distribution	101,331	11,354	2,172	22,132	-	13,968	26,154	21,952	3,599	-	-
12	General Operating & Engineering	169,987	21,805	4,171	42,502	-	30,434	51,318	14,669	4,695	394	-
13	Sales Promotion & Merchandise	186,670	-	-	-	175,054	-	-	-	-	11,616	-
14	Distribution Customer Accounting	114,551	-	-	-	-	-	-	-	-	114,551	-
Administrative & General Expense												
15	Employee Benefits	151,283	12,876	2,463	25,097	15,490	16,973	29,576	12,533	3,056	33,220	-
16	Administrative & General	185,522	14,955	2,860	29,151	15,008	19,939	34,776	15,968	3,687	49,177	-
17	Total Operating & Maintenance Expenses	949,581	71,928	11,665	118,882	205,552	81,313	141,824	65,122	15,038	208,958	29,299
18	Total Revenue Requirement	2,552,239	265,425	48,674	495,821	209,732	354,823	570,224	301,787	53,225	223,229	29,299
19	Other Revenue	64,933	-	-	837	-	599	963	509	3,109	58,915	-
20	Total Revenue Requirement Less Other Revenue	2,487,307	265,425	48,674	494,984	209,732	354,224	569,261	301,278	50,116	164,313	29,299

2024 Cost Allocation Study - Service Areas  
Revenue Requirement Summary by Rate Class

Line No.	Particulars (\$000s)	Revenue Requirement (a)	EGD Rate Zone (1)											
			Rate 1 (b)	Rate 6 (c)	Rate 100 (d)	Rate 110 (e)	Rate 115 (f)	Rate 125 (g)	Rate 135 (h)	Rate 145 (i)	Rate 170 (j)	Rate 200 (k)	Rate 300 (l)	
	Return on Rate Base													
1	Rate Base	16,281,096												
2	Rate of Return on Rate Base	5.870%												
3	Total Return on Rate Base	955,722												
4	Depreciation Expense	892,000												
	Taxes													
5	Income Tax	121,754												
6	Property Tax	127,183												
7	Total Taxes	248,936												
	Operating & Maintenance Expenses													
8	Cost of Gas	3,251,888												
9	Storage	30,285												
10	Transmission	12,038												
11	Distribution	101,331												
12	General Operating & Engineering	197,654												
13	Sales Promotion & Merchandise	186,670												
14	Distribution Customer Accounting	125,998												
	Administrative & General Expense													
15	Employee Benefits	176,362												
16	Administrative & General	219,654												
17	Total Operating & Maintenance Expenses	4,301,880												
18	Total Revenue Requirement	6,398,539												
19	Other Revenue	85,633												
20	Total Revenue Requirement Less Other Revenue	6,312,905												

Note:

(1) Revenue requirement summary by rate class is not available for the cost study prepared by service areas.

2024 Cost Allocation Study - Service Areas  
Revenue Requirement Summary by Rate Class (Continued)

Line No.	Particulars (\$000s)	Union North Rate Zone (1)					Union South Rate Zone (1)								
		Rate 01 (m)	Rate 10 (n)	Rate 20 (o)	Rate 25 (p)	Rate 100 (q)	Rate M1 (r)	Rate M2 (s)	Rate M4 (F) (t)	Rate M4 (I) (u)	Rate M5 (F) (v)	Rate M5 (I) (w)	Rate M7 (F) (x)	Rate M7 (I) (y)	Rate M9 (z)
	Return on Rate Base														
1	Rate Base														
2	Rate of Return on Rate Base														
3	Total Return on Rate Base														
4	Depreciation Expense														
	Taxes														
5	Income Tax														
6	Property Tax														
7	Total Taxes														
	Operating & Maintenance Expenses														
8	Cost of Gas														
9	Storage														
10	Transmission														
11	Distribution														
12	General Operating & Engineering														
13	Sales Promotion & Merchandise														
14	Distribution Customer Accounting														
	Administrative & General Expense														
15	Employee Benefits														
16	Administrative & General														
17	Total Operating & Maintenance Expenses														
18	Total Revenue Requirement														
19	Other Revenue														
20	Total Revenue Requirement Less Other Revenue														

Note:

(1) Revenue requirement summary by rate class is not available for the cost study prepared by service areas.

2024 Cost Allocation Study - Service Areas  
Revenue Requirement Summary by Rate Class (Continued)

Line No.	Particulars (\$000s)	Union South Rate Zone (1)					Ex-Franchise (1)								
		Rate T1 (F) (aa)	Rate T1 (I) (ab)	Rate T2 (F) (ac)	Rate T2 (I) (ad)	Rate T3 (ae)	Rate 331 (af)	Rate 332 (ag)	Rate 401 (ah)	Rate C1 (F) (ai)	Rate C1 (I) (aj)	Rate M12 (ak)	Rate M13 (al)	Rate M16 (am)	Rate M17 (an)
	Return on Rate Base														
1	Rate Base														
2	Rate of Return on Rate Base														
3	Total Return on Rate Base														
4	Depreciation Expense														
	Taxes														
5	Income Tax														
6	Property Tax														
7	Total Taxes														
	Operating & Maintenance Expenses														
8	Cost of Gas														
9	Storage														
10	Transmission														
11	Distribution														
12	General Operating & Engineering														
13	Sales Promotion & Merchandise														
14	Distribution Customer Accounting														
	Administrative & General Expense														
15	Employee Benefits														
16	Administrative & General														
17	Total Operating & Maintenance Expenses														
18	Total Revenue Requirement														
19	Other Revenue														
20	Total Revenue Requirement Less Other Revenue														

Note:

(1) Revenue requirement summary by rate class is not available for the cost study prepared by service areas.

2024 Cost Allocation Study - Service Areas  
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	221,952	-		221,952	LAND	-	12,713	81,031	128,208
2	Land Rights	263,689	-		263,689	LANDRIGHTS	-	78,040	64,690	120,959
3	Structures & Improvements	667,009	-		667,009	STRUC&IMP	-	83,034	211,742	372,233
4	Measuring & Regulating	1,741,319	-		1,741,319	MEAS&REG	-	103,849	293,467	1,344,003
5	Mains	11,087,197	-		11,087,197	MAINS	-	109,283	2,318,862	8,659,052
6	Compressor Equipment	1,766,302	-		1,766,302	COMPRESSORS	-	373,232	1,361,921	31,149
7	Gas Holders Storage and Equipment	32,021	-		32,021	STORAGE	-	32,021	-	-
8	Wells and Lines	456,027	-		456,027	STORAGE	-	456,027	-	-
9	Base Pressure Gas	69,492	-		69,492	STORAGE	-	69,492	-	-
10	Services	5,590,140	-		5,590,140	DISTRIBUTION	-	-	-	5,590,140
11	Meters & Regulators	1,655,519	-		1,655,519	DISTRIBUTION	-	-	-	1,655,519
12	Customer Stations	169,809	-		169,809	DISTRIBUTION	-	-	-	169,809
13	Linepack	7,521	-		7,521	LINEPACK	-	499	4,522	2,500
14	Subtotal (sum lines 1 to 13)	<u>23,727,997</u>	<u>-</u>		<u>23,727,997</u>		<u>-</u>	<u>1,318,190</u>	<u>4,336,235</u>	<u>18,073,572</u>
15	General Plant	1,174,974	-		1,174,974	GENPLANT	-	70,503	154,460	950,011
16	Total Gross Plant (lines 14+15)	<u>24,902,972</u>	<u>-</u>		<u>24,902,972</u>		<u>-</u>	<u>1,388,693</u>	<u>4,490,695</u>	<u>19,023,583</u>
<u>Accumulated Depreciation</u>										
17	Land	-	-		-		-	-	-	-
18	Land Rights	(89,063)	-		(89,063)	LANDRIGHTS_AD	-	(48,817)	(17,443)	(22,803)
19	Structures & Improvements	(213,039)	-		(213,039)	STRUC&IMP_AD	-	(29,423)	(77,607)	(106,009)
20	Measuring & Regulating	(626,809)	-		(626,809)	MEAS&REG_AD	-	(31,724)	(92,653)	(502,433)
21	Mains	(3,913,248)	-		(3,913,248)	MAINS_AD	-	(2,011)	(723,065)	(3,188,172)
22	Compressor Equipment	(682,850)	-		(682,850)	COMPRESSORS_AD	-	(145,035)	(530,200)	(7,615)
23	Gas Holders Storage and Equipment	(17,453)	-		(17,453)	STORAGE	-	(17,453)	-	-
24	Wells and Lines	(129,517)	-		(129,517)	STORAGE	-	(129,517)	-	-
25	Base Pressure Gas	-	-		-		-	-	-	-
26	Services	(2,154,595)	-		(2,154,595)	DISTRIBUTION	-	-	-	(2,154,595)
27	Meters & Regulators	(673,512)	-		(673,512)	DISTRIBUTION	-	-	-	(673,512)
28	Customer Stations	(62,258)	-		(62,258)	DISTRIBUTION	-	-	-	(62,258)
29	Linepack	-	-		-		-	-	-	-
30	Subtotal (sum line 17 to 29)	<u>(8,562,345)</u>	<u>-</u>		<u>(8,562,345)</u>		<u>-</u>	<u>(403,979)</u>	<u>(1,440,967)</u>	<u>(6,717,399)</u>
31	General Plant	(616,547)	-		(616,547)	GENPLANT	-	(36,995)	(81,050)	(498,502)
32	Total Accumulated Depreciation (lines 30+31)	<u>(9,178,892)</u>	<u>-</u>		<u>(9,178,892)</u>		<u>-</u>	<u>(440,975)</u>	<u>(1,522,017)</u>	<u>(7,215,900)</u>

2024 Cost Allocation Study - Service Areas

Functionalization (Continued)

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	221,952	-	-	221,952	-	-	12,713	81,031	128,208
34	Land Rights	174,626	-	-	174,626	-	-	29,223	47,248	98,156
35	Structures & Improvements	453,970	-	-	453,970	-	-	53,610	134,135	266,224
36	Measuring & Regulating	1,114,510	-	-	1,114,510	-	-	72,126	200,814	841,570
37	Mains	7,173,949	-	-	7,173,949	-	-	107,272	1,595,797	5,470,880
38	Compressor Equipment	1,083,452	-	-	1,083,452	-	-	228,198	831,721	23,534
39	Gas Holders Storage and Equipment	14,568	-	-	14,568	-	-	14,568	-	-
40	Wells and Lines	326,510	-	-	326,510	-	-	326,510	-	-
41	Base Pressure Gas	69,492	-	-	69,492	-	-	69,492	-	-
42	Services	3,435,545	-	-	3,435,545	-	-	-	-	3,435,545
43	Meters & Regulators	982,007	-	-	982,007	-	-	-	-	982,007
44	Customer Stations	107,551	-	-	107,551	-	-	-	-	107,551
45	Linepack	7,521	-	-	7,521	-	-	499	4,522	2,500
46	Subtotal (sum lines 33 to 45)	15,165,652	-	-	15,165,652	-	-	914,211	2,895,268	11,356,174
47	General Plant	558,427	-	-	558,427	-	-	33,508	73,410	451,509
48	Total Net Plant (lines 46+47)	15,724,079	-	-	15,724,079	-	-	947,719	2,968,678	11,807,683
<u>Working Capital</u>										
49	Materials and Supplies	106,990	-	-	106,990	NETPLANT	-	6,002	20,268	80,721
50	DCB Receivable/(Payable)	(5,076)	-	-	(5,076)	NETPLANT	-	(285)	(962)	(3,830)
51	Customer Security Deposits	(60,186)	-	-	(60,186)	NETPLANT	-	(3,376)	(11,402)	(45,408)
52	Gas in Storage	648,411	-	-	648,411	STORAGE	-	648,411	-	-
53	Working Cash Allowance	(133,123)	-	-	(133,123)	NETPLANT	-	(7,468)	(25,219)	(100,437)
54	Subtotal (sum lines 49 to 53)	557,016	-	-	557,016	-	-	643,284	(17,314)	(68,954)
55	Total Rate Base (lines 48+54)	16,281,096	-	-	16,281,096	-	-	1,591,003	2,951,364	11,738,728
56	Percent Return on Rate Base	5.870%	-	-	5.870%	-	5.870%	5.870%	5.870%	5.870%
57	Return on Rate Base (line 55 x line 56)	955,722	-	-	955,722	-	-	93,394	173,249	689,079
<u>Depreciation Expense</u>										
58	Storage, Transmission, and Distribution	794,045	-	-	794,045	DEPEXP	-	35,698	103,658	654,689
59	General Plant	97,955	-	-	97,955	GENPLANT_DEPEXP	-	5,442	17,901	74,612
60	Total Depreciation Expense	892,000	-	-	892,000	-	-	41,140	121,559	729,301
<u>Income &amp; Property Taxes</u>										
61	Income Taxes	121,754	-	-	121,754	RATEBASE	-	11,898	22,071	87,785
62	Property Taxes	127,183	-	-	127,183	PROPTAX	-	4,388	26,302	96,493
63	Total Taxes	248,936	-	-	248,936	-	-	16,286	48,373	184,278

2024 Cost Allocation Study - Service Areas

Functionalization (Continued)

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 &amp; Maintenance (O&amp;M) Expenses</u>										
Cost of Gas										
64	Gas Supply Commodity	3,112,816	-		3,112,816	GASSUPPLY	3,112,816	-	-	-
65	Compressor Fuel	35,306	-		35,306	COMPFUEL	-	8,340	26,966	-
66	Unaccounted For Gas	56,100	-		56,100	UFG	-	12,127	17,164	26,809
67	Company Use Gas	3,884	-		3,884	OWN_USE_GAS	-	334	1,059	2,491
68	Market Based Storage	13,947	-		13,947	STORAGE	-	13,947	-	-
69	Parkway Delivery Commitment Incentive	17,612	-		17,612	TRANSMISSION	-	-	17,612	-
70	Other Transportation	12,223	-		12,223	GS_OTHERTRANS	-	-	1,285	10,938
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	11,616	-		11,616	DISTRIBUTION	-	-	-	11,616
91	Demand Side Management - Program	144,348	-		144,348	DISTRIBUTION	-	-	-	144,348
92	Demand Side Management - Administration	30,707	-		30,707	DISTRIBUTION	-	-	-	30,707
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	3,006	-		3,006	DISTRIBUTION	-	-	-	3,006
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	10,501	12,474	151,283
101	Administrative & General	219,654	5,866	DP_GS_A&G	213,788	O&M	4,759	13,898	15,476	185,522
102	Total O&M Expenses (sum lines 64 to 101)	4,301,880	23,198		4,278,683		3,133,672	91,426	127,201	949,581
103	Total Revenue Requirement (lines 57+60+63+102)	6,398,539	23,198		6,375,341		3,133,672	242,246	470,382	2,552,239







2024 Cost Allocation Study - Service Areas

Gas Supply Classification (Continued)

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)
<b>Operating &amp; Maintenance (O&amp;M) Expenses</b>												
<b>Cost of Gas</b>												
64	Gas Supply Commodity	3,112,816	-		3,112,816	GASSUPPLY_CLASS	2,728,041	175,236	23,591	162,050	23,899	-
65	Compressor Fuel	-	-		-		-	-	-	-	-	-
66	Unaccounted For Gas	-	-		-		-	-	-	-	-	-
67	Company Use Gas	-	-		-		-	-	-	-	-	-
68	Market Based Storage	-	-		-		-	-	-	-	-	-
69	Parkway Delivery Commitment Incentive	-	-		-		-	-	-	-	-	-
70	Other Transportation	-	-		-		-	-	-	-	-	-
<b>Storage</b>												
71	Local Storage	-	-		-		-	-	-	-	-	-
72	Supervision	-	-		-		-	-	-	-	-	-
73	Storage Wells & Lines	-	-		-		-	-	-	-	-	-
74	Compressor	-	-		-		-	-	-	-	-	-
75	Measuring & Regulating	-	-		-		-	-	-	-	-	-
76	Dehydration	-	-		-		-	-	-	-	-	-
77	Rents	-	-		-		-	-	-	-	-	-
78	Other Storage	-	-		-		-	-	-	-	-	-
<b>Transmission</b>												
79	Supervision	-	-		-		-	-	-	-	-	-
80	Lines	-	-		-		-	-	-	-	-	-
81	Compressor	-	-		-		-	-	-	-	-	-
82	Measuring & Regulating	-	-		-		-	-	-	-	-	-
<b>Distribution</b>												
83	Supervision	-	-		-		-	-	-	-	-	-
84	Meter & Regulator	-	-		-		-	-	-	-	-	-
85	Service & Equipment on Customer Premise	-	-		-		-	-	-	-	-	-
86	Mains & Services	-	-		-		-	-	-	-	-	-
87	Measuring & Regulating	-	-		-		-	-	-	-	-	-
88	Other Distribution	-	-		-		-	-	-	-	-	-
<b>General Operating &amp; Engineering</b>												
89	System Operation & Engineering	2,546	-		2,546	ADMIN	-	-	-	-	-	2,546
<b>Sales Promotion &amp; Merchandise</b>												
90	Sales Promotion & Supervision	-	-		-		-	-	-	-	-	-
91	Demand Side Management - Program	-	-		-		-	-	-	-	-	-
92	Demand Side Management - Administration	-	-		-		-	-	-	-	-	-
<b>Distribution Customer Accounting</b>												
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
<b>Administrative &amp; General Expense</b>												
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 lines 64 to 101)	<u>3,133,672</u>	<u>-</u>		<u>3,133,672</u>		<u>2,728,041</u>	<u>175,236</u>	<u>23,591</u>	<u>162,050</u>	<u>23,899</u>	<u>20,856</u>
103	Total Revenue Requirement (lines 57+60+63+102)	<u>3,133,672</u>	<u>-</u>		<u>3,133,672</u>		<u>2,728,041</u>	<u>175,236</u>	<u>23,591</u>	<u>162,050</u>	<u>23,899</u>	<u>20,856</u>

2024 Cost Allocation Study - Service Areas  
Gas Supply Classification (Continued)

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>Other Revenue</u>											
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	-	7,968	-	7,369	-	-
107	Late Payment Penalties	-	-		-		-	-	-	-	-	-
108	Customer Accounting Charge	-	-		-		-	-	-	-	-	-
109	Other Income	-	-		-		-	-	-	-	-	-
110	Other Revenue Surcharges	-	-		-		-	-	-	-	-	-
111	Total Other Revenue (sum lines 104 to 110)	<u>20,701</u>	<u>-</u>		<u>20,701</u>		<u>-</u>	<u>7,968</u>	<u>-</u>	<u>7,369</u>	<u>-</u>	<u>5,364</u>
	Total Revenue Requirement											
112	Less Other Revenue (line 103 - line 111)	<u>3,112,972</u>	<u>-</u>		<u>3,112,972</u>		<u>2,728,041</u>	<u>167,268</u>	<u>23,591</u>	<u>154,682</u>	<u>23,899</u>	<u>15,492</u>

2024 Cost Allocation Study - Service Areas

Storage Classification

Line No.	Particulars (\$000s)	Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Classified	Storage Classification Factor	Storage Demand			Storage Commodity
		(a)	(b)	(c)	(d) = (a-b)	(e)	Deliverability (f)	Space (g)	Operational Contingency (h)	(i)
<u>Gross Plant</u>										
1	Land	12,713	7	LNG_LAND	12,706	DELIVERABILITY	12,713	-	-	-
2	Land Rights	78,040	-		78,040	DEL_SPACE_OPCON	39,020	35,967	3,053	-
3	Structures & Improvements	83,034	8,437	LNG_STRUCTURES	74,596	DELIVERABILITY	83,034	-	-	-
4	Measuring & Regulating	103,849	-		103,849	DELIVERABILITY	103,849	-	-	-
5	Mains	109,283	-		109,283	DELIVERABILITY	109,283	-	-	-
6	Compressor Equipment	373,232	-		373,232	DELIVERABILITY	373,232	-	-	-
7	Gas Holders Storage and Equipment	32,021	32,021	LNG_EQUIPMENT	-	DELIVERABILITY	32,021	-	-	-
8	Wells and Lines	456,027	-		456,027	DEL_SPACE_OPCON	228,013	210,172	17,842	-
9	Base Pressure Gas	69,492	-		69,492	SPACE_OPCON	-	64,055	5,438	-
10	Services	-	-		-		-	-	-	-
11	Meters & Regulators	-	-		-		-	-	-	-
12	Customer Stations	-	-		-		-	-	-	-
13	Linepack	499	-		499	DELIVERABILITY	499	-	-	-
14	Subtotal (sum lines 1 to 13)	1,318,190	40,466		1,277,725		981,665	310,193	26,332	-
15	General Plant	70,503	-		70,503	STOR_GENPLANT	52,589	16,512	1,402	-
16	Total Gross Plant (lines 14+15)	1,388,693	40,466		1,348,228		1,034,254	326,705	27,734	-
<u>Accumulated Depreciation</u>										
17	Land	-	-		-	DELIVERABILITY	-	-	-	-
18	Land Rights	(48,817)	-		(48,817)	DEL_SPACE_OPCON	(24,408)	(22,499)	(1,910)	-
19	Structures & Improvements	(29,423)	(3,182)	LNG_STRUCTURES_AD	(26,241)	DELIVERABILITY	(29,423)	-	-	-
20	Measuring & Regulating	(31,724)	-		(31,724)	DELIVERABILITY	(31,724)	-	-	-
21	Mains	(2,011)	-		(2,011)	DELIVERABILITY	(2,011)	-	-	-
22	Compressor Equipment	(145,035)	-		(145,035)	DELIVERABILITY	(145,035)	-	-	-
23	Gas Holders Storage and Equipment	(17,453)	(17,453)	LNG_EQUIPMENT_AD	-	DELIVERABILITY	(17,453)	-	-	-
24	Wells and Lines	(129,517)	-		(129,517)	DEL_SPACE_OPCON	(64,758)	(59,691)	(5,067)	-
25	Base Pressure Gas	-	-		-	SPACE_OPCON	-	-	-	-
26	Services	-	-		-		-	-	-	-
27	Meters & Regulators	-	-		-		-	-	-	-
28	Customer Stations	-	-		-		-	-	-	-
29	Linepack	-	-		-	DELIVERABILITY	-	-	-	-
30	Subtotal (sum line 17 to 29)	(403,979)	(20,635)		(383,344)		(314,812)	(82,190)	(6,977)	-
31	General Plant	(36,995)	-		(36,995)	STOR_GENPLANT	(27,595)	(8,664)	(736)	-
32	Total Accumulated Depreciation (lines 30+31)	(440,975)	(20,635)		(420,339)		(342,408)	(90,854)	(7,713)	-

2024 Cost Allocation Study - Service Areas  
Storage Classification (Continued)

Line No.	Particulars (\$000s)	Revenue	Total	Direct	Balance	Storage Classification Factor	Storage Demand			Storage Commodity
		Requirement	Direct Assignment	Assignment Factor	to be Classified		Deliverability	Space	Operational Contingency	
		(a)	(b)	(c)	(d) = (a-b)	(e)	(f)	(g)	(h)	(i)
<u>Net Plant</u>										
33	Land	12,713	7		12,706		12,713	-	-	-
34	Land Rights	29,223	-		29,223		14,611	13,468	1,143	-
35	Structures & Improvements	53,610	5,255		48,356		53,610	-	-	-
36	Measuring & Regulating	72,126	-		72,126		72,126	-	-	-
37	Mains	107,272	-		107,272		107,272	-	-	-
38	Compressor Equipment	228,198	-		228,198		228,198	-	-	-
39	Gas Holders Storage and Equipment	14,568	14,568		-		14,568	-	-	-
40	Wells and Lines	326,510	-		326,510		163,255	150,480	12,774	-
41	Base Pressure Gas	69,492	-		69,492		-	64,055	5,438	-
42	Services	-	-		-		-	-	-	-
43	Meters & Regulators	-	-		-		-	-	-	-
44	Customer Stations	-	-		-		-	-	-	-
45	Linepack	499	-		499		499	-	-	-
46	Subtotal (sum lines 33 to 45)	914,211	19,830		894,380		666,852	228,003	19,355	-
47	General Plant	33,508	-		33,508		24,994	7,848	666	-
48	Total Net Plant (lines 46+47)	947,719	19,830		927,888		691,846	235,851	20,021	-
<u>Working Capital</u>										
49	Materials and Supplies	6,002	-		6,002	STOR_NETPLANT	4,737	1,166	99	-
50	DCB Receivable/(Payable)	(285)	-		(285)	STOR_NETPLANT	(225)	(55)	(5)	-
51	Customer Security Deposits	(3,376)	-		(3,376)	STOR_NETPLANT	(2,665)	(656)	(56)	-
52	Gas in Storage	648,411	-		648,411	GASINSTORAGE	-	591,069	57,342	-
53	Working Cash Allowance	(7,468)	-		(7,468)	STOR_NETPLANT	(5,894)	(1,450)	(123)	-
54	Subtotal (sum lines 49 to 53)	643,284	-		643,284		(4,047)	590,074	57,257.51	-
55	Total Rate Base (lines 48+54)	1,591,003	19,830		1,571,173		687,800	825,925	77,279	-
56	Percent Return on Rate Base	5.87%	5.87%		5.87%		5.87%	5.87%	5.87%	5.87%
57	Return on Rate Base (line 55 x line 56)	93,394	1,164		92,230		40,375	48,483	4,536	-
<u>Depreciation Expense</u>										
58	Storage, Transmission, and Distribution	35,698	-		35,698	STOR_DEPEXP	28,139	6,967	591	-
59	General Plant	5,442	-		5,442	STOR_GENPLANT	4,059	1,274	108	-
60	Total Depreciation Expense	41,140	-		41,140		32,198	8,242	700	-
<u>Income &amp; Property Taxes</u>										
61	Income Taxes	11,898	-		11,898	STOR_RATEBASE	5,144	6,176	578	-
62	Property Taxes	4,388	-		4,388	STOR_PROPTAX	4,323	60	5	-
63	Total Taxes	16,286	-		16,286		9,466	6,237	583	-

2024 Cost Allocation Study - Service Areas  
Storage Classification (Continued)

Line No.	Particulars (\$000s)	Revenue	Total	Direct	Balance	Storage Classification Factor	Storage Demand			Storage Commodity
		Requirement	Direct Assignment	Assignment Factor	to be Classified		Deliverability	Space	Operational Contingency	
		(a)	(b)	(c)	(d) = (a-b)	(e)	(f)	(g)	(h)	(i)
<u>Operating &amp; Maintenance (O&amp;M) Expenses</u>										
Cost of Gas										
64	Gas Supply Commodity	-	-	-	-	-	-	-	-	-
65	Compressor Fuel	8,340	-	-	8,340	STOR_COMM	-	-	-	8,340
66	Unaccounted For Gas	12,127	-	-	12,127	STOR_COMM	-	-	-	12,127
67	Company Use Gas	334	-	-	334	STOR_COMM	-	-	-	334
68	Market Based Storage	13,947	701	MKTSTORFUEL	13,246	MKTSTOR_DEMAND	10,630	2,615	-	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	5,740	1,412	120	-
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	10,501	-	-	10,501	STOR_LABOUR	7,517	2,751	234	-
101	Administrative & General	13,898	-	-	13,898	STOR_O&M	9,763	3,811	324	-
102	Total O&M Expenses (sum lines 64 to 101)	<u>91,426</u>	<u>2,341</u>		<u>89,085</u>		<u>50,447</u>	<u>18,157</u>	<u>1,319</u>	<u>21,503</u>
103	Total Revenue Requirement (lines 57+60+63+102)	<u>242,246</u>	<u>3,505</u>		<u>238,741</u>		<u>132,486</u>	<u>81,118</u>	<u>7,138</u>	<u>21,503</u>

2024 Cost Allocation Study - Service Areas  
Storage Classification (Continued)

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Storage Classification Factor (e)	Storage Demand			Storage Commodity (i)
							Deliverability (f)	Space (g)	Operational Contingency (h)	
	<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)	-	-		-		-	-	-	-
	Total Revenue Requirement									
112	Less Other Revenue (line 103 - line 111)	<u>242,246</u>	<u>3,505</u>		<u>238,741</u>		<u>132,486</u>	<u>81,118</u>	<u>7,138</u>	<u>21,503</u>

2024 Cost Allocation Study - Service Areas

Transmission Classification

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Transmission Classification Factor (e)	Transmission Demand					Transmission Commodity (l)	
							Dawn Station (f)	Kirkwall Station (g)	Parkway Station (h)	Dawn Parkway (i)	Albion (j)		Panhandle St. Clair (k)
<u>Gross Plant</u>													
1	Land	81,031	-	-	81,031	TRANS_LAND	4,168	-	30,938	40,451	43	5,431	-
2	Land Rights	64,690	-	-	64,690	TRANS_LANDRIGHTS	-	-	428	34,299	19,861	10,103	-
3	Structures & Improvements	211,742	-	-	211,742	TRANS_STRUC&IMP	38,228	2,160	79,367	86,946	-	5,042	-
4	Measuring & Regulating	293,467	-	-	293,467	TRANS_MEAS&REG	73,972	14,563	58,892	-	3,464	142,576	-
5	Mains	2,318,862	-	-	2,318,862	TRANS_MAINS	-	122	8,228	1,300,861	368,401	641,249	-
6	Compressor Equipment	1,361,921	-	-	1,361,921	TRANS_COMPRESSORS	-	-	308,461	1,038,455	-	15,004	-
7	Gas Holders Storage and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
8	Wells and Lines	-	-	-	-	-	-	-	-	-	-	-	-
9	Base Pressure Gas	-	-	-	-	-	-	-	-	-	-	-	-
10	Services	-	-	-	-	-	-	-	-	-	-	-	-
11	Meters & Regulators	-	-	-	-	-	-	-	-	-	-	-	-
12	Customer Stations	-	-	-	-	-	-	-	-	-	-	-	-
13	Linepack	4,522	-	-	4,522	TRANS_LINEPACK	-	-	41	3,728	143	610	-
14	Subtotal (sum lines 1 to 13)	4,336,235	-	-	4,336,235		116,368	16,844	486,356	2,504,739	391,912	820,017	-
15	General Plant	154,460	-	-	154,460	TRANS_GENPLANT	4,478	680	18,324	82,896	13,849	34,234	-
16	Total Gross Plant (lines 14+15)	4,490,695	-	-	4,490,695		120,846	17,524	504,680	2,587,635	405,761	854,250	-
<u>Accumulated Depreciation</u>													
17	Land	-	-	-	-	-	-	-	-	-	-	-	-
18	Land Rights	(17,443)	-	-	(17,443)	TRANS_LANDRIGHTS_AD	-	-	(81)	(14,091)	(1,505)	(1,765)	-
19	Structures & Improvements	(77,607)	-	-	(77,607)	TRANS_STRUC&IMP_AD	(23,757)	(1,069)	(24,564)	(25,315)	-	(2,901)	-
20	Measuring & Regulating	(92,653)	-	-	(92,653)	TRANS_MEAS&REG_AD	(33,736)	(9,154)	(18,616)	-	(458)	(30,690)	-
21	Mains	(723,065)	-	-	(723,065)	TRANS_MAINS_AD	-	(7)	(1,785)	(585,103)	(53,210)	(82,960)	-
22	Compressor Equipment	(530,200)	-	-	(530,200)	TRANS_COMPRESSORS_AD	-	-	(125,107)	(395,914)	-	(9,178)	-
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 to 29)	(1,440,967)	-	-	(1,440,967)		(57,493)	(10,230)	(170,152)	(1,020,424)	(55,172)	(127,495)	-
31	General Plant	(81,050)	-	-	(81,050)	TRANS_GENPLANT	(2,350)	(357)	(9,615)	(43,498)	(7,267)	(17,963)	-
32	Total Accumulated Depreciation (lines 30+31)	(1,522,017)	-	-	(1,522,017)		(59,843)	(10,587)	(179,768)	(1,063,922)	(62,439)	(145,458)	-

2024 Cost Allocation Study - Service Areas  
Transmission Classification (Continued)

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Transmission Classification Factor (e)	Transmission Demand						Transmission Commodity (l)
							Dawn Station (f)	Kirkwall Station (g)	Parkway Station (h)	Dawn Parkway (i)	Albion (j)	Panhandle St. Clair (k)	
<u>Net Plant</u>													
33	Land	81,031	-	-	81,031		4,168	-	30,938	40,451	43	5,431	-
34	Land Rights	47,248	-	-	47,248		-	-	347	20,208	18,356	8,337	-
35	Structures & Improvements	134,135	-	-	134,135		14,471	1,091	54,803	61,631	-	2,141	-
36	Measuring & Regulating	200,814	-	-	200,814		40,236	5,408	40,276	-	3,006	111,887	-
37	Mains	1,595,797	-	-	1,595,797		-	115	6,443	715,758	315,192	558,290	-
38	Compressor Equipment	831,721	-	-	831,721		-	-	183,354	642,541	-	5,826	-
39	Gas Holders Storage and Equipment	-	-	-	-		-	-	-	-	-	-	-
40	Wells and Lines	-	-	-	-		-	-	-	-	-	-	-
41	Base Pressure Gas	-	-	-	-		-	-	-	-	-	-	-
42	Services	-	-	-	-		-	-	-	-	-	-	-
43	Meters & Regulators	-	-	-	-		-	-	-	-	-	-	-
44	Customer Stations	-	-	-	-		-	-	-	-	-	-	-
45	Linepack	4,522	-	-	4,522		-	-	41	3,728	143	610	-
46	Subtotal (sum lines 33 to 45)	2,895,268	-	-	2,895,268		58,875	6,614	316,203	1,484,315	336,740	692,522	-
47	General Plant	73,410	-	-	73,410		2,128	323	8,709	39,398	6,582	16,270	-
48	Total Net Plant (lines 46+47)	2,968,678	-	-	2,968,678		61,003	6,937	324,912	1,523,713	343,322	708,792	-
<u>Working Capital</u>													
49	Materials and Supplies	20,268	-	-	20,268	TRANS_NETPLANT	417	47	2,221	10,393	2,347	4,842	-
50	DCB Receivable/(Payable)	(962)	-	-	(962)	TRANS_NETPLANT	(20)	(2)	(105)	(493)	(111)	(230)	-
51	Customer Security Deposits	(11,402)	-	-	(11,402)	TRANS_NETPLANT	(235)	(27)	(1,250)	(5,847)	(1,320)	(2,724)	-
52	Gas in Storage	-	-	-	-		-	-	-	-	-	-	-
53	Working Cash Allowance	(25,219)	-	-	(25,219)	TRANS_NETPLANT	(519)	(59)	(2,764)	(12,932)	(2,920)	(6,025)	-
54	Subtotal (sum lines 49 to 53)	(17,314)	-	-	(17,314)		(356)	(41)	(1,898)	(8,878)	(2,005)	(4,137)	-
55	Total Rate Base (lines 48+54)	2,951,364	-	-	2,951,364		60,647	6,896	323,014	1,514,834	341,317	704,655	-
56	Percent Return on Rate Base	5.87%	0.00%	-	5.87%		5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%
57	Return on Rate Base (line 55 x line 56)	173,249	-	-	173,249		3,560	405	18,961	88,923	20,036	41,364	-
<u>Depreciation Expense</u>													
58	Storage, Transmission, and Distribution	103,658	-	-	103,658	TRANS_DEPEXP	3,096	485	14,596	62,112	6,967	16,402	-
59	General Plant	17,901	-	-	17,901	TRANS_GENPLANT	519	79	2,124	9,607	1,605	3,967	-
60	Total Depreciation Expense	121,559	-	-	121,559		3,615	564	16,720	71,719	8,572	20,369	-
<u>Income &amp; Property Taxes</u>													
61	Income Taxes	22,071	-	-	22,071	TRANS_RATEBASE	454	52	2,416	11,328	2,552	5,270	-
62	Property Taxes	26,302	-	-	26,302	TRANS_PROPTAX	2,521	21	1,096	18,136	1,055	3,474	-
63	Total Taxes	48,373	-	-	48,373		2,974	72	3,512	29,464	3,607	8,743	-

2024 Cost Allocation Study - Service Areas  
 Transmission Classification (Continued)

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Transmission Classification Factor (e)	Transmission Demand						Transmission Commodity (l)
							Dawn Station (f)	Kirkwall Station (g)	Parkway Station (h)	Dawn Parkway (i)	Albion (j)	Panhandle St. Clair (k)	
<b>Operating &amp; Maintenance (O&amp;M) Expenses</b>													
Cost of Gas													
64	Gas Supply Commodity	-	-	-	-	-	-	-	-	-	-	-	
65	Compressor Fuel	26,966	-	-	26,966	TRANS_COMM	-	-	-	-	-	26,966	
66	Unaccounted For Gas	17,164	-	-	17,164	TRANS_COMM	-	-	-	-	-	17,164	
67	Company Use Gas	1,059	-	-	1,059	TRANS_COMM	-	-	-	-	-	1,059	
68	Market Based Storage	-	-	-	-	-	-	-	-	-	-	-	
69	Parkway Delivery Commitment Incentive	17,612	-	-	17,612	DAWNPARKWAY	-	-	-	17,612	-	-	
70	Other Transportation	1,285	-	-	1,285	PAN_STCLAIR	-	-	-	-	1,285	-	
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	284	56	800	1,976	27	598	
80	Lines	184	-	-	184	TRANS_MAINS	-	0	1	103	29	51	
81	Compressor	5,613	-	-	5,613	TRANS_COMPRESSORS	-	-	1,271	4,280	-	62	
82	Measuring & Regulating	2,500	-	-	2,500	TRANS_MEAS&REG	630	124	502	-	30	1,215	
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	367	42	1,956	9,153	2,066	4,264	
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	12,474	-	-	12,474	TRANS_LABOUR	510	89	1,563	6,773	844	2,695	
101	Administrative & General	15,476	-	-	15,476	TRANS_O&M	582	101	1,979	8,685	973	3,156	
102	Total O&M Expenses (sum lines 64 to 101)	127,201	-	-	127,201		2,374	411	8,072	53,031	3,969	14,155	
103	Total Revenue Requirement (lines 57+60+63+102)	470,382	-	-	470,382		12,524	1,452	47,265	243,137	36,184	84,632	

2024 Cost Allocation Study - Service Areas  
Transmission Classification (Continued)

Line No.	Particulars (\$000s)	Revenue Requirement (a)	Total Direct Assignment (b)	Direct Assignment Factor (c)	Balance to be Classified (d) = (a-b)	Transmission Classification Factor (e)	Transmission Demand						Transmission Commodity (l)
							Dawn Station (f)	Kirkwall Station (g)	Parkway Station (h)	Dawn Parkway (i)	Albion (j)	Panhandle St. Clair (k)	
	<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)	-	-		-		-	-	-	-	-	-	-
	Total Revenue Requirement												
112	Less Other Revenue (line 103 - line 111)	<u>470,382</u>	-		<u>470,382</u>		<u>12,524</u>	<u>1,452</u>	<u>47,265</u>	<u>243,137</u>	<u>36,184</u>	<u>84,632</u>	<u>45,189</u>

2024 Cost Allocation Study - Service Areas  
 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)	
<u>Gross Plant</u>																
1	Land	128,208	-		128,208	DISTMAINS&MR	28,292	5,411	55,147	-	39,358	-	-	-	-	-
2	Land Rights	120,959	-		120,959	DISTMAINS&MR	26,692	5,105	52,029	-	37,133	-	-	-	-	-
3	Structures & Improvements	372,233	-		372,233	DISTMAINS&MR	82,141	15,711	160,110	-	114,271	-	-	-	-	-
4	Measuring & Regulating	1,344,003	278,053	CUST_STATIONS	1,065,950	DISTDEMAND	339,424	64,920	661,606	-	-	-	278,053	-	-	-
5	Mains	8,659,052	-		8,659,052	ZERO_INT	1,806,609	345,540	3,521,449	-	2,985,453	-	-	-	-	-
6	Compressor Equipment	31,149	-		31,149	CUST_STATIONS	-	-	-	-	-	-	31,149	-	-	-
7	Gas Holders Storage and Equipment	-	-		-	-	-	-	-	-	-	-	-	-	-	-
8	Wells and Lines	-	-		-	-	-	-	-	-	-	-	-	-	-	-
9	Base Pressure Gas	-	-		-	-	-	-	-	-	-	-	-	-	-	-
10	Services	5,590,140	-		5,590,140	CUST_SERVICES	-	-	-	-	5,590,140	-	-	-	-	-
11	Meters & Regulators	1,655,519	-		1,655,519	CUST_METERS	-	-	-	-	-	1,655,519	-	-	-	-
12	Customer Stations	169,809	-		169,809	CUST_STATIONS	-	-	-	-	-	-	169,809	-	-	-
13	Linepack	2,500	-		2,500	DIST_LINEPACK	1,883	360	256	-	-	-	-	-	-	-
14	Subtotal (sum lines 1 to 13)	18,073,572	278,053		17,795,520		2,285,042	437,048	4,450,597	-	3,176,215	5,590,140	1,655,519	479,011	-	-
15	General Plant	950,011	-		950,011	DIST_GENPLANT	98,942	18,924	192,859	38,003	135,731	231,796	81,520	22,488	129,747	-
16	Total Gross Plant (lines 14+15)	19,023,583	278,053		18,745,530		2,383,985	455,972	4,643,456	38,003	3,311,946	5,821,935	1,737,039	501,499	129,747	-
<u>Accumulated Depreciation</u>																
17	Land	-	-		-	DISTMAINS&MR	-	-	-	-	-	-	-	-	-	-
18	Land Rights	(22,803)	-		(22,803)	DISTMAINS&MR	(5,032)	(962)	(9,808)	-	(7,000)	-	-	-	-	-
19	Structures & Improvements	(106,009)	-		(106,009)	DISTMAINS&MR	(23,393)	(4,474)	(45,598)	-	(32,544)	-	-	-	-	-
20	Measuring & Regulating	(502,433)	(94,807)	CUST_STATIONS	(407,626)	DISTDEMAND	(129,798)	(24,826)	(253,002)	-	-	-	(94,807)	-	-	-
21	Mains	(3,188,172)	-		(3,188,172)	ZERO_INT	(665,175)	(127,224)	(1,296,561)	-	(1,099,213)	-	-	-	-	-
22	Compressor Equipment	(7,615)	-		(7,615)	CUST_STATIONS	-	-	-	-	-	-	(7,615)	-	-	-
23	Gas Holders Storage and Equipment	-	-		-	-	-	-	-	-	-	-	-	-	-	-
24	Wells and Lines	-	-		-	-	-	-	-	-	-	-	-	-	-	-
25	Base Pressure Gas	-	-		-	-	-	-	-	-	-	-	-	-	-	-
26	Services	(2,154,595)	-		(2,154,595)	CUST_SERVICES	-	-	-	-	(2,154,595)	-	-	-	-	-
27	Meters & Regulators	(673,512)	-		(673,512)	CUST_METERS	-	-	-	-	-	(673,512)	-	-	-	-
28	Customer Stations	(62,258)	-		(62,258)	CUST_STATIONS	-	-	-	-	-	-	(62,258)	-	-	-
29	Linepack	-	-		-	LINEPACK_D	-	-	-	-	-	-	-	-	-	-
30	Subtotal (sum line 17 to 29)	(6,717,399)	(94,807)		(6,622,592)		(823,398)	(157,487)	(1,604,970)	-	(1,138,756)	(2,154,595)	(673,512)	(164,680)	-	-
31	General Plant	(498,502)	-		(498,502)	DIST_GENPLANT	(51,918)	(9,930)	(101,199)	(19,942)	(71,222)	(121,631)	(42,776)	(11,800)	(68,083)	-
32	Total Accumulated Depreciation (lines 30+31)	(7,215,900)	(94,807)		(7,121,093)		(875,316)	(167,417)	(1,706,169)	(19,942)	(1,209,979)	(2,276,226)	(716,289)	(176,481)	(68,083)	-

2024 Cost Allocation Study - Service Areas  
 Distribution Classification (Continued)

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)	
<b>Net Plant</b>																
33	Land	128,208	-	-	128,208	-	28,292	5,411	55,147	-	39,358	-	-	-	-	-
34	Land Rights	98,156	-	-	98,156	-	21,660	4,143	42,220	-	30,133	-	-	-	-	-
35	Structures & Improvements	266,224	-	-	266,224	-	58,748	11,236	114,512	-	81,727	-	-	-	-	-
36	Measuring & Regulating	841,570	-	-	841,570	-	209,626	40,094	408,604	-	-	-	-	183,246	-	-
37	Mains	5,470,880	-	-	5,470,880	-	1,141,435	218,316	2,224,888	-	1,886,241	-	-	-	-	-
38	Compressor Equipment	23,534	-	-	23,534	-	-	-	-	-	-	-	-	23,534	-	-
39	Gas Holders Storage and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Wells and Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Base Pressure Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Services	3,435,545	-	-	3,435,545	-	-	-	-	-	3,435,545	-	-	-	-	-
43	Meters & Regulators	982,007	-	-	982,007	-	-	-	-	-	-	982,007	-	-	-	-
44	Customer Stations	107,551	-	-	107,551	-	-	-	-	-	-	-	107,551	-	-	-
45	Linepack	2,500	-	-	2,500	-	1,883	360	256	-	-	-	-	-	-	-
46	Subtotal (sum lines 33 to 45)	11,356,174	-	-	11,356,174	-	1,461,644	279,561	2,845,628	-	2,037,459	3,435,545	982,007	314,331	-	-
47	General Plant	451,509	-	-	451,509	-	47,024	8,994	91,660	18,062	64,508	110,165	38,744	10,688	61,665	-
48	Total Net Plant (lines 46+47)	11,807,683	-	-	11,807,683	-	1,508,669	288,555	2,937,287	18,062	2,101,967	3,545,709	1,020,751	325,019	61,665	-
<b>Working Capital</b>																
49	Materials and Supplies	80,721	-	-	80,721	DIST_NETPLANT	10,378	1,985	20,230	-	14,486	24,426	6,982	2,235	-	-
50	DCB Receivable/(Payable)	(3,830)	-	-	(3,830)	DIST_NETPLANT	(492)	(94)	(960)	-	(687)	(1,159)	(331)	(106)	-	-
51	Customer Security Deposits	(45,408)	-	-	(45,408)	DIST_NETPLANT	(5,838)	(1,117)	(11,380)	-	(8,149)	(13,740)	(3,927)	(1,257)	-	-
52	Gas in Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Working Cash Allowance	(100,437)	-	-	(100,437)	DIST_NETPLANT	(12,913)	(2,470)	(25,171)	-	(18,024)	(30,391)	(8,687)	(2,781)	-	-
54	Subtotal (sum lines 49 to 53)	(68,954)	-	-	(68,954)	-	(8,866)	(1,696)	(17,281)	-	(12,374)	(20,865)	(5,964)	(1,909)	-	-
55	Total Rate Base (lines 48+54)	11,738,728	-	-	11,738,728	-	1,499,803	286,859	2,920,006	18,062	2,089,593	3,524,844	1,014,787	323,109	61,665	-
56	Percent Return on Rate Base	5.87%	5.87%	-	5.87%	-	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%	5.87%
57	Return on Rate Base (line 55 x line 56)	689,079	-	-	689,079	-	88,040	16,839	171,408	1,060	122,662	206,913	59,569	18,967	3,620	-
<b>Depreciation Expense</b>																
58	Storage, Transmission, and Distribution	654,689	-	-	654,689	DIST_DEPEXP	70,149	13,417	136,734	-	97,976	158,271	163,104	15,038	-	-
59	General Plant	74,612	-	-	74,612	DIST_GENPLANT	7,771	1,486	15,147	2,985	10,660	18,205	6,402	1,766	10,190	-
60	Total Depreciation Expense	729,301	-	-	729,301	-	77,920	14,903	151,881	2,985	108,636	176,476	169,507	16,804	10,190	-
<b>Income &amp; Property Taxes</b>																
61	Income Taxes	87,785	-	-	87,785	DIST_RATEBASE	11,216	2,145	21,836	135	15,626	26,360	7,589	2,416	461	-
62	Property Taxes	96,493	-	-	96,493	DIST_PROPTAX	16,321	3,122	31,813	-	26,585	18,652	-	-	-	-
63	Total Taxes	184,278	-	-	184,278	-	27,537	5,267	53,650	135	42,211	45,011	7,589	2,416	461	-

2024 Cost Allocation Study - Service Areas  
 Distribution Classification (Continued)

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)	
<b>Operating &amp; Maintenance (O&amp;M) Expenses</b>															
<b>Cost of Gas</b>															
64	Gas Supply Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Compressor Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Unaccounted For Gas	26,809	-	-	26,809	DIST COMM	-	-	-	-	-	-	-	-	26,809
67	Company Use Gas	2,491	-	-	2,491	DIST COMM	-	-	-	-	-	-	-	-	2,491
68	Market Based Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Parkway Delivery Commitment Incentive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Other Transportation	10,938	-	-	10,938	TRANSMAIN>4"	10,938	-	-	-	-	-	-	-	-
<b>Storage</b>															
71	Local Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Supervision	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Storage Wells & Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Compressor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Measuring & Regulating	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Dehydration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Other Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission</b>															
79	Supervision	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Compressor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Measuring & Regulating	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Distribution</b>															
83	Supervision	10,617	-	-	10,617	DIST SUPER	1,190	228	2,319	-	1,463	2,740	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	DIST MAINS&SERVICES	7,522	1,439	14,662	-	12,431	23,276	-	-	-
87	Measuring & Regulating	8,901	743	CUST_STATIONS	8,158	DISTDEMAND	2,598	497	5,064	-	-	-	-	743	-
88	Other Distribution	353	-	-	353	DIST MAINS&SERVICES	45	9	87	-	74	138	-	-	-
<b>General Operating &amp; Engineering</b>															
89	System Operation & Engineering	169,987	394	CUST_SPECIFIC	169,593	DIST_NETPLANT	21,805	4,171	42,502	-	30,434	51,318	14,669	4,695	394
<b>Sales Promotion &amp; Merchandise</b>															
90	Sales Promotion & Supervision	11,616	-	-	11,616	CUST_SPECIFIC	-	-	-	-	-	-	-	-	11,616
91	Demand Side Management - Program	144,348	-	-	144,348	DEM_SPECIFIC	-	-	-	144,348	-	-	-	-	-
92	Demand Side Management - Administration	30,707	-	-	30,707	DEM_SPECIFIC	-	-	-	30,707	-	-	-	-	-
<b>Distribution Customer Accounting</b>															
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	3,006	-	-	3,006	CUST_SPECIFIC	-	-	-	-	-	-	-	-	3,006
98	Credit & Collection	6,259	-	-	6,259	CUST_SPECIFIC	-	-	-	-	-	-	-	-	6,259
99	Uncollectible Accounts	11,815	-	-	11,815	CUST_SPECIFIC	-	-	-	-	-	-	-	-	11,815
<b>Administrative &amp; General Expense</b>															
100	Employee Benefits	151,283	427	CUST_SPECIFIC	150,856	DIST LABOUR	12,876	2,463	25,097	15,490	16,973	29,576	12,533	3,056	33,220
101	Administrative & General	185,522	1,107	CUST_SPECIFIC	184,414	DIST O&M	14,955	2,860	29,151	15,008	19,939	34,776	15,968	3,687	49,177
102	Total O&M Expenses (sum lines 64 to 101)	<u>949,581</u>	<u>5,564</u>		<u>944,017</u>		<u>71,928</u>	<u>11,665</u>	<u>118,882</u>	<u>205,552</u>	<u>81,313</u>	<u>141,824</u>	<u>65,122</u>	<u>15,038</u>	<u>208,958</u>
103	Total Revenue Requirement (lines 57+60+63+102)	<u>2,552,239</u>	<u>5,564</u>		<u>2,546,675</u>		<u>265,425</u>	<u>48,674</u>	<u>495,821</u>	<u>209,732</u>	<u>354,823</u>	<u>570,224</u>	<u>301,787</u>	<u>53,225</u>	<u>223,229</u>

2024 Cost Allocation Study - Service Areas  
 Distribution Classification (Continued)

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"	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)	
<u>Other Revenue</u>																
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	-	-	837	-	599	963	509	3,109	-	
111	Total Other Revenue (sum lines 104 to 110)	<u>64,933</u>	<u>3,020</u>		<u>61,913</u>		-	-	837	-	599	963	509	3,109	58,915	
Total Revenue Requirement																
112	Less Other Revenue (line 103 - line 111)	<u>2,487,307</u>	<u>2,544</u>		<u>2,484,762</u>		<u>265,425</u>	<u>48,674</u>	<u>494,984</u>	<u>209,732</u>	<u>354,224</u>	<u>569,261</u>	<u>301,278</u>	<u>50,116</u>	<u>164,313</u>	<u>29,299</u>

Functional Classification Summary by Service Area

Line No.	Particulars (\$000s)	Total Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	Service Areas				Ex-franchise (j)
		Net of Other Revenue (a)	(b)	(c)	(d)	(e)	North (f)	East (g)	Central (h)	South (i)	
<u>Gas Supply Revenue Requirement</u>											
1	Gas Supply Commodity	2,728,041			2,728,041	Direct	155,051	288,083	1,434,103	850,804	-
2	Load Balancing - Transportation	167,268			167,268	Direct	31,612	120,065	15,591	-	-
3	Load Balancing - Commodity	23,591			23,591	Direct	1,160	2,674	11,702	8,054	-
4	Transportation Demand	154,682	(7,369)	TRANSPT_DEMAND_OPT	154,682	Direct	19,347	91,417	42,447	1,472	-
5	Transportation Commodity	23,899			23,899	Direct	3,679	19,359	662	198	-
6	Admin	15,492			15,492	SUPPLY_VOL	925	1,927	8,074	4,565	-
7	Total Gas Supply Revenue Requirement	<u>3,112,972</u>	<u>(7,369)</u>		<u>3,112,972</u>		<u>211,775</u>	<u>523,526</u>	<u>1,512,578</u>	<u>865,093</u>	-
<u>Storage Revenue Requirement</u>											
8	Storage Demand - Deliverability	132,486			132,486	NETFROMSTOR	6,515	15,019	65,722	45,230	-
9	Storage Demand - Space	81,118	39,117	GASSTORALLO	81,118	STORAGEEXCESS	4,639	9,877	40,653	25,949	-
10	Storage Demand - Operational Contingency	7,138			7,138	OP_CONTINGENCY	391	757	3,419	2,082	489
11	Storage Commodity	21,503			21,503	STORCOMM	999	2,293	10,219	7,992	-
12	Total Storage Revenue Requirement	<u>242,246</u>	<u>39,117</u>		<u>242,246</u>		<u>12,545</u>	<u>27,946</u>	<u>120,012</u>	<u>81,254</u>	<u>489</u>
<u>Transmission Revenue Requirement</u>											
13	Transmission Demand - Dawn Station	12,524			12,524	Direct	337	662	4,254	2,722	4,550
14	Transmission Demand - Kirkwall Station	1,452			1,452	Direct	-	139	-	293	1,020
15	Transmission Demand - Parkway Station	47,265			47,265	Direct	2,307	3,829	16,844	-	24,284
16	Transmission Demand - Dawn Parkway	243,137			243,137	Direct	8,032	15,350	101,471	47,841	70,444
17	Transmission Demand - Albion	36,184			36,184	Direct	-	-	14,473	-	21,710
18	Transmission Demand - Panhandle St. Clair	84,632			84,632	Direct	-	-	-	84,632	-
19	Transmission Commodity	45,189	26,966	TRANS_COMPFUEL	45,189	TRANSCOMM	984	1,275	4,442	6,820	31,666
20	Total Transmission Revenue Requirement	<u>470,382</u>	<u>26,966</u>		<u>470,382</u>		<u>11,659</u>	<u>21,255</u>	<u>141,485</u>	<u>142,307</u>	<u>153,675</u>
21	Total Revenue Requirement Excluding Distribution	<u>3,825,599</u>	<u>58,714</u>		<u>3,825,599</u>		<u>235,979</u>	<u>572,727</u>	<u>1,774,075</u>	<u>1,088,654</u>	<u>154,165</u>

2024 Cost Allocation Study - Service Areas  
Total Allocation (1)

Line No.	Particulars (\$000s)	Total Revenue Requirement	Total Direct Assignment	Direct Assignment Factor	Balance to be Allocated	Allocation Factor	EGD Rate Zone	
		Net of Other Revenue (a)	(b)	(c)	(d) = (a-b)	(e)	Rate 1 (f)	Rate 6 (g)
<u>Gas Supply Revenue Requirement</u>								
1	Gas Supply Commodity	2,728,041	-		2,728,041	SUPPLY_VOL	1,003,806	609,609
2	Load Balancing - Transportation	167,268	-		167,268	LOAD_BALANCING	58,140	41,917
3	Load Balancing - Commodity	23,591	-		23,591	NETFROMSTOR	7,059	6,135
4	Transportation Demand	154,682	(7,369)	TRANSP_T_DEMAND_OPT	162,050	TRANS_DEMAND	47,588	43,126
5	Transportation Commodity	23,899	-		23,899	TRANS_FUEL	6,853	5,278
6	Admin	15,492	-		15,492	SUPPLY_VOL	5,792	3,501
7	Total Gas Supply Revenue Requirement	<u>3,112,972</u>	<u>(7,369)</u>		<u>3,120,340</u>		<u>1,129,239</u>	<u>709,565</u>
<u>Storage Revenue Requirement</u>								
8	Storage Demand - Deliverability	132,486	-		132,486	NETFROMSTOR	39,644	34,455
9	Storage Demand - Space	81,118	39,117	GASSTORALLO	42,001	STORAGEEXCESS	25,190	20,381
10	Storage Demand - Operational Contingency	7,138	-		7,138	OP_CONTINGENCY	2,066	1,798
11	Storage Commodity	21,503	-		21,503	STORCOMM	5,068	4,860
12	Total Storage Revenue Requirement	<u>242,246</u>	<u>39,117</u>		<u>203,129</u>		<u>71,967</u>	<u>61,494</u>
<u>Transmission Revenue Requirement</u>								
13	Transmission Demand - Dawn Station	12,524	-		12,524	DAWNCOMP	2,331	2,103
14	Transmission Demand - Kirkwall Station	1,452	-		1,452	KIRKWALL_DEMAND	55	39
15	Transmission Demand - Parkway Station	47,265	-		47,265	PKWY_DEMAND	9,713	8,669
16	Transmission Demand - Dawn Parkway	243,137	-		243,137	D-PTRANS	55,444	50,045
17	Transmission Demand - Albion	36,184	-		36,184	ALBIONTRANS	7,038	6,520
18	Transmission Demand - Panhandle St. Clair	84,632	-		84,632	PAN_STCLAIR	-	-
19	Transmission Commodity	45,189	26,966	TRANS_COMPFUEL	18,223	TRANSCOMM	2,298	2,185
20	Total Transmission Revenue Requirement	<u>470,382</u>	<u>26,966</u>		<u>443,416</u>		<u>76,879</u>	<u>69,561</u>
<u>Distribution Revenue Requirement</u>								
21	Distribution Demand - High Pressure > 4"	265,425	-		265,425	HIGHPRESS>4	62,202	55,508
22	Distribution Demand - High Pressure <= 4"	48,674	-		48,674	HIGHPRESS<=4	15,281	13,637
23	Distribution Demand - Low Pressure	494,984	-		494,984	LOWPRESS	158,237	141,209
Distribution Demand - Specific Allocation								
24	Distribution Demand Specific - DSM Program	144,348	-		144,348	DSM_PRO	56,461	23,193
25	Distribution Demand Specific - DSM Admin	65,384	-		65,384	DSM_ADM	20,217	14,522
26	Distribution Customer - Mains	354,224	-		354,224	TOTAL_CUSTOMERS	195,315	15,640
27	Distribution Customer - Services	569,261	-		569,261	TOTAL_CUSTOMERS	313,884	25,134
28	Distribution Customer - Meters	301,278	-		301,278	METERREPLCOST	131,106	47,013
29	Distribution Customer - Stations	50,116	-		50,116	STATIONREPLCOST	-	13,878
Distribution Customer- Specific								
30	Uncollectible Accounts	12,503	-		12,503	BAD_DEBT	6,195	496
31	Distribution Customer Accounting	140,092	11,616	SALESPROMO	128,477	TOTAL_CUSTOMERS	75,777	6,068
32	Large Volume Customer Care	11,718	-		11,718	CUST_EXCL_GS	-	-
33	Distribution Commodity	29,299	-		29,299	DISTCOMM	5,345	5,126
34	Total Distribution Revenue Requirement	<u>2,487,307</u>	<u>11,616</u>		<u>2,475,691</u>		<u>1,040,019</u>	<u>361,423</u>
35	Total Revenue Requirement	<u>6,312,905</u>	<u>70,329</u>		<u>6,242,576</u>		<u>2,318,104</u>	<u>1,202,044</u>

Note:  
(1) Total allocation is the sum of the North, East, Central and South service areas and Ex-franchise allocation by rate class.

2024 Cost Allocation Study - Service Areas  
Total Allocation (1) (Continued)

Line No.	Particulars (\$000s)	EGD Rate Zone								Union North Rate Zone					
		Rate 100 (h)	Rate 110 (i)	Rate 115 (j)	Rate 125 (k)	Rate 135 (l)	Rate 145 (m)	Rate 170 (n)	Rate 200 (o)	Rate 300 (p)	Rate 01 (q)	Rate 10 (r)	Rate 20 (s)	Rate 25 (t)	Rate 100 (u)
<u>Gas Supply Revenue Requirement</u>															
1	Gas Supply Commodity	2,732	20,395	346	-	903	120	1,122	24,710	-	178,218	31,172	2,984	1,121	-
2	Load Balancing - Transportation	356	3,727	22	-	-	-	-	5,970	-	42,116	11,633	3,388	-	-
3	Load Balancing - Commodity	16	448	17	-	-	-	-	133	-	1,266	358	105	-	-
4	Transportation Demand	497	10,610	1,479	-	512	143	2,547	7,598	-	24,594	9,361	5,045	109	-
5	Transportation Commodity	93	1,533	25	-	75	20	324	1,616	-	2,464	3,742	1,454	202	21
6	Admin	17	120	2	-	5	1	6	165	-	1,097	194	18	7	-
7	Total Gas Supply Revenue Requirement	3,712	36,834	1,890	-	1,495	284	3,999	40,193	-	249,755	56,459	12,993	1,439	21
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	92	2,518	93	-	-	-	-	747	-	7,108	2,009	590	-	-
9	Storage Demand - Space	81	1,721	222	-	-	42	190	730	-	5,008	1,244	360	-	-
10	Storage Demand - Operational Contingency	3	74	15	13	1	1	10	23	-	403	114	30	2	17
11	Storage Commodity	28	1,083	387	-	53	16	328	191	-	1,002	328	160	6	-
12	Total Storage Revenue Requirement	204	5,394	716	13	54	59	527	1,692	-	13,521	3,696	1,140	8	17
<u>Transmission Revenue Requirement</u>															
13	Transmission Demand - Dawn Station	7	238	53	-	1	-	-	40	-	343	101	35	-	-
14	Transmission Demand - Kirkwall Station	0	6	-	-	0	-	-	8	-	21	6	2	-	-
15	Transmission Demand - Parkway Station	31	995	209	-	3	-	230	-	2,239	661	231	-	-	
16	Transmission Demand - Dawn Parkway	157	5,670	1,260	-	21	-	-	921	-	8,106	2,393	836	-	-
17	Transmission Demand - Albion	15	718	180	-	3	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission Commodity	13	492	168	-	24	7	147	106	-	871	271	113	6	-
20	Total Transmission Revenue Requirement	223	8,118	1,870	-	52	7	147	1,306	-	11,580	3,432	1,218	6	-
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	196	6,369	1,339	10,922	22	-	-	1,477	-	11,450	3,416	8,975	-	4,008
22	Distribution Demand - High Pressure <= 4"	44	950	34	-	4	-	-	-	-	2,813	839	226	-	38
23	Distribution Demand - Low Pressure	332	8,142	321	-	24	50	249	-	-	29,129	8,690	315	2,600	-
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	185	1,665	715	139	661	233	262	34	-	9,869	1,252	931	63	717
25	Distribution Demand Specific - DSM Admin	161	1,326	606	59	584	152	189	14	-	3,534	693	690	27	314
26	Distribution Customer - Mains	1	38	2	0	4	0	1	0	-	33,404	199	6	0	1
27	Distribution Customer - Services	2	60	3	1	6	1	2	0	-	53,683	320	9	1	2
28	Distribution Customer - Meters	85	1,033	175	45	294	26	116	-	-	25,360	1,590	293	12	187
29	Distribution Customer - Stations	37	1,496	188	496	217	145	57	-	-	1,607	2,289	713	9	263
Distribution Customer- Specific															
30	Uncollectible Accounts	18	525	28	5	52	6	14	1	-	1,059	6	78	5	15
31	Distribution Customer Accounting	37	1,106	58	11	109	13	29	3	-	12,960	77	165	11	32
32	Large Volume Customer Care	163	4,841	256	47	477	58	128	12	-	-	-	721	47	140
33	Distribution Commodity	29	1,142	408	337	56	17	345	202	-	1,057	351	993	136	1,150
34	Total Distribution Revenue Requirement	1,290	28,694	4,133	12,061	2,510	703	1,392	1,742	-	185,926	19,724	14,116	2,910	6,867
35	Total Revenue Requirement	5,428	79,040	8,609	12,074	4,111	1,054	6,065	44,934	-	460,783	83,311	29,468	4,362	6,904

Note:  
(1) Total allocation is the sum of the North, East, Central and South service areas and Ex-franchise allocation by rate class.

2024 Cost Allocation Study - Service Areas  
Total Allocation (1) (Continued)

Line No.	Particulars (\$000s)	Union South Rate Zone													
		Rate M1 (v)	Rate M2 (w)	Rate M4 (F) (x)	Rate M4 (I) (y)	Rate M5 (F) (z)	Rate M5 (I) (aa)	Rate M7 (F) (ab)	Rate M7 (I) (ac)	Rate M9 (ad)	Rate T1 (F) (ae)	Rate T1 (I) (af)	Rate T2 (F) (ag)	Rate T2 (I) (ah)	Rate T3 (ai)
<u>Gas Supply Revenue Requirement</u>															
1	Gas Supply Commodity	674,846	151,158	13,035	-	67	408	7,344	477	3,468	-	-	-	-	-
2	Load Balancing - Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Load Balancing - Commodity	4,005	1,428	447	-	4	-	743	-	45	156	-	975	-	250
4	Transportation Demand	406	165	74	0	1	7	89	9	11	49	5	619	5	31
5	Transportation Commodity	55	22	10	0	0	1	12	1	2	7	1	84	1	4
6	Admin	3,621	811	70	-	0	2	39	3	19	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	682,934	153,584	13,636	0	72	418	8,227	491	3,545	212	5	1,678	6	286
<u>Storage Revenue Requirement</u>															
8	Storage Demand - Deliverability	22,493	8,020	2,511	-	24	-	4,170	-	252	878	-	5,476	-	1,406
9	Storage Demand - Space	15,850	4,770	981	2	4	-	1,347	140	136	286	-	1,814	-	618
10	Storage Demand - Operational Contingency	1,273	438	39	0	0	1	53	5	5	23	1	204	1	38
11	Storage Commodity	3,299	1,337	602	0	4	56	723	77	91	133	-	1,384	-	285
12	Total Storage Revenue Requirement	42,915	14,565	4,133	2	33	57	6,294	222	486	1,320	1	8,878	1	2,348
<u>Transmission Revenue Requirement</u>															
13	Transmission Demand - Dawn Station	1,004	372	132	-	1	-	196	-	16	67	-	848	-	84
14	Transmission Demand - Kirkwall Station	108	40	14	-	0	-	21	-	2	7	-	91	-	9
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Transmission Demand - Dawn Parkway	17,656	6,542	2,329	-	20	-	3,445	-	281	1,180	-	14,908	-	1,479
17	Transmission Demand - Albion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	31,235	11,573	4,120	-	36	-	6,094	-	497	2,088	-	26,373	-	2,616
19	Transmission Commodity	1,882	763	343	0	3	32	413	44	52	228	22	2,871	24	144
20	Total Transmission Revenue Requirement	51,886	19,291	6,939	0	60	32	10,168	44	848	3,570	22	45,092	24	4,331
<u>Distribution Revenue Requirement</u>															
21	Distribution Demand - High Pressure > 4"	36,638	13,575	4,832	-	42	-	7,148	-	584	2,449	-	30,936	-	3,068
22	Distribution Demand - High Pressure <= 4"	9,001	3,335	941	-	10	-	914	-	62	413	-	130	-	-
23	Distribution Demand - Low Pressure	93,204	34,535	7,615	3	84	49	6,334	92	-	2,422	17	790	540	-
Distribution Demand - Specific Allocation															
24	Distribution Demand Specific - DSM Program	32,210	5,199	3,794	2	22	271	2,602	277	14	628	60	2,778	23	89
25	Distribution Demand Specific - DSM Admin	11,533	3,262	3,146	1	14	181	2,157	230	6	455	43	1,219	10	38
26	Distribution Customer - Mains	108,844	730	20	-	1	3	5	0	0	4	-	4	-	0
27	Distribution Customer - Services	174,920	1,173	33	-	1	4	8	1	1	7	-	6	-	0
28	Distribution Customer - Meters	83,634	7,273	978	-	40	170	602	42	23	393	-	767	-	23
29	Distribution Customer - Stations	9,226	11,765	757	-	38	163	1,850	130	73	516	-	3,869	-	333
Distribution Customer- Specific															
30	Uncollectible Accounts	3,452	23	284	-	9	38	72	5	5	58	-	52	-	1
31	Distribution Customer Accounting	42,229	283	598	-	19	80	152	11	11	122	-	109	-	3
32	Large Volume Customer Care	-	-	2,618	-	81	349	663	47	47	535	-	477	-	12
33	Distribution Commodity	3,479	1,410	635	0	5	59	763	81	96	421	40	5,305	45	266
34	Total Distribution Revenue Requirement	608,370	82,564	26,251	6	366	1,365	23,270	915	922	8,423	161	46,443	618	3,833
35	Total Revenue Requirement	1,386,104	270,004	50,959	8	531	1,872	47,960	1,671	5,801	13,526	188	102,090	649	10,798

Note:  
(1) Total allocation is the sum of the North, East, Central and South service areas and Ex-franchise allocation by rate class.

2024 Cost Allocation Study - Service Areas  
Total Allocation (1) (Continued)

Line No.	Particulars (\$000s)	Ex-Franchise							
		Rate 331 (aj)	Rate 332 (ak)	Rate 401 (al)	Rate C1 (F) (am)	Rate C1 (I) (an)	Rate M12 (ao)	Rate M13 (ap)	Rate M16 (aq)
<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	-	-	-	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	-	-	-	-	-	-	-	-
<u>Storage Revenue Requirement</u>									
8	Storage Demand - Deliverability	-	-	-	-	-	-	-	-
9	Storage Demand - Space	-	-	-	-	-	-	-	-
10	Storage Demand - Operational Contingency	5	40	-	104	18	316	2	4
11	Storage Commodity	-	-	-	-	-	-	-	-
12	Total Storage Revenue Requirement	5	40	-	104	18	316	2	4
<u>Transmission Revenue Requirement</u>									
13	Transmission Demand - Dawn Station	-	-	-	48	-	4,489	-	-
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	1,020	-	-
15	Transmission Demand - Parkway Station	-	-	-	329	-	23,956	-	-
16	Transmission Demand - Dawn Parkway	-	-	-	1,145	-	69,086	-	-
17	Transmission Demand - Albion	-	21,710	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-	-	-	-
19	Transmission Commodity	-	-	-	7,623	3,068	20,344	123	450
20	Total Transmission Revenue Requirement	-	21,710	-	9,144	3,068	118,895	123	450
<u>Distribution Revenue Requirement</u>									
21	Distribution Demand - High Pressure > 4"	-	-	-	-	-	-	-	267
22	Distribution Demand - High Pressure <= 4"	-	-	-	-	-	-	-	-
23	Distribution Demand - Low Pressure	-	-	-	-	-	-	-	-
Distribution Demand - Specific Allocation									
24	Distribution Demand Specific - DSM Program	-	-	-	-	-	-	-	-
25	Distribution Demand Specific - DSM Admin	-	-	-	-	-	-	-	-
26	Distribution Customer - Mains	-	-	-	-	-	-	-	-
27	Distribution Customer - Services	-	-	-	-	-	-	-	-
28	Distribution Customer - Meters	-	-	-	-	-	-	-	-
29	Distribution Customer - Stations	-	-	-	-	-	-	-	-
Distribution Customer- Specific									
30	Uncollectible Accounts	-	-	-	-	-	-	-	-
31	Distribution Customer Accounting	-	-	-	-	-	21	-	-
32	Large Volume Customer Care	-	-	-	-	-	-	-	-
33	Distribution Commodity	-	-	-	-	-	-	-	-
34	Total Distribution Revenue Requirement	-	-	-	-	-	21	-	267
35	Total Revenue Requirement	5	21,750	-	9,248	3,086	119,232	125	454

Note:  
(1) Total allocation is the sum of the North, East, Central and South service areas and Ex-franchise allocation by rate class.

2024 Cost Allocation Study - Service Areas  
North Service Area Allocation

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)
<u>Gas Supply Revenue Requirement</u>						
1	Gas Supply Commodity	155,051			155,051	SUPPLY_VOL
2	Load Balancing - Transportation	31,612			31,612	LOAD_BALANCING
3	Load Balancing - Commodity	1,160			1,160	NETFROMSTOR
4	Transportation Demand	19,347	(1,483)	TRANSPT_DEMAND_OPT	20,829	TRANS_DEMAND
5	Transportation Commodity	3,679			3,679	TRANSFUEL
6	Admin	925			925	SUPPLY_VOL
7	Total Gas Supply Revenue Requirement	<u>211,775</u>	<u>(1,483)</u>		<u>213,257</u>	
<u>Storage Revenue Requirement</u>						
8	Storage Demand - Deliverability	6,515			6,515	NETFROMSTOR
9	Storage Demand - Space	4,639	2,226	GASSTORALLO	2,414	STORAGEEXCESS
10	Storage Demand - Operational Contingency	391			391	OP_CONTINGENCY
11	Storage Commodity	999			999	STORCOMM
12	Total Storage Revenue Requirement	<u>12,545</u>	<u>2,226</u>		<u>10,319</u>	
<u>Transmission Revenue Requirement</u>						
13	Transmission Demand - Dawn Station	337			337	DAWNCOMP
14	Transmission Demand - Kirkwall Station	-			-	KIRKWALL_DEMAND
15	Transmission Demand - Parkway Station	2,307			2,307	PKWY_DEMAND
16	Transmission Demand - Dawn Parkway	8,032			8,032	D-PTRANS
17	Transmission Demand - Albion	-			-	ALBIONTRANS
18	Transmission Demand - Panhandle St. Clair	-			-	PAN_STCLAIR
19	Transmission Commodity	984	960	TRANS_COMPFUEL	24	TRANSCOMM
20	Total Transmission Revenue Requirement	<u>11,659</u>	<u>960</u>		<u>10,700</u>	
21	Total Revenue Requirement Excluding Distribution	<u>235,979</u>	<u>1,703</u>		<u>234,276</u>	

2024 Cost Allocation Study - Service Areas  
North Service Area Allocation (Continued)

Line No.	Particulars (\$000s)	Rate 01 (f)	Rate 10 (g)	Rate 20 (h)	Rate 25 (i)	Rate 100 (j)
<u>Gas Supply Revenue Requirement</u>						
1	Gas Supply Commodity	131,607	20,225	2,136	1,084	-
2	Load Balancing - Transportation	22,284	6,714	2,615	-	-
3	Load Balancing - Commodity	824	248	88	-	-
4	Transportation Demand	13,214	4,302	1,730	101	-
5	Transportation Commodity	44	2,666	749	200	21
6	Admin	785	121	13	6	-
7	Total Gas Supply Revenue Requirement	168,758	34,276	7,329	1,391	21
<u>Storage Revenue Requirement</u>						
8	Storage Demand - Deliverability	4,627	1,394	494	-	-
9	Storage Demand - Space	3,576	774	289	-	-
10	Storage Demand - Operational Contingency	287	71	19	2	13
11	Storage Commodity	716	201	77	6	-
12	Total Storage Revenue Requirement	9,206	2,440	878	7	13
<u>Transmission Revenue Requirement</u>						
13	Transmission Demand - Dawn Station	241	71	25	-	-
14	Transmission Demand - Kirkwall Station	-	-	-	-	-
15	Transmission Demand - Parkway Station	1,648	486	172	-	-
16	Transmission Demand - Dawn Parkway	5,738	1,694	600	-	-
17	Transmission Demand - Albion	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-
19	Transmission Commodity	712	200	67	6	-
20	Total Transmission Revenue Requirement	8,338	2,451	865	6	-
21	Total Revenue Requirement Excluding Distribution	186,302	39,167	9,072	1,403	34

2024 Cost Allocation Study - Service Areas  
East Service Area Allocation

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)
<u>Gas Supply Revenue Requirement</u>						
1	Gas Supply Commodity	288,083			288,083	SUPPLY_VOL
2	Load Balancing - Transportation	120,065			120,065	LOAD_BALANCING
3	Load Balancing - Commodity	2,674			2,674	NETFROMSTOR
4	Transportation Demand	91,417	(5,518)	TRANSPT_DEMAND_OPT	96,934	TRANS_DEMAND
5	Transportation Commodity	19,359			19,359	TRANSFUEL
6	Admin	1,927			1,927	SUPPLY_VOL
7	Total Gas Supply Revenue Requirement	<u>523,526</u>	<u>(5,518)</u>		<u>529,043</u>	
<u>Storage Revenue Requirement</u>						
8	Storage Demand - Deliverability	15,019			15,019	NETFROMSTOR
9	Storage Demand - Space	9,877	4,940	GASSTORALLO	4,937	STORAGEEXCESS
10	Storage Demand - Operational Contingency	757			757	OP_CONTINGENCY
11	Storage Commodity	2,293			2,293	STORCOMM
12	Total Storage Revenue Requirement	<u>27,946</u>	<u>4,940</u>		<u>23,006</u>	
<u>Transmission Revenue Requirement</u>						
13	Transmission Demand - Dawn Station	662			662	DAWNCOMP
14	Transmission Demand - Kirkwall Station	139			139	KIRKWALL_DEMAND
15	Transmission Demand - Parkway Station	3,829			3,829	PKWY_DEMAND
16	Transmission Demand - Dawn Parkway	15,350			15,350	D-PTRANS
17	Transmission Demand - Albion	-			-	ALBIONTRANS
18	Transmission Demand - Panhandle St. Clair	-			-	PAN_STCLAIR
19	Transmission Commodity	1,275	1,219	TRANS_COMPFUEL	56	TRANSCOMM
20	Total Transmission Revenue Requirement	<u>21,255</u>	<u>1,219</u>		<u>20,036</u>	
21	Total Revenue Requirement Excluding Distribution	<u>572,727</u>	<u>641</u>		<u>572,085</u>	

2024 Cost Allocation Study - Service Areas  
East Service Area Allocation (Continued)

Line No.	Particulars (\$000s)	Rate 1	Rate 6	Rate 100	Rate 110	Rate 115	Rate 125	Rate 135	Rate 145	Rate 170	Rate 200	Rate 300
		(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
<u>Gas Supply Revenue Requirement</u>												
1	Gas Supply Commodity	132,986	64,683	1,895	5,279	-	-	86	-	-	24,710	-
2	Load Balancing - Transportation	50,227	34,775	344	3,225	-	-	-	-	-	5,970	-
3	Load Balancing - Commodity	1,119	775	8	72	-	-	-	-	-	133	-
4	Transportation Demand	30,955	23,851	433	6,952	-	-	340	91	1,433	7,598	-
5	Transportation Commodity	6,576	5,002	92	1,474	-	-	72	19	305	1,616	-
6	Admin	890	433	13	35	-	-	1	-	-	165	-
7	Total Gas Supply Revenue Requirement	<u>222,752</u>	<u>129,518</u>	<u>2,784</u>	<u>17,037</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>111</u>	<u>1,738</u>	<u>40,193</u>	<u>-</u>
<u>Storage Revenue Requirement</u>												
8	Storage Demand - Deliverability	6,283	4,350	43	403	-	-	-	-	-	747	-
9	Storage Demand - Space	4,073	2,644	40	350	-	-	-	10	57	730	-
10	Storage Demand - Operational Contingency	321	222	1	13	-	-	0	0	2	23	-
11	Storage Commodity	779	592	11	175	-	-	9	2	36	191	-
12	Total Storage Revenue Requirement	<u>11,456</u>	<u>7,808</u>	<u>95</u>	<u>941</u>	<u>-</u>	<u>-</u>	<u>9</u>	<u>13</u>	<u>95</u>	<u>1,692</u>	<u>-</u>
<u>Transmission Revenue Requirement</u>												
13	Transmission Demand - Dawn Station	263	187	2	28	-	-	0	-	-	40	-
14	Transmission Demand - Kirkwall Station	55	39	0	6	-	-	0	-	-	8	-
15	Transmission Demand - Parkway Station	1,522	1,080	13	159	-	-	0	-	-	230	-
16	Transmission Demand - Dawn Parkway	6,102	4,331	53	639	-	-	1	-	-	921	-
17	Transmission Demand - Albion	-	-	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-	-	-	-	-	-	-
19	Transmission Commodity	433	330	6	97	-	-	5	1	20	106	-
20	Total Transmission Revenue Requirement	<u>8,376</u>	<u>5,966</u>	<u>75</u>	<u>929</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>1</u>	<u>20</u>	<u>1,306</u>	<u>-</u>
21	Total Revenue Requirement Excluding Distribution	<u>242,584</u>	<u>143,293</u>	<u>2,954</u>	<u>18,906</u>	<u>-</u>	<u>-</u>	<u>514</u>	<u>125</u>	<u>1,853</u>	<u>43,191</u>	<u>-</u>

2024 Cost Allocation Study - Service Areas  
East Service Area Allocation (Continued)

Line No.	Particulars (\$000s)	Rate 01	Rate 10	Rate 20	Rate 25	Rate 100
		(q)	(r)	(s)	(t)	(u)
<u>Gas Supply Revenue Requirement</u>						
1	Gas Supply Commodity	46,612	10,947	848	38	-
2	Load Balancing - Transportation	19,832	4,919	773	-	-
3	Load Balancing - Commodity	442	110	17	-	-
4	Transportation Demand	11,380	5,059	3,315	9	-
5	Transportation Commodity	2,420	1,076	705	2	-
6	Admin	312	73	6	0	-
7	Total Gas Supply Revenue Requirement	80,997	22,183	5,664	48	-
<u>Storage Revenue Requirement</u>						
8	Storage Demand - Deliverability	2,481	615	97	-	-
9	Storage Demand - Space	1,432	470	70	-	-
10	Storage Demand - Operational Contingency	115	43	11	0	4
11	Storage Commodity	287	127	83	0	-
12	Total Storage Revenue Requirement	4,315	1,256	262	1	4
<u>Transmission Revenue Requirement</u>						
13	Transmission Demand - Dawn Station	102	30	10	-	-
14	Transmission Demand - Kirkwall Station	21	6	2	-	-
15	Transmission Demand - Parkway Station	591	174	59	-	-
16	Transmission Demand - Dawn Parkway	2,368	699	236	-	-
17	Transmission Demand - Albion	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-
19	Transmission Commodity	159	71	46	0	-
20	Total Transmission Revenue Requirement	3,242	981	353	0	-
21	Total Revenue Requirement Excluding Distribution	88,554	24,420	6,279	49	4

2024 Cost Allocation Study - Service Areas  
Central Service Area Allocation

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)
<u>Gas Supply Revenue Requirement</u>						
1	Gas Supply Commodity	1,434,103			1,434,103	SUPPLY_VOL
2	Load Balancing - Transportation	15,591			15,591	LOAD_BALANCING
3	Load Balancing - Commodity	11,702			11,702	NETFROMSTOR
4	Transportation Demand	42,447	(368)	TRANSPT_DEMAND_OPT	42,815	TRANS_DEMAND
5	Transportation Commodity	662			662	TRANSFUEL
6	Admin	8,074			8,074	SUPPLY_VOL
7	Total Gas Supply Revenue Requirement	<u>1,512,578</u>	<u>(368)</u>		<u>1,512,946</u>	
<u>Storage Revenue Requirement</u>						
8	Storage Demand - Deliverability	65,722			65,722	NETFROMSTOR
9	Storage Demand - Space	40,653	20,332	GASSTORALLO	20,320	STORAGEXCESS
10	Storage Demand - Operational Contingency	3,419			3,419	OP_CONTINGENCY
11	Storage Commodity	10,219			10,219	STORCOMM
12	Total Storage Revenue Requirement	<u>120,012</u>	<u>20,332</u>		<u>99,680</u>	
<u>Transmission Revenue Requirement</u>						
13	Transmission Demand - Dawn Station	4,254			4,254	DAWNCOMP
14	Transmission Demand - Kirkwall Station	-			-	KIRKWALL_DEMAND
15	Transmission Demand - Parkway Station	16,844			16,844	PKWY_DEMAND
16	Transmission Demand - Dawn Parkway	101,471			101,471	D-PTRANS
17	Transmission Demand - Albion	14,473			14,473	ALBIONTRANS
18	Transmission Demand - Panhandle St. Clair	-			-	PAN_STCLAIR
19	Transmission Commodity	4,442	4,192	TRANS_COMPFUEL	250	TRANSCOMM
20	Total Transmission Revenue Requirement	<u>141,485</u>	<u>4,192</u>		<u>137,292</u>	
21	Total Revenue Requirement Excluding Distribution	<u>1,774,075</u>	<u>24,156</u>		<u>1,749,919</u>	

2024 Cost Allocation Study - Service Areas  
Central Service Area Allocation (Continued)

Line No.	Particulars (\$000s)	Rate 1 (f)	Rate 6 (g)	Rate 100 (h)	Rate 110 (i)	Rate 115 (j)	Rate 125 (k)	Rate 135 (l)	Rate 145 (m)	Rate 170 (n)	Rate 200 (o)	Rate 300 (p)
<u>Gas Supply Revenue Requirement</u>												
1	Gas Supply Commodity	870,820	544,926	837	15,117	346	-	817	120	1,122	-	-
2	Load Balancing - Transportation	7,914	7,141	12	501	22	-	-	-	-	-	-
3	Load Balancing - Commodity	5,940	5,361	9	376	17	-	-	-	-	-	-
4	Transportation Demand	16,633	19,275	65	3,659	1,479	-	171	52	1,114	-	-
5	Transportation Commodity	278	276	1	59	25	-	3	1	19	-	-
6	Admin	4,902	3,068	5	85	2	-	5	1	6	-	-
7	<b>Total Gas Supply Revenue Requirement</b>	<b>906,487</b>	<b>580,047</b>	<b>928</b>	<b>19,797</b>	<b>1,890</b>	<b>-</b>	<b>995</b>	<b>174</b>	<b>2,261</b>	<b>-</b>	<b>-</b>
<u>Storage Revenue Requirement</u>												
8	Storage Demand - Deliverability	33,361	30,105	49	2,114	93	-	-	-	-	-	-
9	Storage Demand - Space	21,117	17,738	40	1,371	222	-	-	32	133	-	-
10	Storage Demand - Operational Contingency	1,745	1,575	2	61	15	13	1	1	8	-	-
11	Storage Commodity	4,289	4,268	17	908	387	-	45	14	291	-	-
12	<b>Total Storage Revenue Requirement</b>	<b>60,511</b>	<b>53,686</b>	<b>108</b>	<b>4,454</b>	<b>716</b>	<b>13</b>	<b>46</b>	<b>47</b>	<b>432</b>	<b>-</b>	<b>-</b>
<u>Transmission Revenue Requirement</u>												
13	Transmission Demand - Dawn Station	2,068	1,916	4	211	53	-	1	-	-	-	-
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	-	-	-	-	-	-
15	Transmission Demand - Parkway Station	8,191	7,589	17	835	209	-	3	-	-	-	-
16	Transmission Demand - Dawn Parkway	49,341	45,714	105	5,031	1,260	-	20	-	-	-	-
17	Transmission Demand - Albion	7,038	6,520	15	718	180	-	3	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-	-	-	-	-	-	-
19	Transmission Commodity	1,865	1,855	7	395	168	-	19	6	127	-	-
20	<b>Total Transmission Revenue Requirement</b>	<b>68,503</b>	<b>63,595</b>	<b>149</b>	<b>7,189</b>	<b>1,870</b>	<b>-</b>	<b>47</b>	<b>6</b>	<b>127</b>	<b>-</b>	<b>-</b>
21	<b>Total Revenue Requirement Excluding Distribution</b>	<b>1,035,501</b>	<b>697,327</b>	<b>1,185</b>	<b>31,440</b>	<b>4,476</b>	<b>13</b>	<b>1,087</b>	<b>226</b>	<b>2,820</b>	<b>-</b>	<b>-</b>

2024 Cost Allocation Study - Service Areas  
 South Service Area Allocation

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 M1 (f)	Rate M2 (g)
<u>Gas Supply Revenue Requirement</u>								
1	Gas Supply Commodity	850,804			850,804	SUPPLY_VOL	674,846	151,158
2	Load Balancing - Transportation	-			-	LOAD_BALANCING	-	-
3	Load Balancing - Commodity	8,054			8,054	NETFROMSTOR	4,005	1,428
4	Transportation Demand	1,472	-		1,472	TRANS_DEMAND	406	165
5	Transportation Commodity	198			198	TRANSFUEL	55	22
6	Admin	4,565			4,565	SUPPLY_VOL	3,621	811
7	Total Gas Supply Revenue Requirement	<u>865,093</u>	<u>-</u>		<u>865,093</u>		<u>682,934</u>	<u>153,584</u>
<u>Storage Revenue Requirement</u>								
8	Storage Demand - Deliverability	45,230			45,230	NETFROMSTOR	22,493	8,020
9	Storage Demand - Space	25,949	11,619	GASSTORALLO	14,330	STORAGEEXCESS	15,850	4,770
10	Storage Demand - Operational Contingency	2,082			2,082	OP_CONTINGENCY	1,273	438
11	Storage Commodity	7,992			7,992	STORCOMM	3,299	1,337
12	Total Storage Revenue Requirement	<u>81,254</u>	<u>11,619</u>		<u>69,635</u>		<u>42,915</u>	<u>14,565</u>
<u>Transmission Revenue Requirement</u>								
13	Transmission Demand - Dawn Station	2,722			2,722	DAWNCOMP	1,004	372
14	Transmission Demand - Kirkwall Station	293			293	KIRKWALL_DEMAND	108	40
15	Transmission Demand - Parkway Station	-			-	PKWY_DEMAND	-	-
16	Transmission Demand - Dawn Parkway	47,841			47,841	D-PTRANS	17,656	6,542
17	Transmission Demand - Albion	-			-	ALBIONTRANS	-	-
18	Transmission Demand - Panhandle St. Clair	84,632			84,632	PAN_STCLAIR	31,235	11,573
19	Transmission Commodity	6,820	6,528	TRANS_COMPFUEL	293	TRANSCOMM	1,882	763
20	Total Transmission Revenue Requirement	<u>142,307</u>	<u>6,528</u>		<u>135,780</u>		<u>51,886</u>	<u>19,291</u>
21	Total Revenue Requirement Excluding Distribution	<u>1,088,654</u>	<u>18,146</u>		<u>1,070,507</u>		<u>777,734</u>	<u>187,440</u>

2024 Cost Allocation Study - Service Areas  
South Service Area Allocation (Continued)

Line No.	Particulars (\$000s)	Rate M4 (F) (h)	Rate M4 (I) (i)	Rate M5 (F) (j)	Rate M5 (I) (k)	Rate M7 (F) (l)	Rate M7 (I) (m)	Rate M9 (n)	Rate T1 (F) (o)	Rate T1 (I) (p)	Rate T2 (F) (q)	Rate T2 (I) (r)	Rate T3 (s)
<u>Gas Supply Revenue Requirement</u>													
1	Gas Supply Commodity	13,035	-	67	408	7,344	477	3,468	-	-	-	-	-
2	Load Balancing - Transportation	-	-	-	-	-	-	-	-	-	-	-	-
3	Load Balancing - Commodity	447	-	4	-	743	-	45	156	-	975	-	250
4	Transportation Demand	74	0	1	7	89	9	11	49	5	619	5	31
5	Transportation Commodity	10	0	0	1	12	1	2	7	1	84	1	4
6	Admin	70	-	0	2	39	3	19	-	-	-	-	-
7	Total Gas Supply Revenue Requirement	13,636	0	72	418	8,227	491	3,545	212	5	1,678	6	286
<u>Storage Revenue Requirement</u>													
8	Storage Demand - Deliverability	2,511	-	24	-	4,170	-	252	878	-	5,476	-	1,406
9	Storage Demand - Space	981	2	4	-	1,347	140	136	286	-	1,814	-	618
10	Storage Demand - Operational Contingency	39	0	0	1	53	5	5	23	1	204	1	38
11	Storage Commodity	602	0	4	56	723	77	91	133	-	1,384	-	285
12	Total Storage Revenue Requirement	4,133	2	33	57	6,294	222	486	1,320	1	8,878	1	2,348
<u>Transmission Revenue Requirement</u>													
13	Transmission Demand - Dawn Station	132	-	1	-	196	-	16	67	-	848	-	84
14	Transmission Demand - Kirkwall Station	14	-	0	-	21	-	2	7	-	91	-	9
15	Transmission Demand - Parkway Station	-	-	-	-	-	-	-	-	-	-	-	-
16	Transmission Demand - Dawn Parkway	2,329	-	20	-	3,445	-	281	1,180	-	14,908	-	1,479
17	Transmission Demand - Albion	-	-	-	-	-	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	4,120	-	36	-	6,094	-	497	2,088	-	26,373	-	2,616
19	Transmission Commodity	343	0	3	32	413	44	52	228	22	2,871	24	144
20	Total Transmission Revenue Requirement	6,939	0	60	32	10,168	44	848	3,570	22	45,092	24	4,331
21	Total Revenue Requirement Excluding Distribution	24,708	3	165	507	24,689	756	4,879	5,103	28	55,648	31	6,965

2024 Cost Allocation Study - Service Areas  
Ex-franchise Allocation

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)
<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	-			-	
7	Total Gas Supply Revenue Requirement	-	-		-	
<u>Storage Revenue Requirement</u>						
8	Storage Demand - Deliverability	-			-	
9	Storage Demand - Space	-	-		-	
10	Storage Demand - Operational Contingency	489			489	OP_CONTINGENCY
11	Storage Commodity	-			-	
12	Total Storage Revenue Requirement	489	-		489	
<u>Transmission Revenue Requirement</u>						
13	Transmission Demand - Dawn Station	4,550			4,550	DAWNCOMP
14	Transmission Demand - Kirkwall Station	1,020			1,020	KIRKWALL_DEMAND
15	Transmission Demand - Parkway Station	24,284			24,284	PKWY_DEMAND
16	Transmission Demand - Dawn Parkway	70,444			70,444	D-PTRANS
17	Transmission Demand - Albion	21,710			21,710	ALBIONTRANS
18	Transmission Demand - Panhandle St. Clair	-			-	PAN_STCLAIR
19	Transmission Commodity	31,666	14,067	TRANS_COMPFUEL	17,599	TRANSCOMM
20	Total Transmission Revenue Requirement	153,675	14,067		139,608	
21	Total Revenue Requirement Excluding Distribution	154,165	14,067		140,098	

2024 Cost Allocation Study - Service Areas  
Ex-franchise Allocation (Continued)

Line No.	Particulars (\$000s)	Rate 331 (f)	Rate 332 (g)	Rate 401 (h)	Rate C1 (F) (i)	Rate C1 (I) (j)	Rate M12 (k)	Rate M13 (l)	Rate M16 (m)	Rate M17 (n)
<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	-	-	-	-	-	-	-	-	-
7	<b>Total Gas Supply Revenue Requirement</b>	-	-	-	-	-	-	-	-	-
<u>Storage Revenue Requirement</u>										
8	Storage Demand - Deliverability	-	-	-	-	-	-	-	-	-
9	Storage Demand - Space	-	-	-	-	-	-	-	-	-
10	Storage Demand - Operational Contingency	5	40	-	104	18	316	2	4	1
11	Storage Commodity	-	-	-	-	-	-	-	-	-
12	<b>Total Storage Revenue Requirement</b>	5	40	-	104	18	316	2	4	1
<u>Transmission Revenue Requirement</u>										
13	Transmission Demand - Dawn Station	-	-	-	48	-	4,489	-	-	13
14	Transmission Demand - Kirkwall Station	-	-	-	-	-	1,020	-	-	-
15	Transmission Demand - Parkway Station	-	-	-	329	-	23,956	-	-	-
16	Transmission Demand - Dawn Parkway	-	-	-	1,145	-	69,086	-	-	213
17	Transmission Demand - Albion	-	21,710	-	-	-	-	-	-	-
18	Transmission Demand - Panhandle St. Clair	-	-	-	-	-	-	-	-	-
19	Transmission Commodity	-	-	-	7,623	3,068	20,344	123	450	59
20	<b>Total Transmission Revenue Requirement</b>	-	21,710	-	9,144	3,068	118,895	123	450	285
21	<b>Total Revenue Requirement Excluding Distribution</b>	5	21,750	-	9,248	3,086	119,211	125	454	286

2024 COST ALLOCATION STUDY WORKING PAPERS –  
PROPOSED SERVICE AREAS  
INDEX OF ATTACHMENTS

Attachment 10 provides the working papers used to derive the updated 2024 Cost Allocation Study for the current rate classes that separates the 2024 Test Year Forecast net revenue requirement into service areas (North, East, Central, and South). The updated 2024 Cost Allocation Study for the proposed service areas was prepared in response to Exhibit I.7.0 STAFF-237. Attachment 10 working papers are organized as follows:

- Attachment 10.1 Gas Supply Classification by Service Area  
This schedule provides the working paper to support the gas supply classification by service areas.
  
- Attachment 10.2 Storage Classification by Service Area  
This schedule provides the working paper to support the storage classification detail by service areas.
  
- Attachment 10.3 Transmission Classification by Service Area  
This schedule provides the working paper to support the transmission classification detail by service areas.

Gas Supply Classification by Service Area

Line No.	Particulars (\$000s)	As Filed Total (1)	Service Areas				Ex-franchise (f)	Service Areas Total (g)
			North (b)	East (c)	Central (d)	South (e)		
<u>Gas Supply Commodity</u>								
1	System gas volumes (10 <sup>3</sup> m <sup>3</sup> )	13,147,614	785,289	1,635,746	6,851,976	3,874,603	-	13,147,614
2	Weighted average reference price (\$/10 <sup>3</sup> m <sup>3</sup> )	207,493	199,925	178,597	211,778	222,065	-	
3	Gas supply commodity by service area	<u>2,728,041</u>	<u>156,999</u>	<u>292,139</u>	<u>1,451,096</u>	<u>860,412</u>	-	<u>2,760,646</u>
4	Reference price balancing adjustment							(32,605)
5	Gas supply commodity as filed							<u>2,728,041</u>
6	Reference price balancing adjustment unit rate (\$/10 <sup>3</sup> m <sup>3</sup> )		(2,480)	(2,480)	(2,480)	(2,480)	-	(2,480)
7	Reference price balancing adjustment by service area		<u>(1,947)</u>	<u>(4,057)</u>	<u>(16,992)</u>	<u>(9,609)</u>	-	<u>(32,605)</u>
8	Gas Supply Commodity classification by service area		<u>155,051</u>	<u>288,083</u>	<u>1,434,103</u>	<u>850,804</u>	-	<u>2,728,041</u>
<u>Load Balancing - Transportation</u>								
9	Load balancing transport by service area	175,236	33,215	126,032	15,989	-	-	175,236
10	Less: Gas supply optimization	(7,968)	(1,603)	(5,967)	(398)	-	-	(7,968)
11	Load Balancing - Transportation classification by service area	<u>167,268</u>	<u>31,612</u>	<u>120,065</u>	<u>15,591</u>	-	-	<u>167,268</u>
<u>Load Balancing - Commodity</u>								
12	Load balancing commodity	<u>23,591</u>						
13	Storage deliverability allocation factor		251	579	2,531	1,742	-	5,103
14	Percentage allocation		4.9%	11.3%	49.6%	34.1%	0.0%	100.0%
15	Load Balancing - Commodity classification by service area		<u>1,160</u>	<u>2,674</u>	<u>11,702</u>	<u>8,054</u>	-	<u>23,591</u>
<u>Transportation Demand</u>								
16	Load balancing transportation	162,050	20,829	96,934	42,815	1,472	-	162,050
17	Less: Gas supply optimization	(7,369)	(1,483)	(5,518)	(368)	-	-	(7,369)
18	Transportation Demand classification by service area	<u>154,682</u>	<u>19,347</u>	<u>91,417</u>	<u>42,447</u>	<u>1,472</u>	-	<u>154,682</u>
<u>Transportation Commodity</u>								
19	Transportation Commodity classification by service area	<u>23,899</u>	<u>3,679</u>	<u>19,359</u>	<u>662</u>	<u>198</u>	-	<u>23,899</u>
<u>Admin</u>								
20	Admin classification by service area	<u>15,492</u>	<u>925</u>	<u>1,927</u>	<u>8,074</u>	<u>4,565</u>	-	<u>15,492</u>
21	Total Gas Supply Net Revenue Requirement	<u>3,112,972</u>	<u>211,775</u>	<u>523,526</u>	<u>1,512,578</u>	<u>865,093</u>	-	<u>3,112,972</u>

Note:

(1) Totals per Attachment 1.4, line 112.

Storage Classification by Service Area

Line No.	Particulars (\$000s)	As Filed Total (1) (a)	Service Areas				Ex-franchise (f)	Service Areas Total (g)
			North (b)	East (c)	Central (d)	South (e)		
1	<u>Storage Deliverability</u>	<u>132,486</u>						
2	Deliverability Requirements (TJ/day)		251	579	2,531	1,742	-	5,103
3	Percentage allocation		4.92%	11.3%	49.6%	34.1%	0.0%	100.0%
4	Storage Deliverability classification by service area		<u>6,515</u>	<u>15,019</u>	<u>65,722</u>	<u>45,230</u>	<u>-</u>	<u>132,486</u>
5	<u>Storage Space</u>	<u>81,118</u>						
6	Storage Space Requirements (TJ)		12,514	25,595	105,347	74,294	-	217,749
7	Percentage allocation		5.7%	11.8%	48.4%	34.1%	0.0%	100.0%
8	Storage Space requirements by service area		<u>2,414</u>	<u>4,937</u>	<u>20,320</u>	<u>14,330</u>	<u>-</u>	<u>42,001</u>
9	Gas in Storage (TJ)		11,457	25,429	104,665	59,811	-	201,361
10	Percentage allocation		5.7%	12.6%	52.0%	29.7%	0.0%	100.0%
11	Gas in Storage by service area		<u>2,226</u>	<u>4,940</u>	<u>20,332</u>	<u>11,619</u>	<u>-</u>	<u>39,117</u>
12	Storage Space classification by service area		<u>4,639</u>	<u>9,877</u>	<u>40,653</u>	<u>25,949</u>	<u>-</u>	<u>81,118</u>
13	<u>Operational Contingency</u>	<u>7,138</u>						
14	Operational Contingency (TJ)		21,872	42,315	191,202	116,422	27,370	399,181
15	Percentage allocation		5.5%	10.6%	47.9%	29.2%	6.9%	100.0%
16	Operational Contingency classification by service area		<u>391</u>	<u>757</u>	<u>3,419</u>	<u>2,082</u>	<u>489</u>	<u>7,138</u>
17	<u>Storage Commodity</u>	<u>21,503</u>						
18	Storage Commodity		563	1,293	5,763	4,507	-	12,127
19	Percentage allocation		4.6%	10.7%	47.5%	37.2%	0.0%	100.0%
20	Storage Commodity classification by service area		<u>999</u>	<u>2,293</u>	<u>10,219</u>	<u>7,992</u>	<u>-</u>	<u>21,503</u>
21	Total Storage Revenue Requirement	<u>242,246</u>	<u>12,545</u>	<u>27,946</u>	<u>120,012</u>	<u>81,254</u>	<u>489</u>	<u>242,246</u>

Note:

(1) Totals per Attachment 1.5, line 112.

Transmission Classification by Service Area

Line No.	Particulars (\$000s)	As Filed Total (1) (a)	Service Areas				Ex-franchise (f)	Service Areas Total (g)
			North (b)	East (c)	Central (d)	South (e)		
1	<u>Dawn Station</u>	<u>12,524</u>						
2	Dawn Station Demands		5,960	11,709	75,290	48,171	80,537	221,667
3	Percentage allocation		2.7%	5.3%	34.0%	21.7%	36.3%	100%
4	Dawn Station classification by service area		<u>337</u>	<u>662</u>	<u>4,254</u>	<u>2,722</u>	<u>4,550</u>	<u>12,524</u>
5	<u>Kirkwall Station</u>	<u>1,452</u>						
6	Kirkwall Station Demands		-	1,814	-	3,823	13,317	18,954
7	Percentage allocation		0.0%	9.6%	0.0%	20.2%	70.3%	100.0%
8	Kirkwall Station classification by service area		<u>-</u>	<u>139</u>	<u>-</u>	<u>293</u>	<u>1,020</u>	<u>1,452</u>
9	<u>Parkway Station</u>	<u>47,265</u>						
10	Parkway Station Measurement Demands		5,960	9,894	75,290	-	87,853	178,998
11	Percentage allocation		3.3%	5.5%	42.1%	0.0%	49.1%	100.0%
12	Parkway Station Compression Demands		5,960	9,894	39,621	-	59,662	115,137
13	Percentage allocation		5.2%	8.6%	34.4%	0.0%	51.8%	100%
14	Parkway Station Measurement & Regulating Gross Plant		58,892	16.0%				
15	Parkway Station Compressor Gross Plant		308,461	84.0%				
16	Parkway Station Factor		4.9%	8.1%	35.6%	0.0%	51.4%	100.0%
17	Parkway Station classification by service area		<u>2,307</u>	<u>3,829</u>	<u>16,844</u>	<u>-</u>	<u>24,284</u>	<u>47,265</u>
18	<u>Dawn Parkway</u>	<u>243,137</u>						
19	Dawn-Parkway Commodity Kilometres		1,364	2,608	17,237	8,127	11,966	41,302
20	Percentage allocation		3.3%	6.3%	41.7%	19.7%	29.0%	100%
21	Dawn Parkway classification by service area		<u>8,032</u>	<u>15,350</u>	<u>101,471</u>	<u>47,841</u>	<u>70,444</u>	<u>243,137</u>
22	<u>Albion</u>	<u>36,184</u>						
23	Albion percentage allocation		-	-	40%	-	60%	100%
24	Albion classification by service area		<u>-</u>	<u>-</u>	<u>14,473</u>	<u>-</u>	<u>21,710</u>	<u>36,184</u>
25	<u>Panhandle/St. Clair</u>	<u>84,632</u>						
26	Panhandle/St. Clair percentage allocation		-	-	-	100%	-	100%
27	Panhandle/St. Clair classification by service area		<u>-</u>	<u>-</u>	<u>-</u>	<u>84,632</u>	<u>-</u>	<u>84,632</u>
28	<u>Transmission Commodity</u>	<u>45,189</u>						
29	Compressor Fuel (10 <sup>3</sup> m <sup>3</sup> )		4,626	5,876	20,203	31,459	67,795	129,959
30	Percentage Allocation		4%	5%	16%	24%	52%	100%
31	Compressor Fuel (2)		<u>960</u>	<u>1,219</u>	<u>4,192</u>	<u>6,528</u>	<u>14,067</u>	<u>26,966</u>
32	Unaccounted For Gas		-	-	-	-	17,164	17,164
33	Company Use Gas		<u>24</u>	<u>56</u>	<u>250</u>	<u>293</u>	<u>436</u>	<u>1,059</u>
34	Transmission Commodity		<u>24</u>	<u>56</u>	<u>250</u>	<u>293</u>	<u>17,599</u>	<u>18,223</u>
35	Transmission Commodity classification by service area		<u>984</u>	<u>1,275</u>	<u>4,442</u>	<u>6,820</u>	<u>31,666</u>	<u>45,189</u>
36	Total Transmission Revenue Requirement	<u>470,382</u>	<u>11,659</u>	<u>21,255</u>	<u>141,485</u>	<u>142,307</u>	<u>153,675</u>	<u>470,382</u>

Notes:

- (1) Totals per Attachment 1.6, line 112.
- (2) Compressor fuel cost calculated as line 29 multiplied by the weighted average reference price of \$207.493/10<sup>3</sup>m<sup>3</sup>.

Summary of Proposed Revenue Change by Rate Class  
Total Revenue

Line No.	Particulars	Service Areas										One Rate Zone (1)		Difference Revenue Change (%) (m) = (j - i)
		Current Approved Revenue (\$000s) (a)	Revenue (Deficiency) / Sufficiency (\$000s) (b) = (a - e)	Proposed Revenue Requirement			Revenue After Recovery				Revenue After Recovery			
				Allocated Cost (\$000s) (c)	Parhandle/ St. Clair Reallocation (\$000s) (d)	Proposed Revenue Requirement (\$000s) (e) = (c + d)	S&T Margin (\$000s) (f)	Delivery Revenue Adjustments (\$000s) (g)	Proposed Revenue (\$000s) (h) = (e + f + g)	Revenue-to-Cost Ratio (i) = (h / e)	Revenue Change (%) (j) = (h - a) / (a)	Proposed Revenue (\$000s) (k)	Revenue Change (%) (l)	
<b>North Service Area</b>														
1	Rate 01	336,757	22,540	313,886	332	314,217	(664)	-	313,554	0.998	(7%)	300,336	(11%)	4%
2	Rate 10	50,242	(1,350)	51,541	51	51,592	(196)	-	51,396	0.996	2%	42,762	(15%)	17%
3	Rate 20	19,721	4,737	14,979	5	14,984	(69)	-	14,915	0.995	(24%)	13,191	(33%)	9%
4	Rate 25	5,055	1,828	3,224	3	3,227	-	-	3,227	1.000	(36%)	3,465	(31%)	(5%)
5	Rate 100	8,765	3,667	5,098	-	5,098	-	-	5,098	1.000	(42%)	5,080	(42%)	0%
6	Total North Service Area	420,541	31,423	388,728	391	389,119	(929)	-	388,189	0.998	(8%)	364,833	(13%)	6%
<b>East Service Area</b>														
7	Rate 1	349,772	(65,388)	415,033	127	415,160	(706)	-	414,454	0.998	18%	368,577	5%	13%
8	Rate 6	148,314	(41,309)	189,561	62	189,623	(501)	-	189,122	0.997	28%	150,534	1%	26%
9	Rate 100	3,107	(237)	3,342	2	3,344	(6)	-	3,338	0.998	7%	2,927	(6%)	13%
10	Rate 110	13,583	(9,688)	23,266	5	23,271	(74)	-	23,197	0.997	71%	14,828	9%	62%
11	Rate 115	-	-	-	-	-	-	-	-	-	-	-	-	0%
12	Rate 125	-	-	-	-	-	-	-	-	-	-	-	-	0%
13	Rate 135	313	(583)	896	0	896	(0)	-	896	1.000	187%	576	84%	102%
14	Rate 145	213	21	192	-	192	-	-	192	1.000	(10%)	95	(55%)	46%
15	Rate 170	474	(1,611)	2,085	-	2,085	-	-	2,085	1.000	340%	640	35%	305%
16	Rate 200	38,608	(6,349)	44,934	24	44,957	(107)	-	44,851	0.998	16%	37,325	3%	19%
17	Rate 300	-	-	-	-	-	-	-	-	-	-	-	-	0%
18	Rate 01	147,257	316	146,897	45	146,941	(274)	-	146,667	0.998	(0%)	126,956	(14%)	13%
19	Rate 10	32,140	360	31,770	10	31,780	(81)	-	31,700	0.997	(1%)	25,818	(20%)	19%
20	Rate 20	20,940	6,450	14,489	1	14,490	(27)	-	14,462	0.998	(31%)	10,856	(48%)	17%
21	Rate 25	1,138	0	1,138	0	1,138	-	-	1,138	1.000	(0%)	698	(39%)	39%
22	Rate 100	3,062	1,256	1,806	-	1,806	-	-	1,806	1.000	(41%)	1,808	(41%)	0%
23	Total East Service Area	758,920	(116,763)	875,408	275	875,684	(1,776)	-	873,907	0.998	15%	741,440	(2%)	17%
<b>Central Service Area</b>														
24	Rate 1	1,855,536	(48,432)	1,903,071	897	1,903,968	(5,709)	-	1,898,259	0.997	2%	1,948,291	5%	(3%)
25	Rate 6	1,041,559	28,516	1,012,482	561	1,013,044	(5,290)	-	1,007,754	0.995	(3%)	1,056,445	1%	(5%)
26	Rate 100	2,480	393	2,086	1	2,087	(12)	-	2,075	0.994	(16%)	2,268	(9%)	(8%)
27	Rate 110	54,469	(1,321)	55,775	16	55,790	(582)	-	55,208	0.990	1%	61,846	14%	(12%)
28	Rate 115	9,494	885	8,609	0	8,609	(146)	-	8,463	0.983	(11%)	10,434	10%	(21%)
29	Rate 125	13,074	1,000	12,074	-	12,074	-	-	12,074	1.000	(8%)	12,077	(8%)	(0%)
30	Rate 135	1,999	(1,218)	3,216	1	3,216	(2)	-	3,214	0.999	61%	3,426	71%	(11%)
31	Rate 145	1,589	727	862	0	862	-	-	862	1.000	(46%)	934	(41%)	(5%)
32	Rate 170	1,791	(2,191)	3,980	1	3,981	-	-	3,981	1.000	122%	5,438	204%	(81%)
33	Rate 200	-	-	-	-	-	-	-	-	-	-	-	-	0%
34	Rate 300	-	-	-	-	-	-	-	-	-	-	-	-	0%
35	Total Central Service Area	2,981,991	(21,641)	3,002,155	1,477	3,003,632	(11,741)	-	2,991,890	0.996	0%	3,101,160	4%	(4%)
<b>South Service Area</b>														
36	Rate M1	1,241,583	(144,854)	1,386,104	333	1,386,437	(2,043)	-	1,384,394	0.999	12%	1,399,639	13%	(1%)
37	Rate M2	248,034	(21,786)	270,004	(185)	269,820	(757)	-	269,063	0.997	8%	280,879	13%	(5%)
38	Rate M4	49,620	(1,155)	50,967	(193)	50,774	(269)	-	50,505	0.995	2%	57,692	16%	(14%)
39	Rate M5	3,252	849	2,404	(1)	2,403	(2)	-	2,401	0.999	(26%)	2,849	(12%)	(14%)
40	Rate M7	37,789	(11,521)	49,631	(321)	49,310	(399)	-	48,912	0.992	29%	59,925	59%	(29%)
41	Rate M9	5,439	(344)	5,801	(17)	5,784	(33)	-	5,751	0.994	6%	6,595	21%	(16%)
42	Rate T1	14,793	1,197	13,714	(118)	13,596	(137)	-	13,459	0.990	(9%)	13,452	(9%)	0%
43	Rate T2	83,779	(17,466)	102,739	(1,494)	101,246	(1,725)	-	99,521	0.983	19%	99,471	19%	0%
44	Rate T3	8,183	(2,467)	10,798	(148)	10,649	(171)	-	10,478	0.984	28%	10,462	28%	0%
45	Total South Service Area	1,692,472	(197,547)	1,892,161	(2,143)	1,890,019	(5,536)	-	1,884,483	0.997	11%	1,930,963	14%	(3%)
46	Total In-franchise	5,853,925	(304,528)	6,158,453	-	6,158,453	(19,982)	-	6,138,470	0.997	5%	6,138,397	5%	0%
<b>Ex-franchise</b>														
47	Rate 331	169	164	5	-	5	164	-	169	35.360	0%	169	0%	0%
48	Rate 332	19,179	(2,571)	21,750	-	21,750	-	-	21,750	1.000	13%	21,757	13%	(0%)
49	Rate 401	3,561	3,561	-	-	-	3,561	-	3,561	-	0%	3,561	0%	0%
50	Rate M12/C1 Dawn-Parkway	123,642	(3,348)	126,990	-	126,990	11	-	127,001	1.000	3%	127,069	3%	(0%)
51	Rate C1	17,411	12,835	4,576	-	4,576	13,122	-	17,698	3.867	2%	17,698	2%	0%
52	Rate M13/GPA	424	299	125	-	125	767	-	892	7.144	110%	892	110%	(0%)
53	Rate M16	638	184	454	-	454	423	-	877	1.931	37%	877	37%	(0%)
54	Rate M17	570	17	553	-	553	25	-	578	1.046	1%	578	1%	(0%)
55	Total Ex-franchise	165,595	11,142	154,453	-	154,453	18,072	-	172,525	1.117	4%	172,601	4%	(0%)
56	Non-Utility Cross Charge	1,197	1,197	-	-	-	1,910	-	1,910	-	-	1,907	-	0%
57	Total	6,020,717	(292,189)	6,312,905	-	6,312,905	-	-	6,312,905	1.000	5%	6,312,905	5%	0%

Note:  
 (1) Excludes delivery revenue adjustments related to rate mitigation.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 7, Tab 0, Page 3

Question(s):

- a) Are some areas of the province more expensive to serve than others both in terms of transmission and distribution, and also gas supply? If yes, please quantify the approximate percentage difference.
- b) Enbridge proposes to harmonize the rate zones into a single rate zone. Presumably some rate zones are more expensive to serve than others. Please approximately quantify the impact on a typical residential customer's annual gas bill from the harmonization for (i) a customer in the rate zone that is the most expensive to serve and (ii) a customer in the rate zone that is the least expensive to serve.
- c) Enbridge proposes to create a single rate zone. Presumably some areas are more expensive to serve than others. Please approximately quantify:
  - i. How much a rural residential customer would be subsidized by other customers on a net annual bill impact basis (assuming rural customers are more expensive to serve); and
  - ii. How much a customer in the area of the province that is most expensive to serve would be subsidized by other customers.
- d) If Enbridge were to be directed to divide the province into 2 to 5 zones corresponding to cost of serving those customers, how would Enbridge do so? For instance, if it would do so based on geographic regions, please discuss which ones would be more and less expensive. If it would do so based on density (urban vs. rural), please explain.

Response:

a-d) Please see response at Exhibit I.7.0-STAFF-237. Enbridge Gas will file additional information on cost allocation impacts of rate zones for the 2024 Test Year in advance of the settlement conference for this Application.

As provided at Exhibit 8, Tab 2, Schedule 1, Section 1.4, pages 12 to 15, Enbridge Gas is not able to determine the costs for each geographic region based on limited available distribution cost detail. Enbridge Gas has identified alternate rate zones for gas supply and transmission costs, which are provided at Exhibit 8, Tab 2, Schedule 1, Section 1.5, pages 15- 23.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Preamble:

A working version of the cost allocation model for the current rate classes is requested, to better understand the development of internal allocators and linkages across spreadsheets.

Question(s):

Please provide an integrated working version of the complete cost allocation study for current rate classes in MS Excel electronic format with formulae intact. Please include the derivation of revenue-cost ratios for the current rate classes. Please include derivation of all internally developed functionalization, classification and allocation factors.

Response:

Please see Attachment 1 for the 2024 Cost Allocation Study, including the internal factors, filed in Excel. The derivation of the revenue to cost ratios for the current rate classes in Excel is provided at Exhibit 8, Tab 1, Schedule 3, Attachment 1.

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Please see Exhibit I.7.0-IGUA-72 Attachment 1.xlsx on the OEB's RDS.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 7

Question(s):

*The rate zone harmonization allocates the costs of the transmission system facilities across all in-franchise customers, regardless of geographic location.*

- a) If the Board were to decide that EGI should create rate zones aligned with NAESB trading windows -i.e., North (GMIT NDA, Union EDA, Union NCDCA) South-Central (Enbridge CDA, Union CDA, Parkway CDA) and Eastern (Enbridge EDA KPUC/Union EDA) - what type of adjustments would need to be made to the cost allocation study to accommodate this type of rate zone structure? Specifically address how such “supply based” rate zone might change gas supply, storage and transmission allocations.
- b) If the Board were to approve the proposed cost allocation methodologies does this a single rate zone/harmonized rates? Would it remain fair and reasonable to over the long run apply the proposed cost allocation methodologies to the existing multiple rate zone rate design?

Response:

- a) Please see response at Exhibit I.7.0-STAFF-237. Enbridge Gas will file additional information on cost allocation impacts of rate zones for the 2024 Test Year in advance of the settlement conference for this Application.
- b) Please see response at Exhibit 7.1.1-STAFF-238.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 7

Question(s):

- a) Please provide all the live excel models that are used in the cost allocation outputs shown in attachments to Schedule 1.

Response:

- a) Enbridge Gas has assumed this question relates to the attachments to Exhibit 7, Tab 2, Schedule 1. Please see response at Exhibit I.7-IGUA-72 where the 2024 Cost Allocation Study has been provided in Excel format.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 7, Tab 1, Schedule 1, pp. 5-6  
Exhibit 8, Tab 2, Schedule 1, p. 9

Question(s):

The 2024 Cost Allocation Study is prepared based on one rate zone for all costs and rate classes with the exception of transportation service options that provide regional transportation service, such as ex-franchise transportation service options and transportation services for semi-unbundled and unbundled customers. The proposed allocation of costs to rate classes is based on the average embedded costs of the company's integrated system of gas supply, storage, transportation and distribution facilities to deliver gas to customers in different geographical regions of Ontario. This approach is consistent with the Cost Allocation Study of the legacy EGD rate zone, which used a uniform system of rates throughout its franchise area.

- a) Considering that the legacy Union rate zone is significantly larger and varies in customer density as compared to the former EGD rate zone, please explain how a single rate zone results in just and reasonable rates.
- b) Considering that the costs to serve customers in the North are different from the costs to serve customers in the South, please explain how the proposed single rate zone aligns with the cost causation principle as noted in Exhibit 8, Tab 2, Schedule 1, para 20.

Response:

a-b) Enbridge Gas is proposing to harmonize the EGD and Union rate zones into one rate zone for in-franchise services as part of its rate harmonization proposal described at Exhibit 8, Tab 2, Schedule 1. A one rate zone approach to cost allocation and rate design allows the Company to align, simplify and enhance rates and services to meet all customers' needs regardless of geographical location. The rate harmonization plan, including the cost allocation and rate design proposals, recognizes the amalgamation of EGD and Union and responds to the OEB directive from the MAADs decision requiring Enbridge Gas to file a proposal for rate

harmonization. The rate harmonization plan also meets the OEB's Filing Requirements<sup>1</sup> for utilities which have merged or amalgamated.

Enbridge Gas's total revenue requirement reflects the operational needs of one single utility functioning to serve all customers within the franchise area. With the amalgamation and integration of functional areas and systems, there are aspects of the revenue requirement that no longer represent the cost to serve the EGD or Union rate zones as stand-alone entities or rate zones. The Cost Allocation Study is prepared based on one rate zone and costs are allocated to rate classes based on usage, regardless of location. As a result, through the rate design proposed, customers will pay similar charges for similar services regardless of their location in the franchise area or the specific cost to serve their service area. This rate design ensures no one customer, industry or corporation has an advantage over others based on their location within the province.

Enbridge Gas's proposal for a single rate zone and postage stamp rates is consistent with the long-standing approach of setting common rates for all geographic regions that has been in place for over 40 years for the EGD rate zone (previously EGD). The OEB has approved with each of its EGD rate making decisions that postage stamp rate making is just and reasonable despite the Company providing service to two separate geographic areas. Customers in different areas of the EGD rate zone pay uniform rates for all services including gas supply, transmission, storage and distribution.

EGD's cost allocation methodologies, which were employed to functionalize, classify and allocate costs regardless of geographical location were based on cost causation principles and have been approved by the OEB for many years. The Company's proposed Cost Allocation Study reflecting one rate zone is also developed on cost causation principles. While the Company acknowledges that cost causation can be improved by identifying costs to serve a geographical area and designing rates to recover such costs, the Company also recognizes the additional benefits of one rate zone including a consistent customer experience and reduced administration. Setting postage stamp rates also allows for integrated operations and gas supply planning for the Company as a whole, as compared to maintaining and operating separate rate zones. The Cost Allocation Study balances the guiding principles provided at Exhibit 7, Tab 1, Schedule 1, page 5 which include cost causation, simplification, consistency, judgement and stability.

The use of common or postage-stamp rates is a widely accepted industry practice for setting utility rates, as it provides a consistent rate treatment across geographic regions or service areas and provides additional rate stability due to the larger base of customers. The rate design proposals reflecting one rate zone balance the guiding

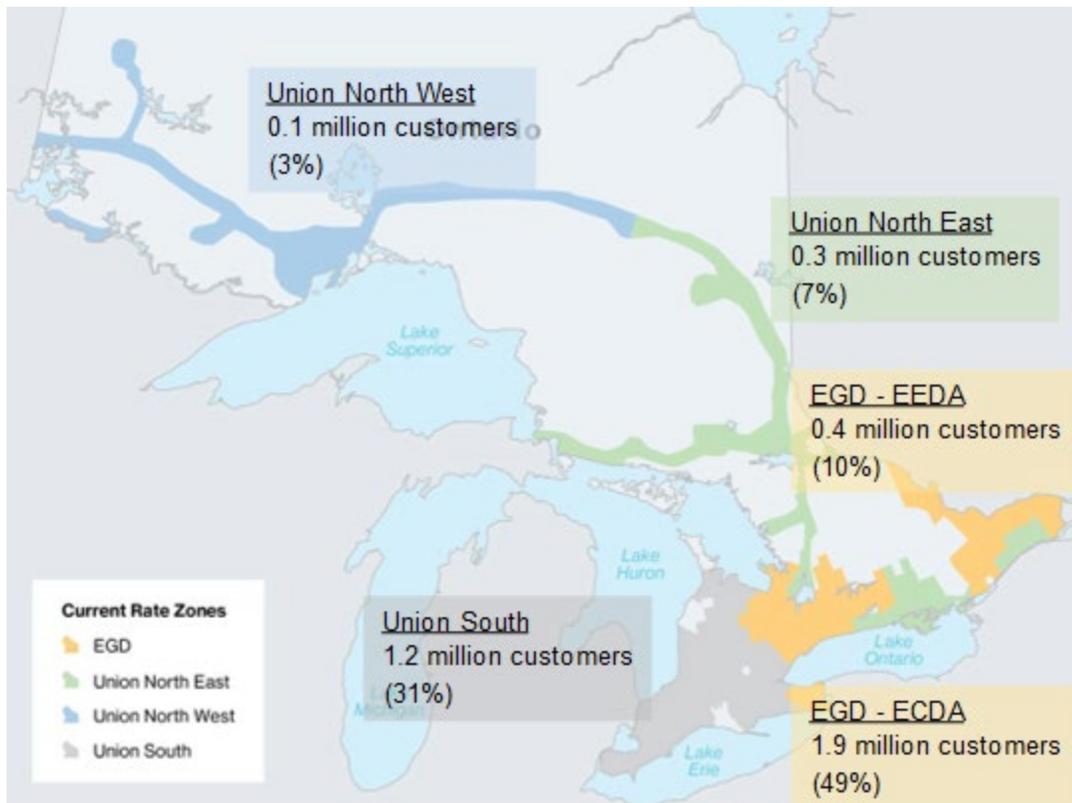
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<sup>1</sup> Filing Requirements for Natural Gas Rate Applications, February 16, 2017, p.36.

principles provided at Exhibit 8, Tab 2, Schedule 1, pages 8 to 9 which include differences in cost of service, customer experience, customer bill impacts, availability of information, administrative simplicity and customer engagement feedback. The customer engagement results also provide general support for one rate zone, as provided at Exhibit 8, Tab 2, Schedule 1, Section 1.7, pages 22 to 23.

The map of the Enbridge Gas current rate zones for EGD (East and Central), Union North (West and East), and Union South from Exhibit 8, Tab 2, Schedule 1, Figure 1 is reproduced in Figure 1.

Figure 1: Map of Enbridge Gas Current Rate Zones



As depicted on the map, the geographic service area for Union North and Union South provides service to approximately 1.6 million customers (or 41%). EGD provides service to approximately 2.3 million (or 59%) customers although the geographical service area is smaller. Upon amalgamation in 2019, the Company has operated as one entity and has continued to provide safe and reliable service to all 3.9 million customers regardless of their geographic area or rate zone.

Union has had two separate rate zones since it amalgamated with Centra Gas in 1998. EGD has had one rate zone for over forty years despite also having a geographic separation between regions served by the Company. Union had the ability to have separate rate zones because rate base has been recorded separately for Union North and Union South. The rate base details between its separate geographic regions has not been recorded for EGD. While there may be cost differences to serve the Enbridge EDA separate from the Enbridge CDA, EGD had one rate zone for all customers and didn't record costs separately. Without the underlying separation of costs, cost differences, if any, are not apparent.

The Union North rate zone had previously represented 25% of the total customers of Union. Upon the amalgamation of EGD and Union, the Union North rate zone now represents 10% of the total customers of Enbridge Gas, with the Union North East and Union North West rate zone representing 8% and 2%, respectively. While the cost differences for the Union North rate zone are known due to the historical record keeping, the Union North rate zone is a small component of the total amalgamated utility. The Union North East rate zone also serves a similar geographic area as the Enbridge EDA, with multiple adjacent boundaries, as shown on Figure 1. Maintaining the Union North East in a separate rate zone from the Enbridge EDA would result in customers in a similar geographic area in different rate zones. This result could lead to confusion for customers, particularly those who are captured by the rate zone with the higher rates.

Utilities, by the nature of the service provided, must pool costs at some level as costs to serve customers vary from one customer or geographic area to another. Maintaining a separate rate zone for Union North due to the cost differences that exist for this small subset of customers creates a significant amount of administration and prevents customers, the Company, and stakeholders from realizing further benefits of amalgamation.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 7, Tab 1, Schedule 2, p. 9

Question(s):

The 2024 Test Year revenue requirement includes the cost of regulated storage and excludes unregulated storage costs. 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.

Please provide the basis for 50% allocation between deliverability and storage space. Please provide any calculations used to derive the allocation factor.

Response:

Enbridge Gas classifies<sup>1</sup> 50% of the costs of land rights, rents and wells and lines to storage deliverability and 50% to storage space. Storage space is further classified between space and operational contingency in proportion to 183.8 PJ and 15.6 PJ, respectively, of 199.4 PJ of regulated storage space. This classification methodology recognizes that the costs are incurred to support both deliverability from storage on design day and to provide capacity to store gas. The classification methodology simply splits the costs equally between storage deliverability and storage space and is not based on any further analysis. This approach is consistent with the methodology used by Union to classify land rights, rents and wells and lines between deliverability and space within Union's 2013 Cost Allocation Study.<sup>2</sup>

The derivation and support for the storage classification factor DEL\_SPACE\_OPCON is provided in Table 1.

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<sup>1</sup> Based on storage classification factor DEL\_SPACE\_OPCON.

<sup>2</sup> EB-2011-0210, Exhibit G3, Tab 4, Schedule 3, p.1.

Table 1  
DEL SPACE OPCON Classification Factor

Line No.	Particulars	DEL_SPACE_OPCON Classification Factor (1)
		(a)
1	Deliverability	50.00
2	Space (2)	46.09
3	Operational Contingency (3)	3.91
4	Total Classification Factor	100

Notes:

- (1) Exhibit 7, Tab 2, Schedule 1, Attachment 12, page 5, line 15.
- (2) Space allocation of 46.09 calculated as  $50\% \times 183.8 \text{ PJ} / 199.4 \text{ PJ} \times 100$ .
- (3) Operational contingency of 3.91 calculated as  $50\% \times 15.6 \text{ PJ} / 199.4 \text{ PJ} \times 100$ .

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 7, Tab 1, Schedule 3, Attachment 1, p. 6

Question(s):

The functional classification of “Distribution Customer-Services” is allocated to in-franchise rate classes in proportion to the average number of customers.

Please explain why the proposed allocation of “Distribution Customer-Services” is different from the allocation methodology of the former EGD, Union North and Union South zone.

Response:

When assessing allocation methodologies for the integrated Cost Allocation Study, Enbridge Gas encountered challenges in the availability of common information for both the EGD and Union rate zones in order to derive a harmonized allocation factor for distribution services. In EGD’s OEB-approved Cost Allocation Study, EGD had allocated the cost of distribution services in proportion to the historical investment in services by pipe diameter and pipe length. In Union’s OEB-approved Cost Allocation Study, Union allocated the costs based on an approach using the number of services, service length and number of customers for the Union North rate zone and based on service replacement costs for the Union South rate zone. Each one of these allocation methodologies is difficult to prepare on its own and the information to expand the methodology to the other rate zones was not available.

Enbridge Gas is proposing a simplified approach to allocate distribution services based on number of customers recognizing distribution services are a customer-related cost. The proposed allocation methodology using the number of customers provides simplification where the previous methodologies used by EGD and Union were complex and time-consuming to replicate.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 7, Tab 1, Schedule 4, pp. 18-20 & Attachment 1; EB-2021-0002, Decision and Order, November 15, 2022, Schedule A

Question(s):

Enbridge Gas is proposing to update the DSM budget allocation methodology for the current rate classes from the 2024 DSM budget allocation provided in the 2022 to 2027 DSM Plan proceeding.

- a) Please confirm the DSM-related rate class impacts in Attachment 1 are fully aligned with approved 2024 DSM budget in Schedule A of the EB-2021-0002 decision. If not confirmed, please update Attachment 1 to align.
- b) Please discuss the reasons for DSM-related changes to rate class impacts noted in Attachment 1 relative to the DSM budget allocation provided in the DSM Plan, particularly for those rate classes where costs have changed greater than +/- \$250,000.

Response:

- a) Confirmed. Exhibit 7, Tab 1, Schedule 4, Attachment 1, updated March 8, 2023 is aligned with the DSM Plan decision except for the budgetary inflation factor which has not yet been applied to 2024 and 2025. The Decision and Order in EB-2021-0002 approved an annual escalation factor to increase the approved DSM Program budgets, including program administration costs, by 3% plus inflation and all other portfolio related costs by inflation. The DSM Plan as approved used a 2% proxy for inflation, however the actual inflation factor is to be based on the CPI ("Consumer Price Index") index. Enbridge Gas has been conversing with OEB Staff to determine how and when the inflationary factor will be applied to 2024 and 2025, however at this time it has not yet been determined.
- b) As provided at Exhibit 7, Tab 1, Schedule 4, Section 5, the DSM budget allocation provided in the DSM Plan was prepared to minimize rate impacts for years prior to rebasing (2022 and 2023) while Enbridge Gas was in a price cap rate-setting IR

term. Enbridge Gas also recognized the appropriate application to request a change to the DSM budget allocation (for 2024 and later years) was in the context of a rebasing application rather than the DSM plan application.

Exhibit 7, Tab 1, Schedule 4, Attachment 1, updated March 23, 2023 demonstrates the impact in the change in DSM allocation method when applied to 2024. The methodology used up to and including 2023 uses as a base what was built into rates in the previous year. By way of example and looking at the program cost component only for simplicity, if the amount allocated to Rate 170 in 2023 rates represented 2% of the total allocated program spend (excluding low-income and administration costs), then 2% is applied to the entire 2024 program budget to derive the rate allocation for 2024. For 2024, the total program budget excluding administration and low-income program/offering is \$119,943,247. That means \$2,398,865 ( $\$119,943,247 \times 2\%$ ) would be allocated to Rate 170 for program costs under the existing methodology even though Rate 170 will not participate or be eligible to participate in all programs.

Using the new proposed allocation methodology; considering historical participation as well as program design, Rate 170 participates in Commercial and Industrial Programs. Within Commercial, assume the 3-year historical average shows Rate 170 represents 1% of actual spending in the Commercial program (and compared only to rate classes that have historically participated in the Commercial program) and 1.5% of spending in Industrial. The Commercial program budget for Enbridge Gas is \$15,332,964 and \$5,676,733 for Industrial. Applying the allocations, the program budget allocated to Rate 170 under the new methodology is \$238,481 ( $\$15,332,964 \times 1\% + \$5,676,733 \times 1.5\%$ ). This is significantly less than what the old methodology would have yielded.

Actual spend has always been tracked and allocated by rate class and in consideration of the OEB-approved budgets by program. By not forecasting the spend based on the program, large balances can accumulate in the DSM variance account on an annual basis. Changing the methodology to consider historical participation as the basis of the forecast and then applying the allocation only to the program budgets the rate class participates in minimizes amounts that would otherwise be recorded in DSM deferral and variance account balances. Enbridge Gas is not proposing a change to the allocation of the DSM low-income program budget.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Association of Power Producers of Ontario (APPPrO)

Interrogatory

Question(s):

Please complete the following table:

Rate	Current Monthly Customer Charge	January 1, 2024 as proposed Monthly Customer Charge	April 1, 2026 Month Customer Charge (Harmonized Rates)	Current Demand Charge (cents/m3)	January 1, 2024 as proposed Demand Charge (cents/m3)	April 1, 2026 Demand Charge (cents/m3)	Current Total Bill for Large-volume customer (excluding commodity costs)	January 1, 2024 Total Bill for Large-volume customer (excluding commodity costs)	April 1, 2026 Total Bill for Large-volume customer (excluding commodity costs)
EGD 125			n/a			n/a			n/a
Union South T2			n/a			n/a			n/a
Harmonized E24	n/a	n/a		n/a	n/a		n/a	n/a	

Response:

Please see Attachment 1 for the requested information for Rate 125 of the EGD rate zone and Rate T2 of the Union South rate zone.

Evidence related to the harmonized rate classes, including Rate E24, will be addressed in Phase 2 of the proceeding in accordance with the OEB's Decision on Issues List dated January 27, 2023.

Rate 125 & Rate T2 Large Volume Parameters

Line No.	Rate Class	Current Monthly Customer Charge (1)	January 1, 2024 as proposed Monthly Customer Charge (2)	Current Demand Charge (cents/m <sup>3</sup> ) (1)	January 1, 2024 as proposed Demand Charge (cents/m <sup>3</sup> ) (2)	Current Total Bill for Large-volume customer (excluding commodity costs) (3)	January 1, 2024 Total Bill for Large-volume customer (excluding commodity costs) (3)
1	Rate 125	\$546.97	\$3,000.00	11.2127	10.6497	\$3,135,864	\$3,008,907
2	Rate T2	\$6,803.81	\$3,000.00	First 140,870 m <sup>3</sup> : 33.1606 Over 140,870 m <sup>3</sup> : 18.4774	First 140,870 m <sup>3</sup> : 38.5289 Over 140,870 m <sup>3</sup> : 21.7223	\$3,156,032	\$3,500,299

Notes:

- (1) Rate 125 current rates per EB-2022-0133, Exhibit D, Tab 1, Appendix A.  
Rate T2 current rates per EB-2022-0133, Exhibit D, Tab 2, Appendix A.
- (2) Exhibit 8, Tab 2, Schedule 8, Attachment 2, column (h).
- (3) For purposes of the total bill, Enbridge Gas also excluded the federal carbon charge and has provided the delivery charge total bill only.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Association of Power Producers of Ontario (APPrO)

Interrogatory

Reference:

Exhibit 7 Tab 1 Schedule 1 and Exhibit 7, Tab 1, Schedule 3

Preamble:

The cost allocation studies were based on sound cost allocation principles and long-standing methodologies that categorized and allocated costs based on EGD and Union's system operations and customer rate classes. Enbridge Gas has reviewed each of the methodologies and to the extent possible, incorporated those same principles and approaches into the integrated cost allocation study for the amalgamated utility. Please see Exhibit 7, Tab 1, Schedule 3 for a comparison of the EGD and Union OEB-approved cost allocation methodologies.

Question(s):

- a) Please indicate for each of the categories in Exhibit 7, Tab 1, Schedule 3 where the new cost allocation has increased or decreased the total cost allocation for the different functional classifications for EGD 125 and Union South T2 customers.
- b) Please provide any classifications where the new allocation increases/decreases cost allocation by 10% or greater.

Response:

a-b) As provided at Exhibit 7, Tab 1, Schedule 3, page 2, paragraph 5, due to the different allocation approaches and the availability of information for Enbridge Gas, the Company cannot provide a complete comparison of the proposed cost allocation methodologies to the OEB-approved cost allocation methodologies for the EGD and Union rate zones in aggregate. The Company was not able to recreate two stand-alone cost allocation studies for the EGD and Union rate zones in the same format that was approved in EGD's and Union's respective 2013 Cost of Service proceedings.

Similarly, Enbridge Gas cannot provide a comparison of the proposed methodologies to the OEB-approved methodologies for specific rate classes.

Please see response at Exhibit I.7.0-STAFF-237. Enbridge Gas will file additional information on cost allocation impacts of rate zones for the 2024 Test Year in advance of the settlement conference for this Application.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Association of Power Producers of Ontario (APPrO)

Interrogatory

Reference:

Exhibit 7 Tab 1 Schedule 1 Plus Attachment Page 12 of 12

Preamble:

Enbridge Gas is increasing the revenue deficiency by \$0.7 million to update the market-based storage costs from \$13.2 million as provided at Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 4, line 14 to \$13.9 million. The adjustment of \$0.7 million is to include the market-based storage fuel costs in the total cost of market-based storage as the fuel costs were not included in the 2024 Test Year Forecast revenue requirement provided at Exhibit 6, Tab 1, Schedule 2.

Question(s):

- a) Please explain the driver for the increase in fuel costs related to market-based storage.

Response:

- a) As provided at Exhibit 7, Tab 1, Schedule 1, page 12, the market-based storage fuel costs were not included in the initial 2024 Test Year Forecast revenue requirement. The exclusion of the market-based storage fuel costs was identified through the cost allocation and rate design process after the 2024 Test Year Forecast revenue requirement for Exhibit 6 was finalized. In order to include the market-based fuel costs in the cost allocation process, Enbridge Gas adjusted the revenue requirement to include the \$0.7 million of market-based storage fuel costs.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Association of Power Producers of Ontario (APPrO)

Interrogatory

Reference:

Exhibit 7 Tab 1 Schedule 3 Plus Attachment Page 2

Preamble:

Due to the different allocation approaches and the availability of information for Enbridge Gas, the Company cannot provide a complete comparison of the proposed cost allocation methodologies to the OEB-approved cost allocation methodologies for the EGD and Union rate zones in aggregate. The Company was not able to recreate two stand-alone cost allocation studies for the EGD and Union rate zones in the same format that was approved in EGD's and Union's respective 2013 Cost of Service proceedings. The proposed Cost Allocation Study and methodologies used provide an allocation of costs based on cost causation principles similar to the OEB-approved methodologies.

Question(s):

- a) Can Enbridge confirm that it is unable to recreate a uniform cost allocation methodology for the EGD and Union rate zones on an individual basis.
- b) If the answer to 1 is yes, please explain.

Response:

a-b) Please see response at Exhibit I.7.0-STAFF-237 and Exhibit I.7.1-VECC-62.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Association of Power Producers of Ontario (APPrO)

Interrogatory

Reference:

Exhibit 7 Tab 1 Schedule 3 Plus Attachment Page 6 of 6

Preamble:

Union's Cost Allocation Study allocates costs within a functional classification in various manners depending on the specific cost item. In some cases, costs within a functional classification may all be allocated using the same allocation factor while in other cases, costs within a functional classification may have multiple allocation factors depending on the cost item. This approach resulted in a high number of allocation factors relative to the EGD Cost Allocation Study, with over 100 allocation factors and almost 40 direct assignments in the Union Cost Allocation Study.

Enbridge Gas has prepared its 2024 Cost Allocation Study with one allocation factor reflective of the incurrence of costs for each functional classification category when possible. Where there were costs within a given functional classification that required a different allocation approach, Enbridge Gas has direct assigned certain costs. Given the varied nature of the costs in the distribution function, certain costs were classified as specific, as they required a distinct allocation specific to the cost item, such as bad debt and DSM. In total, there are 34 proposed allocation and direct assignment factors in the 2024 Cost Allocation Study. A detailed description of the proposed allocation methodology is provided at Exhibit 7, Tab 1, Schedule 2, Section 3. A list of the factor descriptions for functionalization, classification and allocation is provided at Exhibit 7, Tab 2, Schedule 1, Attachment 11.

Question(s):

- a) Please provide functional classifications where the allocation factor was reduced to a single value.

Response:

- a) The 2024 Cost Allocation Study and Union's Cost Allocation Study are not directly comparable for most functional classifications other than the storage and transmission functions. Of these functions, the following had more than one

allocation factor in Union's Cost Allocation Study and use one factor in the 2024 Cost Allocation Study:

- Storage Demand - Deliverability;
- Storage Demand - Space<sup>1</sup>;
- Storage Demand - Operational Contingency; and
- Transmission Demand - Dawn Parkway.

Distribution and gas supply functions are not directly comparable as they are divided into 16 functional classifications in the 2024 Cost Allocation Study, as compared to 5 in Union's Cost Allocation Study.

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<sup>1</sup> In the 2024 Cost Allocation Study, the allocation of storage space demand costs includes a direct assignment factor and an allocation factor.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Association of Power Producers of Ontario (APPrO)

Interrogatory

Reference:

Exhibit 7 Tab 1 Schedule 4 Plus Attachment Page 6 of 20

Preamble:

The Panhandle System and St. Clair System are westerly peaking systems serving in-franchise demands on design day. To the extent ex-franchise Rate C1 and Rate M16 customers use contracted capacity on design day, the demands would flow easterly to Dawn (counter flow). Accordingly, the proposed cost allocation methodology does not allocate costs to ex-franchise rate classes but will instead recognize the use of the Panhandle System and St. Clair System to provide ex-franchise transportation under Rate C1 and Rate M16 through the rate design process. Enbridge Gas is proposing to calculate a cost-based demand and commodity rate for these rate classes in order to provide a contribution towards the recovery of the Panhandle System and St. Clair System related transmission costs. Please see Exhibit 8, Tab 2, Schedule 5, Section 2.1 for the proposed rate design for Rate C1 on the Panhandle System and St. Clair System.

Question(s):

- a) Please provide the increase in costs allocated to ex franchise customers on Rate C1 and M16 as part of the move to a cost-based demand and commodity rate.

Response:

- a) There is no increase in costs allocated to ex-franchise customers as part of the cost-based demand and commodity rate proposed for Rate C1 or Rate M16.

The current approved cost allocation methodology allocates costs to Rate C1 and Rate M16 based on the average unit cost of the Panhandle and St. Clair system in the Cost Allocation Study. The current approved rate design methodology derives a rate based on the allocation of costs. While Enbridge Gas has not allocated costs to Rate C1 or Rate M16 in the 2024 Cost Allocation Study, Enbridge Gas is proposing to maintain the rate design methodology for the Rate C1 transportation paths where gas flows easterly, from Dawn to Ojibway, St. Clair and Bluewater. As a result, there

is no impact to Rate C1 customers who use these paths. Please see Exhibit 8, Tab 2, Schedule 8, Attachment 13, updated March 8, 2023, for the calculation of the Rate C1 demand charge from Dawn of \$6.677/GJ, which is based on the current approved rate design methodology.

Enbridge Gas is proposing a change to the current approved rate design methodology for the Rate C1 and Rate M16 transportation paths where the demands would flow easterly (counter flow). The proposed Rate C1 demand charge for these transportation paths is \$1.829/GJ, which is a decrease from the current approved rate design methodology of \$6.677/GJ. Please see Exhibit 8, Tab 2, Schedule 5, pages 9-11, Section 1.2 for the proposed rate design for Rate C1 firm transportation between St. Clair, Bluewater, Ojibway and Dawn. Please see Exhibit 8, Tab 2, Schedule 8, Attachment 13, updated March 8, 2023, for the calculation of the Rate C1 demand charge to Dawn of \$1.829/GJ, which is based on the proposed rate design methodology.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Association of Power Producers of Ontario (APPrO)

Interrogatory

Reference:

Exhibit 7 Tab 1 Schedule 4 Plus Attachment Page 11 of 20

Preamble:

Enbridge Gas is proposing to change the classification of Dawn Parkway measuring and regulating costs, including plant and O&M costs, to Dawn Station demand and allocate the costs to rate classes based on bi-directional design day demands at Dawn without a distance weighting. This proposal recognizes that measuring and regulating costs are not affected by the distance gas is transported, and therefore the use of a distance weighted methodology does not best represent cost causality. This cost allocation methodology also ensures that similar transmission measuring and regulating costs on the Dawn Parkway System (Dawn, Kirkwall and Parkway) are allocated based on bi-directional design day demands without a distance weighting.

Question(s):

a) What is the impact of this change for EGD 125 and Union South T2 customers.

Response:

a) Please see Exhibit 7, Tab 1, Schedule 4, Attachment 1, column c), line 6 and line 26, updated March 8, 2023. There is no impact to Rate 125 and a decrease in the allocation of costs to Rate T2 of \$0.255 million to the Dawn Station cost allocation proposal.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Association of Power Producers of Ontario (APPrO)

Interrogatory

Reference:

Exhibit 7 Tab 1 Schedule 4 Plus Attachment Page 14 of 20

Preamble:

Enbridge Gas is proposing to change the allocation of Dawn Parkway transmission demand costs to in-franchise rate classes by assuming all in-franchise design day demands are served from Dawn in the derivation of the distance weighted allocation factor. This change will increase the costs allocated to in-franchise rate classes, as the design day demands supplied from Dawn are transported over a longer distance than design day demands supplied from Parkway, which will increase the distance-weighting applied to the in-franchise design day demands. Enbridge Gas is proposing to allocate PDCI costs in proportion to the allocation of Dawn Parkway transmission demand costs, which includes an allocation of costs to both in-franchise and ex-franchise rate classes. The proposal to allocate PDCI costs to both in-franchise and ex-franchise rate classes will more than offset the increase to in-franchise rate classes from the change in the distance weighted allocation factor.

Question(s):

- a) What does Enbridge mean when it says the change “will more than offset the increase to in-franchise rate classes”? Is the offset recovered from ex franchise customers and, if so, what is the impact of the change between in-franchise and ex franchise customers?

Response:

- a) The statement “will more than offset the increase to in-franchise rate classes” refers to the fact that the benefit in-franchise rate classes receive from the proposal to allocate PDCI costs in proportion to the allocation of Dawn Parkway transmission demand costs of approximately \$5.1 million is greater than the reduction in the benefit in-franchise rate classes currently receive through the removal of the distance weighted allocation factor of approximately \$3.4 million, for a net decrease of \$1.7 million. Please see Table 1 for the net impact of the Dawn Parkway cost allocation methodology proposals to in-franchise and ex-franchise rate classes.

Table 1  
Net Impact of Dawn Parkway Cost Allocation Methodology Proposals

Line No.	Particulars (\$000s)	PDCI Allocation Proposal			Distance-Weighted Allocation Proposal	Net Impact
		Current Methodology (1)	Proposed Methodology (2)	Impact (c) = (b-a)	Impact (3) (d)	
		(a)	(b)	(c) = (b-a)	(d)	(e) = (c+d)
1	In-franchise	17,612	12,509	(5,103)	3,369	(1,733)
2	Ex-franchise	-	5,103	5,103	(3,369)	1,733
3	Total	17,612	17,612	-	-	-

Notes:

- (1) Current methodology allocates PDCI costs to Union South in-franchise rate classes. With the proposal for one rate zone, the PDCI costs would be allocated to all in-franchise rate classes.
- (2) Proposed methodology to allocate PDCI costs is based on the Dawn Parkway demand allocation factor provided at Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 19.
- (3) The impact of the distance-weighted allocation proposal is provided at Exhibit I.4.7-TCPL-2 part d).

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Association of Power Producers of Ontario (APPrO)

Interrogatory

Reference:

Exhibit 7 Tab 1 Schedule 4 Plus Attachment Page 15 of 20

Preamble:

Enbridge Gas is also proposing to continue to pay the PDCI on all DCQ quantities obligated at Parkway, as required by the utility, to account for the additional costs incurred by the customer of the PDO. As part of this Application, Enbridge Gas is proposing to expand the PDO and PDCI offering to customers located in the EGD rate zone who currently are contractually obligated to deliver gas at the Enbridge CDA. As provided at Exhibit 8, Tab 2, Schedule 2, Enbridge Gas is proposing to harmonize the rate design for DP customers located in the Enbridge CDA and the Union South rate zone, such that they pay common transportation rates. To recognize the system benefit of delivering gas to Parkway, these customers will receive a PDCI payment as an offset to the gas supply transportation charges.

Question(s):

- a) Will the PDCI payment fully offset all gas supply transportation charges? If not, please explain **and calculate the impact**.

Response:

- a) No. The PDCI payment will offset approximately 76% of the common transportation component<sup>1</sup> of the gas supply transportation charge, as shown in Table 1. The common transportation component represents the incremental charge to EGD rate zone customers with an Enbridge CDA point of receipt, resulting from the proposal for common transportation rates.

The PDCI payment is meant to offset the incremental cost of delivering gas to Parkway/Enbridge CDA over the cost of delivering to Dawn and is based on the daily Rate M12 Dawn to Parkway charge, including fuel and the facility carbon charge.

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<sup>1</sup> Exhibit 8, Tab 2, Schedule 2, p.15, Table 3, line 9.

Table 1  
Comparison of PDCI Payment & Transportation Charges

Line No.	Particulars	Unit Rate
		(a)
1	PDCI payment (\$/GJ) (1)	(0.173)
2	Conversion to volume (GJ/10 <sup>3</sup> /m <sup>3</sup> )	<u>39.08</u>
3	PDCI payment (cents/m <sup>3</sup> ) (line 1 x line 2 / 10)	(0.6761)
4	Common transportation charge (cents/m <sup>3</sup> ) (2)	<u>0.8875</u>
5	Difference (line 3 + line 4)	0.2114
6	Offset percentage (1 - line 3 / line 4)	76%

Notes:

- (1) Exhibit 8, Tab 2, Schedule 8, Attachment 6.
- (2) Exhibit 8, Tab 2, Schedule 2, page 15, Table 3, line 9.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 7, Tab 1, Schedule 1 Plus Attachment, Page 8, Section 3.1  
*Reclassified Revenue and Cost Components*, Paragraph 20

Preamble:

“Enbridge Gas reclassified revenue and cost components of the revenue requirement to align with the cost allocation and rate design process. These adjustments include:

- Reclassifying \$25.3 million of customer supplied fuel (CSF) from cost of gas to distribution and transportation revenue;
- Reclassifying \$15.3 million of gas supply optimization revenue from transportation revenue to other revenue; and
- Reclassifying \$3.7 million of community expansion system expansion surcharge (SES) and temporary connection surcharge (TCS) revenue and renewable natural gas (RNG) station charge revenue from distribution and transportation revenue to other revenue.”

Question(s):

- a) Please explain from first principles why each of these costs were reclassified in the 2024 Cost allocation Model. For example, were these costs incorrectly classified in the legacy Union/EGD cost allocation Models or are new costs not previously classified.
- b) Specifically, why would gas supply optimization not be a cost of gas commodity supply?
- c) Specifically, why would renewable natural gas (RNG) station charge not be a cost of distribution?

Response:

- a) The reclassification of the identified revenue and cost components in the preamble is required to ensure Enbridge Gas's revenue is equal to the revenue requirement. The adjustments are not incorrectly classified costs or new costs not previously identified. The adjustments are required to align the revenue and cost components of the revenue requirement with the requirements for the cost allocation and rate design process.

The \$25.3 million customer supplied fuel (CSF) adjustment is required because Exhibit 6 includes the compressor fuel netted with CSF in the cost of gas expense. The Cost Allocation Study does not net CSF revenue and compressor fuel costs in cost of gas expense in order to fully allocate the total cost of compressor fuel requirements. The value of CSF is reclassified to revenue to recognize that customers provide CSF to offset the allocation of fuel costs. The CSF adjustment is consistent with the adjustment made by Union in its 2013 Cost Allocation Study.<sup>1</sup>

The adjustments for gas supply optimization, SES, TCS and RNG station charge revenue from distribution and transportation revenue to other revenue is required to ensure Enbridge Gas recognizes revenue is generated through charges that are not set through the rate design process. The revenue generated by these other charges offsets the revenue requirement recovered in base rates, which are set through the rate design process. The Cost Allocation Study nets the allocation of the revenue requirement with the updated other revenue amount. The rate design process uses the net revenue requirement in the derivation of rates.

- b) Gas supply optimization revenue of \$15.3 million is recorded as transportation revenue in Exhibit 6. Enbridge Gas enters into exchange transactions using upstream transportation assets that are part of the Gas Supply Plan to generate revenue when these assets are not fully required.<sup>2</sup> The revenue is not a cost of gas supply commodity because it is revenue generated through exchange transactions. 90% of the revenues earned from optimization activities are refunded to ratepayers in rates. To facilitate the refund of the optimization revenue to ratepayers as a reduction to rates, Enbridge Gas reclassifies the optimization revenue from transportation revenue in Exhibit 6 to other revenue as described in part a).
- c) RNG station charge revenue of \$3.0 million relates to the premium above the posted station charge paid by RNG producers to make the capital project required to attach to Enbridge Gas's system economically feasible. Enbridge Gas reclassifies this RNG station charge revenue from transportation revenue, as recorded in Exhibit 6, to other revenue as described in part a).

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<sup>1</sup> EB-2011-0210, Exhibit G3, Tab 1, Schedule 2, footnote 2.

<sup>2</sup> Exhibit 3, Tab 4, Schedule 1, p.7.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 2, pg. 7 & Ex. 4, Tab 2, Schedule 1, Attachment 3

Preamble:

Section 2.1 describes the proposed Gas Supply classification. Reconciling legacy EGD and Union approaches, while dealing with a merged utility and gas supply contracting, creates a lot of moving parts. As a starting point for clarification, we believe understanding the classification of Transportation between Gas Supply and Load Balancing is an important starting point.

Question(s):

Using the November 1, 2022, Upstream Transportation Contract Summary found at Ex. 4, Tab 2, Schedule 1, Attachment 3, please replace the Contract Expiry found in column (e) with a designation of whether the contract demand charges are considered Transportation Demand or Load Balancing Transport for the purposes of classification.

- a) If a particular contract is used for both, please split the row into 2 rows showing the amounts classified to either Transportation Demand or Load Balancing Transport.
- b) Please provide an Excel file for this developed table.

Response:

Please see response at Exhibit I.7.1-IGUA-75 part a).

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 2, pg. 8

Preamble:

EGL evidence states: *Load balancing commodity includes 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.*

We would like to understand how these commodity costs are handled for the purposes of matching the revenue generated when selling the molecules.

Question(s):

Please describe how the commodity costs are allocated in the following scenario.

- a) If the current WACOG is \$5 and the peak season commodity is purchased at Dawn for \$7, does load balancing commodity get allocated the full \$7 cost?
  - i. If so, how does the revenue generated from selling the molecule get properly allocated to recognize that the load balancing premium is, in our view, actually \$2? Please explain fully.
  - ii. If, however, the peak season commodity cost is split as \$5 to Gas Supply and \$2 to Load Balancing, we would like that confirmed.

Response:

- a) In the scenario provided, the price variance between the peak season commodity cost of \$7 at Dawn and the Dawn forecasted price (not the current WACOG) of \$5 results in a difference of \$2, which is proposed to be captured in the Load Balancing Variance Account. Please see Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 5 for the detailed calculation of the 2024 load balancing costs.

Cost variances captured in the Load Balancing Variance Account will be recovered from in-franchise rate classes that require storage services as part of the QRAM process.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 2, pg. 9-10

Preamble:

EGL evidence states: *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... Market-based storage demand costs are incurred to meet the Utility's storage space and storage deliverability requirements. 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.*

Question(s):

Please clarify if unregulated storage costs refer to the non-utility storage whose prices are unregulated (market-based).

- a) Please clarify how the demand and commodity costs for market-based storage contracts executed to meet in-franchise demand are treated. The referenced statement above seems to suggest it is asset-based when we would have expected the allocations to be contract-based. Please explain fully.

Response:

Confirmed.

- a) Demand and commodity costs for market-based storage contracts are included in gas costs<sup>1</sup> based on contracted quantity and price. Market-based storage contracts are functionalized to storage and classified to deliverability and space as provided at Exhibit 7, Tab 2, Schedule 1, Attachment 5, line 68.

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<sup>1</sup> Per Exhibit 4, Tab 2, Schedule 1, Attachment 1, p.2, line 26.

The assets for unregulated storage are not included in the 2024 Test Year rate base.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 2, pg. 18

Preamble:

EGL evidence states: *The operational contingency space of approximately 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 based on how operational contingency space is used. Please see Exhibit 4, Tab 2, Schedule 4 for a description of the operational contingency components.*

We would like to understand how these costs are allocated.

Question(s):

For the components listed in Ex.4, Tab 2, Schedule 4, please define the parameters used for the purposes of classification and the drivers to allocate the component costs.

- a) Currently, are any operational contingency costs from the Union Dawn storage allocated to ex-franchise customers?
  - i. If so, how? Please explain.
  - ii. If not, why not?

Response:

Please see response at Exhibit I.7.1-IGUA-76, part d).

a) Yes. Operational contingency space is required to support the storage and transmission services provided to all customers, including in-franchise and ex-franchise customers.

- i. Please see response at Exhibit I.7.1-IGUA-76, Attachment 2 for the cost allocation details of operational contingency. A portion of the operational contingency costs are also recovered from the non-utility storage business, as provided at response at Exhibit I.4.2-FRPO-141.

The allocation of operational contingency is consistent with Union's 2013 Cost Allocation Study that also had an allocation of operational contingency (system integrity) to ex-franchise rate classes. In addition to those identified in Table 2, Union included ex-franchise in the allocation of UFG forecast variances which is no longer a component of operational contingency in 2024.

- ii. Please see part a).

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 2, pg. 18

Preamble:

EGL evidence states: *The operational contingency space of approximately 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 based on how operational contingency space is used. Please see Exhibit 4, Tab 2, Schedule 4 for a description of the operational contingency components.*

We would like to understand how these costs are allocated.

Question(s):

How are storage commodity costs allocated to the non-utility storage? Please explain fully.

Response:

Storage commodity costs include unaccounted for gas (UFG), compressor fuel and company use gas. Storage commodity costs allocated to the non-utility operations are not included in the utility revenue requirement. A description of the allocation of costs to non-utility is provided at Exhibit 1, Tab 13, Schedule 2. This evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023 letter.

Please see response at Exhibit I.4.2-FRPO-141 for the treatment of the operational contingency allocation to non-utility storage.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 2, pg. 19

Preamble:

EGI evidence states: *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 using design day demands with the costs allocated to semi-unbundled and unbundled services based on the design day demands of the respective service area.*

Question(s):

Please provide the design day flows that underpin allocations for the Kirkwall station.

- a) Please ensure the direction is clearly specified and what assumptions are made regarding the TCE contract from Kirkwall to Union CDA for 135,000 GJ/day.

Response:

The design day flows underpinning the Kirkwall Station transmission demand allocation factor are provided in Table 1.

Table 1  
Derivation of Kirkwall Station Allocation Factor

Line No.	Particulars	Kirkwall Station Allocation Factor	
		(GJ/d) (a)	(10 <sup>3</sup> m <sup>3</sup> /d) (2) (b)
	<u>Ex-franchise Demands</u>		
1	Dawn to Kirkwall	49,500	1,267
2	Kirkwall to Parkway	407,610	10,430
3	Kirkwall to Dawn	63,328	1,620
4	Total Ex-franchise Demands	<u>520,438</u>	<u>13,317</u>
5	Total In-franchise Demands (Kirkwall Export)	<u>91,996</u>	<u>2,354</u>
6	Total (1)	<u><u>612,434</u></u>	<u><u>15,671</u></u>

Notes:

- (1) Allocation factor in 10<sup>3</sup>m<sup>3</sup> per Exhibit 7, Tab 2, Schedule 1, Attachment 12, page 12, line 29.
- (2) Conversion to 10<sup>3</sup>m<sup>3</sup> using heat value of 39.08 GJ/10<sup>3</sup>m<sup>3</sup>

- a) Enbridge Gas did not include the demands associated with the 135,000 GJ/d Kirkwall to Union CDA contract in the derivation of the Kirkwall Station allocation factor. If Enbridge Gas had included the demands associated with this contract in the Kirkwall Station allocation factor, the costs allocated to in-franchise rate classes would increase by \$0.214 million with a decrease in the costs allocated to ex-franchise rate classes by the same amount.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 2, pg. 19

Preamble:

EGI evidence states: *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 using design day demands with the costs allocated to semi-unbundled and unbundled services based on the design day demands of the respective service area.*

Question(s):

Please explain more fully this concept that is repeated in this section that states: *using design day demands with the costs allocated to semi-unbundled and unbundled services based on the design day demands of the respective service area.*

- a) If a semi-unbundled customer is situated in the eastern service area vs. the central service area, how are their design day demands treated differently? Please explain fully with the help of a numeric illustrative example.

Response:

Please see response at Exhibit I.7.1-IGUA-78, part a), part ii) for an explanation of the allocation of costs to semi-unbundled and unbundled services based on the design day demands of the respective service area.

- a) Semi-unbundled service is not proposed to be offered to customers located in the eastern service area. The issue will be addressed in Phase 2 of the proceeding in accordance with the OEB's Decision on Issues List dated January 27, 2023.

Assuming for the purposes of this response, a semi-unbundled customer was located in the eastern service area, the allocation of costs to semi-unbundled services would be calculated as the semi-unbundled design day demands in the eastern service area divided by the total eastern design day demands multiplied by

the cost of the eastern service area. The same calculation would apply to a customer in the central service area except the semi-unbundled demands, total demands and costs would be for the central service area. Please see response at Exhibit I.7.1-IGUA-78, Attachment 1, page 2, column (d), for an illustrative example showing the allocation to semi-unbundled and unbundled services in the derivation of the Dawn Parkway transmission demand allocation factor.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 2, pg. 19

Preamble:

EGL evidence states: *Panhandle/St. Clair System costs are allocated to in-franchise bundled rate classes in proportion to design day demands with the costs allocated to semi-unbundled and unbundled services based on the design day demands of the South service area.*

Question(s):

Does this mean that Panhandle/St. Clair System costs are allocated to all bundled customers of EGL and to semi- & unbundled customers in the South service area by their design day demand (i.e., proportional to their design day demand as a fraction of the total design day demand of the South service area)?

- a) Alternatively, is the design day demand of these South service area semi- & unbundled customers in proportion to the design day demand of all EGL customers?
- b) Please explain fully.

Response:

Yes. The Panhandle/St. Clair System allocation factor is based on the in-franchise design day demands of the South service area. The allocation to semi-unbundled rate classes is based on the design day demands for each semi-unbundled rate class in proportion to the total South service area design day demands. The remaining allocation is to in-franchise bundled rate classes in proportion to design day demands. Please see response at Exhibit I.7.1-IGUA-77, Attachment 2, for the derivation of the Panhandle/St. Clair transmission demand allocation factor.

- a-b) No. The design day demands of semi-unbundled customers are not allocated in proportion to the design day demands of all Enbridge Gas customers. Please see response above.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 2, pg. 22

Question(s):

Please explain the distinction of greater than or less than NPS 4 for Distribution Demand High Pressure.

a) What functional difference does this sizing make?

Response:

a) The distinction of NPS 4 for distribution demand high pressure mains enables Enbridge Gas to differentiate the allocation of high pressure main costs. Large diameter, high pressure mains are used by the Company to provide service to all customers and as a result, all customers receive an allocation of the costs of these mains. Rate classes with larger customers, some of which are served solely by large diameter mains, are allocated an appropriate proportion of the cost of smaller diameter mains.

In EGD's 2014 to 2018 Rate Application Decision with Reasons<sup>1</sup>, in reference to the allocation of costs to Rate 125, the OEB found that Rate 125 customers, due to the rate class eligibility criteria, should not be allocated the costs of transmission pressure pipelines less than 6 inches in diameter. Customers eligible for Rate 125 would not be served by pipelines 4 inches in diameter or less. Accordingly, the EGD Cost Allocation Study split the classification of distribution mains into the categories of greater than 4 inches in diameter and less than or equal to 4 inches in diameter.

In Union's Cost Allocation Study, distribution mains for Union North categorized as sole use or joint use consisted of pipelines 6 inches in diameter or greater. Sole use mains included assets serving specific large volume customers and the costs of these assets were allocated in proportion to the demands of sole use customers. Joint use mains, which support sole use assets not directly connected to the TransCanada Mainline as well as grid assets, classified as 4 inches in diameter or

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<sup>1</sup> EB-2012-0459, Decision with Reasons, July 17, 2014.

less, were allocated to Union North customers in proportion to system peak and average day demands excluding customers who were entirely sole use. The grid use assets were allocated to general service rate classes only.

Enbridge Gas is proposing to maintain the 4 inch diameter split for high pressure main classification as part of the 2024 Cost Allocation Study. The proposed approach is consistent with methodologies previously approved by the OEB for both EGD and Union. The differentiation of 4 inch mains ensures that larger customers being served by larger diameter and larger pressure mains are allocated an appropriate proportion of the costs of smaller diameter mains.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 3, pg. 2 & Exhibit 8, Tab 2, Schedule 1, para. 34

Preamble:

EGI evidence states: *The Company was not able to recreate two stand-alone cost allocation studies for the EGD and Union rate zones in the same format that was approved in EGD's and Union's respective 2013 Cost of Service proceedings.*

*While this statement may have merit when viewing integrated distribution rates, EGI should not have the same issue with Gas Supply rates by current Rate Zones (see para. 34 referenced above).*

Question(s):

Please confirm that EGI could use the current information available to provide Gas Supply rates to the newly proposed service areas.

- a) Please provide comparison rates to compare the One Rate Zone approach to individual Service Area rates for Gas Supply.

Response:

Confirmed. As provided at Exhibit 8, Tab 2, Schedule 1, Section 1.5, pages 15 to 22, Enbridge Gas identified alternative rate zones for gas supply and transmission costs.

- a) Please see response at Exhibit I.7.0-STAFF-237. Enbridge Gas will file additional information on cost allocation impacts of rate zones for the 2024 Test Year in advance of the settlement conference for this Application.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 3, pg. 4

Question(s):

Please explain how Tecumseh Gas storage division costs are functionalized to transmission and compression or storage.

a) Please explain why this separation is warranted.

Response:

EGD's cost allocation methodology<sup>1</sup> functionalized Tecumseh storage costs primarily based on plant investment identified by the OEB's Uniform System of Accounts for Gas Utilities. Transmission and compression related costs represented the cost to move gas from the Tecumseh storage pool along the Tecumseh transmission lines to Dawn. Storage related costs represented the cost of the storage pool such as wells and field lines. Tecumseh operating costs for depreciation, taxes, return and operating and maintenance expense were functionalized according to plant investment or directly assigned.

a) The functionalization of Tecumseh storage costs to transmission, compression and storage was necessary to design rates and services for ex-franchise transmission and storage services under Rate 325 and Rate 330 for the EGD rate zone.

As provided at Exhibit 8, Tab 1, Schedule 2, page 5, the Company is proposing to eliminate Rate 325 and Rate 330. Union was the only customer taking service under Rate 325 and Rate 330 had no customers taking service. Enbridge Gas is now operating as one integrated storage facility therefore the cost of the Tecumseh transmission, compression and storage is all functionalized to storage in the 2024 Cost Allocation Study. For rate design purposes, there is no longer a need to identify

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<sup>1</sup> The 2018 EGD Cost Allocation Study relating to Tecumseh can be found at EB-2017-0086, Exhibit G2, Tab 7, Schedule 2, p.1.

these assets under the EGD functionalization categories because the EGD transmission lines are now part of the integrated Dawn storage facilities and not needed for transmission purposes.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 3, pg. 4

Preamble:

EGL evidence states: *Costs were directly assigned to the functional categories where possible, and the remaining indirect costs were functionalized based on analysis of use and the Company's knowledge of its operations. Union further divided the storage function into dehydrator and excluding dehydrator at the function level and divided the transmission function into Dawn Station, Dawn-Trafalgar Easterly, Dawn-Trafalgar Westerly, Other Transmission, and Ojibway/St. Clair at the function level.*

Question(s):

Please define the remaining indirect costs and what drivers or principles are used for their allocation from the company's knowledge.

Response:

Enbridge Gas has responded to the question based on the functionalization and classification of the indirect costs in the 2024 Cost Allocation Study. The approach to functionalizing and classifying indirect costs in the 2024 Cost Allocation Study is similar to the approach used by Union.

Costs are directly assigned to a specific function or classification when possible. Indirect costs are functionalized and classified based on the following methodologies for rate base and operating and maintenance expenses as follows:

Rate Base

- General plant – Functionalized and classified in proportion to a 50/50 weighting of functionalized and classified net plant and O&M expenses<sup>1</sup>.

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<sup>1</sup> Net plant costs exclude linepack and base pressure gas. O&M expenses exclude cost of gas, DSM program related costs, employee benefits, and administrative and general expenses.

- Working capital – Functionalized and classified in proportion to net plant.

#### Operating and Maintenance Expenses

- General operating and engineering expenses – Functionalized primarily based on an analysis of activities conducted by budget centre managers by department and classified in proportion to classified net plant.
- Employee benefit expenses – Functionalized and classified in proportion to the functionalized and classified labour expense.
- Administrative and general expenses – Functionalized and classified in proportion to functionalized and classified other O&M expenses<sup>2</sup>.

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<sup>2</sup> Other O&M expenses exclude cost of gas, DSM program related costs, uncollectible account costs, employee benefits, and administrative and general expenses.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 3, pg. 4

Preamble:

EGL evidence states: *Costs were directly assigned to the functional categories where possible, and the remaining indirect costs were functionalized based on analysis of use and the Company's knowledge of its operations. Union further divided the storage function into dehydrator and excluding dehydrator at the function level and divided the transmission function into Dawn Station, Dawn-Trafalgar Easterly, Dawn-Trafalgar Westerly, Other Transmission, and Ojibway/St. Clair at the function level.*

Question(s):

Please explain why the storage function was divided into dehydrator and excluding dehydrator at the functional level.

a) Is EGL continuing to use that division in its proposal? Please explain.

Response:

Union's Cost Allocation Study classified the storage function into dehydrator and excluding dehydrator demand to allow for an allocation of utility dehydrator costs to both in-franchise and ex-franchise rate classes. Union provided a dehydration service as part of Rate M12 that, as part of the NGEIR Decision<sup>1</sup>, became an unregulated service. As such, an allocation of dehydration assets were assigned to the non-utility operation and the allocation to ex-franchise rate classes was no longer required. In Union's 2013 Cost Allocation Study, the storage dehydrator and storage excluding dehydrator classifications remained but the allocation factors were the same.

a) No, Enbridge Gas is not proposing to maintain the storage classification between storage dehydrator and excluding dehydrator demand costs in the 2024 Cost Allocation Study. The Company is no longer providing an ex-franchise dehydration

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<sup>1</sup> EB-2005-0551.

service and as such, a separate classification and allocation of storage dehydrator costs is no longer needed.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 3, Attachment 1

Preamble:

Under the Gas Supply Comparison by Rate Zone, in Union North, *A portion of costs directly assigned to interruptible based on winter sales volumes.*

Question(s):

Are these costs assigned to Rate 25?

- a) If so, how is the transfer price determined?
- b) If not, to what are the costs assigned?
- c) Is this service proposed to be discontinued or harmonized? Please explain.

Response:

Yes, the Union Cost Allocation Study direct assigned transportation demand and commodity costs to Union North Rate 25 based on winter sales volumes.

- a) The transportation demand costs directly assigned to Rate 25 were calculated by multiplying the winter sales volumes by TCPL delivery area by the weighted transportation demand tolls for each TCPL delivery area. The transportation commodity costs directly assigned to Rate 25 were calculated by multiplying the winter sales volumes by TCPL delivery area by the weighted transportation fuel rates for each TCPL delivery area.
- b) Please see above.
- c) No. Enbridge Gas is not proposing to eliminate the Rate 25 rate class or service options effective January 1, 2024. Enbridge Gas's proposal for rate class and service harmonization will be addressed in Phase 2 of the proceeding, as noted in Enbridge Gas's February 1, 2023 letter.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 3, Attachment 1

Preamble:

Under the Methodology Comparison for Storage by Rate Zone, the distinction of including or excluding dehydrator comes up in many boxes.

Question(s):

Please explain the reasoning behind the methodology applications of dehydrator costs.

Response:

The storage dehydrator demand functional classification in Union's Cost Allocation Study included the costs associated with utility dehydration assets. The storage excluding dehydrator functional classification included the costs associated with storage deliverability, space and operational contingency, previously referred to as system integrity. Please see response at Exhibit I.7.1-FRPO-184, which describes the rationale for the classification between storage dehydrator and storage excluding dehydrator demand in Union's Cost Allocation Study.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 4, pg. 17

Preamble:

EGI evidence states: *In Union's Hagar Liquefaction Service Rate proceeding<sup>22</sup>, the OEB approved a non-utility cross charge of \$1.59/GJ. The charge was based on the forecast of customers at the time of the application. As there are no customers contracted for the liquefaction service, Enbridge Gas is not able to update the Cost Allocation Study or cross charge amount as part of this Application.*

Question(s):

Does this approach infer that if, for whatever reason, non-utility storage is not contracted, the cost should fall back to the utility customers until it is contracted? Please explain.

Response:

No. The non-utility cross charge in this reference is for a liquefaction service at the Hagar LNG facility. The costs for the Hagar LNG facility are regulated and recovered from in-franchise customers, as the facility is used to meet in-franchise design day demands. Should a customer contract for the unregulated liquefaction service at the Hagar LNG facility, the cross charge would be paid by the customer to the utility operations. Any incremental revenue from the cross charge would be recorded as utility earnings during the IR term, which may be subject to earnings sharing, and would be included as part of the forecast for the next rebasing proceeding to the benefit of utility customers.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 1, Schedule 4, Attachment 1

Question(s):

Please provide the evidence associated with the significant rate increase from DSM to Rate 6.

Response:

Exhibit 7, Tab 1, Schedule 4, Attachment 1, updated March 8, 2023 reflects the impact of the change to the DSM budget allocation to rate classes for the 2024 Test Year. Please see response at Exhibit I.7.1-STAFF-241, part b) for details on the rate class impacts.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

7.1.1 paragraph 12; 8.2.1 pages 12 to 15

Preamble:

IGUA would like to better understand the impact of inadequate or inconsistent information or record keeping on EGI's proposal for harmonized cost allocation for distribution assets.

Question(s):

- a) Please explain how EGD tracks its distribution assets, and why it is impossible to geographically differentiate those assets.
- b) Please explain the level of detail that is available for segregating distribution assets between EGD CDA and EGD EDA.
- c) Please explain how Union tracks its North system distribution assets, and why it is impossible to differentiate costs between the North West and North East geographic zones.
- d) Please explain the level of detail that is available for segregating distribution assets between Union North West and Union North East areas.
- e) Can EGI identify its physical mains by geographic region using its GISs, such that there is a physical alternative allocation method to that advanced in paragraph 33 of 8.7.1? Please specify the level of physical detail that is available by geographic region.

Response:

- a-b) For cost accounting purposes, EGD did not record its distribution assets by location. Information recorded for distribution mains consists of pipe size, material, date installed and length. As EGD had only one rate zone for rate-making purposes, the cost accounting detail has not been maintained based on location of the assets.

The Company does not have the asset information detail to separate the cost of distribution assets between the Enbridge CDA and Enbridge EDA without using an allocation methodology.

- c-d) For cost accounting purposes, Union recorded its distribution assets by regional areas that consist of: Eastern, Northeast and Northwest. The Northeast detail contains the asset information of the Sudbury, North Bay, Orillia and Sault Ste. Marie areas. Distribution main assets are tracked by pipe size, material, date installed and length for each regional area.

From a rate-making perspective, Union had one rate zone for purposes of distribution costs but two rate zones for gas supply costs. Within the Northeast regional area, Sudbury, North Bay, and Orillia areas are in the Union North East gas supply rate zone but the Sault Ste. Marie area is in the Union North West gas supply rate zone.

As such, the Company does not have the asset information detail to separate the cost of distribution assets in the Northeast regional area without using an allocation methodology.

- e) Yes, distribution mains can be identified by geographic region using the Company's Geographical Information Systems (GIS). The level of pertinent detail available for mains includes size, material, pressure, date installed, and length.

The level of effort involved to reconcile the GIS and cost information for purposes of splitting costs into new distribution rate zones would be significant. In addition, the changes to internal processes and information systems would be necessary to record and maintain the information.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Preamble:

Clarification regarding the classification and allocation of gas supply costs is requested.

Question(s):

- a) Please detail how gas supply costs are classified into commodity, load balancing and transportation. Please include supporting workpapers for the development of the GASSUPPLY\_CLASS classification factor, for the current rate classes.
- b) Please provide supporting workpapers for the development of the following allocation factors, with a definition of the specific peak demands and average demands used for each, for the current rate classes. Please indicate whether the parameters apply to gas supply service, bundled DP service, semi-unbundled service or unbundled service.
  - i. LOAD\_BALANCING
  - ii. TRANS\_FUEL
- c) For 2024 gas supply commodity costs, please specify forecast monthly volumes and costs by receipt point.
- d) From 7.1.3 Attachment 1 page 1, it appears that administrative costs for gas supply were previously allocated to both sales and direct purchase customers. Please identify the administrative costs previously assigned to direct purchase customers, and explain where those costs are proposed to be recovered.

Response:

- a) Enbridge Gas classifies<sup>1</sup> the cost of gas expense based on a detailed analysis of the 2024 Gas Supply Plan. Table 1 provides the derivation and support for the gas supply classification factor GASSUPPLY\_CLASS.

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<sup>1</sup> Based on gas supply classification factor GASSUPPLY\_CLASS.

Table 1  
GASSUPPLY\_CLASS Classification Factor

Line No.	Particulars (\$000s)	GASSUPPLY_CLASS Classification Factor (1) (a)
1	Gas Supply Commodity (2)	2,728,041
2	Load Balancing Transport (3)	175,236
3	Load Balancing Commodity (4)	23,591
4	Transportation Demand (3)	162,050
5	Transportation Commodity (3)	23,899
6	Total Cost of Gas Classification Factor	3,112,816

Notes:

- (1) Exhibit 7, Tab 2, Schedule 1, Attachment 12, page 4, line 3.
- (2) Table 2, line 4.
- (3) Derivation provided at Exhibit I.7.1-IGUA-75, Attachment 2.
- (4) Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 5, column (m), line 8.

b) Enbridge Gas has provided the transportation demand, load balancing transportation demand and transportation commodity costs by service area in Attachment 1. The allocation factors for the following functional classifications are provided as follows:

- Attachment 2 provides the derivation of the allocation factor for transportation demand (TRANS\_DEMAND);
- Attachment 3 provides the derivation of the allocation factor for load balancing transport (LOAD\_BALANCING); and
- Attachment 4 provides the derivation of the allocation factor for transportation commodity (TRANS\_FUEL).

Enbridge Gas classifies upstream transportation contracts to gas supply commodity, transportation demand, load balancing transport, and distribution demand depending on the nature of the contract. Upstream transportation fuel costs for transportation demand and load balancing transport functional classifications are classified as transportation commodity.

The gas supply commodity functional classification includes the cost of transportation contracts upstream of Dawn or Empress. Included in Table 1, line 1 is \$178.1 million of demand and fuel costs associated with these contracts. The cost of these contracts is paid for by sales service customers only.

The transportation demand functional classification includes the cost of upstream transportation contracts required to transport gas to the various Enbridge Gas delivery areas to meet average annual demands for both sales service and bundled DP customers. Enbridge Gas assumes long-haul transportation contracts 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. Average annual demands are calculated as the forecasted annual volume divided by 366.

The load balancing transport functional classification includes the cost of upstream transportation contracts that are required to meet design day demand and incremental to the transportation required to meet the average annual demands. Design day demand is the peak volume estimated to be consumed by each customer on an extreme cold weather day. The peak volumes for each customer are combined to determine the design day demand for the rate class.

For the transportation commodity allocation factor, total annual volumes are used to allocate costs of the functional classification. The total annual volume is the amount of gas forecast to be delivered to customers during the year. This includes system-supplied customers, bundled direct purchase customers, and semi-unbundled customers. Unbundled customers and volumes were excluded.

- c) Please see Attachment 5 for the monthly forecast volumes and cost of commodity purchases by receipt point. Total commodity purchases include purchases made on behalf of sales service customers as well as for UFG, compressor fuel and company use, offset by customer supplied fuel. Table 2 provides a reconciliation of total commodity purchases.

Table 2  
Reconciliation of Total Commodity Purchases

Line No.	Particulars	Commodity Purchases	
		TJ (a)	(\$000s) (1) (b)
1	Total Commodity Purchases (2)	527,231	2,799,304
2	Storage Fluctuation (3)	858	7,383
3	Total	528,089	2,806,687
	<u>Gas Supply Demand (4)</u>		
4	Sales Service Commodity	513,276	2,728,041
5	UFG	11,825	62,783
6	Compressor Fuel	7,510	39,874
7	Company Use	774	4,108
8	Customer Supplied Fuel	(5,296)	(28,119)
9	Total	528,089	2,806,687

Notes:

- (1) Cost calculated as the total volumes in column (a) multiplied by the weighted average reference price of \$5.309/GJ per Exhibit 4, Tab 2, Schedule 2, Attachment 3.
- (2) Attachment 3, column (m). Line 8 provides the purchases in PJ, line 24 provides the cost.
- (3) Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 4, line 2.
- (4) Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 6, column (a).

To clarify, gas supply administration costs were allocated to sales service customers only in both EGD and Union’s previous cost allocation studies.

In the 2024 Cost Allocation Study, the gas supply admin functional classification includes the cost of gas supply administration and direct purchase administration. The costs of the direct purchase administration are offset by an allocation of the revenue from providing the service. Therefore, the remaining balance in the gas supply admin functional classification is only related to the gas supply administration costs and allocated using sales service volumes.

The costs of direct purchase administration and the distributor consolidated billing (DCB) Program are recovered through direct purchase service charges. The costs for these services are provided in Table 3. The revenue from the service charges offsets the costs in Table 3, is provided at Exhibit 7, Tab 2, Schedule 1, Attachment 4, page 4, lines 104-105.

Table 3  
Direct Purchase Administrative Costs

Line No.	Particulars (\$000s)	<u>General Administration Costs (1)</u>		Incremental
		Administration	DCB Program	Contract Service Administration Costs (2)
		(a)	(b)	(c)
1	Customer Accounting	606	690	413
2	System Operation & Engineering	660	-	394
3	Bad Debt	-	775	-
4	Administrative & General Expense	1,131	691	1,107
5	Employee Benefits	546	266	427
6	Total	<u>2,943</u>	<u>2,422</u>	<u>2,342</u>

Notes:

- (1) The general direct purchase administration costs are offset by revenue in the gas supply admin functional classification at Exhibit 7, Tab 2, Schedule 1, Attachment 4, page 4, lines 104 and 105.
- (2) The incremental cost of direct purchase administration for contract service rate classes is recovered in contract service delivery rates.

Transportation Demand & Load Balancing Transport and  
Transportation Commodity Costs By Service Area

<u>Line No.</u>	<u>Particulars</u>	<u>Transportation Demand Costs (\$000s)</u> (a)	<u>Load Balancing Transport Costs (\$000s)</u> (b)	<u>Transportation Commodity Costs (\$000s)</u> (c)
1	EGD CDA	42,815	15,989	662
2	EGD EDA	89,806	110,847	18,670
3	Union North West	10,896	13,501	2,751
4	Union North East	17,062	34,900	1,618
5	Union South	1,472	-	198
6	Total	<u>162,050</u>	<u>175,236</u>	<u>23,899</u>

Derivation of the Transportation Demand Allocation Factor

Line No.	Particulars	Annual Volumes (1) (10 <sup>3</sup> m <sup>3</sup> ) (a)	Allocation to Semi-Unbundled and Unbundled Services (\$000s) (b)	Remaining Allocation to Bundled Rate Classes (5) (\$000s) (c)	Western Transportation Volumes (10 <sup>3</sup> m <sup>3</sup> ) (d)	Western Transportation Allocation (6) (\$000s) (e)	Western Transportation Adjustment (7) (\$000s) (f)	Transportation Demand Allocation Factor (8) (g) = (b+c+e+f)
<u>EGD Rate Zone</u>								
1	Rate 1	5,001,027	-	41,492	15,031	280	(1,347)	40,425
2	Rate 6	4,795,693	-	39,788	177,308	3,301	(1,292)	41,798
3	Rate 100	27,429	-	228	-	-	(7)	220
4	Rate 110	1,068,281	-	8,863	11,179	208	(288)	8,784
5	Rate 115	381,873	-	3,168	-	-	(103)	3,065
6	Rate 125	-	-	-	-	-	-	-
7	Rate 135	52,646	-	437	-	-	(14)	423
8	Rate 145	15,714	-	130	-	-	(4)	126
9	Rate 170	323,254	-	2,682	-	-	(87)	2,595
10	Rate 200	188,852	-	1,567	2	-	(51)	1,516
11	Rate 300	-	-	-	-	-	-	-
12	Total EGD Rate Zone	<u>11,854,769</u>	<u>-</u>	<u>98,355</u>	<u>203,520</u>	<u>3,789</u>	<u>(3,193)</u>	<u>98,952</u>
<u>Union North Rate Zone</u>								
13	Rate 01	989,005	-	8,205	12,798	238	(266)	8,177
14	Rate 10	324,093	-	2,689	35,299	657	(87)	3,259
15	Rate 20	135,325	248	(2) 1,123	29,227	544	(36)	1,878
16	Rate 25	5,703	-	47	-	-	(2)	46
17	Rate 100	-	-	-	-	-	-	-
18	Total Union North Rate Zone	<u>1,454,125</u>	<u>248</u>	<u>12,064</u>	<u>77,324</u>	<u>1,440</u>	<u>(392)</u>	<u>13,360</u>
<u>Union South Rate Zone</u>								
19	Rate M1	3,255,132	-	27,007	-	-	(877)	26,130
20	Rate M2	1,319,376	-	10,946	-	-	(355)	10,591
21	Rate M4 (F)	593,661	-	4,925	-	-	(160)	4,766
22	Rate M4 (I)	238	-	2	-	-	(1)	2
23	Rate M5 (F)	4,406	-	37	-	-	(1)	35
24	Rate M5 (I)	55,087	-	457	-	-	(15)	442
25	Rate M7 (F)	713,738	-	5,922	-	-	(192)	5,729
26	Rate M7 (I)	75,999	-	631	-	-	(20)	610
27	Rate M9	90,073	-	747	-	-	(24)	723
28	Rate T1 (F)	393,754	49	(3) -	-	-	-	49
29	Rate T1 (I)	37,536	5	(3) -	-	-	-	5
30	Rate T2 (F)	4,963,881	619	(3) -	-	-	-	619
31	Rate T2 (I)	41,762	5	(3) -	-	-	-	5
32	Rate T3	249,200	31	(3) -	-	-	-	31
33	Total Union South Rate Zone	<u>11,793,844</u>	<u>709</u>	<u>50,674</u>	<u>-</u>	<u>-</u>	<u>(1,645)</u>	<u>49,738</u>
34	Total	<u>25,102,739</u>	<u>957</u>	<u>161,093</u>	<u>(4) 280,843</u>	<u>5,229</u>	<u>(5,229)</u>	<u>162,050</u>

Notes:

- (1) Annual throughput volumes excluding unbundled volumes.
- (2) Direct assigned based on allocation of transportation demand costs for Rate 20 unbundled storage.
- (3) Semi-unbundled allocation in proportion to Union South transportation demand costs per Attachment 1.
- (4) Calculated as total classification cost of \$162,050 million less semi-unbundled/unbundled cost of \$0.957 million per column (b).
- (5) Column (c), line 34 total of \$161,093 million allocated in proportion to column (a), excluding semi-unbundled.
- (6) Column (d) x Western Transportation Premium of 1.8620 cents/m<sup>3</sup>.
- (7) Western transportation adjustment allocated to all rate classes in proportion to column (c).
- (8) Transportation demand allocation factor, TRANS\_DEMAND, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 55, updated March 8, 2023.

Derivation of the Load Balancing Transport Allocation Factor

Line No.	Particulars	Total Firm Design Day Demands (1) (10 <sup>3</sup> m <sup>3</sup> ) (a)	Average Day Demands (2) (10 <sup>3</sup> m <sup>3</sup> /d) (b)	Design Day Storage Requirements (3) (10 <sup>3</sup> m <sup>3</sup> /d) (c) = (a-b)	Allocation to Semi-Unbundled and Unbundled Services (\$000s) (d)	Remaining Allocation to Bundled Rate Classes (7) (\$000s) (e)	Load Balancing Transport Allocation Factor (8) (f) = (d+e)
<u>EGD Rate Zone</u>							
1	Rate 1	52,737	13,664	39,073	-	55,261	55,261
2	Rate 6	47,062	13,103	33,959	-	48,029	48,029
3	Rate 100	166	75	91	-	129	129
4	Rate 110	5,400	2,919	2,481	-	3,509	3,509
5	Rate 115	1,135	1,043	92	-	129	129
6	Rate 125	-	-	-	-	-	-
7	Rate 135	19	144	-	-	-	-
8	Rate 145	-	-	-	-	-	-
9	Rate 170	-	-	-	-	-	-
10	Rate 200	1,252	516	736	-	1,041	1,041
11	Rate 300	-	-	-	-	-	-
12	Total EGD Rate Zone	107,772	31,464	76,433	-	108,099	108,099
<u>Union North Rate Zone</u>							
13	Rate 01	9,708	2,702	7,006	-	9,908	9,908
14	Rate 10	2,866	886	1,981	-	2,801	2,801
15	Rate 20	650	370	280	1,799 (4)	396	2,195
16	Rate 25	-	-	-	-	-	-
17	Rate 100	-	-	-	-	-	-
18	Total Union North Rate Zone	13,224	3,957	9,267	1,799	13,106	14,904
<u>Union South Rate Zone</u>							
19	Rate M1	31,063	8,894	22,169	-	31,354	31,354
20	Rate M2	11,510	3,605	7,905	-	11,180	11,180
21	Rate M4 (F)	4,097	1,622	2,475	-	3,501	3,501
22	Rate M4 (I)	-	-	-	-	-	-
23	Rate M5 (F)	36	12	24	-	34	34
24	Rate M5 (I)	-	-	-	-	-	-
25	Rate M7 (F)	6,060	1,950	4,110	-	5,813	5,813
26	Rate M7 (I)	-	6	-	-	-	-
27	Rate M9	495	246	249	-	352	352
28	Rate T1 (F)	-	-	-	-	(5)	-
29	Rate T1 (I)	-	-	-	-	(5)	-
30	Rate T2 (F)	-	-	-	-	(5)	-
31	Rate T2 (I)	-	-	-	-	(5)	-
32	Rate T3	-	-	-	-	(5)	-
33	Total Union South Rate Zone	53,261	16,335	36,932	-	52,233	52,233
34	Total	174,257	51,756	122,631	1,799	173,438 (6)	175,236

Notes:

- (1) Excludes semi-unbundled and unbundled firm design day demands.
- (2) Firm annual volumes / 366, excluding semi-unbundled and unbundled firm annual volumes.
- (3) Zero if negative.
- (4) Direct assigned based on allocation of load balancing transport costs for Rate 20 unbundled storage.
- (5) Semi-unbundled allocation in proportion to Union South load balancing transport costs per Attachment 1.
- (6) Calculated as total classification cost of \$175.236 million less semi-unbundled/unbundled cost of \$1.799 million per column (d).
- (7) Column (e), line 34 total of \$173.438 million allocated in proportion to column (c).
- (8) Load balancing transport allocation factor, LOAD\_BALANCING, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 31, updated March 8, 2023.

Derivation of the Transportation Commodity Allocation Factor

Line No.	Particulars	Annual Volumes (1) (10 <sup>3</sup> m <sup>3</sup> ) (a)	Allocation to Semi-Unbundled and Unbundled Services (b)	Remaining Allocation to Bundled Rate Classes (5) (c)	Transportation Commodity Allocation Factor (6) (d) = (b+c)
<u>EGD Rate Zone</u>					
1	Rate 1	5,001,027	-	6,126	6,126
2	Rate 6	4,795,693	-	5,874	5,874
3	Rate 100	27,429	-	34	34
4	Rate 110	1,068,281	-	1,309	1,309
5	Rate 115	381,873	-	468	468
6	Rate 125	-	-	-	-
7	Rate 135	52,646	-	64	64
8	Rate 145	15,714	-	19	19
9	Rate 170	323,254	-	396	396
10	Rate 200	188,852	-	231	231
11	Rate 300	-	-	-	-
12	Total EGD Rate Zone	<u>11,854,769</u>	<u>-</u>	<u>14,521</u>	<u>14,521</u>
<u>Union North Rate Zone</u>					
13	Rate 01	989,005	-	1,211	1,211
14	Rate 10	324,093	-	397	397
15	Rate 20	135,325	20 (2)	166	185
16	Rate 25	5,703	-	7	7
17	Rate 100	-	-	-	-
18	Total Union North Rate Zone	<u>1,454,125</u>	<u>20</u>	<u>1,781</u>	<u>1,801</u>
<u>Union South Rate Zone</u>					
19	Rate M1	3,255,132	-	3,987	3,987
20	Rate M2	1,319,376	-	1,616	1,616
21	Rate M4 (F)	593,661	-	727	727
22	Rate M4 (I)	238	-	-	-
23	Rate M5 (F)	4,406	-	5	5
24	Rate M5 (I)	55,087	-	67	67
25	Rate M7 (F)	713,738	-	874	874
26	Rate M7 (I)	75,999	-	93	93
27	Rate M9	90,073	-	110	110
28	Rate T1 (F)	393,754	7 (3)	-	7
29	Rate T1 (I)	37,536	1 (3)	-	1
30	Rate T2 (F)(1)	4,963,881	84 (3)	-	84
31	Rate T2 (I)	41,762	1 (3)	-	1
32	Rate T3	249,200	4 (3)	-	4
33	Total Union South Rate Zone	<u>11,793,844</u>	<u>96</u>	<u>7,481</u>	<u>7,577</u>
34	Total	<u>25,102,739</u>	<u>115</u>	<u>23,783</u> (4)	<u>23,899</u>

Notes:

- (1) Annual throughput volumes excluding unbundled volumes.
- (2) Direct assigned based on allocation of transportation commodity costs for Rate 20 unbundled storage.
- (3) Semi-unbundled allocation in proportion to Union South transportation commodity costs per Attachment 1.
- (4) Calculated as total classification cost of \$23.899 million less semi-unbundled/unbundled cost of \$0.115 million per column (b).
- (5) Column (c), line 34 total of \$23.783 million allocated in proportion to column (a), excluding semi-unbundled.
- (6) Transportation commodity allocation factor, TRANS\_FUEL, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 57, updated March 8, 2023.

2024 Gas Supply Commodity & System Transportation Costs

Line No.	Particulars	Jan (a)	Feb (b)	Mar (c)	Apr (d)	May (e)	Jun (f)	Jul (g)	Aug (h)	Sep (i)	Oct (j)	Nov (k)	Dec (l)	Total (m)
<u>Commodity Purchases (PJ)</u>														
1	Western Canadian Sedimentary Basin	10.5	9.9	10.3	10.4	9.5	10.3	9.3	9.3	9.0	9.7	9.8	10.6	118.7
2	Ontario / Dawn	20.3	23.6	0.0	2.1	4.1	13.3	7.7	0.1	10.9	10.5	10.1	24.2	126.7
3	Appalachia	8.5	8.0	8.5	8.2	8.5	8.2	8.5	8.5	8.2	8.5	8.2	8.5	100.4
4	Chicago	6.1	5.7	6.1	5.9	6.1	5.9	6.1	6.1	5.9	6.1	5.9	6.1	71.4
5	Niagara	6.9	6.4	6.9	6.6	6.9	6.6	6.9	6.9	6.6	6.9	6.6	6.9	80.9
6	U.S. Mid-Continent	1.9	1.7	1.9	1.8	1.9	1.8	1.9	1.9	1.8	1.9	1.8	1.9	22.0
7	Unsecured	2.5	2.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.4	7.1
8	Total Commodity Purchases (PJ)	56.6	57.5	33.6	35.0	36.8	46.1	40.3	32.6	42.4	43.5	42.4	60.4	527.2
<u>Commodity Purchases (\$ millions)</u>														
9	Western Canadian Sedimentary Basin	50.4	47.1	43.4	45.6	40.1	43.5	39.5	37.7	37.2	41.3	44.5	50.2	520.4
10	Ontario / Dawn	61.3	56.6	54.3	56.0	55.3	53.1	54.7	54.8	52.6	54.3	55.0	59.4	667.5
11	Appalachia	47.6	43.4	42.2	41.8	41.6	40.6	41.9	40.9	32.1	32.5	39.1	44.1	487.9
12	Chicago	40.0	36.2	31.9	30.2	30.7	29.9	31.1	31.2	29.9	31.2	32.1	36.6	391.1
13	Niagara	37.0	34.1	33.5	32.3	32.9	31.6	32.5	32.5	31.1	32.2	32.9	35.8	398.2
14	U.S. Mid-Continent	11.4	10.3	10.2	8.9	9.0	8.9	9.4	9.4	9.0	9.3	10.6	11.2	117.5
15	Unsecured	14.4	11.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	12.4	38.6
16	Total Commodity Purchases	262.1	239.5	215.5	214.9	209.7	207.5	209.1	206.4	191.9	201.0	214.0	249.7	2,621.2
<u>Transportation (\$ millions)</u>														
17	TCPL Niagara	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	15.2
18	Great Lakes	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	6.5
19	U.S. Mid-Continent	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	19.4
20	Nova	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	8.2
21	Vector	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	23.7
22	Nexus	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8	105.0
23	Total Transportation	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	178.1
24	Total Commodity & Transportation Costs (1)	276.9	254.4	230.4	229.7	224.5	222.3	223.9	221.2	206.7	215.8	228.9	264.5	2,799.3

Note:

(1) Total commodity and transportation costs in column (m) per Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 3, column (c).

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Preamble:

It is IGUA's understanding that the allocation of upstream transmission/ transportation costs on a volumetric basis is historically justified by a conceptual model in which the upstream transmission facilities are operated at or near 100 percent load factor on an annual basis. IGUA seeks to confirm that condition applies to 2024.

Question(s):

- a) For each upstream transmission asset/contract, please define the pipeline, the receipt points, delivery points, capacity retained, annual volumes transmitted, annual load factor and annual cost. Please indicate how the cost for each contract is classified between demand, commodity and load balancing.
- b) Please provide supporting workpapers for the derivation of the TRANS\_DEMAND allocation factor, with an explanation for volumes included and excluded from the factor, for the current rate classes.

Response:

- a) Please see Attachment 1 which provides contract parameters and cost information for all third-party transportation contracts. Attachment 2 provides the cost allocation approach to upstream transportation costs and assumed load factor.

As provided at Attachment 2, transportation demand costs have been allocated based on average day demands of the specific delivery areas. For example, average day demand in the Union SSMDA is approximately 13 TJ/d<sup>1</sup>, or 62% of the contracted capacity from Empress to Union SSMDA. Enbridge Gas has allocated approximately 62% of the total demand cost of the Empress to Union SSMDA contract to transportation and the remaining 38% to load balancing.

- b) Please see response at Exhibit I.7.1-IGUA-74 part b) for the derivation of the transportation demand allocation factor, TRANS\_DEMAND. Please see Attachment

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<sup>1</sup> Attachment 2, column (d), row 4.

2, column (d) for the average day demand used in the derivation of transportation demand costs.

Upstream Transportation Contract Summary

Line No.	Upstream Pipeline / Transportation Service (1)	Primary Receipt Point (a)	Primary Delivery Point (b)	2024 Contract Quantity (GJ/d) (c)	Less: T-Service assignments (d)	2024 System/DP Contract Quantity (GJ/d) (e) = (c-d)	2024	Total	Total	
							Forecast Unitized Demand Charge (\$Cdn/GJ) (f)	Demand Costs (\$000s) (g)	Fuel Costs (\$000s) (h)	
<u>TransCanada Pipeline</u>										
Long Haul										
1	Empress to Union NCDA FT	Empress	Union NCDA	1,412	412	1,000	1.264	462	64	
2	Empress to Union EDA FT	Empress	Union EDA	5,089	89	5,000	1.477	2,703	353	
3	Empress to Union NDA FT	Empress	Union NDA	4,056	1,971	2,085	1.004	766	123	
4	Empress to Union WDA FT	Empress	Union WDA	54,603	-	54,603	0.645	12,881	1,259	
5	Empress to Union SSMDA FT	Empress	Union SSMDA	21,643	700	20,943	0.895	6,858	1,037	
6	Empress to Union MDA FT	Empress	Union MDA	5,565	-	5,565	0.459	934	49	
7	Empress to Union ECDA FT	Empress	Union ECDA	3,000	-	3,000	1.340	1,472	198	
8	Empress to Emerson 2 FT	Empress	Emerson 2	21,418	-	21,418	0.486	3,813	-	
9	Empress to NBJ FT - NBJ LTFP	Empress	North Bay Junction	265,000	-	265,000	0.927	89,954	-	
10	NBJ to Enbridge EDA	North Bay Junction	Enbridge EDA	260,000	-	260,000	0.370	35,198	18,226	
11	NBJ to Enbridge CDA	North Bay Junction	Enbridge CDA	5,000	-	5,000	0.340	622	346	
12	Diversions									
13	Empress to Union MDA FT	Union MDA	Parkway	305	-	305	0.865	97	11	
14	Empress to Union SSMDA FT	Union SSMDA	Parkway	8,376	-	8,376	0.428	1,312	115	
15	Empress to Union WDA FT	Union WDA	Parkway	5,380	-	5,380	0.679	1,337	147	
16	Total Long Haul								158,409	21,928
Short Haul										
17	Parkway to Union EDA FT	Parkway	Union EDA	133,414	14,286	119,128	0.310	13,514	233	
18	Parkway to Union EDA FT (EMB)	Parkway	Union EDA	25,000	-	25,000	0.340	3,107	68	
19	Parkway to Union NCDA FT	Parkway	Union NCDA	11,783	1,987	9,796	0.227	813	26	
20	Parkway to Union NDA FT	Parkway	Union NDA	126,629	16,629	110,000	0.474	19,087	655	
21	Dawn to Union CDA FT	Dawn	Union ECDA	8,000	-	8,000	0.277	810	68	
22	Niagara to Kirkwall FT	Niagara	Kirkwall	21,101	-	21,101	0.174	1,342	-	
23	Kirkwall to Union CDA FT	Kirkwall	Union CDA	135,000	-	135,000	0.116	5,711	362	
24	Dawn to CDA FT	Union Dawn	Enbridge CDA	149,818	-	149,818	0.308	16,909	4	
25	Dawn to EDA FT	Union Dawn	Enbridge EDA	114,000	-	114,000	0.576	24,047	7	
26	Dawn to Iroquois FT	Union Dawn	Iroquois	40,000	-	40,000	0.574	8,400	3	
27	Parkway to CDA FT	Union Parkway Belt	Enbridge CDA	333,524	-	333,524	0.154	18,784	4	
28	Parkway to CDA FT-SN	Union Parkway Belt	Victoria Square #2 CDA	85,000	-	85,000	0.154	4,803	1	
29	Parkway to EDA FT	Union Parkway Belt	Enbridge EDA	214,114	-	214,114	0.415	32,511	394	
30	Niagara Falls to CDA	Niagara Falls	Enbridge Parkway CDA	76,559	-	76,559	0.189	5,284	-	
31	Chippawa to CDA	Chippawa	Enbridge Parkway CDA	123,441	-	123,441	0.190	8,592	-	
32	Total Short Haul								163,715	1,824
Storage and Transportation Service Firm Withdrawal/Injections										
33	NCDA	Parkway	Union NCDA	N/A	N/A	N/A	0.000	-	-	
34	WDA	Parkway	Union WDA	N/A	N/A	N/A	0.848	978	114	
35	SSMDA	Dawn	Union SSMDA	N/A	N/A	N/A	0.000	-	19	
36	NDA	Parkway	Union NDA	N/A	N/A	N/A	0.474	8,520	44	
37	EDA	Parkway	Union EDA	N/A	N/A	N/A	0.310	2,989	36	
38	CDA	Parkway	Enbridge CDA	N/A	N/A	N/A	0.154	15,989	323	
39	EDA	Kirkwall	Enbridge EDA	N/A	N/A	N/A	0.415	10,765	3	
40	EDA	Parkway	Enbridge EDA	N/A	N/A	N/A	0.415	1,475	37	
41	Total Storage and Transportation Service Firm Withdrawal/Injections								40,716	577
42	Total TransCanada Pipeline								362,839	24,329

Upstream Transportation Contract Summary

Line No.	Upstream Pipeline / Transportation Service	Primary Receipt Point (a)	Primary Delivery Point (b)	2024 Contract Quantity (GJ/d) (c)	Less: T-Service assignments (d)	2024 System/DP Contract Quantity (GJ/d) (e) = (c-d)	2024 Forecast Unitized Demand Charge (\$Cdn/GJ) (f)	Total Demand Costs (\$000s) (g)	Total Fuel Costs (\$000s) (h)
<u>Centra Transmission Holdings Inc.</u>									
43	Centra Transmission Holdings Inc.	Spruce	Union MDA	5,813	-	5,813	0.536	1,141	-
44	Centra Pipelines Minnesota Inc.	Sprague	Baudette	5,813	-	5,813	0.125	266	-
45	Total							<u>1,407</u>	<u>-</u>
<u>NOVA Transmission</u>									
46	NIT to Empress	NIT	Empress	125,000	-	125,000	0.180	8,222	-
<u>Panhandle Eastern Pipe Line Company L.P.</u>									
47	PEPL FT	Panhandle Field Zone	Ojibway (Union)	60,138	-	60,138	0.816	17,966	1,455
<u>Vector Pipelines L.P.</u>									
48	Vector US FT1	Chicago	Cdn/US Interconnect	105,505	-	105,505	0.211	8,129	75
49	Vector Canada FT1	Cdn/US Interconnect	Dawn (Union)	126,606	-	126,606	0.006	278	-
50	Vector US FT1	Milford Junction	St. Clair	116,056	-	116,056	0.186	7,920	83
51	Vector Canada FT1	St. Clair	Dawn	184,635	-	184,635	0.006	405	-
52	Vector US FT1	Alliance	St. Clair	21,101	-	21,101	0.186	1,440	15
53	Vector US FT1	Northern Border	St. Clair	68,579	-	68,579	0.211	5,284	49
54	Total							<u>23,456</u>	<u>222</u>
<u>NEXUS Gas Transmission, LLC</u>									
55	NEXUS - FT	Kensington	St. Clair (Union)	158,258	-	158,258	1.041	60,284	84
56	NEXUS - FT	Kensington	Milford Junction	58,028	-	58,028	0.959	20,373	31
57	NEXUS - FT	Clarington	Milford Junction	58,028	-	58,028	1.140	24,205	31
58	Total							<u>104,863</u>	<u>145</u>
<u>Great Lakes Gas Transmission</u>									
53	GLGT	Emerson	St. Clair	21,101	-	21,101	0.324	2,500	100
<u>Great Lakes Pipeline Canada Ltd.</u>									
54	Great Lakes Pipeline Canada Ltd.	St. Clair	Union SWDA	21,101	-	21,101	0.015	114	-
<u>St. Clair Pipelines L.P.</u>									
55	St. Clair Pipelines L.P. (St. Clair Pipeline)	St. Clair/Intl Border	St. Clair/Intl Border	214,000	-	214,000	0.004	287	-
56	St. Clair Pipelines L.P. (Bluewater Pipeline)	Bluewater/Intl Border	Bluewater/Intl Border	127,000	-	127,000	0.021	998	-
57	Total							<u>1,286</u>	<u>-</u>
<u>2193914 Canada Inc.</u>									
58	2193914 Canada Inc.	Vaughan	Lisgar	244,265	-	244,265	0.011	2,581	-
59	Total							<u>525,236</u>	<u>26,250</u>

Notes:

- (1) Conversion Factors:  
DTH to GJ conversion rate: 1.055056 GJ/DTH  
Enbridge North Heat Value: 38.86  
Exchange rate: \$1 USD = \$1.274 CAD
- (2) Column (c), line 4 has been adjusted to reflect new Empress to WDA capacity starting in November 2023 that was not included in Exhibit 4, Tab 2, Schedule 1, Attachment 3.
- (3) Column (c), line 29 has been adjusted to reflect new Parkway to Enbridge EDA capacity starting in November 2022 that was not included in Exhibit 4, Tab 2, Schedule 1, Attachment 3.
- (4) Column (c), lines 48 and 53 have been adjusted to reflect a misclassification of capacity between these contracts in Exhibit 4, Tab 2, Schedule 1, Attachment 3.

Upstream Transportation Cost Allocation

Line No.	Upstream Pipeline / Transportation Service (1)	2024 Forecast Unitized Demand Charge (\$Cdn/GJ) (a)	Total Demand Costs (\$000s) (b)	Total Fuel Costs (\$000s) (c)	Average Day Demand (TJ/d) (d)	Load Factor (e)	Demand Costs (\$000s)				Fuel Costs (\$000s)		
							Transportation (f)	Load Balancing (g)	Gas Supply Commodity (h)	Distribution (i)	Transportation Commodity (j)	Gas Supply Commodity (k)	Distribution (l)
<u>TransCanada Pipeline</u>													
Long Haul													
1	Empress to Union NCDA FT	1.264	462	64	1.0	100%	462	-	-	-	64	-	-
2	Empress to Union EDA FT	1.477	2,703	353	2.2	45%	1,212	1,491	-	-	353	-	-
3	Empress to Union NDA FT	1.004	766	123	2.1	100%	766	-	-	-	123	-	-
4	Empress to Union WDA FT	0.645	12,881	1,259	27.1	50%	6,390	6,491	-	-	1,259	-	-
5	Empress to Union SSMDA FT	0.895	6,858	1,037	12.9	62%	4,234	2,624	-	-	1,037	-	-
6	Empress to Union MDA FT	0.459	934	49	1.6	29%	271	663	-	-	49	-	-
7	Empress to Union ECDA FT	1.340	1,472	198	3.0	100%	1,472	-	-	-	198	-	-
8	Empress to Emerson 2 FT	0.486	3,813	-	21.4	100%	-	-	3,813	-	-	-	-
9	Empress to NBJ FT - NBJ LTFP	0.927	89,954	-	194.1	73%	65,899	24,055	-	-	-	-	-
10	NBJ to Enbridge EDA	0.370	35,198	18,226	189.1	73%	25,605	9,594	-	-	18,226	-	-
11	NBJ to Enbridge CDA	0.340	622	346	5.0	100%	622	-	-	-	346	-	-
12	Diversions												
13	Empress to Union MDA FT	0.865	97	11	N/A	N/A	-	97	-	-	11	-	-
14	Empress to Union SSMDA FT	0.428	1,312	115	N/A	N/A	-	1,312	-	-	115	-	-
15	Empress to Union WDA FT	0.679	1,337	147	N/A	N/A	-	1,337	-	-	147	-	-
16	Total Long Haul		158,409	21,928			106,933	47,662	3,813	-	21,928	-	-
Short Haul													
17	Parkway to Union EDA FT	0.310	13,514	233	52.1	44%	5,916	7,598	-	-	233	-	-
18	Parkway to Union EDA FT (EMB)	0.340	3,107	68	-	0%	-	3,107	-	-	68	-	-
19	Parkway to Union NCDA FT	0.227	813	26	9.8	100%	813	-	-	-	26	-	-
20	Parkway to Union NDA FT	0.474	19,087	655	45.5	41%	7,892	11,195	-	-	655	-	-
21	Dawn to Union CDA FT	0.277	810	68	N/A	N/A	-	-	-	810	-	-	68
22	Niagara to Kirkwall FT	0.174	1,342	-	21.1	100%	-	-	1,342	-	-	-	-
23	Kirkwall to Union CDA FT	0.116	5,711	362	N/A	N/A	-	-	-	5,711	-	-	362
24	Dawn to CDA FT	0.308	16,909	4	149.8	100%	16,909	-	-	-	4	-	-
25	Dawn to EDA FT	0.576	24,047	7	-	0%	-	24,047	-	-	7	-	-
26	Dawn to Iroquois FT	0.574	8,400	3	-	0%	-	8,400	-	-	3	-	-
27	Parkway to CDA FT	0.154	18,784	4	333.5	100%	18,784	-	-	-	4	-	-
28	Parkway to CDA FT-SN	0.154	4,803	1	85.0	100%	4,803	-	-	-	1	-	-
29	Parkway to EDA FT	0.415	32,511	394	-	0%	-	32,511	-	-	394	-	-
30	Niagara Falls to CDA	0.189	5,284	-	76.6	100%	-	-	5,284	-	-	-	-
31	Chippawa to CDA	0.190	8,592	-	123.4	100%	-	-	8,592	-	-	-	-
32	Total Short Haul		163,715	1,824			55,117	86,858	15,218	6,521	1,394	-	430
Storage and Transportation Service Firm Withdrawal/Injections													
33	NCDA	-	-	-	N/A	N/A	-	-	-	-	-	-	-
34	WDA	0.848	978	114	N/A	N/A	-	978	-	-	114	-	-
35	SSMDA	-	-	19	N/A	N/A	-	-	-	-	19	-	-
36	NDA	0.474	8,520	44	N/A	N/A	-	8,520	-	-	44	-	-
37	EDA	0.310	2,989	36	N/A	N/A	-	2,989	-	-	36	-	-
38	CDA	0.154	15,989	323	N/A	N/A	-	15,989	-	-	323	-	-
39	EDA	0.415	10,765	3	N/A	N/A	-	10,765	-	-	3	-	-
40	EDA	0.415	1,475	37	N/A	N/A	-	1,475	-	-	37	-	-
41	Total Storage and Transportation Service Firm Withdrawal/Injections		40,716	577			-	40,716	-	-	577	-	-
42	Total TransCanada Pipeline		362,839	24,329			162,050	175,236	19,031	6,521	23,899	-	430

Upstream Transportation Cost Allocation

Line No.	Upstream Pipeline / Transportation Service	2024 Forecast Unitized Demand Charge (\$Cdn/GJ) (a)	Total Demand Costs (\$000s) (b)	Total Fuel Costs (\$000s) (c)	Average Day Demand (TJ/d) (d)	Load Factor (e)	Demand Costs (\$000s)				Fuel Costs (\$000s)		
							Transportation (f)	Load Balancing (g)	Gas Supply Commodity (h)	Distribution (i)	Transportation Commodity (j)	Gas Supply Commodity (k)	Distribution (l)
<u>Centra Transmission Holdings Inc.</u>													
43	Centra Transmission Holdings Inc.	0.536	1,141	-	N/A	N/A	-	-	-	1,141	-	-	-
44	Centra Pipelines Minnesota Inc.	0.125	266	-	N/A	N/A	-	-	-	266	-	-	-
45	Total		1,407	-			-	-	-	1,407	-	-	-
<u>NOVA Transmission</u>													
46	NIT to Empress	0.180	8,222	-	125.0	100%	-	-	8,222	-	-	-	-
<u>Panhandle Eastern Pipe Line Company L.P.</u>													
47	PEPL FT	0.816	17,966	1,455	60.1	100%	-	-	17,966	-	-	1,455	-
<u>Vector Pipelines L.P.</u>													
48	Vector US FT1	0.211	8,129	75	105.5	100%	-	-	8,129	-	-	75	-
49	Vector Canada FT1	0.006	278	-	126.6	100%	-	-	278	-	-	-	-
50	Vector US FT1	0.186	7,920	83	116.1	100%	-	-	7,920	-	-	83	-
51	Vector Canada FT1	0.006	405	-	184.6	100%	-	-	405	-	-	-	-
52	Vector US FT1	0.186	1,440	15	21.1	100%	-	-	1,440	-	-	15	-
53	Vector US FT1	0.211	5,284	49	68.6	100%	-	-	5,284	-	-	49	-
54	Total		23,456	222			-	-	23,456	-	-	222	-
<u>NEXUS Gas Transmission, LLC</u>													
55	NEXUS - FT	1.041	60,284	84	158.3	100%	-	-	60,284	-	-	84	-
56	NEXUS - FT	0.959	20,373	31	58.2	100%	-	-	20,373	-	-	31	-
57	NEXUS - FT	1.140	24,205	31	58.2	100%	-	-	24,205	-	-	31	-
58	Total		104,863	145			-	-	104,863	-	-	145	-
<u>Great Lakes Gas Transmission</u>													
53	GLGT	0.324	2,500	100	21.1	100%	-	-	2,500	-	-	100	-
<u>Great Lakes Pipeline Canada Ltd.</u>													
54	Great Lakes Pipeline Canada Ltd.	0.015	114	-	21.1	100%	-	-	114	-	-	-	-
<u>St. Clair Pipelines L.P.</u>													
55	St. Clair Pipelines L.P. (St. Clair Pipeline)	0.004	287	-	N/A	N/A	-	-	-	287	-	-	-
56	St. Clair Pipelines L.P. (Bluewater Pipeline)	0.021	998	-	N/A	N/A	-	-	-	998	-	-	-
57	Total		1,286	-			-	-	-	1,286	-	-	-
<u>2193914 Canada Inc.</u>													
58	2193914 Canada Inc.	0.011	2,581	-	N/A	N/A	-	-	-	2,581	-	-	-
59	Total		525,236	26,250			162,050	175,236	176,154	11,795	23,899	1,922	430

Notes:

- (1) Conversion Factors:  
DTH to GJ conversion rate: 1.055056 GJ/DTH  
Enbridge North Heat Value: 38.86  
Exchange rate: \$1 USD = \$1.274 CAD

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

7.1.3 Attachment 1, 7.2.1 and 7.3.1, Attachments 5, 9, 10 and 12.

Preamble:

Additional detail regarding classification and allocation of storage costs is requested.

Question(s):

- a) Please provide the rationale for derivation of the DEL\_SPACE\_OPCON classification factor, and provide supporting workpapers.
- b) Please explain conceptually how storage costs are segregated between the gas cost revenue requirement and the delivery revenue requirement.
- c) Please provide the allocation of operational contingency costs to each service area in the most recent previous cost allocation studies.
- d) Please explain how the OP\_CONTINGENCY allocation factor is derived, and provide supporting workpapers, for the current rate classes.
- e) Re EGI storage demand deliverability at 7.1.3 Attachment 1 page 2, please define the term “design day demands less design day deliveries” for the purposes of allocating these costs.
- f) Please provide supporting workpapers for the derivation of the NETFROMSTOR allocation factor, for the current rate classes.
- g) Please explain why storage deliverability costs are not allocated based on the difference between design day demands and average day demands.
- h) Please provide supporting workpapers for the derivation of the STORAGEEXCESS allocation factor, including monthly volumes by class, for the current rate classes.
- i) Please provide workpapers for the development of the STORCOMM allocation factor.

Response:

- a) Please see response at Exhibit I.7.1-STAFF-239.
- b) Enbridge Gas considers costs from the Gas Supply Plan that are classified to the storage function as the gas cost revenue requirement. Specifically, the costs include unaccounted for gas (UFG), storage-related compressor fuel, company use gas and market-based storage demand and fuel costs. The components of the storage gas cost revenue requirement totaling \$34.697 million is provided at Exhibit 7, Tab 2, Schedule 1, Attachment 5, lines 64-68 and line 70.
- c) For EGD, the operational contingency requirements were managed operationally through injection and withdrawal targets rather than procuring incremental storage space for operational contingency purposes. As a result, the costs were not separately identified and allocated in EGD's Cost Allocation Study.

For Union, operational contingency costs, previously referred to as system integrity costs, were separately identified in Union's Cost Allocation Study. Please see Attachment 1 for the allocation of system integrity costs to Union rate classes in 2013.

- d) Please see Attachment 2 for the derivation of the operational contingency allocation factor OP\_CONTINGENCY.

Table 1 provides the allocation methodologies for operational contingency components used in the 2024 Cost Allocation Study. The allocation methodologies are consistent with those used by Union in its 2013 Cost Allocation Study<sup>1</sup> for operational contingency, previously referred to as system integrity.

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<sup>1</sup> EB-2011-0210.

Table 1  
Allocation Methodology of Operational Contingency Components

Line No.	Particulars	Operational Contingency Space (1) (PJ) (a)	Allocation Methodology (b)
1	Forecast Weather Variances	7.9	General service winter volumes
2	System Linepack	1.3	Dawn Parkway distance-weighted design day demand allocator
3	Storage Pool Factors	4.8	1.3 PJ empty space - storage space requirements including operational contingency for in-franchise rate classes  3.5 PJ filled space - storage space requirements including operational contingency for all rate classes
4	OBA/LBA Imbalances	1.6	Total throughput volumes
5	Total	<u>15.6</u>	

Note:

(1) Exhibit 4, Tab 2, Schedule 4, page 4.

- e) The term “design day demands less design day deliveries” refers to the difference between the design day demands and the average day demands for a rate class. Average day demand is calculated by dividing annual throughput volume by numbers of days in a year (366 days in 2024) of a specific rate class. In essence, design day deliveries is the same as average day demands.

Withdrawals from storage are not needed to meet average day demand because gas deliveries arrive daily above ground and are sufficient to meet the average day demands. Withdrawals from storage, or storage deliverability, is required for the utility to meet any demands above the average day demand in excess of the daily gas deliveries.

- f) Please see Attachment 3 for the derivation of the storage allocation factor NETFROMSTOR.
- g) The allocation of storage deliverability costs to bundled rate classes is based on the difference between design day demands and average day demands. Please see part e). The allocation of storage deliverability costs to semi-unbundled rate classes is based on the forecast of contracted injection/withdrawal rights.

- h) Please see Attachment 4 for the derivation of the storage allocation factor  
STORAGEXCESS.
- i) Please see Attachment 5 for the derivation of the storage allocation factor  
STORCOMM.

Union's 2013 System Integrity Cost Allocation (1)

Line No.	Particulars (\$000s)	Union's 2013 System Integrity Revenue Requirement (2) (a)
<u>Union North</u>		
1	Rate 01	3,925
2	Rate 10	1,029
3	Rate 20	276
4	Rate 25	-
5	Rate 100	19
6	Total Union North	<u>5,249</u>
<u>Union South</u>		
7	Rate M1	1,118
8	Rate M2	377
9	Rate M4	40
10	Rate M5 (F)	1
11	Rate M5 (I)	50
12	Rate M7 (F)	15
13	Rate M7 (I)	
14	Rate M9	6
15	Rate M10	
16	Rate T1 (F)	29
17	Rate T1 (I)	2
18	Rate T2 (F)	199
19	Rate T2 (I)	4
20	Rate T3	32
21	Total Union South	<u>1,873</u>
22	Total In-franchise (line 6 + line 21)	<u>7,122</u>
<u>Ex-franchise</u>		
23	Excess Utility Storage Space	360
24	Rate C1 (F)	30
25	Rate C1 (I)	133
26	Rate M12	890
27	Rate M13	4
28	Rate M16	9
29	Total Ex-franchise	<u>1,426</u>
30	Total Union (line 22 + line 29)	<u>8,548</u>

Notes:

- (1) In Union's Cost Allocation Study, operational contingency was referred to as system integrity.
- (2) EB-2011-0210, Exhibit G3, Tab 5, Schedule 10, Updated for OEB Decision.

Operational Contingency Components

Line No.	Particulars	Total (1)		Filled Space (2)	
		(PJ) (a)	(10 <sup>3</sup> m <sup>3</sup> ) (3) (b)	(PJ) (c)	(10 <sup>3</sup> m <sup>3</sup> ) (3) (d)
1	Forecast Weather Variances	7.9	202,149	5.1	130,502
2	System Line Pack	1.3	33,265	1.3	33,265
3	OBA/LBA Imbalances	1.6	40,942	0.9	23,030
4	Storage Pool Factors	4.8	122,825	3.5	89,560
5	Total	15.6	399,181	10.8	276,356

Notes:

- (1) Exhibit 4, Tab 2, Schedule 4, page 4.
- (2) Filled space of 10.8 PJ per Exhibit 4, Tab 2, Schedule 4, page 7.
- (3) Conversion based on heat value of 39.08 GJ/10<sup>3</sup>m<sup>3</sup>.

Derivation of the Operational Contingency Allocation Factor

Line No.	Particulars	Allocator					Allocation					Operational Contingency Allocation Factor (8) (k) = (f+g+h+i+i)
		General Service Winter Volume Allocator (10 <sup>3</sup> m <sup>3</sup> ) (a)	Dawn Parkway Transmission Demand Allocation Factor (1) (b)	Total Volume Allocator (10 <sup>3</sup> m <sup>3</sup> ) (c)	Storage Space		Forecast Weather Variances (3) (10 <sup>3</sup> m <sup>3</sup> ) (f)	System Linepack (4) (10 <sup>3</sup> m <sup>3</sup> ) (g)	OBA/LBA Imbalances (5) (10 <sup>3</sup> m <sup>3</sup> ) (h)	Storage Pool Empty Space (6) (10 <sup>3</sup> m <sup>3</sup> ) (i)	Storage Pool Filled Space (7) (10 <sup>3</sup> m <sup>3</sup> ) (j)	
					Demand Allocation Factor (2) (d)	Including Operational Contingency Allocations (e) = (d+f+g+h)						
<b>EGD Rate Zone</b>												
1	Rate 1	3,736,474	7,959	5,001,027	65,278	142,830	66,911	6,410	4,231	10,171	25,889	113,612
2	Rate 6	3,334,402	7,103	4,795,693	52,816	122,305	59,711	5,721	4,057	8,709	22,169	100,367
3	Rate 100	-	25	27,429	209	252	-	20	23	18	46	107
4	Rate 110	-	815	1,068,281	4,459	6,019	-	656	904	429	1,091	3,080
5	Rate 115	-	171	381,873	574	1,035	-	138	323	74	188	722
6	Rate 125	-	-	824,971	-	698	-	-	698	50	127	874
7	Rate 135	-	3	52,646	-	47	-	2	45	3	8	59
8	Rate 145	-	-	15,714	109	122	-	-	13	9	22	44
9	Rate 170	-	-	323,254	492	765	-	-	273	55	139	467
10	Rate 200	-	189	188,852	1,893	2,205	-	152	160	157	400	869
11	Rate 300	-	-	-	-	-	-	-	-	-	-	-
12	Total EGD Rate Zone	7,070,876	16,265	12,679,740	125,830	276,279	126,622	13,100	10,727	19,673	50,077	220,200
<b>Union North Rate Zone</b>												
13	Rate 01	740,673	1,465	989,005	12,978	28,258	13,264	1,180	837	2,012	5,122	22,415
14	Rate 10	218,660	433	327,974	3,224	7,765	3,916	348	277	553	1,408	6,502
15	Rate 20	-	151	929,101	1,424	2,331	-	121	786	166	422	1,496
16	Rate 25	-	-	126,831	-	107	-	-	107	8	19	134
17	Rate 100	-	-	1,076,378	-	911	-	-	911	65	165	1,140
18	Total Union North Rate Zone	959,333	2,048	3,449,289	17,626	39,373	17,179	1,650	2,918	2,804	7,137	31,687
<b>Union South Rate Zone</b>												
19	Rate M1	2,396,059	4,688	3,255,132	41,073	90,510	42,908	3,776	2,754	6,445	16,406	72,288
20	Rate M2	862,219	1,737	1,319,376	12,362	30,318	15,440	1,399	1,116	2,159	5,495	25,610
21	Rate M4 (F)	-	618	593,661	2,541	3,541	-	498	502	252	642	1,894
22	Rate M4 (I)	-	-	238	5	6	-	-	-	-	1	2
23	Rate M5 (F)	-	5	4,406	10	18	-	4	4	1	3	13
24	Rate M5 (I)	-	-	55,087	-	47	-	-	47	3	8	58
25	Rate M7 (F)	-	915	713,738	3,492	4,832	-	737	604	344	876	2,560
26	Rate M7 (I)	-	-	75,999	363	427	-	-	64	30	77	172
27	Rate M9	-	75	90,073	354	490	-	60	76	35	89	260
28	Rate T1 (F)	-	200	431,289	1,485	2,011	-	161	365	143	364	1,034
29	Rate T1 (I)	-	-	-	-	-	-	-	-	-	-	-
30	Rate T2 (F)	-	2,532	5,005,643	9,403	15,678	-	2,040	4,235	1,116	2,842	10,232
31	Rate T2 (I)	-	-	-	-	-	-	-	-	-	-	-
32	Rate T3	-	251	249,200	3,206	3,619	-	202	211	258	656	1,327
33	Total Union South Rate Zone	3,258,277	11,022	11,793,844	74,294	151,497	58,348	8,878	9,977	10,788	27,460	115,451
34	Total In-Franchise	11,288,487	29,336	27,922,873	217,749	467,149	202,149	23,627	23,622	33,265	84,674	367,338
<b>Ex-Franchise</b>												
35	Rate 331	-	-	311,157	-	263	-	-	263	-	48	311
36	Rate 332	-	-	2,610,498	-	2,208	-	-	2,208	-	400	2,609
37	Rate C1 (F)	-	194	6,565,587	-	5,711	-	157	5,554	-	1,035	6,746
38	Rate C1 (I)	-	-	1,168,501	-	989	-	-	989	-	179	1,168
39	Rate M12	-	11,736	9,381,880	-	17,389	-	9,452	7,937	-	3,152	20,541
40	Rate M13	-	-	122,598	-	104	-	-	104	-	19	123
41	Rate M16	-	-	278,638	-	236	-	-	236	-	43	278
42	Rate M17	-	36	33,355	-	57	-	29	28	-	10	68
43	Total Ex-Franchise	-	11,966	20,472,213	-	26,957	-	9,638	17,319	-	4,886	31,843
44	Total	11,288,487	41,302	48,395,086	217,749	494,106	202,149	33,265	40,942	33,265	89,560	399,181

Notes:

- (1) Dawn Parkway transmission demand allocator per Exhibit 7, Tab 2, Schedule 1, Attachment 12, page 11, updated March 8, 2023.
- (2) Storage space demand allocator per Exhibit 7, Tab 2, Schedule 1, Attachment 12, page 14, updated March 8, 2023.
- (3) Page 1, column (b), line 1, allocated in proportion to column (a).
- (4) Page 1, column (b), line 2, allocated in proportion to column (b).
- (5) Page 1, column (b), line 3, allocated in proportion to column (c).
- (6) Page 1, column (b), line 4 minus, page 1, column (d), line 4, allocated in proportion to column (e) infranchise allocation.
- (7) Page 1, column (d), line 4, allocated in proportion to column (e).
- (8) Operational contingency allocation factor, OP\_CONTINGENCY, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 39, updated March 8, 2023.

Derivation of Storage Deliverability Demand Allocation Factor

Line No.	Particulars	Total Firm Design Day Demands (1) (10 <sup>3</sup> m <sup>3</sup> /d) (a)	Average Day Demands (10 <sup>3</sup> m <sup>3</sup> /d) (b)	Design Day Storage Requirements (3) (10 <sup>3</sup> m <sup>3</sup> /d) (c) = (a - b)	Semi-Unbundled/ Unbundled Contracted Injection/Withdrawal Rights (10 <sup>3</sup> m <sup>3</sup> /d) (d)	Storage Demand Deliverability Allocation Factor (10 <sup>3</sup> m <sup>3</sup> /d) (e) = (c + d)	Storage Deliverability Demand Allocation Factor (TJ) (4)(5) (f) = (e) x HV
<u>EGD Rate Zone</u>							
1	Rate 1	52,737	13,664	39,073	-	39,073	1,527
2	Rate 6	47,062	13,103	33,959	-	33,959	1,327
3	Rate 100	166	75	91	-	91	4
4	Rate 110	5,400	2,919	2,481	-	2,481	97
5	Rate 115	1,135	1,043	92	-	92	4
6	Rate 125	-	-	-	-	-	-
7	Rate 135	19	144	-	-	-	-
8	Rate 145	-	-	-	-	-	-
9	Rate 170	-	-	-	-	-	-
10	Rate 200	1,252	516	736	-	736	29
11	Rate 300	-	-	-	-	-	-
12	Total EGD Rate Zone	107,772	31,464	76,433	-	76,433	2,987
<u>Union North Rate Zone</u>							
13	Rate 01	9,708	2,702	7,006	-	7,006	274
14	Rate 10	2,866	886	1,981	-	1,981	77
15	Rate 20	650	370	280	302	582	23
16	Rate 25	-	-	-	-	-	-
17	Rate 100	-	-	-	-	-	-
18	Total Union North Rate Zone	13,224	3,957	9,267	302	9,568	374
<u>Union South Rate Zone</u>							
19	Rate M1	31,063	8,894	22,169	-	22,169	866
20	Rate M2	11,510	3,605	7,905	-	7,905	309
21	Rate M4 (F)	4,097	1,622	2,475	-	2,475	97
22	Rate M4 (I)	-	-	-	-	-	-
23	Rate M5 (F)	36	12	24	-	24	1
24	Rate M5 (I)	-	-	-	-	-	-
25	Rate M7 (F)	6,060	1,950	4,110	-	4,110	161
26	Rate M7 (I)	-	6	-	-	-	-
27	Rate M9	495	246	249	-	249	10
28	Rate T1 (F)	-	-	-	865	865	34
29	Rate T1 (I)	-	-	-	-	-	-
30	Rate T2 (F)	-	-	-	5,397	5,397	211
31	Rate T2 (I)	-	-	-	-	-	-
32	Rate T3	-	-	-	1,385	1,385	54
33	Total Union South Rate Zone	53,261	16,335	36,932	7,648	44,580	1,742
34	Total	174,257	51,756	122,631	7,949	130,581	5,103

Notes:

- (1) Excludes semi-unbundled and unbundled firm design day demands.
- (2) Excludes semi-unbundled and unbundled firm design day demands and interruptible volumes.
- (3) Zero if negative.
- (4) Conversion based on heat value of 39.08 GJ/10<sup>3</sup>m<sup>3</sup>.
- (5) Storage deliverability demand allocation factor, NETFROMSTOR, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 37, updated March 8, 2023.

Derivation of the Storage Excess Allocation Factor

Line No.	Particulars	Total Winter Throughput Volumes (1) (10 <sup>3</sup> m <sup>3</sup> ) (a)	Average Day Demands x 152 Days of Winter (2) (10 <sup>3</sup> m <sup>3</sup> ) (b)	Semi-Unbundled/ Unbundled/ Contracted Storage Space (10 <sup>3</sup> m <sup>3</sup> ) (c)	Storage Excess (3) (10 <sup>3</sup> m <sup>3</sup> ) (d) = (a - b + c)	Storage Space Demand Allocation Factor (4) (5) (TJ) (e)
<u>EGD Rate Zone</u>						
1	Rate 1	3,736,474	2,076,929	-	1,659,545	65,278
2	Rate 6	3,334,402	1,991,654	-	1,342,748	52,816
3	Rate 100	16,703	11,391	-	5,312	209
4	Rate 110	557,015	443,658	-	113,357	4,459
5	Rate 115	173,192	158,592	-	14,600	574
6	Rate 125	-	-	-	-	-
7	Rate 135	11,259	21,864	-	-	-
8	Rate 145	9,297	6,526	-	2,771	109
9	Rate 170	146,755	134,247	-	12,507	492
10	Rate 200	126,549	78,430	-	48,119	1,893
11	Rate 300	-	-	-	-	-
12	Total EGD Rate Zone	<u>8,111,646</u>	<u>4,923,292</u>	<u>-</u>	<u>3,198,959</u>	<u>125,830</u>
<u>Union North Rate Zone</u>						
13	Rate 01	740,673	410,734	-	329,939	12,978
14	Rate 10	216,559	134,596	-	81,963	3,224
15	Rate 20	67,412	56,200	25,143	36,355	1,424
16	Rate 25	2,295	2,368	-	-	-
17	Rate 100	-	-	-	-	-
18	Total Union North Rate Zone	<u>1,026,939</u>	<u>603,899</u>	<u>25,143</u>	<u>448,257</u>	<u>17,626</u>
<u>Union South Rate Zone</u>						
19	Rate M1	2,396,059	1,351,858	-	1,044,200	41,073
20	Rate M2	862,219	547,938	-	314,281	12,362
21	Rate M4 (F)	311,154	246,548	-	64,606	2,541
22	Rate M4 (I)	238	99	-	139	5
23	Rate M5 (F)	2,086	1,830	-	256	10
24	Rate M5 (I)	20,728	22,878	-	-	-
25	Rate M7 (F)	385,182	296,416	-	88,766	3,492
26	Rate M7 (I)	40,785	31,562	-	9,223	363
27	Rate M9	46,399	37,408	-	8,992	354
28	Rate T1 (F)	-	-	37,989	37,989	1,485
29	Rate T1 (I)	-	-	-	-	-
30	Rate T2 (F)	-	-	240,615	240,615	9,403
31	Rate T2 (I)	-	-	-	-	-
32	Rate T3	-	-	82,037	82,037	3,206
33	Total Union South Rate Zone	<u>4,064,850</u>	<u>2,536,536</u>	<u>360,642</u>	<u>1,891,105</u>	<u>74,294</u>
34	Total In-franchise	<u>13,203,435</u>	<u>8,063,727</u>	<u>385,785</u>	<u>5,538,321</u>	<u>217,749</u>

Notes:

- (1) Excludes semi-unbundled and unbundled winter volumes.
- (2) Annual throughput excluding semi-unbundled and unbundled / 366 days x 152 days of winter (February 2024 is a leap year).
- (3) Zero if negative.
- (4) Conversion based on heat value of 39.08 GJ/10<sup>3</sup>m<sup>3</sup>, adjusted to total storage of 217.7 PJ per Exhibit 4, Tab 2, Schedule 1, page 19, Table 4, column (b), line 10.
- (5) Storage space demand allocation factor, STORAGEXCESS, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 47, updated March 8, 2023.

Derivation of Storage Commodity Allocation Factor

Line No.	Particulars	Annual Delivery Volumes (1) (10 <sup>3</sup> m <sup>3</sup> ) (a)	Bundled Storage Activity (2) (10 <sup>3</sup> m <sup>3</sup> ) (b)	Semi-Unbundled/ Unbundled Storage Activity (10 <sup>3</sup> m <sup>3</sup> /d) (c)	Total Storage Activity (10 <sup>3</sup> m <sup>3</sup> /d) (d) = (b+c)	Storage Commodity Allocation Factor (4) (5) (e)
<u>EGD Rate Zone</u>						
1	Rate 1	5,001,027	2,922,778	-	2,922,778	2,858
2	Rate 6	4,795,693	2,802,774	-	2,802,774	2,741
3	Rate 100	27,429	16,031	-	16,031	16
4	Rate 110	1,068,281	624,341	-	624,341	611
5	Rate 115	381,873	223,180	-	223,180	218
6	Rate 125	315,000	-	-	-	-
7	Rate 135	52,646	30,768	-	30,768	30
8	Rate 145	15,714	9,184	-	9,184	9
9	Rate 170	323,254	188,921	-	188,921	185
10	Rate 200	188,852	110,372	-	110,372	108
11	Rate 300	-	-	-	-	-
12	Total EGD Rate Zone	<u>12,169,769</u>	<u>6,928,348</u>	<u>-</u>	<u>6,928,348</u>	<u>6,776</u>
<u>Union North Rate Zone (1)</u>						
13	Rate 01	989,005	578,009	-	578,009	565
14	Rate 10	324,093	189,412	-	189,412	185
15	Rate 20	135,325	79,089	13,366	92,455	90
16	Rate 25	5,703	3,333	-	3,333	3
17	Rate 100	-	-	-	-	-
18	Total Union North Rate Zone	<u>1,454,125</u>	<u>849,843</u>	<u>13,366</u>	<u>863,209</u>	<u>844</u>
<u>Union South Rate Zone</u>						
19	Rate M1	3,255,132	1,902,415	-	1,902,415	1,860
20	Rate M2	1,319,376	771,090	-	771,090	754
21	Rate M4 (F)	593,661	346,957	-	346,957	339
22	Rate M4 (I)	238	139	-	139	-
23	Rate M5 (F)	4,406	2,575	-	2,575	3
24	Rate M5 (I)	55,087	32,195	-	32,195	31
25	Rate M7 (F)	713,738	417,134	-	417,134	408
26	Rate M7 (I)	75,999	44,417	-	44,417	43
27	Rate M9	90,073	52,642	-	52,642	51
28	Rate T1 (F)	-	-	76,502	76,502	75
29	Rate T1 (I)	-	-	-	-	-
30	Rate T2 (F)	-	-	798,320	798,320	781
31	Rate T2 (I)	-	-	-	-	-
32	Rate T3	-	-	164,618	164,618	161
33	Total Union South Rate Zone	<u>6,107,711</u>	<u>3,569,563</u>	<u>1,039,440</u>	<u>4,609,003</u>	<u>4,507</u>
34	Total	<u>19,731,606</u>	<u>11,347,754</u>	<u>1,052,806</u>	<u>12,400,560</u>	<u>12,127</u> (3)

Notes:

- (1) Excludes semi-unbundled and unbundled annual delivery volumes.
- (2) Bundled storage activity of 11,347,754 10<sup>3</sup>m<sup>3</sup> allocated in proportion to column (a).
- (3) Total storage UFG cost of \$12.127 million.
- (4) Allocated in proportion to column (d).
- (5) Storage commodity allocation factor, STORCOMM, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 49, updated March 8, 2023.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

7.1.4 Section 1.1 paragraphs 9-18; 7.2.1 Attachments; 7.3.1 Attachments

Preamble:

IGUA requests clarification of the proposed cost allocation treatment of the Panhandle transmission system and the St. Clair transmission system.

In previous proceedings EGI (and previously Union Gas) acknowledged an inequity in allocating significant Panhandle System expansion costs to customers served off of the St. Clair System and who do not derive any benefit from the Panhandle System. Previous Union gas proposed cost allocation changes to remedy this inequity, however consideration of those changes was deferred by the OEB to a review of EGI's entire cost allocation methodology. IGUA seeks to understand how EGI's proposal in this proceeding addresses this inequity.

Question(s):

- a) Please explain why and how Panhandle/St. Clair costs are segregated between the gas cost revenue requirement and the delivery revenue requirement in 7.2.1 Attachments 9 and 10.
- b) Is it generally correct that, under design conditions, the only customers who benefit from the Panhandle and St. Clair systems are those west of Dawn? Please explain your response.
- c) Please provide design day demands for customers west of Dawn for each current rate class, split between those served from the Panhandle system and those served from the St. Clair system.
- d) Please explain how EGI's proposal eliminates the inequity detailed in the preamble, namely that customers situated on the St. Clair pipeline are being allocated costs associated with the Panhandle System expansion. Please include a quantitative demonstration in your response of how the allocation of Panhandle System expansion costs will change under your proposal.

- e) Paragraph 15 of 7.1.4 Section 1.1 appears to indicate that costs are allocated to all in-franchise bundled rate classes based on design day demands. Please explain how design day demands are derived for the bundled rate classes in the PAN-STCLAIR allocator. In particular, please explain why the design day demands in 7.2.1 Attachment 12 generally appear to be approximately 30 percent of class design day demands, except for Union North Rate 20 and Union South rates T1, T2 and T3.
- f) Paragraph 14 of 7.1.4 Section 1.1 appears to indicate that the allocation method for Panhandle/St. Clair is based on a single rate zone model. Please reconcile this position with the proposed zone-specific transportation charges for harmonized rates, notably the South zone charge for Rate E24 and the eligibility restrictions for Rate E20.
- g) Please provide a version of 7.2.1 Attachment 6 with costs for the Panhandle and St. Clair systems classified separately.
- h) Please provide supporting calculations for the derivation of the values shown at 7.1.4 Attachment 1, column (a).

Response:

- a) Enbridge Gas considers costs from the Gas Supply Plan that are classified to the Panhandle/St. Clair transmission demand functional classification as the gas cost revenue requirement. Specifically, the costs include the transportation costs associated with the St. Clair and Bluewater pipeline river crossings contracted with St. Clair Pipelines L.P. The costs of the transportation contracts are recovered in distribution rates along with the Panhandle/St. Clair transmission demand delivery revenue requirement. The components of the Panhandle/St. Clair gas cost revenue requirement totaling \$1.285 million is provided at Exhibit 7, Tab 2, Schedule 1, Attachment 6, lines 64- 68 and line 70.

All other utility costs of the Panhandle/St. Clair revenue requirement are considered the delivery revenue requirement. The gas cost revenue requirement is recovered in delivery rates along with the demand delivery revenue requirement.

- b) Yes. Under design conditions, in-franchise customers located west of Dawn are served by the Panhandle and St. Clair Systems.
- c) Please see Attachment 1. Enbridge Gas has included the westerly peaking in-franchise design day demands for the Panhandle System and St. Clair System. Ex-franchise easterly design day demands have not been included.

- d) Enbridge Gas's proposed one rate zone approach to cost allocation eliminates the regional allocation that currently exist in the methodologies used by Union for costs within the same rate zone. Cost allocation methodologies based on regional systems and demands within the same rate zone create inequities. The inequities form between rate classes when investments are made to certain geographic areas within the rate zone depending on the mix of customer rate class demands in the region.

Enbridge Gas's proposed cost allocation methodology for the Panhandle/St. Clair system allocates costs to all rate classes based on the one rate zone proposal with costs allocated to semi-unbundled and unbundled services based on the design day demands of the South service area. The proposed methodology considers the system wide benefit to customers accessing natural gas regardless of location and recognizes semi-unbundled and unbundled services are dependent upon the Union South transmission system for transportation needs. Allocating costs in the proposed manner also provides the benefit of minimizing rate volatility that could occur with a regional approach to cost allocation when significant investment is required in one region over another.

- e) The Panhandle/St. Clair System allocation factor total is based on the design day demands of the South service area. Using the South service area design day demands as the total for the allocation factor allows for the allocation of costs to semi-unbundled services to be in proportion to the design day demands of each semi-unbundled rate class. The remaining factor is allocated to all in-franchise bundled rate classes in proportion to design day demands. Please see Attachment 2 for the derivation of the Panhandle/St. Clair transmission demand allocation factor PAN\_STCLAIR.
- f) Please see part e) regarding the approach to the allocation of Panhandle/St. Clair costs to semi-unbundled services. Evidence related to harmonized rate classes will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023, letter.
- g) Please see Attachment 3 for the separation of the Panhandle/St. Clair functional classification revenue requirement into costs related to the Panhandle System and St. Clair System.
- h) Please see Attachment 4.

Panhandle System & St. Clair System Design Day Demands

Line No.	Particulars (10 <sup>3</sup> m <sup>3</sup> /d)	Design Day Demands		Total (c) = (a + b)
		Panhandle System (a)	St. Clair System (b)	
<u>EGD Rate Zone</u>				
1	Rate 1	-	-	-
2	Rate 6	-	-	-
3	Rate 100	-	-	-
4	Rate 110	-	-	-
5	Rate 115	-	-	-
6	Rate 125	-	-	-
7	Rate 135	-	-	-
8	Rate 145	-	-	-
9	Rate 170	-	-	-
10	Rate 200	-	-	-
11	Rate 300	-	-	-
12	Total EGD Rate Zone	-	-	-
<u>Union North Rate Zone</u>				
13	Rate 01	-	-	-
14	Rate 10	-	-	-
15	Rate 20	-	-	-
16	Rate 25	-	-	-
17	Rate 100	-	-	-
18	Total Union North Rate Zone	-	-	-
<u>Union South Rate Zone</u>				
19	Rate M1	5,658	875	6,533
20	Rate M2	2,263	315	2,578
21	Rate M4 (F)	2,101	27	2,128
22	Rate M4 (I)	-	-	-
23	Rate M5 (F)	27	-	27
24	Rate M5 (I)	-	-	-
25	Rate M7 (F)	4,619	-	4,619
26	Rate M7 (I)	-	-	-
27	Rate M9	-	-	-
28	Rate T1 (F)	682	101	782
29	Rate T1 (I)	-	-	-
30	Rate T2 (F)	3,724	14,580	18,304
31	Rate T2 (I)	-	-	-
32	Rate T3	-	-	-
33	Total Union South Rate Zone	19,074	15,898	34,971
<u>Ex-Franchise</u>				
34	Rate 331	-	-	-
35	Rate 332	-	-	-
36	Rate 401	-	-	-
37	Rate M12	-	-	-
38	Rate M13	-	-	-
39	Rate M16	-	-	-
40	Rate M17	-	-	-
41	Rate C1 (F)	-	-	-
42	Rate C1 (I)	-	-	-
43	Total Ex-Franchise	-	-	-
44	Total	19,074	15,898	34,971

Derivation of Panhandle/St.Clair Transmission Demand Allocation Factor

Line No.	Particulars	Total Firm Design Day Demands (1) (10 <sup>3</sup> m <sup>3</sup> /d) (a)	Applicable Semi-Unbundled and Unbundled Design Day Demands (2) (10 <sup>3</sup> m <sup>3</sup> /d) (b)	Remaining Allocation to Bundled Rate Classes (4) (10 <sup>3</sup> m <sup>3</sup> /d) (c)	Panhandle/St. Clair Transmission Demand Allocation Factor (5) (10 <sup>3</sup> m <sup>3</sup> /d) (d) = (b + c)
<u>EGD Rate Zone</u>					
1	Rate 1	52,737	-	16,119	16,119
2	Rate 6	47,062	-	14,385	14,385
3	Rate 100	166	-	51	51
4	Rate 110	5,400	-	1,651	1,651
5	Rate 115	1,135	-	347	347
6	Rate 125	-	-	-	-
7	Rate 135	19	-	6	6
8	Rate 145	-	-	-	-
9	Rate 170	-	-	-	-
10	Rate 200	1,252	-	383	383
11	Rate 300	-	-	-	-
12	Total EGD Rate Zone	<u>107,772</u>	<u>-</u>	<u>32,940</u>	<u>32,940</u>
<u>Union North Rate Zone</u>					
13	Rate 01	9,708	-	2,967	2,967
14	Rate 10	2,866	-	876	876
15	Rate 20	650	-	199	199
16	Rate 25	-	-	-	-
17	Rate 100	-	-	-	-
18	Total Union North Rate Zone	<u>13,224</u>	<u>-</u>	<u>4,042</u>	<u>4,042</u>
<u>Union South Rate Zone</u>					
19	Rate M1	31,063	-	9,494	9,494
20	Rate M2	11,510	-	3,518	3,518
21	Rate M4 (F)	4,097	-	1,252	1,252
22	Rate M4 (I)	-	-	-	-
23	Rate M5 (F)	36	-	11	11
24	Rate M5 (I)	-	-	-	-
25	Rate M7 (F)	6,060	-	1,852	1,852
26	Rate M7 (I)	-	-	-	-
27	Rate M9	495	-	151	151
28	Rate T1 (F)	-	2,077	-	2,077
29	Rate T1 (I)	-	-	-	-
30	Rate T2 (F)	-	26,229	-	26,229
31	Rate T2 (I)	-	-	-	-
32	Rate T3	-	2,601	-	2,601
33	Total Union South Rate Zone	<u>53,261</u>	<u>30,906</u>	<u>16,279</u>	<u>47,186</u>
34	Total In-franchise	<u>174,257</u>	<u>30,906</u>	<u>53,261</u>	<u>84,168</u>
<u>Ex-franchise</u>					
35	Rate 331	-	-	-	-
36	Rate 332	-	-	-	-
37	Rate 401	-	-	-	-
38	Rate M12	-	-	-	-
39	Rate M13	-	-	-	-
40	Rate M16	-	-	-	-
41	Rate M17	-	-	-	-
42	Rate C1 (F)	-	-	-	-
43	Rate C1 (I)	-	-	-	-
44	Total Ex-Franchise	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45	Total	<u>174,257</u>	<u>30,906</u>	<u>53,261</u> (3)	<u>84,168</u>

Notes:

- (1) Excludes semi-unbundled and unbundled firm design day demands.
- (2) Applicable semi-unbundled and unbundled design day demands.
- (3) Calculated as total allocation of 84,168 less semi-unbundled/unbundled allocation of 30,906.
- (4) Column (c), line 45 total of 53,261 allocated in proportion to column (a).
- (5) Panhandle/St. Clair transmission demand allocation factor, PAN\_STCLAIR, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14 to 16, line 41, updated March 8, 2023.

Transmission Classification of Panhandle System and St. Clair System Costs

Line No.	Particulars (\$000s)	Panhandle/ St. Clair (1) (a) = (b + c)	Panhandle System (b)	St. Clair System (c)
<u>Gross Plant</u>				
1	Land	5,431	5,421	11
2	Land Rights	10,103	9,577	525
3	Structures & Improvements	5,042	5,012	30
4	Measuring & Regulating	142,576	139,206	3,370
5	Mains	641,249	633,051	8,198
6	Compressor Equipment	15,004	15,004	-
7	Gas Holders Storage and Equipment	-	-	-
8	Wells and Lines	-	-	-
9	Base Pressure Gas	-	-	-
10	Services	-	-	-
11	Meters & Regulators	-	-	-
12	Customer Stations	-	-	-
13	Linepack	610	582	28
14	Subtotal (sum lines 1 to 13)	<u>820,017</u>	<u>807,854</u>	<u>12,163</u>
15	General Plant	34,234	33,979	254
16	Total Gross Plant (lines 14 + 15)	<u>854,250</u>	<u>384,834</u>	<u>12,417</u>
<u>Accumulated Depreciation</u>				
17	Land	-	-	-
18	Land Rights	(1,765)	(1,560)	(205)
19	Structures & Improvements	(2,901)	(2,879)	(23)
20	Measuring & Regulating	(30,690)	(28,385)	(2,304)
21	Mains	(82,960)	(77,079)	(5,881)
22	Compressor Equipment	(9,178)	(9,178)	-
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 to 29)	<u>(127,495)</u>	<u>(119,082)</u>	<u>(8,412)</u>
31	General Plant	(17,963)	(17,830)	(133)
32	Total Accumulated Depreciation (lines 30 + 31)	<u>(145,458)</u>	<u>(136,912)</u>	<u>(8,546)</u>

Transmission Classification of Panhandle System and St. Clair System Costs (Continued)

Line No.	Particulars (\$000s)	Panhandle/ St. Clair (1) (a) = (b+c)	Panhandle System (b)	St. Clair System (c)
<u>Net Plant</u>				
33	Land	5,431	5,421	11
34	Land Rights	8,337	8,017	320
35	Structures & Improvements	2,141	2,133	7
36	Measuring & Regulating	111,887	110,821	1,066
37	Mains	558,290	555,972	2,317
38	Compressor Equipment	5,826	5,826	-
39	Gas Holders Storage and Equipment	-	-	-
40	Wells and Lines	-	-	-
41	Base Pressure Gas	-	-	-
42	Services	-	-	-
43	Meters & Regulators	-	-	-
44	Customer Stations	-	-	-
45	Linepack	610	582	28
46	Subtotal (sum lines 33 to 45)	<u>692,522</u>	<u>688,772</u>	<u>3,750</u>
47	General Plant	16,270	16,149	121
48	Total Net Plant (lines 46+47)	<u>708,792</u>	<u>704,921</u>	<u>3,871</u>
<u>Working Capital</u>				
49	Materials and Supplies	4,842	4,816	26
50	DCB Receivable/(Payable)	(230)	(229)	(1)
51	Customer Security Deposits	(2,724)	(2,709)	(15)
52	Gas in Storage	-	-	-
53	Working Cash Allowance	(6,025)	(5,992)	(33)
54	Subtotal (sum lines 49 to 53)	<u>(4,137)</u>	<u>(4,114)</u>	<u>(22)</u>
55	Total Rate Base (lines 48+54)	<u>704,655</u>	<u>700,807</u>	<u>3,848</u>
56	Percent Return on Rate Base	5.87%	5.87%	5.87%
57	Return on Rate Base (line 55 x line 56)	<u>41,364</u>	<u>41,138</u>	<u>226</u>
<u>Depreciation Expense</u>				
58	Storage, Transmission, and Distribution	16,402	16,147	255
59	General Plant	3,967	3,938	29
60	Total Depreciation Expense	<u>20,369</u>	<u>20,085</u>	<u>284</u>
<u>Income &amp; Property Taxes</u>				
61	Income Taxes	5,270	5,241	29
62	Property Taxes	3,474	3,360	114
63	Total Taxes	<u>8,743</u>	<u>8,600</u>	<u>143</u>

Transmission Classification of Panhandle System and St. Clair System Costs (Continued)

Line No.	Particulars (\$000s)	Panhandle/ St. Clair (1) (a) = (b+c)	Panhandle System (b)	St. Clair System (c)
<u>Operating &amp; Maintenance (O&amp;M) Expenses</u>				
Cost of Gas				
64	Gas Supply Commodity	-	-	-
65	Compressor Fuel	-	-	-
66	Unaccounted For Gas	-	-	-
67	Company Use Gas	-	-	-
68	Market Based Storage	-	-	-
69	Parkway Delivery Commitment Incentive	-	-	-
70	Other Transportation	1,285	-	1,285
Storage				
71	Local Storage	-	-	-
72	Supervision	468	468	-
73	Storage Wells & Lines	-	-	-
74	Compressor	361	361	-
75	Measuring & Regulating	-	-	-
76	Dehydration	-	-	-
77	Rents	-	-	-
78	Other Storage	-	-	-
Transmission				
79	Supervision	598	585	13
80	Lines	51	50	1
81	Compressor	62	62	-
82	Measuring & Regulating	1,215	1,186	29
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	4,264	4,241	23
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	2,695	2,669	26
101	Administrative & General	3,156	3,126	30
102	Total O&M Expenses (sum lines 64 to 101)	<u>14,155</u>	<u>12,748</u>	<u>1,407</u>
103	Total Revenue Requirement (lines 57+60+63+102)	<u>84,632</u>	<u>82,572</u>	<u>2,060</u>

Transmission Classification of Panhandle System and St. Clair System Costs (Continued)

Line No.	Particulars (\$000s)	Panhandle/ St. Clair (1) (a) = (b+c)	Panhandle System (b)	St. Clair System (c)
<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 (line 103 - line 111)	<u>84,632</u>	<u>82,572</u>	<u>2,060</u>

Note:

(1) Exhibit 7, Tab 2, Schedule 1, Attachment 6, page 4, column (k), updated March 8, 2023.

Rate Class Impacts of Panhandle/St. Clair Proposed Cost Allocation Methodology

Line No.	Particulars	Current Approved Cost Allocation Methodology		Proposed Cost Allocation Methodology		Variance (e) = (d - b)
		Allocator (1) (a)	Allocation (\$000s) (2) (b)	PAN_STCLAIR Allocator (3) (c)	Allocation (\$000s) (4) (d)	
<u>EGD Rate Zone</u>						
1	Rate 1	4,959	15,529	16,119	16,208	679
2	Rate 6	4,426	13,858	14,385	14,464	606
3	Rate 100	16	49	51	51	2
4	Rate 110	508	1,590	1,651	1,660	70
5	Rate 115	107	334	347	349	15
6	Rate 125	-	-	-	-	-
7	Rate 135	2	6	6	6	-
8	Rate 145	-	-	-	-	-
9	Rate 170	-	-	-	-	-
10	Rate 200	118	369	383	385	16
11	Rate 300	-	-	-	-	-
12	Total EGD Rate Zone	10,134	31,734	32,940	33,122	1,388
<u>Union North Rate Zone</u>						
13	Rate 01	913	2,859	2,967	2,984	125
14	Rate 10	270	844	876	881	37
15	Rate 20	61	191	199	200	8
16	Rate 25	-	-	-	-	-
17	Rate 100	-	-	-	-	-
18	Total Union North Rate Zone	1,244	3,894	4,042	4,064	170
<u>Union South Rate Zone</u>						
19	Rate M1	2,921	9,147	9,494	9,547	400
20	Rate M2	1,082	3,389	3,518	3,537	148
21	Rate M4 (F)	385	1,206	1,252	1,259	53
22	Rate M4 (I)	-	-	-	-	-
23	Rate M5 (F)	3	11	11	11	-
24	Rate M5 (I)	-	-	-	-	-
25	Rate M7 (F)	570	1,785	1,852	1,863	78
26	Rate M7 (I)	-	-	-	-	-
27	Rate M9	47	146	151	152	6
28	Rate T1 (F)	639	2,001	2,077	2,088	87
29	Rate T1 (I)	-	-	-	-	-
30	Rate T2 (F)	8,069	25,268	26,229	26,373	1,105
31	Rate T2 (I)	-	-	-	-	-
32	Rate T3	800	2,506	2,601	2,616	110
33	Total Union South Rate Zone	14,517	45,458	47,186	47,446	1,988
<u>Ex-Franchise</u>						
34	Rate 331	-	-	-	-	-
35	Rate 332	-	-	-	-	-
36	Rate 401	-	-	-	-	-
37	Rate M12	-	-	-	-	-
38	Rate M13	-	-	-	-	-
39	Rate M16	188	588	-	-	(588)
40	Rate M17	-	-	-	-	-
41	Rate C1 (F)	945	2,959	-	-	(2,959)
42	Rate C1 (I)	-	-	-	-	-
43	Total Ex-Franchise	1,133	3,546	-	-	(3,546)
44	Total	27,027	84,632	84,168	84,632	-

Notes:

- (1) Panhandle and St. Clair maximum design capacity, includes direct assignment to ex-franchise.
- (2) Allocated using column (a).
- (3) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 41, updated March 8, 2023.
- (4) Allocated using column (c).

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

7.1.4 Section 1.4; 7.2.1 Attachments; 7.3.1 Attachments

Preamble:

Clarification regarding the proposed changes to the allocation of the Dawn-Parkway costs is requested.

Question(s):

- a) Please describe the specific rationale for the nature of the D-PTRANS allocator and provide supporting calculations for its development. As part of your response:
  - i. For bundled in-franchise customers, please specify which customers' demands are and are not included in the allocator.
  - ii. For semi-unbundled and unbundled customers, please explain what is meant by the respective service area and indicate which customers' demands are and are not included in the allocator.
- b) Please explain why a distance-weighted allocator is appropriate for these costs, in the harmonized cost allocation/rate design framework posited in this application.
- c) Please provide supporting calculations for the derivation of the values shown at 7.1.4 Attachment 1, column (d).

Response:

- a) Dawn Parkway transmission demand 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. This cost allocation methodology recognizes that the Dawn Parkway System is designed to meet easterly design day requirements and that the use of the Dawn Parkway System depends on the design day demands and the distance those design day demands are required to be transported on the Dawn Parkway System.

Please see Attachment 1 for the derivation of the Dawn Parkway transmission demand allocation factor D-PTRANS.

- i. The Dawn Parkway transmission demand allocation factor includes all bundled in-franchise firm design day demands. The allocation factor excludes the design day demands for bundled in-franchise interruptible and unbundled services.
  - ii. The allocation to semi-unbundled and unbundled services is determined using the semi-unbundled and unbundled demands in the respective service area in proportion to the total demands of the respective service area. For example, Rate T1 semi-unbundled customers in the Union South service area would get an allocation of costs based on the Rate T1 design day demands in the South service area as a proportion of the total South service area design day demands. The design day demands for semi-unbundled rate classes do not include interruptible design day demands consistent with the bundled in-franchise rate classes. Please see Attachment 1, page 2, column (d) for an illustrative example showing the allocation to semi-unbundled and unbundled services in the derivation of the Dawn Parkway transmission demand allocation factor.
- b) The distance weighting component of the Dawn Parkway transmission demand allocation factor is used to determine the in-franchise and ex-franchise allocation of demands using the Dawn Parkway transmission system on design day. The allocation of Dawn Parkway transmission demand costs to in-franchise rate classes is based on design day demands without regard to distance. The distance weighting component to the allocator continues to be an appropriate methodology because it ensures that the ex-franchise rate classes are allocated costs in proportion to their use of the Dawn Parkway System. The ex-franchise rate design also follows the distance weighting allocation so that the rate of each Dawn Parkway service option reflects costs related to the distance traveled on the system, such as Kirkwall to Parkway and Dawn to Parkway service options.
- c) Please see Attachment 2.

Calculation of Dawn Parkway Distance-Weighted Design Day Demands

Line No.	Particulars	Design Day Demands (10 <sup>6</sup> m <sup>3</sup> /d) (a)	Average Kilometre Post (km) (b)	Distance Weighted Design Day Demands (10 <sup>6</sup> m <sup>3</sup> /d)*km (c) = (a x b)
1	EGD	82.678	228.056	18,855
2	Union North	10.280	228.940	2,354
3	Union South	48.711	166.835	8,127
4	Total In-franchise	<u>141.670</u>		<u>29,336</u>
5	Rate M12	60.080	195.337	11,736
6	Rate C1	0.849	228.940	194
7	Rate M17	0.227	159.390	36
8	Total Ex-franchise	<u>61.156</u>		<u>11,966</u>
9	Total	<u><u>202.826</u></u>		<u><u>41,302</u></u> (1)

Note:

(1) Exhibit 7, Tab 2, Schedule 1, Attachment 12, page 11, column (a), line 19, updated March 8, 2023.

Calculation of Dawn Parkway Transmission Demand Allocation Factor

Line No.	Particulars	Total Firm Design Day Demands (1) (10 <sup>3</sup> m <sup>3</sup> /d) (a)	Applicable Semi-Unbundled and Unbundled Design Day Demands (2) (10 <sup>3</sup> m <sup>3</sup> /d) (b)	Total Design Day Demands (10 <sup>3</sup> m <sup>3</sup> /d) (c) = (a+b)	Allocation to Semi-Unbundled and Unbundled Services ((10 <sup>3</sup> m <sup>3</sup> /d)*km) (d)	Remaining Allocation to Bundled Rate Classes (7) ((10 <sup>3</sup> m <sup>3</sup> /d)*km) (e)	Dawn Parkway Transmission Demand Allocation Factor (8) ((10 <sup>3</sup> m <sup>3</sup> /d)*km) (f) = (d+e)
<u>EGD Rate Zone</u>							
1	Rate 1	52,737	-	52,737	-	7,959	7,959
2	Rate 6	47,062	-	47,062	-	7,103	7,103
3	Rate 100	166	-	166	-	25	25
4	Rate 110	5,400	-	5,400	-	815	815
5	Rate 115	1,135	-	1,135	-	171	171
6	Rate 125	-	-	-	-	-	-
7	Rate 135	19	-	19	-	3	3
8	Rate 145	-	-	-	-	-	-
9	Rate 170	-	-	-	-	-	-
10	Rate 200	1,252	-	1,252	-	189	189
11	Rate 300	-	-	-	-	-	-
12	Total EGD Rate Zone	107,772	-	107,772	-	16,265	16,265
<u>Union North Rate Zone</u>							
13	Rate 01	9,708	-	9,708	-	1,465	1,465
14	Rate 10	2,866	-	2,866	-	433	433
15	Rate 20	650	302	952	53	(3) 98	151
16	Rate 25	-	-	-	-	-	-
17	Rate 100	-	-	-	-	-	-
18	Total Union North Rate Zone	13,224	302	13,526	53	1,996	2,048
<u>Union South Rate Zone</u>							
19	Rate M1	31,063	-	31,063	-	4,688	4,688
20	Rate M2	11,510	-	11,510	-	1,737	1,737
21	Rate M4 (F)	4,097	-	4,097	-	618	618
22	Rate M4 (I)	-	-	-	-	-	-
23	Rate M5 (F)	36	-	36	-	5	5
24	Rate M5 (I)	-	-	-	-	-	-
25	Rate M7 (F)	6,060	-	6,060	-	915	915
26	Rate M7 (I)	-	-	-	-	-	-
27	Rate M9	495	-	495	-	75	75
28	Rate T1 (F)	-	2,077	2,077	200	(4) -	200
29	Rate T1 (I)	-	-	-	-	-	-
30	Rate T2 (F)	-	26,229	26,229	2,532	(5) -	2,532
31	Rate T2 (I)	-	-	-	-	-	-
32	Rate T3	-	2,601	2,601	251	(6) -	251
33	Total Union South Rate Zone	53,261	30,906	84,168	2,984	8,038	11,022
34	Total In-franchise	174,257	31,208	205,465	3,037	26,299	29,336
<u>Ex-franchise</u>							
35	Rate 331	-	-	-	-	-	-
36	Rate 332	-	-	-	-	-	-
37	Rate 401	-	-	-	-	-	-
38	Rate M12	-	-	-	-	-	11,736 (9)
39	Rate M13	-	-	-	-	-	-
40	Rate M16	-	-	-	-	-	-
41	Rate M17	-	-	-	-	-	36 (10)
42	Rate C1 (F)	-	-	-	-	-	194 (11)
43	Rate C1 (I)	-	-	-	-	-	-
44	Total Ex-Franchise	-	-	-	-	-	11,966
45	Total	174,257	31,208	205,465	3,037	26,299	41,302

Notes:

- (1) Excludes semi-unbundled and unbundled firm design day demands.
- (2) Applicable semi-unbundled and unbundled design day demands for the use of the Dawn Parkway System.
- (3) Calculated as (column (b), line 15) / (column (c), line 18) x (page 1, column (c), line 2).
- (4) Calculated as (column (b), line 28) / (column (c), line 33) x (page 1, column (c), line 3).
- (5) Calculated as (column (b), line 30) / (column (c), line 33) x (page 1, column (c), line 3).
- (6) Calculated as (column (b), line 32) / (column (c), line 33) x (page 1, column (c), line 3).
- (7) Calculated as (page 1, column (c), line 4) - (column (d), line 45). Allocated using column (a).
- (8) Dawn Parkway transmission demand allocation factor, DPTRANS, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11 to 13, line 19, updated March 8, 2023.
- (9) Direct assignment from page 1, column (c), line 5.
- (10) Direct assignment from page 1, column (c), line 6.
- (11) Direct assignment from page 1, column (c), line 5.

Rate Class Impacts of Dawn Parkway Proposed Cost Allocation Methodology

Line No.	Particulars	Allocators			Current Approved Cost Allocation Methodology					
		Dawn Parkway Allocator (1)	Dawn Station Allocator (2)	Parkway Station Allocator (3)	Dawn Parkway Allocation (\$000s) (4)	Dawn Station Allocation (\$000s) (5)	Parkway Station Allocation (\$000s) (6)	PCI Allocation (\$000s) (7)	Operational Contingency (\$000s) (8)	Total Allocation (\$000s)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (d+e+f+g+h)
<b>EGD Rate Zone</b>										
1	Rate 1	7,597	35,692	15	43,301	2,089	6,866	4,848	2,045	59,149
2	Rate 6	6,779	31,851	13	38,642	1,864	6,127	4,326	1,807	52,766
3	Rate 100	24	112	-	136	7	22	15	2	182
4	Rate 110	778	3,655	1	4,434	214	703	496	55	5,903
5	Rate 115	163	768	-	932	45	148	104	13	1,242
6	Rate 125	-	-	-	-	-	-	-	16	16
7	Rate 135	3	13	-	15	1	2	2	1	21
8	Rate 145	-	-	-	-	-	-	-	1	1
9	Rate 170	-	-	-	-	-	-	-	8	8
10	Rate 200	180	847	-	1,028	50	163	115	16	1,371
11	Rate 300	-	-	-	-	-	-	-	-	-
12	Total EGD Rate Zone	15,524	72,938	30	88,489	4,268	14,032	9,907	3,964	120,659
<b>Union North Rate Zone</b>										
13	Rate 01	1,398	6,570	3	7,971	384	1,264	892	404	10,915
14	Rate 10	413	1,940	1	2,353	114	373	263	117	3,220
15	Rate 20	146	669	-	833	39	174	93	27	1,166
16	Rate 25	-	-	-	-	-	-	-	2	2
17	Rate 100	-	-	-	-	-	-	-	21	21
18	Total Union North Rate Zone	1,957	9,179	4	11,157	537	1,811	1,249	570	15,325
<b>Union South Rate Zone</b>										
19	Rate M1	4,475	21,023	9	25,505	1,230	4,044	2,855	1,301	34,937
20	Rate M2	1,658	7,790	3	9,450	456	1,499	1,058	461	12,924
21	Rate M4 (F)	590	2,773	1	3,364	162	533	377	34	4,470
22	Rate M4 (I)	-	-	-	-	-	-	-	-	-
23	Rate M5 (F)	5	24	-	30	1	5	3	-	39
24	Rate M5 (I)	-	-	-	-	-	-	-	1	1
25	Rate M7 (F)	873	4,102	2	4,976	240	789	557	46	6,608
26	Rate M7 (I)	-	-	-	-	-	-	-	3	3
27	Rate M9	71	335	-	406	20	64	45	5	540
28	Rate T1 (F)	164	1,029	-	936	60	7	105	18	1,126
29	Rate T1 (I)	-	-	-	-	-	-	-	-	-
30	Rate T2 (F)	2,075	12,991	-	11,829	760	83	1,324	178	14,174
31	Rate T2 (I)	-	-	-	-	-	-	-	-	-
32	Rate T3	206	1,288	-	1,173	75	8	131	23	1,411
33	Total Union South Rate Zone	10,117	51,354	15	57,670	3,005	7,032	6,456	2,070	76,234
<b>Ex-Franchise</b>										
34	Rate 331	-	-	-	-	-	-	-	6	6
35	Rate 332	-	-	-	-	-	-	-	47	47
36	Rate 401	-	-	-	-	-	-	-	-	-
37	Rate M12	11,736	79,461	51	66,895	4,650	24,059	-	379	95,982
38	Rate M13	-	-	-	-	-	-	-	2	2
39	Rate M16	-	-	-	-	-	-	-	5	5
40	Rate M17	36	227	-	206	13	-	-	1	221
41	Rate C1 (F)	194	849	1	1,108	50	331	-	122	1,611
42	Rate C1 (I)	-	-	-	-	-	-	-	21	21
43	Total Ex-Franchise	11,966	80,537	52	68,209	4,713	24,390	-	582	97,894
44	Total	39,565	214,008	100	225,525	12,524	47,265	17,612	7,187	310,112

Notes:

- (1) Dawn Parkway transmission demand allocation factor, adjusted to exclude design day demands served from Parkway Station.
- (2) Dawn Station transmission demand allocation factor, adjusted to exclude design day demands served from Parkway Station.
- (3) Parkway Station transmission demand allocation factor, adjusted to include design day demands served from Parkway Station.
- (4) Exhibit 7, Tab 2, Schedule 1, Attachment 6, page 3, column (i), line 103 - line 69, updated March 8, 2023. Allocated using column (a).
- (5) Exhibit 7, Tab 2, Schedule 1, Attachment 6, page 3, column (f), line 103, updated March 8, 2023. Allocated using column (b).
- (6) Exhibit 7, Tab 2, Schedule 1, Attachment 6, page 3, column (h), line 103, updated March 8, 2023. Allocated using column (c).
- (7) Exhibit 7, Tab 2, Schedule 1, Attachment 6, page 3, column (i), line 69, updated March 8, 2023. Allocated to in-franchise rate classes only using column (a).
- (8) Any adjustments to the Dawn Parkway allocator factor impact the Dawn Parkway portion of the Operational Contingency allocation factor and subsequent allocation.

Rate Class Impacts of Dawn Parkway Proposed Cost Allocation Methodology

Line No.	Particulars	Allocators			Proposed Cost Allocation Methodology					Total Allocation (\$000s) (i) = (d+e+f+g+h)	Impact (\$000s) (j)
		Dawn Parkway Allocator (1) (a)	Dawn Station Allocator (2) (b)	Parkway Station Allocator (3) (c)	Dawn Parkway Allocation (\$000s) (4) (d)	Dawn Station Allocation (\$000s) (5) (e)	Parkway Station Allocation (\$000s) (6) (f)	PDCI Allocation (\$000s) (7) (g)	Operational Contingency (\$000s) (8) (h)		
<b>EGD Rate Zone</b>											
1	Rate 1	7,959	37,289	14.66	43,460	2,107	6,928	3,394	2,046	57,934	(1,215)
2	Rate 6	7,103	33,277	13.08	38,783	1,880	6,182	3,029	1,807	51,682	(1,084)
3	Rate 100	25	117	0.05	137	7	22	11	2	178	(4)
4	Rate 110	815	3,818	1.50	4,450	216	709	348	55	5,778	(124)
5	Rate 115	171	802	0.32	935	45	149	73	13	1,216	(26)
6	Rate 125	-	-	-	-	-	-	-	16	16	(0)
7	Rate 135	3	13	0.01	16	1	2	1	1	21	(0)
8	Rate 145	-	-	-	-	-	-	-	1	1	(0)
9	Rate 170	-	-	-	-	-	-	-	8	8	(0)
10	Rate 200	189	885	0.35	1,032	50	164	81	16	1,343	(29)
11	Rate 300	-	-	-	-	-	-	-	-	-	-
12	Total EGD Rate Zone	16,265	76,202	29.95	88,813	4,305	14,158	6,936	3,965	118,176	(2,483)
<b>Union North Rate Zone</b>											
13	Rate 01	1,465	6,864	2.70	8,000	388	1,275	625	404	10,692	(224)
14	Rate 10	433	2,026	0.80	2,362	114	376	184	117	3,154	(66)
15	Rate 20	151	689	0.37	822	39	174	64	27	1,126	(40)
16	Rate 25	-	-	-	-	-	-	-	2	2	(0)
17	Rate 100	-	-	-	-	-	-	-	21	21	(0)
18	Total Union North Rate Zone	2,048	9,580	3.86	11,184	541	1,826	873	571	14,996	(329)
<b>Union South Rate Zone</b>											
19	Rate M1	4,688	21,964	8.63	25,599	1,241	4,081	1,999	1,302	34,221	(716)
20	Rate M2	1,737	8,138	3.20	9,485	460	1,512	741	461	12,659	(265)
21	Rate M4 (F)	618	2,897	1.14	3,376	164	538	264	34	4,376	(94)
22	Rate M4 (I)	-	-	-	-	-	-	-	0	0	(0)
23	Rate M5 (F)	5	25	0.01	30	1	5	2	0	38	(1)
24	Rate M5 (I)	-	-	-	-	-	-	-	1	1	(0)
25	Rate M7 (F)	915	4,285	1.68	4,994	242	796	390	46	6,469	(140)
26	Rate M7 (I)	-	-	-	-	-	-	-	3	3	(0)
27	Rate M9	75	350	0.14	408	20	65	32	5	529	(11)
28	Rate T1 (F)	200	1,188	-	1,095	67	-	85	19	1,266	140
29	Rate T1 (I)	-	-	-	-	-	-	-	-	-	-
30	Rate T2 (F)	2,532	15,011	-	13,828	848	-	1,080	184	15,941	1,767
31	Rate T2 (I)	-	-	-	-	-	-	-	-	-	-
32	Rate T3	251	1,489	-	1,371	84	-	107	24	1,587	175
33	Total Union South Rate Zone	11,022	55,348	14.80	60,186	3,127	6,997	4,700	2,079	77,089	855
<b>Ex-Franchise</b>											
34	Rate 331	-	-	-	-	-	-	-	6	6	-
35	Rate 332	-	-	-	-	-	-	-	47	47	-
36	Rate 401	-	-	-	-	-	-	-	-	-	-
37	Rate M12	11,736	79,461	50.68	64,082	4,489	23,956	5,004	370	97,901	1,919
38	Rate M13	-	-	-	-	-	-	-	2	2	-
39	Rate M16	-	-	-	-	-	-	-	5	5	-
40	Rate M17	36	227	-	197	13	-	15	1	227	6
41	Rate C1 (F)	194	849	0.70	1,062	48	329	83	121	1,643	32
42	Rate C1 (I)	-	-	-	-	-	-	-	21	21	-
43	Total Ex-Franchise	11,966	80,537	51.38	65,341	4,550	24,284	5,103	573	99,852	1,957
44	Total	41,302	221,667	100	225,525	12,524	47,265	17,612	17,612	310,112	-

Notes:

- (1) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 19, updated March 8, 2023.
- (2) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 15, updated March 8, 2023.
- (3) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 43, updated March 8, 2023.
- (4) Allocated using column (a). Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 16, updated March 8, 2023. Sum of column (d) and column (g).
- (5) Allocated using column (b). Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 13, updated March 8, 2023.
- (6) Allocated using column (c). Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 15, updated March 8, 2023.
- (7) Allocated using column (a). Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 16, updated March 8, 2023. Sum of column (d) and column (g).
- (8) Any adjustments to the Dawn Parkway allocation factor impact the Dawn Parkway portion of the Operational Contingency allocation factor and subsequent allocation.
- (9) Exhibit 7, Tab 1, Schedule 4, Attachment 1, column (d), updated March 8, 2023.

Transmission Classification of Parkway Measurement and Parkway Compression Costs

Line No.	Particulars (\$000s)	Parkway Demand (1) (a) = (b+c)	Parkway Measurement (b)	Parkway Compression (c)
<u>Gross Plant</u>				
1	Land	30,938	4,960	25,978
2	Land Rights	428	69	359
3	Structures & Improvements	79,367	12,724	66,643
4	Measuring & Regulating	58,892	58,892	-
5	Mains	8,228	1,319	6,909
6	Compressor Equipment	308,461	-	308,461
7	Gas Holders Storage and Equipment	-	-	-
8	Wells and Lines	-	-	-
9	Base Pressure Gas	-	-	-
10	Services	-	-	-
11	Meters & Regulators	-	-	-
12	Customer Stations	-	-	-
13	Linepack	41	7	34
14	Subtotal (sum lines 1 to 13)	<u>486,356</u>	<u>77,970</u>	<u>408,386</u>
15	General Plant	18,324	3,882	14,442
16	Total Gross Plant (lines 14+15)	<u>504,680</u>	<u>81,852</u>	<u>422,828</u>
<u>Accumulated Depreciation</u>				
17	Land	-	-	-
18	Land Rights	(81)	(10)	(70)
19	Structures & Improvements	(24,564)	(3,182)	(21,382)
20	Measuring & Regulating	(18,616)	(18,616)	-
21	Mains	(1,785)	(231)	(1,554)
22	Compressor Equipment	(125,107)	-	(125,107)
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 to 29)	<u>(170,152)</u>	<u>(22,039)</u>	<u>(148,113)</u>
31	General Plant	(9,615)	(2,037)	(7,578)
32	Total Accumulated Depreciation (lines 30+31)	<u>(179,768)</u>	<u>(24,076)</u>	<u>(155,692)</u>

Transmission Classification of Parkway Measurement and Parkway Compression Costs (Continued)

Line No.	Particulars (\$000s)	Parkway Demand (1) (a) = (b+c)	Parkway Measurement (b)	Parkway Compression (c)
<u>Net Plant</u>				
33	Land	30,938	4,960	25,978
34	Land Rights	347	58	289
35	Structures & Improvements	54,803	9,542	45,261
36	Measuring & Regulating	40,276	40,276	-
37	Mains	6,443	1,088	5,355
38	Compressor Equipment	183,354	-	183,354
39	Gas Holders Storage and Equipment	-	-	-
40	Wells and Lines	-	-	-
41	Base Pressure Gas	-	-	-
42	Services	-	-	-
43	Meters & Regulators	-	-	-
44	Customer Stations	-	-	-
45	Linepack	41	7	34
46	Subtotal (sum lines 33 to 45)	<u>316,203</u>	<u>55,931</u>	<u>260,272</u>
47	General Plant	8,709	1,845	6,864
48	Total Net Plant (lines 46+47)	<u>324,912</u>	<u>57,776</u>	<u>267,136</u>
<u>Working Capital</u>				
49	Materials and Supplies	2,221	395	1,826
50	DCB Receivable/(Payable)	(105)	(19)	(87)
51	Customer Security Deposits	(1,250)	(222)	(1,027)
52	Gas in Storage	-	-	-
53	Working Cash Allowance	(2,764)	(491)	(2,272)
54	Subtotal (sum lines 49 to 53)	<u>(1,898)</u>	<u>(337)</u>	<u>(1,560)</u>
55	Total Rate Base (lines 48+54)	<u>323,014</u>	<u>57,439</u>	<u>265,576</u>
56	Percent Return on Rate Base	5.87%	5.87%	5.87%
57	Return on Rate Base (line 55 x line 56)	<u>18,961</u>	<u>3,372</u>	<u>15,590</u>
<u>Depreciation Expense</u>				
58	Storage, Transmission, and Distribution	14,596	2,071	12,525
59	General Plant	2,124	450	1,674
60	Total Depreciation Expense	<u>16,720</u>	<u>2,521</u>	<u>14,199</u>
<u>Income &amp; Property Taxes</u>				
61	Income Taxes	2,416	430	1,986
62	Property Taxes	1,096	168	928
63	Total Taxes	<u>3,512</u>	<u>597</u>	<u>2,915</u>

Transmission Classification of Parkway Measurement and Parkway Compression Costs (Continued)

Line No.	Particulars (\$000s)	Parkway Demand (1) (a) = (b+c)	Parkway Measurement (b)	Parkway Compression (c)
<u>Operating &amp; Maintenance (O&amp;M) Expenses</u>				
Cost of Gas				
64	Gas Supply Commodity	-	-	-
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	800	226	573
80	Lines	1	-	1
81	Compressor	1,271	-	1,271
82	Measuring & Regulating	502	502	-
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	1,956	348	1,608
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	1,563	428	1,135
101	Administrative & General	1,979	489	1,491
102	Total O&M Expenses (sum lines 64 to 101)	<u>8,072</u>	<u>1,992</u>	<u>6,080</u>
103	Total Revenue Requirement (lines 57+60+63+102)	<u>47,265</u>	<u>8,482</u>	<u>38,782</u>

Transmission Classification of Parkway Measurement and Parkway Compression Costs (Continued)

Line No.	Particulars (\$000s)	Parkway Demand (1) (a) = (b+c)	Parkway Measurement (b)	Parkway Compression (c)
<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)	<u>-</u>	<u>-</u>	<u>-</u>
112	Total Revenue Requirement Less Other Revenue (line 103 - line 111)	<u>47,265</u>	<u>8,482</u>	<u>38,782</u>

Note:

(1) Exhibit 7, Tab 2, Schedule 1, Attachment 6, page 1, column (h), updated March 8, 2023.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

7.1.4, Section 1.2.

Preamble:

Additional information regarding the allocation of Parkway station costs is requested.

Question(s):

- a) Please explain why Parkway station costs for measurement and compression are not separately classified and allocated. Please provide the costs for each function.
- b) Please provide supporting calculations for the PKWY\_DEMAND allocator, the current rate classes.
- c) Are Parkway compression costs allocated to all in-franchise customers based on design day demands, including those west of Parkway? Please explain your response.
- d) Please explain how bi-directional design day demands are derived for each rate class, and provide supporting workpapers. Please also explain how demands in opposite directions can both contribute to cost causation on a design day at the Parkway station.
- e) Please provide supporting calculations for the derivation of the values shown at 7.1.4, Attachment 1, column (b).

Response:

- a) Please see Attachment 1 for the separation of the Parkway Station transmission demand functional classification revenue requirement into costs related to Parkway Station measurement and Parkway Station compression.

Enbridge Gas has not separately classified Parkway Station measurement and compression costs because the proposed allocation factor incorporates both the

measurement and compression and provides a reasonable allocation of the two activities at Parkway Station.

- b) Please see Attachment 2 for the derivation of the Parkway Station transmission demand allocation factor PKWY\_DEMAND.
- c) No. Parkway Station compression costs are allocated to all bundled in-franchise rate classes based on design day demands, including the demands west of Parkway consistent with the allocation of costs for one rate zone. Parkway Station compression costs are not allocated to semi-unbundled or unbundled services in the South service area as the South service area does not require the use of Parkway Station.
- d) Bi-directional design day demands are derived based on design day inflows and outflows at the Parkway Station. In-franchise demands are based on gas outflows at Parkway from transportation on the Dawn Parkway System. Ex-franchise demands are based on easterly and westerly Dawn Parkway System paths that require Parkway Station. Please see Attachment 2, page 1, column a) for the bi-directional design day demands.

The use of bi-directional demands to allocate measuring and regulating costs is consistent with the use of the measuring and regulating facilities to meter gas inflows and outflows of the station on design day. The proposal to use bi-directional design day demands for the allocation of Parkway Station measuring and regulating costs is consistent with the OEB Decision on Kirkwall Station measuring and regulating costs in Union's 2014 Rates proceeding<sup>1</sup>.

- e) Please see Attachment 3.

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<sup>1</sup> EB-2013-0365.

Parkway Station Measuring and Regulating and Compression  
 Design Day Demands and Gross Plant Costs

Line No.	Particulars (10 <sup>3</sup> m <sup>3</sup> )	Measuring & Regulating (a)	Compression (b)
<u>In-franchise Design Day Demands</u>			
1	EGD	80,864	45,195
2	Union North	10,280	10,280
3	Union South	-	-
4	Total In-franchise Design Day Demands	91,144	55,475
<u>Ex-franchise - Easterly Design Day Demands</u>			
5	Kirkwall to Parkway	10,430	10,430
6	Dawn to Parkway (Rate M12)	48,383	48,383
7	Dawn to Parkway (Rate C1)	849	849
8	Total Ex-franchise Easterly Design Day Demands	59,662	59,662
<u>Ex-franchise - Westerly Design Day Demands</u>			
9	Parkway to Dawn	28,191	-
10	Total Ex-franchise Westerly Design Day Demands	28,191	-
11	Total Ex-franchise Design Day Demands (line 8 + line 10)	87,853	59,662
12	Total Parkway Station Design Day Demands (line 4 + line 11)	178,998	115,137
<u>Gross Plant Costs (\$000s)</u>			
13	Gross Plant Costs (1)	58,892	308,461
14	Percentage (based on line 13)	16.0%	84.0%

Note:

(1) Exhibit 7, Tab 2, Schedule 1, Attachment 6, page 1, column (h), line 4 and 6, updated March 8, 2023.

Derivation of Parkway Station Transmission Demand Allocation Factor

Line No.	Particulars	Total Firm Design Day Demands (1) (10 <sup>3</sup> m <sup>3</sup> /d) (a)	Applicable Semi-Unbundled and Unbundled Design Day Demands (10 <sup>3</sup> m <sup>3</sup> /d) (b)	Total Design Day Demands (10 <sup>3</sup> m <sup>3</sup> /d) (c) = (a+b)	Parkway Station Measuring and Regulating			Parkway Station Compression			Parkway Station Transmission Demand Allocation Factor (12)(13) (l)
					Allocation to Semi-Unbundled Unbundled Bundled Storage (d)	Remaining Allocation to Bundled Rate Classes (3) (e)	Parkway Station Measuring & Regulating Allocation Factor (6) (f)	Allocation to Semi-Unbundled Unbundled Bundled Storage (g)	Remaining Allocation to Bundled Rate Classes (8) (h)	Parkway Station Compression Allocation Factor (11) (i)	
<b>EGD Rate Zone</b>											
1	Rate 1	52,737	-	52,737	-	27,515	15.4%	-	16,720	14.5%	14.66
2	Rate 6	47,062	-	47,062	-	24,554	13.7%	-	14,920	13.0%	13.08
3	Rate 100	166	-	166	-	87	0.0%	-	53	0.0%	.05
4	Rate 110	5,400	-	5,400	-	2,817	1.6%	-	1,712	1.5%	1.50
5	Rate 115	1,135	-	1,135	-	592	0.3%	-	360	0.3%	.32
6	Rate 125	-	-	-	-	-	0.0%	-	-	0.0%	-
7	Rate 135	19	-	19	-	10	0.0%	-	6	0.0%	.01
8	Rate 145	-	-	-	-	-	0.0%	-	-	0.0%	-
9	Rate 170	-	-	-	-	-	0.0%	-	-	0.0%	-
10	Rate 200	1,252	-	1,252	-	653	0.4%	-	397	0.3%	.35
11	Rate 300	-	-	-	-	-	0.0%	-	-	0.0%	-
12	Total EGD Rate Zone	107,772	-	107,772	-	56,228	31.4%	-	34,168	29.7%	29.95
<b>Union North Rate Zone</b>											
13	Rate 01	9,708	-	9,708	-	5,065	2.8%	-	3,078	2.7%	2.70
14	Rate 10	2,866	-	2,866	-	1,495	0.8%	-	909	0.8%	.80
15	Rate 20	650	302	952	229 (2)	339	0.3%	229 (7)	206	0.4%	.37
16	Rate 25	-	-	-	-	-	0.0%	-	-	0.0%	-
17	Rate 100	-	-	-	-	-	0.0%	-	-	0.0%	-
18	Total Union North Rate Zone	13,224	302	13,526	229	6,899	4.0%	229	4,192	3.8%	3.86
<b>Union South Rate Zone</b>											
19	Rate M1	31,063	-	31,063	-	16,207	9.1%	-	9,848	8.6%	8.63
20	Rate M2	11,510	-	11,510	-	6,005	3.4%	-	3,649	3.2%	3.20
21	Rate M4 (F)	4,097	-	4,097	-	2,138	1.2%	-	1,299	1.1%	1.14
22	Rate M4 (I)	-	-	-	-	-	0.0%	-	-	0.0%	-
23	Rate M5 (F)	36	-	36	-	19	0.0%	-	11	0.0%	.01
24	Rate M5 (I)	-	-	-	-	-	0.0%	-	-	0.0%	-
25	Rate M7 (F)	6,060	-	6,060	-	3,162	1.8%	-	1,921	1.7%	1.68
26	Rate M7 (I)	-	-	-	-	-	0.0%	-	-	0.0%	-
27	Rate M9	495	-	495	-	258	0.1%	-	157	0.1%	.14
28	Rate T1 (F)	-	2,077	2,077	-	-	0.0%	-	-	0.0%	-
29	Rate T1 (I)	-	-	-	-	-	0.0%	-	-	0.0%	-
30	Rate T2 (F)	-	26,229	26,229	-	-	0.0%	-	-	0.0%	-
31	Rate T2 (I)	-	-	-	-	-	0.0%	-	-	0.0%	-
32	Rate T3	-	2,601	2,601	-	-	0.0%	-	-	0.0%	-
33	Total Union South Rate Zone	53,261	30,906	84,168	-	27,788	15.5%	-	16,886	14.7%	14.80
34	Total In-franchise	174,257	31,208	205,465	229	90,915	50.9%	229	55,246	48.2%	48.62
<b>Ex-franchise</b>											
35	Rate 331	-	-	-	-	-	0.0%	-	-	0.0%	-
36	Rate 332	-	-	-	-	-	0.0%	-	-	0.0%	-
37	Rate 401	-	-	-	-	-	0.0%	-	-	0.0%	-
38	Rate M12	-	-	-	-	87,004 (4)	48.6%	-	58,813 (9)	51.1%	50.68
39	Rate M13	-	-	-	-	-	0.0%	-	-	0.0%	-
40	Rate M16	-	-	-	-	-	0.0%	-	-	0.0%	-
41	Rate M17	-	-	-	-	-	0.0%	-	-	0.0%	-
42	Rate C1 (F)	-	-	-	-	849 (5)	0.5%	-	849 (10)	0.7%	.70
43	Rate C1 (I)	-	-	-	-	-	0.0%	-	-	0.0%	-
44	Total Ex-Franchise	-	-	-	-	87,853	49.1%	-	59,662	51.8%	51.38
45	Total	174,257	31,208	205,465	229	178,768	100.0%	229	114,908	100.0%	100

Notes:

- (1) Excludes semi-unbundled and unbundled firm design day demands.
- (2) Calculated as (column (b), line 15) / (column (c), line 18) x (page 1, column (a), line 2).
- (3) Direct assignment to ex-franchise. In-franchise allocation calculated as (page 1, column (a), line 4) minus (column (d), line 34), allocated in proportion to column (a).
- (4) Direct assignment from page 1, column (a), line 5 + line 6 + line 9.
- (5) Direct assignment from page 1, column (a), line 7.
- (6) Percentage calculated based on allocated totals in columns (d) and (e).
- (7) Calculated as (column (b), line 15) / (column (c), line 18) x (page 1, column (b), line 2).
- (8) Direct assignment to ex-franchise. In-franchise allocation calculated as (page 1, column (b), line 4) minus (column (g), line 34), allocated in proportion to column (a).
- (9) Direct assignment from page 1, column (b), line 5 + line 6 + line 9.
- (10) Direct assignment from page 1, column (b), line 7.
- (11) Percentage calculated based on allocated totals in columns (g) and (h).
- (12) Calculated as (column (f) x page 1, column (a), line 14) + (column (i) x page 1, column (b), line 14).
- (13) Parkway Station transmission demand allocation factor, PKWY DEMAND, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 43, updated March 8, 2023.

Rate Class Impacts of Parkway Station Proposed Cost Allocation Methodology

Line No.	Particulars	Current Approved Cost Allocation Methodology		Proposed Cost Allocation Methodology		Variance (e) = (d - b)
		Allocator (1) (a)	Allocation (\$000s) (2) (b)	PKWY_DEMAND Allocator (3) (c)	Allocation (\$000s) (4) (d)	
<u>EGD Rate Zone</u>						
1	Rate 1	7,597	9,075	15	6,928	(2,147)
2	Rate 6	6,779	8,098	13	6,182	(1,916)
3	Rate 100	24	29		22	(7)
4	Rate 110	778	929	2	709	(220)
5	Rate 115	163	195		149	(46)
6	Rate 125	-	-	-	-	-
7	Rate 135	3	3		2	(1)
8	Rate 145	-	-	-	-	-
9	Rate 170	-	-	-	-	-
10	Rate 200	180	215		164	(51)
11	Rate 300	-	-	-	-	-
12	Total EGD Rate Zone	15,524	18,545	30	14,158	(4,388)
<u>Union North Rate Zone</u>						
13	Rate 01	1,398	1,671	3	1,275	(395)
14	Rate 10	413	493	1	376	(117)
15	Rate 20	146	175		174	(1)
16	Rate 25	-	-	-	-	-
17	Rate 100	-	-	-	-	-
18	Total Union North Rate Zone	1,957	2,338	4	1,826	(512)
<u>Union South Rate Zone</u>						
19	Rate M1	4,475	5,345	9	4,081	(1,265)
20	Rate M2	1,658	1,981	3	1,512	(469)
21	Rate M4 (F)	590	705	1	538	(167)
22	Rate M4 (I)	-	-	-	-	-
23	Rate M5 (F)	5	6		5	(1)
24	Rate M5 (I)	-	-	-	-	-
25	Rate M7 (F)	873	1,043	2	796	(247)
26	Rate M7 (I)	-	-	-	-	-
27	Rate M9	71	85		65	(20)
28	Rate T1 (F)	164	196	-	-	(196)
29	Rate T1 (I)	-	-	-	-	-
30	Rate T2 (F)	2,075	2,479	-	-	(2,479)
31	Rate T2 (I)	-	-	-	-	-
32	Rate T3	206	246	-	-	(246)
33	Total Union South Rate Zone	10,117	12,086	15	6,997	(5,089)
<u>Ex-Franchise</u>						
34	Rate 331	-	-	-	-	-
35	Rate 332	-	-	-	-	-
36	Rate 401	-	-	-	-	-
37	Rate M12	11,736	14,020	51	23,956	9,936
38	Rate M13	-	-	-	-	-
39	Rate M16	-	-	-	-	-
40	Rate M17	36	43	-	-	(43)
41	Rate C1 (F)	194	232	1	329	96
42	Rate C1 (I)	-	-	-	-	-
43	Total Ex-Franchise	11,966	14,295	51	24,284	9,989
44	Total	39,565	47,265	100	47,265	-

Notes:

- (1) Dawn Parkway demand transmission allocation, adjusted to include distance credit for volumes obligated at Parkway.
- (2) Allocated using column (a).
- (3) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 43, updated March 8, 2023.
- (4) Allocated using column (c).

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

7.1.4, Section 1.3.

Preamble:

Clarification regarding allocation of costs for Dawn station is requested.

Question(s):

- a) Please explain whether EGI incurs compression costs at Dawn associated with westerly flows under design conditions. If so, please explain why Dawn compression costs are assigned to Dawn Parkway.
- b) Please identify the customer demands that are included in the DAWN\_DEMAND allocation factor and provide supporting workpapers for the development of the allocator.
- c) Please explain why the bi-directional design day demands in the DAWN\_DEMAND allocator are about 71 percent of distribution design day demands, except for Union North Rate 20 and Union South rates T1, T2 and T3.
- d) Please provide supporting calculations for the derivation of the values shown at 7.1.4 Attachment 1, column (c).

Response:

- a) Yes, Enbridge Gas incurs compression costs at Dawn associated with westerly flows under design conditions.

The transmission compression costs at Dawn that support westerly design day demands are classified to Panhandle/St. Clair transmission demand.

The transmission compression costs at Dawn that support easterly design day demands are classified to Dawn Parkway transmission demand as proposed in this Application. The classification to Dawn Parkway aligns all the compression related

costs for the Dawn Parkway System (Dawn, Lobo, and Bright) and recognizes the cost of compression is necessary to support gas flowing from Dawn using the Dawn Parkway System. Dawn Parkway transmission demand costs are allocated in proportion to the distance weighted design day demands of the Dawn Parkway System and compression costs at Dawn support the distance the gas needs to travel.

- b) Please see Attachment 1 for the derivation of the Dawn Station transmission demand allocation factor DAWN\_DEMAND. Page 1 summarizes the bi-directional design day demands using the Dawn Station. The design day demands used in the derivation of the allocation factor for in-franchise rate classes are presented on page 2, column (c). The ex-franchise design day demands used in the derivation of the allocation factor for ex-franchise rate classes are presented on page 1, lines 5-13.
- c) The Dawn Station transmission demand allocation factor does not represent the bi-directional in-franchise design day demands using the Dawn Station by rate class.

The summary of the Dawn Station bi-directional in-franchise design day demands by rate zone is provided at Attachment 1, page 1, lines 1-3. The allocation of the Dawn Station design day demands to semi-unbundled and unbundled services is based on the proportion of the total design day demands of the semi-unbundled and unbundled services compared to the South service area. Please see Attachment 1, page 2, column (d). The remaining in-franchise design day demands using Dawn Station are allocated in proportion to total design day demands of the remaining bundled in-franchise rate classes. This results in a common ratio of Dawn Station allocation to total design day demands for bundled rate classes. Please see Attachment 1, page 2, column (e).

- d) Please see Attachment 2.

Dawn Station Design Day Demands

Line No.	Particulars (10 <sup>3</sup> m <sup>3</sup> /day)	Dawn Station Design Day Demands (a)
	<u>In-franchise</u>	
1	EGD	82,678
2	Union North	10,280
3	Union South	48,171
4	Total In-franchise	<u>141,130</u>
	<u>Ex-franchise - Easterly</u>	
5	Dawn to Kirkwall	1,267
6	Dawn to Parkway (Rate M12)	48,383
7	Dawn to Parkway (Rate C1)	849
8	Rate M17	227
9	Total Ex-franchise - Easterly	<u>50,726</u>
	<u>Ex-Franchise - Westerly</u>	
10	Kirkwall to Dawn	1,620
11	Parkway to Dawn	28,191
12	Total Ex-franchise - Westerly	<u>29,811</u>
13	Total Ex-franchise (line 9 + line 12)	<u>80,537</u>
14	Total (line 4 + line 13)	<u>221,667</u> (1)

Note:

(1) Exhibit 7, Tab 2, Schedule 1, Attachment 12, page 11, column (a), line 15, updated March 8, 2023.

Calculation of Dawn Station Transmission Demand Allocation Factor

Line No.	Particulars (10 <sup>3</sup> m <sup>3</sup> /d)	Total Firm Design Day Demands (1) (a)	Applicable Semi-Unbundled and Unbundled Design Day Demands (2) (b)	Total Design Day Demands (c) = (a+b)	Allocation to Semi-Unbundled and Unbundled Services (d)	Remaining Allocation to Bundled Rate Classes (7) (e)	Dawn Station Transmission Demand Allocation Factor (8) (f) = (d + e)
<u>EGD Rate Zone</u>							
1	Rate 1	52,737	-	52,737	-	37,289	37,289
2	Rate 6	47,062	-	47,062	-	33,277	33,277
3	Rate 100	166	-	166	-	117	117
4	Rate 110	5,400	-	5,400	-	3,818	3,818
5	Rate 115	1,135	-	1,135	-	802	802
6	Rate 125	-	-	-	-	-	-
7	Rate 135	19	-	19	-	13	13
8	Rate 145	-	-	-	-	-	-
9	Rate 170	-	-	-	-	-	-
10	Rate 200	1,252	-	1,252	-	885	885
11	Rate 300	-	-	-	-	-	-
12	Total EGD Rate Zone	107,772	-	107,772	-	76,202	76,202
<u>Union North Rate Zone</u>							
13	Rate 01	9,708	-	9,708	-	6,864	6,864
14	Rate 10	2,866	-	2,866	-	2,026	2,026
15	Rate 20	650	302	952	229	459	689
16	Rate 25	-	-	-	-	-	-
17	Rate 100	-	-	-	-	-	-
18	Total Union North Rate Zone	13,224	302	13,526	229	9,350	9,580
<u>Union South Rate Zone</u>							
19	Rate M1	31,063	-	31,063	-	21,964	21,964
20	Rate M2	11,510	-	11,510	-	8,138	8,138
21	Rate M4 (F)	4,097	-	4,097	-	2,897	2,897
22	Rate M4 (I)	-	-	-	-	-	-
23	Rate M5 (F)	36	-	36	-	25	25
24	Rate M5 (I)	-	-	-	-	-	-
25	Rate M7 (F)	6,060	-	6,060	-	4,285	4,285
26	Rate M7 (I)	-	-	-	-	-	-
27	Rate M9	495	-	495	-	350	350
28	Rate T1 (F)	-	2,077	2,077	1,188	-	1,188
29	Rate T1 (I)	-	-	-	-	-	-
30	Rate T2 (F)	-	26,229	26,229	15,011	-	15,011
31	Rate T2 (I)	-	-	-	-	-	-
32	Rate T3	-	2,601	2,601	1,489	-	1,489
33	Total Union South Rate Zone	53,261	30,906	84,168	17,689	37,659	55,348
34	Total In-franchise	174,257	31,208	205,465	17,918	123,212	141,130
<u>Ex-franchise</u>							
35	Rate 331	-	-	-	-	-	-
36	Rate 332	-	-	-	-	-	-
37	Rate 401	-	-	-	-	-	-
38	Rate M12	-	-	-	-	-	79,461 (9)
39	Rate M13	-	-	-	-	-	-
40	Rate M16	-	-	-	-	-	-
41	Rate M17	-	-	-	-	-	227 (10)
42	Rate C1 (F)	-	-	-	-	-	849 (11)
43	Rate C1 (I)	-	-	-	-	-	-
44	Total Ex-Franchise	-	-	-	-	-	80,537
45	Total	174,257	31,208	205,465	17,918	123,212	221,667

Notes:

- (1) Excludes semi-unbundled and unbundled design day demands.
- (2) Applicable semi-unbundled and unbundled design day demands for the use of the Dawn Station.
- (3) Calculated as (column (b), line 15) / (column (c), line 16) x (page 1, column (a), line 2).
- (4) Calculated as (column (b), line 28) / (column (c), line 33) x (page 1, column (a), line 3).
- (5) Calculated as (column (b), line 30) / (column (c), line 33) x (page 1, column (a), line 3).
- (6) Calculated as (column (b), line 32) / (column (c), line 33) x (page 1, column (a), line 3).
- (7) Calculated as (page 1, column (a), line 4) - (column (d), line 45). Allocated using column (a).
- (8) Dawn Station transmission demand allocation factor, DAWN\_DEMAND, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11 to 13, line 15, updated March 8, 2
- (9) Direct assignment from page 1, column (c), line 5 + line 6 + line 10 + line 11.
- (10) Direct assignment from page 1, column (c), line 8.
- (11) Direct assignment from page 1, column (c), line 7.

Rate Class Impacts of Dawn Station Proposed Cost Allocation Methodology

Line No.	Particulars	Allocator		Current Approved Cost Allocation Methodology			Proposed Cost Allocation Methodology			Variance (8)
		DAWN_DEMAND	DPTRANS	Dawn Station	Dawn Parkway	Total	Dawn Station	Dawn Parkway	Total	
		Allocator (1)	Allocator (2)	Allocation (\$000s) (3)(5)	Allocation (\$000s) (4)(5)	Allocation	Allocation (\$000s) (3)(6)	Allocation (\$000s) (4)(7)	Allocation	
		(a)	(b)	(c)	(d)	(e) = (c + d)	(f)	(g)	(h) = (f + g)	(i) = (h - e)
<u>EGD Rate Zone</u>										
1	Rate 1	37,289	7,959	8,817	39,167	47,984	2,107	46,854	48,961	977
2	Rate 6	33,277	7,103	7,868	34,953	42,821	1,880	41,812	43,692	872
3	Rate 100	117	25	28	123	151	7	147	154	3
4	Rate 110	3,818	815	903	4,011	4,913	216	4,798	5,013	100
5	Rate 115	802	171	190	843	1,033	45	1,008	1,054	21
6	Rate 125	-	-	-	-	-	-	-	-	-
7	Rate 135	13	3	3	14	17	1	17	17	-
8	Rate 145	-	-	-	-	-	-	-	-	-
9	Rate 170	-	-	-	-	-	-	-	-	-
10	Rate 200	885	189	209	930	1,139	50	1,112	1,162	23
11	Rate 300	-	-	-	-	-	-	-	-	-
12	Total EGD Rate Zone	76,202	16,265	18,018	80,041	98,058	4,305	95,749	100,054	1,996
<u>Union North Rate Zone</u>										
13	Rate 01	6,864	1,465	1,623	7,210	8,833	388	8,625	9,013	180
14	Rate 10	2,026	433	479	2,129	2,608	114	2,546	2,661	53
15	Rate 20	689	151	163	741	904	39	886	925	21
16	Rate 25	-	-	-	-	-	-	-	-	-
17	Rate 100	-	-	-	-	-	-	-	-	-
18	Total Union North Rate Zone	9,580	2,048	2,265	10,080	12,345	541	12,058	12,599	254
<u>Union South Rate Zone</u>										
19	Rate M1	21,964	4,688	5,193	23,070	28,263	1,241	27,598	28,839	575
20	Rate M2	8,138	1,737	1,924	8,548	10,472	460	10,226	10,686	213
21	Rate M4 (F)	2,897	618	685	3,043	3,728	164	3,640	3,804	76
22	Rate M4 (I)	-	-	-	-	-	-	-	-	-
23	Rate M5 (F)	25	5	6	27	33	1	32	33	1
24	Rate M5 (I)	-	-	-	-	-	-	-	-	-
25	Rate M7 (F)	4,285	915	1,013	4,501	5,514	242	5,384	5,626	112
26	Rate M7 (I)	-	-	-	-	-	-	-	-	-
27	Rate M9	350	75	83	367	450	20	440	459	9
28	Rate T1 (F)	1,188	200	281	987	1,268	67	1,180	1,247	(20)
29	Rate T1 (I)	-	-	-	-	-	-	-	-	-
30	Rate T2 (F)	15,011	2,532	3,549	12,462	16,012	848	14,908	15,756	(255)
31	Rate T2 (I)	-	-	-	-	-	-	-	-	-
32	Rate T3	1,489	251	352	1,236	1,588	84	1,479	1,563	(25)
33	Total Union South Rate Zone	55,348	11,022	13,087	54,241	67,328	3,127	64,887	68,014	685
<u>Ex-Franchise</u>										
34	Rate 331	-	-	-	-	-	-	-	-	-
35	Rate 332	-	-	-	-	-	-	-	-	-
36	Rate 401	-	-	-	-	-	-	-	-	-
37	Rate M12	79,461	11,736	18,788	57,752	76,540	4,489	69,086	73,576	(2,965)
38	Rate M13	-	-	-	-	-	-	-	-	-
39	Rate M16	-	-	-	-	-	-	-	-	-
40	Rate M17	227	36	54	178	232	13	213	226	(6)
41	Rate C1 (F)	849	194	201	957	1,158	48	1,145	1,193	35
42	Rate C1 (I)	-	-	-	-	-	-	-	-	-
43	Total Ex-Franchise	80,537	11,966	19,043	58,887	77,930	4,550	70,444	74,994	(2,936)
44	Total	221,667	41,302	52,412	203,249	255,661	12,524	243,137	255,661	-

Notes:

- (1) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 15, updated March 8, 2023.
- (2) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 19, updated March 8, 2023.
- (3) Allocated using column (a).
- (4) Allocated using column (b).
- (5) Totals excludes shift of Dawn Station related compressor costs to Dawn Parkway and Dawn Parkway related measuring and regulating costs to Dawn Station.
- (6) Total per Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 13, updated March 8, 2023.
- (7) Total per Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 16, updated March 8, 2023.
- (8) Exhibit 7, Tab 1, Schedule 4, Attachment 1, page 1, column (c), updated March 8, 2023.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

7.1.3 Attachment 1, Distribution Demand, Line No. 1; 7.2.1 Attachments; 7.3.1 Attachments

Preamble:

Costs for high pressure mains over 4" represent a significant cost to IGUA's members in the proposed cost allocation studies. EGI's proposed method for allocating these costs appears to be based on design day demands for customers taking service at distribution pressure. No attempt appears to be made to directly assign these costs to large customers who are sole use or who rely only on relatively short mains.

Question(s):

- a) For the most recent cost allocation study for Union North, please provide the net book cost for mains over 4" split between sole use, joint use and grid categories. Please also provide the mains cost allocation details.
- b) For the most recent cost allocation study for Union South, please provide the net book cost for mains over 4" categorized as other transmission and distribution. Please also provide the allocation of the costs for these mains to Union South customers.
- c) For each of the current rate classes, please provide the number of customers and design day demand for customers taking service directly from high pressure mains over 4" for each class.
- d) Please provide supporting detail and workpapers for deriving the ZERO\_INT classification factor at 7.2.1 Attachment 7 and 7.3.1 Attachment 7.
- e) Please provide supporting detail for the derivation of the HIGHPRESS>4 allocator, at 7.2.1 Attachment 12 and at 7.3.1 Attachment 12.
- f) For each customer that will be eligible to take service under harmonized rate E20, E22 or E24, please provide the mains distance in metres/kilometres between the customer's location and the transmission gate station.

- g) Please also provide total kilometres of high-pressure mains over 4" for each current service area.
- h) Reference 7.1.3 Attachment 1. Please explain whether the allocation of mains costs to sole use customers in the Union North zone represented all mains costs for those customers, or whether those customers' loads were included in the allocation factor for joint use mains. Please also explain why that approach was not retained and expanded to other zones in the proposed cost allocation study.

Response:

- a) Please see Attachment 1 for the allocation to Union North rate classes of the rate base for Union North sole use and joint use mains greater than 4" in diameter from Union's 2013 Cost Allocation Study. Union's 2013 rate base for sole use and joint use mains was \$20.5 million and \$75.4 million, respectively. There were no grid use mains greater than 4" in diameter in Union's 2013 Rate Base.
- b) Please see Attachment 2 for the allocation to Union South rate classes of the rate base for Union South distribution and other transmission mains greater than 4" in diameter from Union's 2013 Cost Allocation Study. Union's 2013 Rate Base for distribution and transmission mains was \$191.7 million and \$143.0 million, respectively. For purposes of this response, Enbridge Gas has included all mains classified as distribution demand and other transmission demand because the diameter size detail from 2013 was not used in the Cost Allocation Study and would be difficult to recreate at this time.

- c) Please see Attachment 3.
- d) Please see Attachment 4.
- e) The high pressure >4” main allocation factor represents total in-franchise design day demands. Please see response at Exhibit I.7.1-IGUA-82 part e).
- f) This evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas’s February 1, 2023 letter.
- g) Please see Table 1.

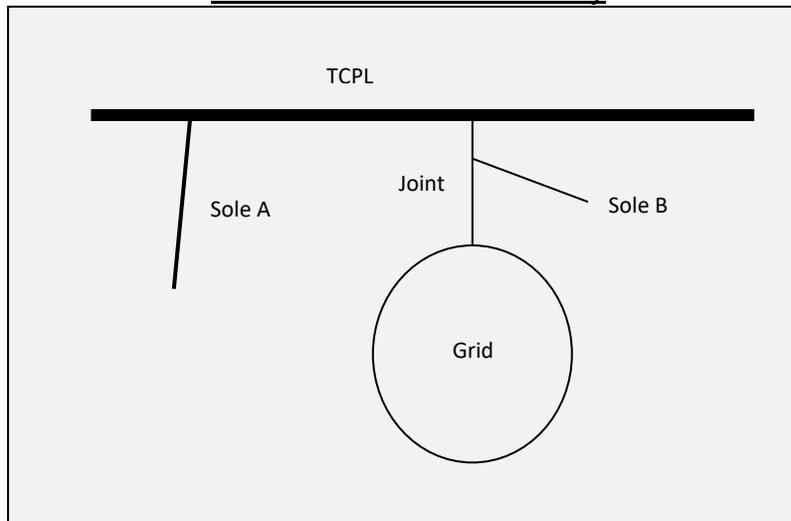
Table 1  
Kilometres of High Pressure Distribution Mains >4”

Line No.	Rate Zone	High Pressure Mains >4” (km) (a)
1	EGD	1,903
2	Union North	745
3	Union South	956
4	Total	<u>3,604</u>

- h) Union’s allocation methodology for distribution mains for Union North did include certain joint use mains costs in allocation to sole use mains customers.

The Union Cost Allocation Study consisted of three categories of distribution mains in Union North, specifically sole use, joint use and grid use. Please see Figure 1.

Figure 1: Categories of Union North Distribution Mains  
Union Cost Allocation Study



The sole use category of distribution mains was broken down into two types of sole use mains. The first type of sole use main included assets directly off the TransCanada mainline used to serve a specific customer (Sole A in Figure 1). The second type of sole use main included assets used to serve a specific customer through joint use mains directly off the TransCanada mainline (Sole B in Figure 1). The allocation factor for sole use mains allocated the costs of sole use mains to Union North rate classes in proportion to the demands of sole use customers.

The joint use category of distribution mains included assets served directly off the TransCanada Mainline that support both grid use mains and sole use mains not directly connected to the TransCanada Mainline (Sole B in Figure 1). The allocation factor for joint use mains allocated the costs of joint use mains to Union North rate classes in proportion to system peak and average day demands excluding customers who are entirely sole use.

In the 2024 Cost Allocation Study, Enbridge Gas is proposing to classify distribution mains into three categories: high pressure > 4" in diameter, high pressure <= 4" in diameter and low pressure mains. The allocation factors for these three categories are based on the design day demands that utilize each category of distribution main. Rate classes with large volume customers who are served by large diameter, high pressure distribution mains will get an allocation of costs related to high pressure, high diameter mains and less proportion of low pressure mains relative to the mix of customers in the rate class. The proposed methodology is similar to the Union's approach for Union North in that it allocates costs based on use of the assets. Please also see response at Exhibit I.7.1-FRPO-180.

Allocation of Rate Base for Union North Sole Use and Joint Use Mains > 4" in Diameter  
Union 2013 Cost Allocation Study

Line No.	Particulars	<u>Sole Use Mains &gt; 4"</u>		<u>Joint Use Mains &gt; 4"</u>		Allocation of Mains > 4" in Diameter (\$000s) (e) = (b+d)	Percent Allocation (%) (f)
		Allocation Factor (1) (%) (a)	Rate Base Allocation (2) (\$000s) (b)	Allocation Factor (3) (%) (c)	Rate Base Allocation (4) (\$000s) (d)		
	<u>Union North Rate Zone</u>						
1	Rate 01	0.0%	-	37.3%	28,109	28,109	29.3%
2	Rate 10	0.0%	-	11.9%	8,970	8,970	9.4%
3	Rate 20	56.2%	11,564	20.6%	15,509	27,073	28.2%
4	Rate 25	20.0%	4,112	5.2%	3,920	8,033	8.4%
5	Rate 100	23.8%	4,897	25.0%	18,842	23,739	24.7%
6	Total Union North Rate Zone	<u>100.0%</u>	<u>20,573</u>	<u>100.0%</u>	<u>75,350</u>	<u>95,923</u>	<u>100.0%</u>

Notes:

- (1) EB-2011-0210, Exhibit G3, Tab 5, Schedule 21, page 18, MAINS-SOLE%, updated for Board Decision.
- (2) Allocated in proportion to column (a).
- (3) EB-2011-0210, Exhibit G3, Tab 5, Schedule 21, page 18, PK&AVG-SOLE%, updated for Board Decision.
- (4) Allocated in proportion to column (c).

Allocation of Rate Base for Union South Distribution and Other Transmission Mains > 4" in Diameter  
Union 2013 Cost Allocation Study

Line No.	Particulars	Distribution Mains > 4"		Other Transmission Mains > 4"		Allocation of Mains > 4" in Diameter (\$000s) (e) = (b+d)	Percent Allocation (%) (f)
		Allocation Factor (1) (%) (a)	Rate Base Allocation (2) (\$000s) (b)	Allocation Factor (3) (%) (c)	Rate Base Allocation (4) (\$000s) (d)		
<u>Union South Rate Zone</u>							
1	Rate M1	58.2%	111,662	42.4%	60,638	172,300	51.5%
2	Rate M2	19.6%	37,514	14.2%	20,372	57,886	17.3%
3	Rate M4	5.5%	10,602	4.6%	6,572	17,174	5.1%
4	Rate M5	7.7%	14,793	0.1%	107	14,899	4.5%
5	Rate M7	1.2%	2,275	1.7%	2,381	4,655	1.4%
6	Rate M9	0.0%	-	0.5%	765	765	0.2%
7	Rate M10	0.0%	-	0.0%	23	23	0.0%
8	Rate T1	3.8%	7,213	3.9%	5,603	12,817	3.8%
9	Rate T2	4.0%	7,666	28.8%	41,252	48,917	14.6%
10	Rate T3	0.0%	-	3.7%	5,300	5,300	1.6%
11	Total Union South Rate Zone	<u>100.0%</u>	<u>191,724</u>	<u>100.0%</u>	<u>143,013</u>	<u>334,737</u>	<u>100.0%</u>

Notes:

- (1) EB-2011-0210, Exhibit G3, Tab 5, Schedule 21, pages 10-11, DISTDEMAND%, updated for Board Decision.
- (2) Allocated in proportion to column (a).
- (3) EB-2011-0210, Exhibit G3, Tab 5, Schedule 21, pages 10-11, OTHERTRANS%, updated for Board Decision.
- (4) Allocated in proportion to column (c).

Contract Customers Directly Connected to  
High Pressure Distribution Mains >4"

Line No.	Particulars	Number of Customers (a)	Design Day Demand (10 <sup>3</sup> m <sup>3</sup> /day) (b)
<u>EGD Rate Zone</u>			
1	Rate 100	3	13
2	Rate 110	93	2,120
3	Rate 115	14	1,016
4	Rate 125	4	9,260
5	Rate 135	14	6
6	Rate 145 (1)	-	-
7	Rate 170 (1)	-	-
8	Rate 200	1	1,252
9	Rate 300	-	-
10	Total EGD Rate Zone	<u>129</u>	<u>13,667</u>
<u>Union North Rate Zone</u>			
11	Rate 20	31	6,829
12	Rate 25 (1)	-	-
13	Rate 100	11	3,267
14	Total Union North Rate Zone	<u>42</u>	<u>10,095</u>
<u>Union South Rate Zone</u>			
15	Rate M4 (1)	36	849
16	Rate M5 (1)	-	-
17	Rate M7 (1)	28	2,905
18	Rate M9	2	279
19	Rate T1 (1)	10	650
20	Rate T2 (1)	22	25,780
21	Rate T3	1	2,601
22	Total Union South Rate Zone	<u>99</u>	<u>33,065</u>
23	Rate M17	1	227
24	Total	<u>541</u>	<u>113,882</u>

Note:

(1) Excludes customer count and design day demands of interruptible customers.

Average Cost per Metre by Pipe Diameter  
as at December 31, 2021

<u>Line No.</u>	<u>Pipe Diameter (inches)</u>	<u>Average Cost Per Metre (\$)</u>
	(a)	(b)
1	0.50	55.97
2	0.75	38.21
3	1.00	11.88
4	1.25	40.61
5	1.50	35.72
6	2.00	49.44
7	3.00	31.92
8	4.00	105.92
9	6.00	174.07
10	8.00	208.04
11	10.00	241.93
12	12.00	420.38
13	14.00	364.44
14	16.00	199.03
15	20.00	168.47

Zero-Intercept Classification Factor  
as at December 31, 2021

Line No.	Particulars	Cost (a)
1	Zero-intercept value (\$/metre) (1)	44.798
2	Low pressure distribution mains length (km)	65,371
3	Total customer-related mains cost (\$000s)	2,928,488
<u>Zero-Intercept Classification Factor</u>		
Distribution Demand Mains (\$000s)		
4	High-Pressure > 4"	1,775,393
5	High-Pressure <= 4"	339,570
6	Low Pressure (2)	3,465,983
7	Distribution Customer Mains (\$000s) (line 3)	2,928,488
8	Total (\$000s)	8,509,433

Notes:

- (1) The pipe diameter and average cost per metre information from Attachment 1, page 1 results in the following best fit line regression equation:  
 $y = 14.741x + 44.798$ ;  $R^2 = 0.5447$ .  
 where 44.798 is the cost per metre at the y intercept.
- (2) Cost of low pressure distribution mains is classified between distribution demand low pressure and distribution customer mains.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Preamble:

A significant share of distribution and transmission costs are allocated using some measure of design day demand. IGUA requests a primer on how those demand allocators are derived, and when the methods were approved by the Board.

Question(s):

- a) Please detail the methodology used to develop design day demands in each of the current service areas, and when those methods were approved by the Board. Please distinguish between general service and contract service.
- b) Please specify any differences in defining design day demands across the current service areas and explain how they were reconciled in the current proposal.
- c) Please indicate how design day demand conditions are derived, how frequently they are updated, and when they were approved by the Board.
- d) Where design day demands for interruptible customers are included in allocation factors, please specify how those demands are derived and the basis for that approach.
- e) Please provide supporting workpapers for the development of each design day demand allocator, including but not limited to ALBIONTRANS, DAWN\_DEMAND, HIGHPRESS>4, HIGHPRESS<4, KIRKWALL\_DEMAND, LOWPRESS, PAN\_STCLAIR, and PKWY\_DEMAND.

Response:

- a) The proposed method to determine design day demand is provided at Exhibit 4, Tab 2, Schedule 3, Section 4.3, paragraphs 50 to 57. The design day demand process is summarized in paragraph 51 and includes details related to general service and contract rate customers in items g) and h). This method can provide design day demand for each contract rate customer. Exhibit 4, Tab 2, Schedule 3, paragraph 52 explains the benefits of using the previous winter's data. Using the previous winter's data ensures the most recent information is being incorporated into the design day

demand. Recent trends, which would include energy transition, IRPAs and DSM activity, will be included in the design day calculation. Exhibit 4, Tab 2, Schedule 3, paragraph 53 explains that the design day demand methodology has been used by Union successfully for more than 40 years.

Exhibit 4, Tab 2, Schedule 3, Figures 2 to 5 show how well the existing methodology can predict the forecast winter's demand as stated in Exhibit 4, Tab 2, Schedule 3, paragraph 56.

Of note, the results from Winter 2018/2019 are shown in Figures 2 and 4. January 30, 2019, was a 43.0 HDDw (the third highest recorded) compared to the existing design day HDDw of 43.1 for London weather station. The actual consumption on that day was 59,125  $10^3\text{m}^3/\text{day}$  compared to the forecast design day demand of 59,020  $10^3\text{m}^3/\text{day}$ . The design day demand on that day was 102% of the forecast demand. This method is used to develop the design day demands for the South and North rate zones for the transmission system, storage system and gas supply plan.

As stated in Exhibit 4, Tab 2, Schedule 3, paragraph 9.

The proposed methods for determining design criteria and design demands have been accepted by the OEB in prior applications. The set temperature method has been used in the Union North rate zone for over 40 years and has been used in the Union South rate zone since 2013.

In Exhibit 4, Tab 2, Schedule 3, paragraph 28.

In its 2012 ESM proceeding, Union responded to an OEB-directive to provide an expert and independent review of its Gas Supply Plan, its gas supply planning process, and gas supply planning methodology. As part of meeting that directive Union filed a report authored by Sussex Energy Advisors (Sussex Report) which addressed Union's Gas Supply Plan and the processes and methodologies (including the design criteria and design demands) used to develop the Gas Supply Plan. The Sussex Report found that the set temperature approach was appropriate and similar to the design criteria used by other gas distribution utilities. The Sussex Report recommended minor changes to Union's design criteria. The OEB indicated that it was appropriate for Union to adopt the recommendations made in the Sussex Report.

The EGD and Union distribution systems currently use near identical methodologies to determine the design hour demand. The proposed method to determine design hour demand is detailed in Exhibit 4, Tab 2, Schedule 3, Section 4.3, paragraphs 58 to 61.

The existing EGD and Union methods for design hour are almost identical to each other and, as such, there is very little to harmonize. The Union method has two additional steps incorporated into the harmonized method above as items (g) and (h), of paragraph 59, that refine the results and are included in the proposed harmonized method. The proposed design hour demand method is harmonized with the design day demand method as the design hour demand is adjusted to align with the design day demand in step (g). This step results in the distribution, transmission, storage and Gas Supply Plan being aligned and harmonized.

As stated in Exhibit 4, Tab 2, Schedule 3, paragraph 6.

The EGD method was specifically designed for gas supply planning functions, which was to support contracting for space on upstream transportation systems. EGD did not have transmission systems to transport its gas commodity to the utility and as such the risk was placed on the supply points where spot gas could be acquired to mitigate shortfalls on the one in five-year recurrence level. To prevent distribution system failures, a condition that is unacceptable to its customers, EGD also included engineering assumptions that further reduced the risk of not meeting the design day demand. As an amalgamated utility, this approach is not appropriate for integrated transmission, distribution, and storage assets. Design demands need to be granular and aligned to actual observed customer behaviour and very cold weather.

The EGD method is detailed in the 5 Year Gas Supply Plan<sup>1</sup> from page 36 and 37. This method was OEB-approved as part of EGD's 2013 Cost of Service Application<sup>2</sup>.

Enbridge Gas's upstream gas supply, storage, transmission, and distribution systems are integrated and interdependent. Due to the integrated nature of these facilities, the underlying processes to estimate the design demand used to design the gas supply, storage, transmission, and distribution assets also need to be harmonized. The design criteria and design demand process needs to consider not only the design conditions but also the impact on day-to-day system operations when evaluating potential changes in approach. The processes must be able to estimate demand for the planning cycle which extends over the entire year as well as at the design condition. The goal of the proposed design methodology is to harmonize all planning functions and provide granular and detailed data for use across a wide variety of functions including future energy planning analysis (i.e., IRPAs, energy transition, hydrogen, CCUS, etc.).

- b) The design day method for Union was already harmonized as the Gas Supply Plan and the transmission and storage systems used the exact same method. The design hour method for the distribution system was harmonized, as it adjusted demand to match the design day demand.

The EGD distribution system uses the same design hour method as Union except for the adjustment to match the design day demand and a method to convert daily to hourly demand.

Fundamentally Union's transmission, storage, distribution systems and gas supply plan, and EGD's distribution system are aligned and currently harmonized across the design demand processes. The design criteria method to develop the design day heating degree day is different, in that the Union method uses the coldest day on record while the EGD method uses a 1:5 recurrence interval.

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<sup>1</sup> EB-2019-0137.

<sup>2</sup> EB-2011-0354.

The EGD design day demand method was developed specifically for the gas supply plan and does not align to the systems as detailed above. The EGD method is not an appropriate method to adopt for distribution, transmission and storage asset planning and is not aligned to the methods currently in use for all other planning functions. Please see response at Exhibit.I.4.2-FRPO-118 for additional details on the EGD rate zone design demand methodology.

- c) The design day demand conditions are referred to as the design criteria and are derived as detailed at Exhibit 4, Tab 2, Schedule 3, Section 3, paragraphs 32 to 42. Union currently uses the coldest observed on record (set temperature) methodology in the North and South rate zones. This method incorporates the impact of wind speed on the HDD. As stated in Exhibit 4, Tab 2, Schedule 3, paragraph 9.

The proposed methods for determining design criteria and design demands have been accepted by the OEB in prior applications. The set temperature method has been used in the Union North rate zone for over 40 years and has been used in the Union South rate zone since 2013.

In Exhibit 4, Tab 2, Schedule 3, paragraph 28.

The Sussex Report found that the set temperature approach was appropriate and similar to the design criteria used by other gas distribution utilities. The Sussex Report recommended minor changes to Union's design criteria. The OEB indicated that it was appropriate for Union to adopt the recommendations made in the Sussex Report.

EGD rate zone currently uses a probabilistic method with a 1 in 5-year recurrence interval which means that the design criteria is anticipated to be exceeded once every 5 years. Please see response at Exhibit I.4.2-FRPO-118 for additional details on the EGD rate zone design demand methodology.

The EGD method is detailed in the 5 Year Gas Supply Plan<sup>3</sup> from pages 34 to 37. This method was OEB approved as part of EGD's 2013 Cost of Service Application<sup>4</sup>.

As stated in Exhibit 4, Tab 2, Schedule 3, paragraph 6.

The EGD method was specifically designed for gas supply planning functions, which was to support contracting for space on upstream transportation systems. EGD did not have transmission systems to transport its gas commodity to the utility and as such the risk was placed on the supply points where spot gas could be acquired to mitigate shortfalls on the one in five-year recurrence level. To prevent distribution system failures, a condition that is unacceptable to its customers, EGD also included engineering assumptions that further reduced the risk of not meeting the design day demand. As an amalgamated utility, this approach is not appropriate for integrated transmission, distribution, and storage assets. Design demands need to be granular and aligned to actual observed customer behaviour and very cold weather.

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<sup>3</sup> EB-2019-0137.

<sup>4</sup> EB-2011-0354.

d) The design day demands for firm or interruptible customers is completed as follows.

1. Linear regression analyses are completed by rate class and by individual customer for each delivery area using:
  - i. Customer actual daily measured volumetric demand.
  - ii. Prior winter data.
  - iii. Weather data in the form of HDDw from geographically associated weather stations.
  - iv. Weekends and holidays and outliers are removed from the analysis.
2. Resulting regression line is extrapolated to the design day HDDw.
3. Existing contract rate demand data details include:
  - i. If the customer is 100% firm an engineering assessment is made between the results from the linear regression (due to heat sensitivity), their maximum usage (due to process load), or a demand reservation (large, intermittent use or other) based on the customers firm contract demand (CD).
  - ii. If the customer is 100% interruptible an engineering assessment is made between the results from the linear regression, their maximum usage, or a demand reservation based on the customers interruptible CD.
  - iii. If the customer has both firm and interruptible CD an engineering assessment is made between the results from the linear regression, maximum usage, or a demand reservation.
    - a. If the engineering assessment's choice is the linear regression, because the customer is heat sensitive, and
      - i. The resultant design day demand is greater than the firm CD then the interruptible design day demand will be the amount exceeding the firm CD.
      - ii. If the resultant design day demand is less than the firm CD the interruptible design day demand will be set to zero.
    - b. If the engineering assessment's choice is their maximum demand, as the customer is process, and
      - i. The resultant design day demand is greater than the firm CD then the interruptible design day demand will be the amount exceeding the firm CD.
      - ii. If the resultant design day demand is less than the firm CD the interruptible design day demand will be set to zero.
    - c. If the choice is the demand reservation, due to large size or intermittent usage or other reason, then the interruptible design day

demand will be the interruptible CD.

4. The individual customers analysis results are adjusted to align with the linear regression results by rate class to consider demand diversity or non-coincident usage. This step assumes not all customers are using their design demand at the same moment.
5. Some interruptible customers who do not use gas during the winter, such as asphalt plants, will have their interruptible design day demand set to zero.
6. Company's demand forecasts for new and existing customers are added to the existing customers design day demand to become the estimated forecast design day demand.
7. Interruptible demand is curtailed on design day.

Enbridge Gas used the design day demands of interruptible customers, as described above, in the derivation of the allocation factor for low pressure distribution mains. The derivation of the low pressure distribution mains allocation factor (LOWPRESS) is provided in part e). Interruptible demands are considered curtailed on design day and the distribution system is not generally designed to serve these demands. The inclusion of interruptible demands in the allocation of low-pressure distribution mains provides for a contribution to the recovery of distribution mains costs by interruptible customers to the benefit of firm customers.

e) The derivation of the requested allocation factors is provided as follows:

- i. ALBIONTRANS – Please see Attachment 1.
- ii. KIRKWALL\_DEMAND – Please see Attachment 2.
- iii. PAN\_STCLAIR – Please see Exhibit I.7.1-IGUA-77, Attachment 2.
- iv. D-PTRANS – Please see Exhibit I.7.1-IGUA-78, Attachment 1.
- v. PKWY\_DEMAND – Please see Exhibit I.7.1-IGUA-79, Attachment 2.
- vi. DAWN\_DEMAND – Please see Exhibit I.7.1-IGUA-80, Attachment 1.
- vii. HIGHPRESS>4 – Please see Attachment 3.
- viii. HIGHPRESS<=4 – Please see Attachment 3.
- ix. LOWPRESS – Please see Attachment 4.

Derivation of Albion Transmission Demand Allocation Factor

Line No.	Particulars	Total Firm Design Day Demands (1) (10 <sup>3</sup> m <sup>3</sup> /d) (a)	Allocation to In-Franchise (3) (b)	Allocation to Ex-Franchise (c)	Albion Transmission Demand Allocation Factor (5) (d) = (b+c)
<u>EGD Rate Zone</u>					
1	Rate 1	52,737	12	-	12
2	Rate 6	47,062	11	-	11
3	Rate 100	166	0	-	0
4	Rate 110	5,400	1	-	1
5	Rate 115	1,135	0	-	0
6	Rate 125	-	-	-	-
7	Rate 135	19	0	-	0
8	Rate 145	-	-	-	-
9	Rate 170	-	-	-	-
10	Rate 200	1,252	0	-	0
11	Rate 300	-	-	-	-
12	Total EGD Rate Zone	<u>107,772</u>	<u>25</u>	<u>-</u>	<u>25</u>
<u>Union North Rate Zone</u>					
13	Rate 01	9,708	2	-	2
14	Rate 10	2,866	1	-	1
15	Rate 20	650	0	-	0
16	Rate 25	-	-	-	-
17	Rate 100	-	-	-	-
18	Total Union North Rate Zone	<u>13,224</u>	<u>3</u>	<u>-</u>	<u>3</u>
<u>Union South Rate Zone</u>					
19	Rate M1	31,063	7	-	7
20	Rate M2	11,510	3	-	3
21	Rate M4 (F)	4,097	1	-	1
22	Rate M4 (I)	-	-	-	-
23	Rate M5 (F)	36	0	-	0
24	Rate M5 (I)	-	-	-	-
25	Rate M7 (F)	6,060	1	-	1
26	Rate M7 (I)	-	-	-	-
27	Rate M9	495	0	-	0
28	Rate T1 (F)	-	-	-	-
29	Rate T1 (I)	-	-	-	-
30	Rate T2 (F)	-	-	-	-
31	Rate T2 (I)	-	-	-	-
32	Rate T3	-	-	-	-
33	Total Union South Rate Zone	<u>53,261</u>	<u>12</u>	<u>-</u>	<u>12</u>
34	Total In-franchise	<u>174,257</u>	<u>40</u>	<u>(2) -</u>	<u>40</u>
<u>Ex-franchise</u>					
35	Rate 331	-	-	-	-
36	Rate 332	-	-	60	(4) 60
37	Rate 401	-	-	-	-
38	Rate M12	-	-	-	-
39	Rate M13	-	-	-	-
40	Rate M16	-	-	-	-
41	Rate M17	-	-	-	-
42	Rate C1 (F)	-	-	-	-
43	Rate C1 (I)	-	-	-	-
44	Total Ex-Franchise	<u>-</u>	<u>-</u>	<u>60</u>	<u>60</u>
45	Total	<u>174,257</u>	<u>40</u>	<u>60</u>	<u>100</u>

Notes:

- (1) Excludes semi-unbundled and unbundled firm design day demands.
- (2) 40% of Albion line is allocated to bundled rate classes.
- (3) 40% allocated in proportion to column (a).
- (4) 60% of Albion line is direct assigned to Rate 332.
- (5) Albion transmission demand allocation factor, ALBIONTRANS, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 9, updated March 8, 2023.

Bi-Directional Design Day Demands at Kirkwall Station

Line No.	Particulars	Kirkwall Station Design Day Demands (10 <sup>6</sup> m <sup>3</sup> /d) (a)
	<u>In-franchise</u>	
1	EGD	1,814
2	Union North	-
3	Union South	540
4	Total In-franchise	<u>2,354</u>
	<u>Ex-franchise</u>	
5	Rate M12	13,317
6	Rate C1	-
7	Rate M17	-
8	Total Ex-franchise	<u>13,317</u>
9	Total	<u><u>15,671</u></u>

Derivation of Kirkwall Station Transmission Demand Allocation Factor

Line No.	Particulars	Total Firm Design Day Demands (1) (10 <sup>3</sup> m <sup>3</sup> /d) (a)	Applicable Semi-Unbundled Design Day Demands (10 <sup>3</sup> m <sup>3</sup> /d) (b)	Total Design Day Demands (10 <sup>3</sup> m <sup>3</sup> /d) (c) = (a+b)	Allocation to Semi-Unbundled Services (2) (10 <sup>3</sup> m <sup>3</sup> /d) (d)	Remaining Allocation to Bundled Rate Classes (3) (10 <sup>3</sup> m <sup>3</sup> /d) (e)	Transmission Demand Allocation Factor (6) (10 <sup>3</sup> m <sup>3</sup> /d) (f) = (d+e)
<u>EGD Rate Zone</u>							
1	Rate 1	52,737	-	52,737	-	652	652
2	Rate 6	47,062	-	47,062	-	582	582
3	Rate 100	166	-	166	-	2	2
4	Rate 110	5,400	-	5,400	-	67	67
5	Rate 115	1,135	-	1,135	-	14	14
6	Rate 125	-	-	-	-	-	-
7	Rate 135	19	-	19	-	0	0
8	Rate 145	-	-	-	-	-	-
9	Rate 170	-	-	-	-	-	-
10	Rate 200	1,252	-	1,252	-	15	15
11	Rate 300	-	-	-	-	-	-
12	Total EGD Rate Zone	107,772	-	107,772	-	1,333	1,333
<u>Union North Rate Zone</u>							
13	Rate 01	9,708	-	9,708	-	120	120
14	Rate 10	2,866	-	2,866	-	35	35
15	Rate 20	650	-	650	-	8	8
16	Rate 25	-	-	-	-	-	-
17	Rate 100	-	-	-	-	-	-
18	Total Union North Rate Zone	13,224	-	13,224	-	164	164
<u>Union South Rate Zone</u>							
19	Rate M1	31,063	-	31,063	-	384	384
20	Rate M2	11,510	-	11,510	-	142	142
21	Rate M4 (F)	4,097	-	4,097	-	51	51
22	Rate M4 (I)	-	-	-	-	-	-
23	Rate M5 (F)	36	-	36	-	0	0
24	Rate M5 (I)	-	-	-	-	-	-
25	Rate M7 (F)	6,060	-	6,060	-	75	75
26	Rate M7 (I)	-	-	-	-	-	-
27	Rate M9	495	-	495	-	6	6
28	Rate T1 (F)	-	2,077	2,077	13	-	13
29	Rate T1 (I)	-	-	-	-	-	-
30	Rate T2 (F)	-	26,229	26,229	168	-	168
31	Rate T2 (I)	-	-	-	-	-	-
32	Rate T3	-	2,601	2,601	17	-	17
33	Total Union South Rate Zone	53,261	30,906	84,168	198	659	857
34	Total In-franchise	174,257	30,906	205,163	198	2,156 (4)	2,354
<u>Ex-franchise</u>							
35	Rate 331	-	-	-	-	-	-
36	Rate 332	-	-	-	-	-	-
37	Rate 401	-	-	-	-	-	-
38	Rate M12	-	-	-	-	-	13,317 (5)
39	Rate M13	-	-	-	-	-	-
40	Rate M16	-	-	-	-	-	-
41	Rate M17	-	-	-	-	-	-
42	Rate C1 (F)	-	-	-	-	-	-
43	Rate C1 (I)	-	-	-	-	-	-
44	Total Ex-franchise	-	-	-	-	-	13,317
45	Total	174,257	30,906	205,163	198	2,156	15,671

Notes:

- (1) Excludes semi-unbundled and unbundled firm design day demands.
- (2) Calculated as (page 1, column (a), line 3 x column (c) / column (c), line 33).
- (3) Calculated as (column (e), line 34 x column (e) / column (a), line 34).
- (4) Calculated as (page 1, column (a), line 4 - column (d), line 34).
- (5) Ex-franchise bi-directional design day demands direct assigned to M12.
- (6) Kirkwall Station transmission demand allocation factor, KIRKWALL\_DEMAND, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 29, updated March 8, 2023.

Calculation of High Pressure Main Allocation Factors

Line No.	Particulars	High Pressure Mains >4" Allocation Factor (1) (2) (10 <sup>3</sup> m <sup>3</sup> /day) (a)	Demands Served by Mains Greater than 4" (3) (10 <sup>3</sup> m <sup>3</sup> /day) (b)	High Pressure Mains <=4" Allocation Factor (4) (10 <sup>3</sup> m <sup>3</sup> /day) (c) = (a - b)
<u>EGD Rate Zone</u>				
1	Rate 1	52,737	-	52,737
2	Rate 6	47,062	-	47,062
3	Rate 100	166	13	153
4	Rate 110	5,400	2,120	3,280
5	Rate 115	1,135	1,016	119
6	Rate 125	9,260	9,260	-
7	Rate 135	19	6	13
8	Rate 145	-	-	-
9	Rate 170	-	-	-
10	Rate 200	1,252	1,252	-
11	Rate 300	-	-	-
12	Total EGD Rate Zone	<u>117,032</u>	<u>13,667</u>	<u>103,365</u>
<u>Union North Rate Zone</u>				
13	Rate 01	9,708	-	9,708
14	Rate 10	2,896	-	2,896
15	Rate 20	7,610	6,829	781
16	Rate 25	-	-	-
17	Rate 100	3,398	3,267	131
18	Total Union North Rate Zone	<u>23,612</u>	<u>10,095</u>	<u>13,517</u>
<u>Union South Rate Zone</u>				
19	Rate M1	31,063	-	31,063
20	Rate M2	11,510	-	11,510
21	Rate M4 (F)	4,097	849	3,248
22	Rate M4 (I)	-	-	-
23	Rate M5 (F)	36	-	36
24	Rate M5 (I)	-	-	-
25	Rate M7 (F)	6,060	2,905	3,155
26	Rate M7 (I)	-	-	-
27	Rate M9	495	279	216
28	Rate T1 (F)	2,077	650	1,426
29	Rate T1 (I)	-	-	-
30	Rate T2 (F)	26,229	25,780	448
31	Rate T2 (I)	-	-	-
32	Rate T3	2,601	2,601	-
33	Total Union South Rate Zone	<u>84,168</u>	<u>33,065</u>	<u>51,102</u>
34	Total In-franchise	<u>224,812</u>	<u>56,828</u>	<u>167,984</u>
<u>Ex-franchise</u>				
35	Rate 331	-	-	-
36	Rate 332	-	-	-
37	Rate 401	-	-	-
38	Rate M12	-	-	-
39	Rate M13	-	-	-
40	Rate M16	-	-	-
41	Rate M17	227	227	-
42	Rate C1 (F)	-	-	-
43	Rate C1 (I)	-	-	-
44	Total Ex-franchise	<u>227</u>	<u>227</u>	<u>-</u>
45	Total	<u>225,038</u>	<u>57,054</u>	<u>167,984</u>

Notes:

- (1) Total firm in-franchise design day demands plus design day demands of Rate M17.
- (2) High pressure mains greater than 4 inch allocation factor, HIGHPRESS>4 , per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 27, updated March 8, 2023.
- (3) Firm design day demands served by high pressures mains greater than 4 inches.
- (4) High pressure mains less than 4 inch allocation factor, HIGHPRESS<=4 , per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 25, updated March 8, 2023.

Derivation of Low Pressure Mains Allocation Factor for Interruptible Rate Classes

Line No.	Particulars	Firm Demands Served by Low Pressure Mains (10 <sup>3</sup> m <sup>3</sup> /d) (a)	Total Interruptible Design Day Demands (10 <sup>3</sup> m <sup>3</sup> /d) (b)	Interruptible Design Day Demands Served by High Pressure Mains < 4 inches (10 <sup>3</sup> m <sup>3</sup> /d) (c)	Interruptible Demands Served by Low Pressure Mains (10 <sup>3</sup> m <sup>3</sup> /d) (b)	Allocation of Interruptible Demands to Low Pressure Mains Allocation Factor (1) (e)	Low Pressure Mains Allocation Factor (2) (f) = (a + e)
<u>EGD Rate Zone</u>							
1	Rate 1	52,737	-	-	-	-	52,737
2	Rate 6	47,062	-	-	-	-	47,062
3	Rate 100	111	-	-	-	-	111
4	Rate 110	2,714	-	-	-	-	2,714
5	Rate 115	107	-	-	-	-	107
6	Rate 125	-	-	-	-	-	-
7	Rate 135	8	-	-	-	-	8
8	Rate 145	-	439	230	209	17	17
9	Rate 170	-	2,184	1,775	409	83	83
10	Rate 200	-	-	-	-	-	-
11	Rate 300	-	-	-	-	-	-
12	Total EGD Rate Zone	102,739	2,623	2,005	618	100	102,839
<u>Union North Rate Zone</u>							
13	Rate 01	9,708	-	-	-	-	9,708
14	Rate 10	2,896	-	-	-	-	2,896
15	Rate 20	105	-	-	-	-	105
16	Rate 25	-	22,800	22,722	78	867	867
17	Rate 100	-	-	-	-	-	-
18	Total Union North Rate Zone	12,710	22,800	22,722	78	867	13,576
<u>Union South Rate Zone</u>							
19	Rate M1	31,063	-	-	-	-	31,063
20	Rate M2	11,510	-	-	-	-	11,510
21	Rate M4 (F)	2,538	-	-	-	-	2,538
22	Rate M4 (I)	-	23	-	23	1	1
23	Rate M5 (F)	28	-	-	-	-	28
24	Rate M5 (I)	-	426	189	238	16	16
25	Rate M7 (F)	2,111	-	-	-	-	2,111
26	Rate M7 (I)	-	803	590	213	31	31
27	Rate M9	-	-	-	-	-	-
28	Rate T1 (F)	807	-	-	-	-	807
29	Rate T1 (I)	-	153	153	-	6	6
30	Rate T2 (F)	263	-	-	-	-	263
31	Rate T2 (I)	-	4,733	4,703	30	180	180
32	Rate T3	-	-	-	-	-	-
33	Total Union South Rate Zone	48,321	6,137	5,634	503	233	48,554
34	Total In-franchise	163,769	31,561	30,361	1,200	1,200	164,969

Notes:

- (1) Low pressure mains interruptible demands allocated in proportion to total interruptible design day demands, column (b).
- (2) Low pressure distribution mains allocation factor, LOWPRESS, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 33, updated March 8, 2023.

Five-Year Budget and Actual DSM Costs by Rate Class (1)

Line No.	Rate Zone	Rate Class	2021		2020		2019		2018		2017	
			Budget	Spend								
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	EGD	Rate 1	\$ 39,405,864	\$ 49,668,794	\$ 39,405,864	\$ 45,470,316	\$ 38,629,963	\$ 50,335,534	\$ 38,085,214	\$ 47,205,761	\$ 33,682,557	\$ 42,752,501
2	EGD	Rate 6	\$ 21,074,060	\$ 17,428,618	\$ 21,074,060	\$ 16,295,553	\$ 20,658,237	\$ 19,743,557	\$ 21,848,933	\$ 16,615,780	\$ 21,652,885	\$ 16,889,095
3	EGD	Rate 9	\$ 2,935	\$ 2,367	\$ 2,935	\$ 2,206	\$ 2,878	\$ 2,429	\$ 2,838	\$ 2,776	\$ 2,685	\$ 2,207
4	EGD	Rate 100	\$ -	\$ 128,094	\$ -	\$ 68,078	\$ -	\$ 339,027	\$ -	\$ -	\$ -	\$ -
5	EGD	Rate 110	\$ 1,752,037	\$ 996,416	\$ 1,752,037	\$ 1,313,420	\$ 1,717,402	\$ 847,906	\$ 1,833,430	\$ 863,910	\$ 1,827,592	\$ 1,410,964
6	EGD	Rate 115	\$ 1,319,025	\$ 580,245	\$ 1,319,025	\$ 423,678	\$ 1,292,940	\$ 843,596	\$ 1,382,857	\$ 258,002	\$ 1,380,036	\$ 568,175
7	EGD	Rate 125	\$ 110,076	\$ 88,745	\$ 110,076	\$ 82,728	\$ 107,934	\$ 91,070	\$ 106,436	\$ 104,091	\$ 100,674	\$ 82,773
8	EGD	Rate 135	\$ 255,246	\$ 441,221	\$ 255,246	\$ 536,485	\$ 250,196	\$ 265,562	\$ 268,087	\$ 381,017	\$ 267,843	\$ 366,917
9	EGD	Rate 145	\$ 1,597,384	\$ 96,410	\$ 1,597,384	\$ 69,491	\$ 1,565,792	\$ 76,499	\$ 1,675,301	\$ 514,299	\$ 1,672,264	\$ 86,692
10	EGD	Rate 170	\$ 2,195,251	\$ 152,188	\$ 2,195,251	\$ 252,005	\$ 2,151,818	\$ 260,617	\$ 2,306,995	\$ 165,805	\$ 2,305,696	\$ 169,902
11	EGD	Rate 200	\$ 38,160	\$ 30,765	\$ 38,160	\$ 28,679	\$ 37,417	\$ 31,571	\$ 36,898	\$ 36,085	\$ 34,900	\$ 28,695
12	EGD	Rate 300	\$ 7,338	\$ 5,916	\$ 7,338	\$ 5,515	\$ 7,196	\$ 6,071	\$ 7,096	\$ 6,939	\$ 6,712	\$ 5,518
13		EGD Total	\$ 67,757,376	\$ 69,619,780	\$ 67,757,376	\$ 64,548,153	\$ 66,421,773	\$ 72,843,440	\$ 67,554,087	\$ 66,154,466	\$ 62,933,844	\$ 62,363,439
14	Union	M1	\$ 27,446,431	\$ 25,015,801	\$ 27,446,431	\$ 27,556,384	\$ 27,163,647	\$ 34,435,959	\$ 24,375,225	\$ 38,116,865	\$ 21,549,844	\$ 34,094,527
15	Union	M2	\$ 10,658,120	\$ 6,929,577	\$ 10,658,120	\$ 5,738,806	\$ 10,601,605	\$ 7,566,654	\$ 10,442,453	\$ 7,129,898	\$ 9,991,833	\$ 7,393,524
16	Union	M4	\$ 3,092,957	\$ 3,104,864	\$ 3,092,957	\$ 4,379,962	\$ 3,150,206	\$ 5,022,808	\$ 3,077,422	\$ 5,991,549	\$ 3,027,897	\$ 5,278,690
17	Union	M5	\$ 2,171,433	\$ 397,130	\$ 2,171,433	\$ 268,421	\$ 1,977,091	\$ 527,741	\$ 2,210,140	\$ 621,172	\$ 2,168,304	\$ 1,317,497
18	Union	M7	\$ 2,034,347	\$ 6,573,146	\$ 2,034,347	\$ 4,827,535	\$ 2,129,549	\$ 3,797,378	\$ 2,055,472	\$ 2,446,479	\$ 2,028,397	\$ 1,143,215
19	Union	T1	\$ 1,568,951	\$ 319,951	\$ 1,568,951	\$ 852,427	\$ 1,505,371	\$ 778,967	\$ 1,572,627	\$ 1,789,310	\$ 1,532,088	\$ 2,356,129
20	Union	T2	\$ 4,725,369	\$ 3,484,723	\$ 4,725,369	\$ 3,535,748	\$ 4,612,216	\$ 4,004,466	\$ 3,653,491	\$ 3,373,617	\$ 3,604,840	\$ 3,003,539
21	Union	Rate 01	\$ 6,624,724	\$ 4,539,016	\$ 6,624,724	\$ 4,210,937	\$ 6,344,581	\$ 6,010,726	\$ 9,124,247	\$ 6,855,310	\$ 8,100,073	\$ 5,777,036
22	Union	Rate 10	\$ 3,126,779	\$ 1,327,240	\$ 3,126,779	\$ 1,195,422	\$ 3,001,617	\$ 1,651,804	\$ 3,093,087	\$ 1,685,783	\$ 2,950,718	\$ 1,979,183
23	Union	Rate 20	\$ 1,753,140	\$ 533,408	\$ 1,753,140	\$ 726,388	\$ 1,671,732	\$ 1,101,630	\$ 1,773,457	\$ 293,574	\$ 1,734,284	\$ 1,430,636
24	Union	Rate 100	\$ 1,147,290	\$ 752,069	\$ 1,147,290	\$ 1,196,554	\$ 1,111,159	\$ 706,172	\$ 1,894,685	\$ 819,365	\$ 1,881,795	\$ 807,133
25		Union Total	\$ 64,349,541	\$ 52,976,924	\$ 64,349,541	\$ 54,488,582	\$ 63,268,773	\$ 65,604,306	\$ 63,272,305	\$ 69,122,921	\$ 58,570,073	\$ 64,581,110
26		Grand Total	\$ 132,106,917	\$ 122,596,705	\$ 132,106,917	\$ 119,036,736	\$ 129,690,546	\$ 138,447,745	\$ 130,826,392	\$ 135,277,388	\$ 121,503,917	\$ 126,944,549

Note:

(1) Spend only. Does not include LRAM or DSMI since there is no corresponding budget for those items.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

7.2.1 Attachments; 7.1.4 Section 5 and Attachment 1; 7.2.3 paragraph 75.

Preamble:

IGUA seeks clarification regarding the treatment of DSM costs.

Question(s):

- a) Please provide a five-year history of budget and actual DSM costs by rate class, based both on the current class definitions.
- b) Are variances in the DSM budgets tracked and recouped/refunded on a class-specific basis? Please explain as necessary.
- c) Please reconcile the DSM administration costs between 7.2.1 Attachment 7 (\$30,707) and 7.2.1 Attachment 8 (\$62,581).
- d) Please provide a copy or reference to the Company's DSM plan that supports budget values used for the development of the DSM\_PRO and DSM\_ADM allocators, as discussed at 7.1.4 section 5.
- e) Is it correct that the rate impacts in 7.1.4 Attachment 1 related to DSM result from a change in budgets by class, and not a methodological change? Please explain any negative response.
- f) Please indicate where and how the low-income customer DSM costs are allocated, as reported at 7.1.2 paragraph 75.

Response:

- a) Please see Attachment 1 for the 2017-2021 DSM budget and actual costs (2022 is still being finalized). Since the request includes budget, the actual costs included are only DSM Plan spend and do not include LRAM or DSMI since there is no corresponding budget for those items.

- b) The Demand Side Management Variance Account (“DSMVA”) is used to track the variance between actual DSM spending by rate class versus the budgeted amount included in rates by rate class for each program year. The Company files an application to dispose of balances in certain deferral and variance accounts related to the delivery of the DSM program, including the DSMVA, for each program year to seek approval from the OEB to recoup/dispose of variances by rate class accordingly.
- c) Please see Table 1. The total DSM Admin costs of \$65.422 million used in the allocation to rate classes in the 2024 Cost Allocation Study includes an allocation of indirect administrative costs.

Table 1  
DSM Admin Costs

Line No.	Particulars (\$000s)	Total
1	Direct DSM Admin per DSM Plan decision (1)	30,707
	Indirect Administrative Costs (2)	
2	Return (3)	1,068
3	Depreciation expense	3,014
4	Income taxes	136
5	Operating & maintenance costs (4)	<u>30,498</u>
6	Total indirect administrative costs	<u>34,715</u>
7	Total DSM Admin (line 1 + line 7) (5)	<u><u>65,422</u></u>

Notes:

- (1) Exhibit 7, Tab 2, Schedule 1, Attachment 7, line 92, updated March 8, 2023.
- (2) Exhibit 7, Tab 2, Schedule 1, Attachment 7, column (i), updated March 8, 2023.
- (3) Return based on \$18.190 million of allocated general plant rate base.
- (4) Operating and maintenance costs include employee benefits and administrative and general costs.
- (5) Exhibit 717, Tab 2, Schedule 1, Attachment 8, line 25, updated March 8, 2023.

- d) Budget values used for the development of the DSM\_PRO and DSM\_ADM allocation factors are from the 2022-2027 Multi-Year DSM Plan<sup>1</sup>.
- Approved Program Subtotal for 2024 = \$156,327,067, including program level admin
  - Approved Program Level Admin = \$11,979,496
  - Approved Total Program Costs (DSM\_PRO) = \$144,347,571 (\$156,327,067 - \$11,979,496)
  - Approved Total Admin Costs (DSM\_ADM) = \$30,706,696 (\$11,979,496 program admin + \$18,727,200 portfolio admin)
- e) Not correct. The rate class impact provided at Exhibit 7, Tab .1, Schedule .4 Attachment 1 related to the DSM budget do reflect the proposed cost allocation methodology changes. Please also see response at Exhibit I.7.1-STAFF-241, part b).
- f) The Low Income DSM program budget of \$21.9 million for 2024 is included in the total DSM program costs provided at Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 24, updated March 8, 2023

As provided at Exhibit 7, Tab 1, Schedule 1, page 19, the DSM low-income budget is allocated to rate classes in proportion to forecast distribution revenues less the DSM budget costs. Enbridge Gas is not proposing a change to the allocation of DSM low-income budget costs as part of this Application.

The allocation of the DSM low-income budget results in all in-franchise rate classes contributing to the recovery of the DSM low-income budget, including rate classes that are not eligible to participate in DSM programs (i.e. Rates 9, 125, 200, and 300 for the EGD rate zone and Rates M9, M10, T3, and 25 for the Union rate zones). This allocation methodology is consistent with the electricity conservation and demand management framework, as well as the OEB's Low-Income Energy Assistance Program ("LEAP").

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<sup>1</sup> EB-2021-0002, Application for Multi-Year Natural Gas Demand Side Management Plan (2022-2027), Decision and Order, Schedule A.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

7.1.2 and 7.1.3 Attachment 1.

Preamble:

IGUA requests additional detail regarding allocated meters costs.

Question(s):

- a) Please provide supporting workpapers for the allocation of meters costs based on replacement cost, as indicated at 7.1.2 paragraph 79, for the current rate classes.
- b) Please provide results from the most recent full cost of service study for each of the three current service territories for meters allocation by rate class, as discussed at 7.1.3 Attachment 1 page 6.

Response:

- a) Please see Attachment 1 for the derivation of the distribution meters allocation factor METERREPLCOSTS.
- b) Please see Attachment 2 for a summary of the allocation of distribution meter costs by rate class from the most recent OEB-approved Cost Allocation Study for EGD<sup>1</sup> and Union<sup>2</sup>.

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<sup>1</sup> EB-2017-0086.

<sup>2</sup> EB-2011-0210.

Derivation of Distribution Meters Demand Allocation Factor

Line No.	Particulars	Total Number of Meters (a)	Average Meter Replacement Cost (\$) (b)	Total Meter Replacement Cost (\$) (2) (c)
<u>EGD Rate Zone</u>				
1	Rate 1	2,158,512	282	607,972,130
2	Rate 6	172,843	1,261	218,009,367
3	Rate 100	14	28,055	392,767
4	Rate 110	416	11,510	4,788,244
5	Rate 115	22	36,906	811,934
6	Rate 125	4	52,409	209,635
7	Rate 135	41	33,229	1,362,403
8	Rate 145	5	24,127	120,634
9	Rate 170	11	48,840	537,236
10	Rate 200 (1)	-	-	-
11	Rate 300	-	-	-
12	Total EGD Rate Zone	<u>2,331,868</u>		<u>834,204,350</u>
<u>Union North Rate Zone</u>				
13	Rate 01	369,169	319	117,598,867
14	Rate 10	2,204	3,346	7,374,061
15	Rate 20	62	21,895	1,357,464
16	Rate 25	4	13,362	53,449
17	Rate 100	12	72,192	866,304
18	Total Union North Rate Zone	<u>371,451</u>		<u>127,250,144</u>
<u>Union South Rate Zone</u>				
19	Rate M1	1,202,887	322	387,833,146
20	Rate M2	8,069	4,180	33,725,229
21	Rate M4 (F)	225	20,153	4,534,474
22	Rate M4 (I)	-	-	-
23	Rate M5 (F)	7	26,271	183,899
24	Rate M5 (I)	30	26,271	788,139
25	Rate M7 (F)	57	48,988	2,792,337
26	Rate M7 (I)	4	52,426	195,953
27	Rate M9	4	27,026	108,105
28	Rate T1 (F)	46	39,600	1,821,597
29	Rate T1 (I)	-	-	-
30	Rate T2 (F)	41	86,742	3,556,429
31	Rate T2 (I)	-	-	-
32	Rate T3	2	52,409	104,818
33	Total Union South Rate Zone	<u>1,211,372</u>		<u>435,644,127</u>
34	Total	<u>3,914,691</u>		<u>1,397,098,622</u>

Notes:

- (1) Gate station at interconnect with Rate 200 customer owned by customer.
- (2) Distribution meters demand allocation factor, METERREPLCOST, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14 to 16, line 35, updated March 8, 2023.

Allocation of Distribution Meter Revenue Requirement by Rate Class  
2018 EGD Cost Allocation Study / 2013 Union Cost Allocation Study

Line No.	Particulars	2018/2013 Meter Revenue Requirement Allocation (\$000s) (a)
<u>2018 EGD Cost Allocation Study (1)</u>		
1	Rate 1	32,590
2	Rate 6	24,378
3	Rate 100	
4	Rate 110	577
5	Rate 115	59
6	Rate 125	238
7	Rate 135	92
8	Rate 145	69
9	Rate 170	54
10	Rate 200	-
11	Rate 300	-
12	Total EGD	<u>58,057</u>
 <u>2013 Union Cost Allocation Study</u>		
Union North Rate Zone (2)		
13	Rate 01	20,896
14	Rate 10	2,378
15	Rate 20	392
16	Rate 25	370
17	Rate 100	135
18	Total Union North Rate Zone	<u>24,171</u>
 Union South Rate Zone (2)		
19	Rate M1	54,445
20	Rate M2	2,146
21	Rate M4 (F)	445
22	Rate M4 (I)	-
23	Rate M5 (F)	29
24	Rate M5 (I)	467
25	Rate M7 (F)	164
26	Rate M7 (I)	28
27	Rate M9	27
28	Rate M10	7
29	Rate T1 (F)	203
30	Rate T1 (I)	83
31	Rate T2 (F)	981
32	Rate T2 (I)	243
33	Rate T3	103
34	Total Union South Rate Zone	<u>59,371</u>
35	Total Union	<u>83,541</u>

Notes:

- (1) EB-2017-0086, Exhibit G2, Tab 5, Schedule 3, page 1, item 5.1.
- (2) Revenue requirement for meters, as per EB-2011-0210, Exhibit G3, Tab 5, Schedule 20, updated for OEB Decision.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

7.1.3 Attachment 1 and 7.2.1

Preamble:

IGUA requests detail regarding how station costs are identified and allocated.

Question(s):

- a) Reference 7.1.3 Attachment 1 page 6: Please provide the allocation of station costs by current rate class from the most recent cost allocation study for the three existing rate areas.
- b) Please provide supporting workpapers for the development of the STATIONREPLCOST allocator, for the current rate classes.
- c) Reference 7.2.1 Attachment 7: Please explain how the station costs were identified within the M&R detail and explain why those costs are not recorded in the customer stations account.
- d) Please provide book net plant for customer stations by current rate class, including costs recorded in both the measuring and regulating and the customer stations accounts.

Response:

- a) Please see Attachment 1 for a summary of the allocation of distribution station costs by rate class from the most recent OEB-approved Cost Allocation Study for EGD<sup>1</sup> and Union<sup>2</sup>.
- b) Please see Attachment 2 for the derivation of the distribution stations allocation factor STATIONREPLCOST.

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<sup>1</sup> EB-2017-0086.

<sup>2</sup> EB-2011-0210.

- c) The distribution classification measuring and regulating plant costs include an amount that is direct assigned to distribution station functional classification. The direct assignment is required because EGD customer station plant costs are recorded in the same plant asset class as EGD measuring and regulating plant costs. The 2024 Cost Allocation Study methodology separately classifies customer station plant costs and measuring and regulating plant costs. Accordingly, the EGD customer stations plant was identified in the measuring and regulating plant asset class through a sub account code and classified to the distribution stations functional classification.

The distribution classification measuring and regulating O&M costs include an amount that is direct assigned to the distribution stations functional classification because the customer station O&M expenses are included in measuring and regulating expense cost centres.

- d) Please see Attachment 3.

Allocation of Distribution Station Revenue Requirement by Rate Class  
2018 EGD Cost Allocation Study / 2013 Union Cost Allocation Study

Line No.	Particulars (\$000s)	2018/2013 Station Revenue Requirement Allocation (\$000s) (a)
<u>2018 EGD Cost Allocation Study (1)</u>		
1	Rate 1	905
2	Rate 6	10,249
3	Rate 100	-
4	Rate 110	422
5	Rate 115	82
6	Rate 125	-
7	Rate 135	172
8	Rate 145	116
9	Rate 170	147
10	Rate 200	-
11	Rate 300	8
12	Total EGD	<u>12,101</u>
 <u>2013 Union Cost Allocation Study</u>		
Union North Rate Zone (2)		
13	Rate 01	5,345
14	Rate 10	2,170
15	Rate 20	667
16	Rate 25	202
17	Rate 100	203
18	Total Union North Rate Zone	<u>8,586</u>
 Union South Rate Zone (2)		
19	Rate M1	16,482
20	Rate M2	575
21	Rate M4 (F)	110
22	Rate M4 (I)	-
23	Rate M5 (F)	11
24	Rate M5 (I)	111
25	Rate M7 (F)	34
26	Rate M7 (I)	7
27	Rate M9	6
28	Rate M10	2
29	Rate T1 (F)	49
30	Rate T1 (I)	20
31	Rate T2 (F)	212
32	Rate T2 (I)	61
33	Rate T3	21
34	Total Union South Rate Zone	<u>17,700</u>
35	Total Union	<u>26,286</u>

Notes:

- (1) EB-2017-0086, Exhibit G2, Tab 5, Schedule 3, page 1, Item, 5.2.
- (2) Revenue requirement for stations, as per EB-2011-0210, Exhibit G3, Tab 5, Schedule 20, updated for OEB Decision.

Derivation of Distribution Stations Demand Allocation Factor

Line No.	Particulars	Total Number of Stations (a)	Average Station Replacement Cost (\$) (b)	Total Station Replacement Cost (\$) (2) (c)
<u>EGD Rate Zone</u>				
1	Rate 1	-	-	-
2	Rate 6	4,820	30,183	145,480,281
3	Rate 100	11	35,326	388,582
4	Rate 110	473	33,164	15,686,622
5	Rate 115	44	44,894	1,975,321
6	Rate 125	3	1,733,333	5,200,000
7	Rate 135	54	42,109	2,273,903
8	Rate 145	47	32,417	1,523,620
9	Rate 170	12	49,905	598,866
10	Rate 200 (1)	-	-	-
11	Rate 300	-	-	-
12	Total EGD Rate Zone	<u>5,464</u>		<u>173,127,195</u>
<u>Union North Rate Zone</u>				
13	Rate 01	1,187	14,189	16,841,754
14	Rate 10	867	27,673	23,992,920
15	Rate 20	62	120,476	7,469,541
16	Rate 25	4	24,576	98,302
17	Rate 100	12	229,484	2,753,802
18	Total Union North Rate Zone	<u>2,132</u>		<u>51,156,320</u>
<u>Union South Rate Zone</u>				
19	Rate M1	6,155	15,713	96,713,961
20	Rate M2	4,258	28,965	123,334,171
21	Rate M4 (F)	225	35,273	7,936,401
22	Rate M4 (I)	-	-	-
23	Rate M5 (F)	7	56,853	397,972
24	Rate M5 (I)	30	56,853	1,705,595
25	Rate M7 (F)	57	340,282	19,396,072
26	Rate M7 (I)	4	340,282	1,361,128
27	Rate M9	4	192,281	769,125
28	Rate T1 (F)	46	117,482	5,404,160
29	Rate T1 (I)	-	-	-
30	Rate T2 (F)	41	989,340	40,562,930
31	Rate T2 (I)	-	-	-
32	Rate T3	2	1,747,439	3,494,879
33	Total Union South Rate Zone	<u>10,829</u>		<u>301,076,395</u>
34	Total	<u>18,425</u>		<u>525,359,911</u>

Notes:

- (1) Gate station at interconnect with Rate 200 customer owned by customer.
- (2) Distribution stations demand allocation factor, STATIONREPLCOST, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 45, updated March 8, 2023.

Allocation of Distribution Station Net Plant

Line No.	Particulars	Station Replacement Costs Allocator (1) (a)	Measuring and Regulating Distribution Station Net Plant (2) (b)	Distribution Station Net Plant (2)(3) (c)	Total Distribution Station Net Plant (4) (d) = (b + c)
<u>EGD Rate Zone</u>					
1	Rate 1	-	-	-	-
2	Rate 6	145,480,281	50,744	36,299	87,043
3	Rate 100	388,582	136	97	232
4	Rate 110	15,686,622	5,471	3,914	9,386
5	Rate 115	1,975,321	689	493	1,182
6	Rate 125	5,200,000	1,814	1,297	3,111
7	Rate 135	2,273,903	793	567	1,361
8	Rate 145	1,523,620	531	380	912
9	Rate 170	598,866	209	149	358
10	Rate 200	-	-	-	-
11	Rate 300	-	-	-	-
12	Total EGD Rate Zone	<u>173,127,195</u>	<u>60,387</u>	<u>43,198</u>	<u>103,585</u>
<u>Union North Rate Zone</u>					
13	Rate 01	16,841,754	5,874	4,202	10,077
14	Rate 10	23,992,920	8,369	5,987	14,355
15	Rate 20	7,469,541	2,605	1,864	4,469
16	Rate 25	98,302	34	25	59
17	Rate 100	2,753,802	961	687	1,648
18	Total Union North Rate Zone	<u>51,156,320</u>	<u>17,843</u>	<u>12,764</u>	<u>30,608</u>
<u>Union South Rate Zone</u>					
19	Rate M1	96,713,961	33,734	24,132	57,865
20	Rate M2	123,334,171	43,019	30,774	73,793
21	Rate M4 (F)	7,936,401	2,768	1,980	4,748
22	Rate M4 (I)	-	-	-	-
23	Rate M5 (F)	397,972	139	99	238
24	Rate M5 (I)	1,705,595	595	426	1,020
25	Rate M7 (F)	19,396,072	6,765	4,840	11,605
26	Rate M7 (I)	1,361,128	475	340	814
27	Rate M9	769,125	268	192	460
28	Rate T1 (F)	5,404,160	1,885	1,348	3,233
29	Rate T1 (I)	-	-	-	-
30	Rate T2 (F)	40,562,930	14,148	10,121	24,269
31	Rate T2 (I)	-	-	-	-
32	Rate T3	3,494,879	1,219	872	2,091
33	Total Union South Rate Zone	<u>301,076,395</u>	<u>105,016</u>	<u>75,123</u>	<u>180,139</u>
34	Total	<u>525,359,911</u>	<u>183,246</u> (5)	<u>131,085</u> (6)	<u>314,331</u>

Notes:

- (1) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 45, updated March 8, 2023.
- (2) Allocation in proportion to column (a).
- (3) Includes compressor equipment net plant classified to distribution stations.
- (4) Total distribution station net plant excluding general plant.
- (5) Exhibit 7, Tab 2, Schedule 1, Attachment 7, page 2, column (m), line 36, updated March 8, 2023.
- (6) Exhibit 7, Tab 2, Schedule 1, Attachment 7, page 2, column (m), line 44, updated March 8, 2023.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

7.1.3 Attachment 1 page 6, 7.2.1 Attachment 9.

Preamble:

EGI forecasts some \$11.1 million in costs associated with the Large Volume Customer Care account. IGUA requests detail regarding the nature of costs associated with that account, and the basis for the allocation of those costs.

Question(s):

- a) Please provide a listing of the specific services provided to customers that are associated with the Large Volume Customer Care account.
- b) Please provide a history of the number of employees engaged in providing those services for each operating area over the past five years, and as forecast for 2024.
- c) In the most recent cost allocation study for the individual service areas, please provide the allocation of these costs.
- d) Please discuss whether employees are assigned to individual customers. If so, please provide the number of employees assigned to customers in each rate class.

Response:

- a) The Large Volume Customer Care functional classification includes costs of \$11.7 million<sup>1</sup> in the 2024 Cost Allocation Study. Included in this total are \$3.4 million of direct customer care costs reflecting the cost of contracting, billing and customer / vendor support services. In addition, there are \$1.9 million<sup>2</sup> of direct administration costs associated with other departments supporting large volume direct purchase

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<sup>1</sup> Exhibit 7, Tab 2, Schedule 1, Attachment 9, page 1, updated March 8, 2023.

<sup>2</sup> Exhibit I.7.1-IGUA-74, Table 3, column (c), excluding line 1 of \$0.4 million which is captured in the direct customer care costs of \$3.4 million.

customers. The remaining costs are related to indirect overheads, and include costs such as employee benefits, general operating and administration expenses.

- b) The number of employees providing the services described in part a) above for Enbridge Gas are as follows:

2019 Actual:	55
2020 Actual:	54
2021 Actual:	58
2022 Actual:	54
2023 Estimate:	61
2024 Test Year:	57

- c) Please see Attachment 1. The large volume customer care costs provided at Attachment 1 exclude an allocation of indirect costs.
- d) The employees identified in part b) are not assigned by rate class. Resources are allocated by activity (e.g., contracting, billing, etc.). Customer service representatives are assigned to specific gas vendors for the direct purchase market.

Allocation of Large Volume Customers Care Costs by Rate Class  
2018 EGD Cost Allocation Study / 2013 Union Cost Allocation Study

Line No.	Particulars (\$000s)	Large Volume Customer Care Costs (\$000s) (a)
<u>2018 EGD Cost Allocation Study (1)</u>		
1	Rate 1	-
2	Rate 6	2,576
3	Rate 100	-
4	Rate 110	4
5	Rate 115	0
6	Rate 125	0
7	Rate 135	1
8	Rate 145	1
9	Rate 170	0
10	Rate 200	0
11	Rate 300	0
12	Total EGD	<u>2,582</u>
<u>2013 Union Cost Allocation Study</u>		
Union North Rate Zone (2)		
13	Rate 01	-
14	Rate 10	117
15	Rate 20	234
16	Rate 25	230
17	Rate 100	67
18	Total Union North Rate Zone	<u>649</u>
Union South Rate Zone (2)		
19	Rate M1	4
20	Rate M2	332
21	Rate M4 (F)	432
22	Rate M4 (I)	-
23	Rate M5 (F)	116
24	Rate M5 (I)	422
25	Rate M7 (F)	8
26	Rate M7 (I)	8
27	Rate M9	11
28	Rate M10	7
29	Rate T1 (F)	121
30	Rate T1 (I)	26
31	Rate T2 (F)	19
32	Rate T2 (I)	57
33	Rate T3	4
34	Total Union South Rate Zone	<u>1,564</u>
35	Total Union	<u>2,213</u>

Notes:

- (1) EB-2017-0086, Exhibit G2, Tab 5, Schedule 3, Page 1, Item 5.11, excluding indirect costs.
- (2) EB-2011-0210, Exhibit G3, Tab 5, Schedule 20, updated for OEB for OEB Decision, excluding indirect costs.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

7.1.2, 7.2.1 Attachments

Preamble:

Clarification regarding allocation of UFG and company-use gas costs is requested.

Question(s):

- a) Reference 7.1.2 paragraph 12: Please explain how UFG and company-use gas costs are functionalized.
- b) Please identify the specific uses for company-use gas, the volumes associated with each use (as available), and the locations for the consumption (as available).
- c) To the extent available, please provide functionalized UFG rates (UFG volumes per total volume) and costs by current operating area and in total.
- d) Please provide supporting workpapers for the derivation of the STORCOMM allocator, including an explanation for how injection and withdrawal volumes for the bundled in-franchised classes are determined.
- e) Please provide supporting workpapers for the derivation of the TRANSCOMM allocator. Please include an explanation for the reference to “delivery and transportation volumes” at 7.2.1 Attachment 11 page 14. Please also explain why costs associated with this allocator are not assigned to unbundled customers.
- f) Are any customers interconnected directly to the transmission system? If so, are volumes associated with those customers excluded from the DISTCOMM allocator? Please explain as necessary.
- g) Please provide supporting workpapers for the derivation of the DISTCOMM allocator.

h) Are customers taking service directly from the high pressure distribution system assigned the same UFG rate as those customers who rely on both the high pressure and low pressure distribution systems? If so, please explain.

Response:

a) The forecast regulated cost of UFG is functionalized to storage, transmission and distribution based on forecast volumes for each activity.

The forecast regulated cost for company use gas is functionalized to storage, transmission and distribution based on the nature of the company use gas.

The functionalization of UFG and company use gas is provided at Exhibit 7, Tab 2, Schedule 1, Attachment 3, line 66 and 67.

b) Please see Table 1 for company use gas forecast components and functionalization.

Table 1  
2024 Company Use Volumes by Function

Line No.	Particulars (10 <sup>3</sup> m <sup>3</sup> )	Function			Total (d) = (a+b+c)
		Storage (a)	Transmission (b)	Distribution (c)	
1	Vehicles (1)	40	157	623	820
2	Buildings (1)	104	408	1,623	2,135
3	Distribution Operations	-	-	9,790	9,790
4	Station Heating (2)	797	3,118	-	3,915
5	Storage & Transmission Operations (2)	419	1,640	-	2,060
6	Total	1,361	5,322	12,037	18,720
7	Revenue Requirement (\$000s) (3)	282	1,104	2,498	3,884

Notes:

- (1) Functionalized in proportion to storage, transmission and distribution net plant.
- (2) Functionalized in proportion to storage and transmission net plant.
- (3) Based on weighted average reference price of \$207.493/10<sup>3</sup>m<sup>3</sup>.

c) Please see Table 2 for the UFG functionalization broken out by rate zone. The UFG ratio of 0.471% is applied to applicable storage, transmission and distribution activity to allocate costs to rate zones.

Table 2  
2024 UFG Volumes by Function

Line No.	Particulars	UFG Volumes (10 <sup>3</sup> m <sup>3</sup> ) (a)	Total Activity (10 <sup>3</sup> m <sup>3</sup> ) (b)	UFG Revenue Requirement (\$000s) (1) (c)
<u>Storage</u>				
1	EGD	32,718	6,941,715	6,789
3	Union North	4,006	849,843	831
2	Union South	21,723	4,609,003	4,507
4	Ex-franchise	-	-	-
5	Total Storage	58,447	12,400,560	12,127
<u>Transmission</u>				
6	EGD	-	-	-
7	Union North	-	-	-
8	Union South	-	-	-
9	Ex-franchise	82,720	17,550,559	17,164
10	Total Transmission	82,720	17,550,559	17,164
<u>Distribution</u>				
11	EGD	57,359	12,169,769	11,902
12	Union North	16,257	3,449,289	3,373
13	Union South	55,587	11,793,844	11,534
14	Ex-franchise	-	-	-
15	Total Distribution	129,203	27,412,902	26,809
16	Total (2)(3)	270,370	57,364,020	56,100

Notes:

- (1) Based on weighted average reference price of \$207.493/10<sup>3</sup>m<sup>3</sup>.
- (2) UFG ratio for cost allocation purposes =  
 $270,370 \text{ } 10^3\text{m}^3 \text{ (UFG volumes)} / 57,364,020 \text{ } 10^3\text{m}^3 \text{ (Total activity)} = 0.471\%$ .
- (3) UFG volumes of 270,370 10<sup>3</sup>m<sup>3</sup> per Exhibit 4, Tab 3, Schedule 1, page 10, Table 3, line 3.

- d) Please see response at Exhibit I.7.1-IGUA-76, Attachment 5 for the storage commodity allocation factor STORCOMM.

Injection and withdrawal volumes for bundled in-franchise rate classes are determined as the difference between the opening balance of regulated storage at the beginning of the month and the closing balance at the end of the month. The absolute value of the difference for each month is summed to estimate the injection and withdrawal volumes for the year.

- e) Please see Attachment 1 for the derivation of the transmission commodity allocation factor TRANSCOMM. The transmission commodity allocation factor is a blended allocator incorporating both transmission related UFG and company use gas.

The reference “delivery and transportation volumes” at Exhibit 7, Tab 2, Schedule 1, Attachment 11, page 14 refers to in-franchise delivery volumes used for the allocation of transmission related company use gas and ex-franchise transportation volumes used for the allocation of both transmission related UFG and company use gas.

Enbridge Gas has not included unbundled volumes in the allocation of transmission related company use gas because unbundled services do not use Enbridge Gas’s transmission facilities.

- f) No, Enbridge Gas does not have any customers directly connected to transmission mains. There are some customers who have a service line that is connected to a transmission main, however, the service line is recorded and classified as a distribution main. For purposes of cost allocation, transmission mains include the Dawn Parkway System, Panhandle System, St. Clair System and Albion Line.

Enbridge Gas does have three Rate 125 unbundled customers who have a dedicated service connection to a TransCanada transmission main. The volumes for these customers have been excluded from the distribution commodity allocation factor, DISTCOMM, which allocates distribution related UFG and company use gas.

- g) Please see Attachment 2 for the derivation of the distribution commodity allocation factor DISTCOMM.

- h) Yes. Enbridge Gas has not considered the facilities customers are connected to in the allocation of distribution related UFG costs, which is consistent with the approach used to allocate UFG by EGD and Union. Enbridge Gas does not have the ability to identify and measure UFG by the customers connection to the distribution system.

Calculation of Transmission Commodity Allocation Factor

Line No.	Particulars	Annual Volumes (1) (10 <sup>3</sup> m <sup>3</sup> ) (a)	Transmission UFG Costs (2) (\$000s) (b)	Transmission Company Use Gas Costs (4) (\$000s) (c)	Transmission Commodity Allocation Factor (6) (d) = (b + c)
<u>EGD Rate Zone</u>					
1	Rate 1	5,001,027	0	129	129
2	Rate 6	4,795,693	0	124	124
3	Rate 100	27,429	0	1	1
4	Rate 110	1,068,281	0	28	28
5	Rate 115	381,873	0	10	10
6	Rate 125	0	0	0	0
7	Rate 135	52,646	0	1	1
8	Rate 145	15,714	0	0	0
9	Rate 170	323,254	0	8	8
10	Rate 200	188,852	0	5	5
11	Rate 300	0	0	0	0
12	Total EGD Rate Zone	<u>11,854,769</u>	<u>0</u>	<u>307</u>	<u>307</u>
<u>Union North Rate Zone</u>					
13	Rate 01	989,005	0	26	26
14	Rate 10	324,093	0	8	8
15	Rate 20	148,691	0	4	4
16	Rate 25	5,703	0	0	0
17	Rate 100	0	0	0	0
18	Total Union North Rate Zone	<u>1,467,492</u>	<u>0</u>	<u>38</u>	<u>38</u>
<u>Union South Rate Zone</u>					
19	Rate M1	3,255,132	0	84	84
20	Rate M2	1,319,376	0	34	34
21	Rate M4 (F)	593,661	0	15	15
22	Rate M4 (I)	238	0	0	0
23	Rate M5 (F)	4,406	0	0	0
24	Rate M5 (I)	55,087	0	1	1
25	Rate M7 (F)	713,738	0	18	18
26	Rate M7 (I)	75,999	0	2	2
27	Rate M9	90,073	0	2	2
28	Rate T1 (F)	393,754	0	10	10
29	Rate T1 (I)	37,536	0	1	1
30	Rate T2 (F)	4,963,881	0	128	128
31	Rate T2 (I)	41,762	0	1	1
32	Rate T3	249,200	0	6	6
33	Total Union South Rate Zone	<u>11,793,844</u>	<u>0</u>	<u>305</u>	<u>305</u>
<u>Ex-franchise</u>					
34	Rate 331	0	0	0	0
35	Rate 332	0	0	0	0
36	Rate 401	0	0	0	0
37	Rate M12	9,381,880	9,175	243	9,418
38	Rate M13	122,598	120	3	123
39	Rate M16	278,638	272	7	280
40	Rate M17	33,355	33	1	33
41	Rate C1 (F)	6,565,587	6,421	170	6,591
42	Rate C1 (I)	1,168,501	1,143	30	1,173
43	Total Ex-franchise	<u>17,550,559</u>	<u>17,164</u>	<u>454</u>	<u>17,618</u>
44	Total	<u>42,666,664</u>	<u>17,164</u>	<u>(3) 1,104</u>	<u>(5) 18,268</u>

Notes:

- (1) Excluding unbundled volumes.
- (2) Allocation in proportion to column (a), excluding in-franchise volumes.
- (3) Total transmission UFG costs of \$17.164 million per Exhibit 7, Tab 2, Schedule 1, Attachment 6, line 66. Allocation to ex-franchise rate classes only. In-franchise allocation of UFG included in the distribution commodity allocation factor.
- (4) Allocated in proportion to column (a).
- (5) Total transmission company use gas costs of \$1.104 million per Exhibit 7, Tab 2, Schedule 1, Attachment 6, line 67.
- (6) Transmission commodity allocation factor, TRANSCOMM, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14 to 16, line 59, updated March 8, 2023.

Calculation of Distribution Commodity Allocation Factor

Line No.	Particulars	Annual Volumes (1) (10 <sup>3</sup> m <sup>3</sup> ) (a)	Distribution Commodity Allocation Factor (2)(3) (b)
<u>EGD Rate Zone</u>			
1	Rate 1	5,001,027	4,891
2	Rate 6	4,795,693	4,690
3	Rate 100	27,429	27
4	Rate 110	1,068,281	1,045
5	Rate 115	381,873	373
6	Rate 125	315,000	308
7	Rate 135	52,646	51
8	Rate 145	15,714	15
9	Rate 170	323,254	316
10	Rate 200	188,852	185
11	Rate 300	0	0
12	Total EGD Rate Zone	<u>12,169,769</u>	<u>11,902</u>
<u>Union North Rate Zone</u>			
13	Rate 01	989,005	967
14	Rate 10	327,974	321
15	Rate 20	929,101	909
16	Rate 25	126,831	124
17	Rate 100	1,076,378	1,053
18	Total Union North Rate Zone	<u>3,449,289</u>	<u>3,373</u>
<u>Union South Rate Zone</u>			
19	Rate M1	3,255,132	3,183
20	Rate M2	1,319,376	1,290
21	Rate M4 (F)	593,661	581
22	Rate M4 (I)	238	0
23	Rate M5 (F)	4,406	4
24	Rate M5 (I)	55,087	54
25	Rate M7 (F)	713,738	698
26	Rate M7 (I)	75,999	74
27	Rate M9	90,073	88
28	Rate T1 (F)	393,754	385
29	Rate T1 (I)	37,536	37
30	Rate T2 (F)	4,963,881	4,854
31	Rate T2 (I)	41,762	41
32	Rate T3	249,200	244
33	Total Union South Rate Zone	<u>11,793,844</u>	<u>11,534</u>
34	Total	<u>27,412,902</u>	<u>26,809</u> (3)

Notes:

- (1) Allocated in proportion to column (a).
- (2) Distribution commodity allocation factor, DISTCOMM, per Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11 to 13, line 17, updated March 8, 2023.
- (3) Total distribution UFG costs of \$26.809 million per Exhibit 7, Tab 2, Schedule 1, Attachment 7, line 67.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Ontario Greenhouse Vegetable Growers (OGVG)

Interrogatory

Reference:

Exhibit 7 Tab 1 Schedule 1 Page 5

Question(s):

The 2024 Cost Allocation Study is prepared based on one rate zone for all costs and rate classes with the exception of transportation service options that provide regional transportation service, such as ex-franchise transportation service options and transportation services for semi-unbundled and unbundled customers. A one rate zone approach to the Cost Allocation Study allows for consistent pricing of like services across rate classes and geographic regions.

- a) Please comment on the impact, if any, that EGI's one zone proposal will have on rate stability if fully implemented both at the cost allocation phase and the rate design phase.
- b) Please explain what impact, if any, the proposal to implement one rate zone for both cost allocation and rate design purposes has on the recovery of costs associated with stranded assets.

Response:

- a) Rate stability is an objective for Enbridge Gas's cost allocation and rate design process whereby the year-over-year change in costs and rates at a rate class level is stable and predictable. Enbridge Gas's proposal for one rate zone cost allocation and resulting rate design can provide additional rate stability for delivery costs. The one rate zone methodologies for cost allocation eliminates variations that can occur in rates between rate zones when the proportion of investments made on behalf of a subset of customers in one rate zone is different than another.

In cost-of-service ratemaking year-over-year increases or decreases in delivery costs will be allocated and recovered from a greater number of customers. Rate stability can also occur in an IRM model where rates are adjusted based on a price cap formula, as is proposed by Enbridge Gas for 2025 to 2028. Although rates are

decoupled from costs during the IR term, one rate zone can provide stability in the transition from an IRM ratemaking framework to a cost-of-service.

Gas supply rates will continue to be pass-through costs based on market prices adjusted each quarter in the QRAM process.

b) Please see response at Exhibit I.1.10-OGVG-2.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
School Energy Coalition (SEC)

Interrogatory

Reference:

7-1-1, p.10

Question(s):

Please explain why the listed Exhibit 7 adjustments are being undertaken as part of the cost allocation process and not adjustments to the base revenue requirement.

Response:

The adjustments to the revenue deficiency were identified through the cost allocation and rate design process after the 2024 Test Year Forecast revenue requirement for Exhibit 6 was finalized. In order to include the adjustments in the cost allocation process, Enbridge Gas adjusted the revenue requirement in Exhibit 7.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
School Energy Coalition (SEC)

Interrogatory

Reference:

7-1-2, 7-2-1

Question(s):

Please provide a copy of the live spreadsheet/model that underlies the 2024 Cost Allocation Study.

Response:

Please see response at Exhibit I.7-IGUA-72 where the 2024 Cost Allocation Study has been provided in Excel.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
School Energy Coalition (SEC)

Interrogatory

Reference:

7-1-2, p.5

Question(s):

Enbridge notes that third-party contracts that provide a system benefit all customers, and are required to serve in-franchise demands, are considered distribution costs for cost allocation purposes:

- a) Please provide the total amount of 2024 costs that are captured under the referenced functionalization.
- b) Please confirm that if instead of transportation contracts, the demand (and the benefits) were served by Enbridge transportation assets, those costs would be functionalized as transportation costs for cost allocation purposes.
- c) If (b) is confirmed, please explain why the differing functionalization approach is appropriate.

Response:

- a) The 2024 forecast cost of third-party transportation contracts functionalized to distribution that provide a system benefit to all customers is \$10.9 million. Please see Exhibit 7, Tab 2, Schedule 1, Attachment 3, page 3, column (i), line 70, updated March 8, 2023.
- b) Not confirmed. For the purposes of the Cost Allocation Study, transmission costs are limited to those that provide cross franchise transportation service and include the Dawn Parkway, Albion, Panhandle and St. Clair transmission systems.

Costs necessary to meet sales service and direct purchase in-franchise demands on the distribution system would be functionalized to distribution regardless of whether the costs were third-party transportation contracts or Enbridge Gas owned transportation assets.

c) Please see response to part b).

ENBRIDGE GAS INC.

Answer to Interrogatory from  
School Energy Coalition (SEC)

Interrogatory

Reference:

7-1-2, p.13

Question(s):

Please provide a more detailed explanation of the zero-intercept methodology.

Response:

The zero-intercept methodology is a cost allocation approach used to estimate the cost of distribution infrastructure necessary to provide customers access to natural gas service regardless of the amount of gas used or the peak demand the customer places on the distribution system. The zero-intercept methodology recognizes a linear relationship between the unit cost of a metre of pipeline and its diameter. From this linear relationship, the unit cost of a zero diameter pipeline is determined by the y-intercept. The zero diameter unit cost is applied to the total of all metres of pipeline. The resulting calculation is considered to be the minimum system cost necessary to provide customers access to natural gas service.

Enbridge Gas has applied the zero-intercept methodology to low pressure distribution main costs to determine the minimum system cost deemed to be the customer-related component of distribution mains. The methodology proposed by Enbridge Gas in the 2024 Cost Allocation Study is consistent with the OEB-approved methodology previously used by EGD.

Please see Exhibit I.7.1-IGUA-81 part d) for the derivation of the zero-intercept classification factor used in the 2024 Cost Allocation Study.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
School Energy Coalition (SEC)

Interrogatory

Reference:

7-1-2, p.14-24

Question(s):

For each category/classification where the allocation is based on demand, please explain why Enbridge has used the specific demand allocator (e.g. design, average day).

Response:

Please see Table 1 for a summary and description of the demand allocators included in the 2024 Cost Allocation Study. Demand costs, also known as capacity-related costs, are costs that vary with the usage of the system on design day. For each functional classification that allocates costs using demands, the allocator is designed using the specific demands that are reflective of cost incurrence.

Table 1  
Summary of Demand Allocators

<u>Line No.</u>	<u>Functional Classification</u> (a)	<u>Demand Allocator</u> (b)	<u>Description</u> (c)
1	Load Balancing Transportation	Peak day demand over annual average demand	Incremental transportation cost in excess of transportation costs to meet the average annual demand is classified as load balancing transportation. The cost is incurred to meet peak design day demand above average day.
2	Load Balancing Commodity	Firm design day demands over design day deliveries	The incremental cost of commodity purchases for load balancing are required to meet design day demand that is greater than the gas deliveries arriving daily.
3	Transportation Demand	Average day demand	Transportation costs are required to meet average annual demand.
4	Storage Deliverability	Firm design day demands over design day deliveries	Withdrawals from storage are required to meet design day demand that is greater than the gas deliveries arriving daily.
5	Dawn Station	Bi-directional firm design day demands at Dawn	The Dawn Station is designed to meet the firm design day demands that require Dawn.
6	Kirkwall Station	Bi-directional firm design day demands at Kirkwall	The Kirkwall Station is designed to meet the firm design day demands that require Kirkwall.
7	Parkway Station	Firm design day demands at Parkway	The Parkway Station is designed to meet the firm design day demands that require Parkway.
8	Dawn Parkway	In-franchise and ex-franchise split based on distance-weighted design day demands. In-franchise allocation based on firm design day demands.	The Dawn Parkway System is designed to meet the firm transportation design day demands of both in-franchise and ex-franchise rate classes.
9	Albion	Firm design day demands	The Albion pipeline is designed to meet the firm transportation design day demands of both in-franchise and ex-franchise rate classes using the Albion pipeline.
10	Panhandle/ St. Clair	In-franchise firm design day demands	The Panhandle and St. Clair systems are designed to meet the firm transportation in-franchise design day demands.
11	Distribution High Pressure > 4"	In-franchise firm design day demands	High pressure mains are designed to meet firm in-franchise design day demands.
12	Distribution High Pressure <= 4"	In-franchise firm design day demands excluding customers directly connected to high pressure mains > 4" in diameter	High pressure mains less than or equal to 4" in diameter are designed to meet firm in-franchise design day demands excluding design day demands of customers who are connected to high pressure mains greater than 4" in diameter.
13	Distribution Low Pressure	In-franchise design day demands excluding customers directly connected to high pressure mains	Low pressure mains are designed to meet in-franchise design day demands except design day demands of customers who are connected to high pressure mains.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
TransCanada PipeLines Limited (TCPL)

Interrogatory

Reference:

- 1) EB-2019-0194, EGI's Response to TCPL Interrogatory Exhibit I.TCPL.1, b) – Attachment 1.
- 2) EB-2019-0194, EGI's Response to TCPL Interrogatory Exhibit I.TCPL.2, b) – Attachment 1.
- 3) Exhibit 7, Tab 1, Schedule 4, Attachment 1
- 4) Exhibit 7, Tab 2, Schedule 1, Attachment 6

Preamble:

Reference 1) provides a table as Attachment 1 *titled M12/M12-X/C1 Transportation Demand Charges Impacts of Cost Allocation Methodologies* produced by EGI as a response to a TCPL Interrogatory about EGI's 2019 Cost Allocation Study. The table provides the unit rate impacts (\$/GJ) for M12, M12-X and C1 rate classes by transportation path for each of the proposed cost allocation changes (Panhandle/St. Clair, Parkway Station, Dawn Station). The impact of the cost allocation proposals was displayed by providing the unit rates under the current Board-approved methodology, the unit rates under the proposed methodology, and the resulting net impacts between the cases, with EGI specifying all assumptions relied on in providing these impacts.

Reference 2) provides a table titled *Rate Class Breakdown of Parkway Station Demand Costs – Measuring & Regulating Costs, Compression Costs, and All Other Costs* produced by EGI as a response to a TCPL Interrogatory about EGI's 2019 Cost Allocation Study.

Reference 3) shows the total rate class impacts from the proposed cost allocation methodology changes in total dollars, incremental to EGI's proposal to harmonize the EGD and Union rate zones into one rate zone. Under column (b) Parkway Station, the total impact to Ex-Franchise rate classes is an increase of \$9.935 million with \$9.882 million of that impact being allocated to M12 rate classes. There is an equal off-setting decrease in impact to the EGD Rate Zone, Union North Rate Zone, and Union South Rate Zone in aggregate.

Reference 4) shows the costs under the Transmission Classification and how the costs are allocated into the various Transmission Demand categories.

Question(s):

- a) Please provide a table similar to the one in Reference 1) showing all of the unit rate impacts (\$/GJ) for M12, M12-X and C1 rate classes by transportation path for each of the proposed cost allocation changes in the Cost Allocation Study (Panhandle/St. Clair, Parkway Station, Dawn Station, Dawn Parkway, DSM Budget). To display the impact, please provide the applicable unit rates under the current Board-approved methodology, the unit rates under the proposed methodology, and the resulting net impacts between the cases. Please explain and provide all assumptions relied on in calculating the impacts.
- b) Please compile six tables similar to the table provided in Reference 2) showing a breakdown of Measuring & Regulating Costs, Compression Costs, and all other costs under the applicable Transmission Demand categories shown in Reference 4) and specified below. Please include all in-franchise and ex-franchise rate classes in these tables and provide the allocation units used to allocate these costs to the rate classes:
  - i. for Parkway Station under the current Board-approved cost allocation methodology;
  - ii. for Parkway Station under the proposed cost allocation methodology;
  - iii. for Dawn Station under the current Board-approved cost allocation methodology;
  - iv. for Dawn Station under the proposed cost allocation methodology;
  - v. for Dawn Parkway under the current Board-approved cost allocation methodology; and
  - vi. for Dawn Parkway under the proposed cost allocation methodology.
- c) Please provide an excel file showing the data and derivation behind Reference 3).

Response:

- a) Please see Attachment 1. For the purposes of this response, Enbridge Gas prepared Rate M12/C1 Dawn Parkway unit rates, assuming the cost allocation variances provided at Exhibit 7, Tab 1, Schedule 4, Attachment 1 for M12 and C1 were adjusted in rates.
- b) Please see Attachment 2.
- c) The derivation of the rate class impacts of the proposed cost allocation methodology changes have been provided as follows:

- Parkway Station – Please see response at Exhibit I.7.1-IGUA-79, Attachment 3.
- Dawn Station – Please see response at Exhibit I.7.1-IGUA-80, Attachment 2.
- Dawn Parkway – Please see response at Exhibit I.7.1-IGUA-78, Attachment 2.

The referenced attachments have been filed in Excel as Attachment 3.

Rate M12/M12-X/C1 Transportation Demand Charges Impacts of Proposed Cost Allocation Methodology Changes

Line No.	Particulars (\$/GJ/mo)	Demand Charge						Impact of 2024 Cost Allocation Proposals (Column (d))(1)			
		2023 Rates Approved	Rate Impact of 2024	2024 Rates Approved	Rate Impact of Cost Allocation	2024 Rates Proposed	Total	Parkway Station	Dawn Station	Dawn Parkway	Total
		EB-2022-0133	Rebasing	Cost Allocation (2)	Proposals	Cost Allocation	Rate Impact	(g)	(h)	(i)	(j) = (g + h + i)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (g + h + i)
1	M12/C1 Dawn to Kirkwall	3.190	(0.215)	2.975	(0.546)	2.429	(0.761)	(0.415)	(0.190)	0.059	(0.546)
2	M12/C1 Dawn to Parkway	3.760	(0.560)	3.200	0.223	3.423	(0.337)	0.273	(0.119)	0.069	0.223
3	M12/C1 Kirkwall to Parkway	0.570	0.092	0.662	0.769	1.431	0.861	0.688	0.071	0.010	0.769
4	C1 Parkway to Dawn/Kirkwall	0.888	(0.011)	0.877	0.061	0.938	0.050	0.074	(0.032)	0.019	0.061
5	C1 Kirkwall to Dawn	1.567	(0.040)	1.527	(0.155)	1.372	(0.195)	(0.243)	0.052	0.036	(0.155)
6	M12-X	4.648	(0.572)	4.076	0.285	4.361	(0.287)	0.348	(0.151)	0.088	0.285

Notes:

- (1) The Panhandle/St. Clair and DSM budget proposed cost allocation methodology changes have no impact on Rate M12/C1 Dawn Parkway rates.
- (2) Includes the impact of the proposed Dawn Parkway rate design proposal for 2024.

Parkway Station Demand - Allocation of Measuring and Regulating, Compression Costs  
and All Other Costs using Current Approved Cost Allocation Methodology

Line No.	Particulars (\$000s)	Allocator (1) (a)	Measuring and Regulating Costs (2) (b)	Compression Costs (2) (c)	All Other Costs (2) (d)	Parkway Station Demand Costs (e) = (b + c + d)
<u>EGD Rate Zone</u>						
1	Rate 1	7,597	886	4,388	3,801	9,075
2	Rate 6	6,779	790	3,916	3,392	8,098
3	Rate 100	24	3	14	12	29
4	Rate 110	778	91	449	389	929
5	Rate 115	163	19	94	82	195
6	Rate 125	-	-	-	-	-
7	Rate 135	3	-	2	1	3
8	Rate 145	-	-	-	-	-
9	Rate 170	-	-	-	-	-
10	Rate 200	180	21	104	90	215
11	Rate 300	-	-	-	-	-
12	Total EGD Rate Zone	<u>15,524</u>	<u>1,810</u>	<u>8,968</u>	<u>7,767</u>	<u>18,545</u>
<u>Union North Rate Zone</u>						
13	Rate 01	1,398	163	808	700	1,671
14	Rate 10	413	48	238	207	493
15	Rate 20	146	17	84	73	175
16	Rate 25	-	-	-	-	-
17	Rate 100	-	-	-	-	-
18	Total Union North Rate Zone	<u>1,957</u>	<u>228</u>	<u>1,131</u>	<u>979</u>	<u>2,338</u>
<u>Union South Rate Zone</u>						
19	Rate M1	4,475	522	2,585	2,239	5,345
20	Rate M2	1,658	193	958	830	1,981
21	Rate M4 (F)	590	69	341	295	705
22	Rate M4 (I)	-	-	-	-	-
23	Rate M5 (F)	5	1	3	3	6
24	Rate M5 (I)	-	-	-	-	-
25	Rate M7 (F)	873	102	504	437	1,043
26	Rate M7 (I)	-	-	-	-	-
27	Rate M9	71	8	41	36	85
28	Rate T1 (F)	164	19	95	82	196
29	Rate T1 (I)	-	-	-	-	-
30	Rate T2 (F)	2,075	242	1,199	1,038	2,479
31	Rate T2 (I)	-	-	-	-	-
32	Rate T3	206	24	119	103	246
33	Total Union South Rate Zone	<u>10,117</u>	<u>1,179</u>	<u>5,845</u>	<u>5,062</u>	<u>12,086</u>
34	Total In-franchise	<u>27,599</u>	<u>3,217</u>	<u>15,944</u>	<u>13,809</u>	<u>32,970</u>
<u>Ex-franchise</u>						
35	Rate 331	-	-	-	-	-
36	Rate 332	-	-	-	-	-
37	Rate 401	-	-	-	-	-
38	Rate M12	11,736	1,368	6,780	5,872	14,020
39	Rate M13	-	-	-	-	-
40	Rate M16	-	-	-	-	-
41	Rate M17	36	4	21	18	43
42	Rate C1 (F)	194	23	112	97	232
43	Rate C1 (I)	-	-	-	-	-
44	Total Ex-franchise	<u>11,966</u>	<u>1,395</u>	<u>6,913</u>	<u>5,987</u>	<u>14,295</u>
45	Total	<u>39,565</u>	<u>4,612</u>	<u>22,856</u>	<u>19,796</u>	<u>47,265</u>

Notes:

- (1) Dawn Parkway demand transmission allocation, adjusted to include distance credit for volumes obligated at Parkway.
- (2) Allocation in proportion to column (a).

Parkway Station Demand - Allocation of Measuring and Regulating, Compression Costs  
and All Other Costs using Proposed Cost Allocation Methodology

Line No.	Particulars (\$000s)	PKWY_DEMAND Allocator (1) (a)	Measuring and Regulating Costs (2) (b)	Compression Costs (2) (c)	All Other Costs (2) (d)	Parkway Station Demand Costs (3) (e) = (b + c + d)
<u>EGD Rate Zone</u>						
1	Rate 1	14.66	676	3,350	2,902	6,928
2	Rate 6	13.08	603	2,990	2,589	6,182
3	Rate 100	0.05	2	11	9	22
4	Rate 110	1.50	69	343	297	709
5	Rate 115	0.32	15	72	62	149
6	Rate 125	-	-	-	-	-
7	Rate 135	0.01	-	1	1	2
8	Rate 145	-	-	-	-	-
9	Rate 170	-	-	-	-	-
10	Rate 200	0.35	16	80	69	164
11	Rate 300	-	-	-	-	-
12	Total EGD Rate Zone	<u>29.95</u>	<u>1,381</u>	<u>6,846</u>	<u>5,930</u>	<u>14,158</u>
<u>Union North Rate Zone</u>						
13	Rate 01	2.70	124	617	534	1,275
14	Rate 10	0.80	37	182	158	376
15	Rate 20	0.37	17	84	73	174
16	Rate 25	-	-	-	-	-
17	Rate 100	-	-	-	-	-
18	Total Union North Rate Zone	<u>3.86</u>	<u>178</u>	<u>883</u>	<u>765</u>	<u>1,826</u>
<u>Union South Rate Zone</u>						
19	Rate M1	8.63	398	1,973	1,709	4,081
20	Rate M2	3.20	148	731	633	1,512
21	Rate M4 (F)	1.14	53	260	225	538
22	Rate M4 (I)	-	-	-	-	-
23	Rate M5 (F)	0.01	-	2	2	5
24	Rate M5 (I)	-	-	-	-	-
25	Rate M7 (F)	1.68	78	385	333	796
26	Rate M7 (I)	-	-	-	-	-
27	Rate M9	0.14	6	31	27	65
28	Rate T1 (F)	-	-	-	-	-
29	Rate T1 (I)	-	-	-	-	-
30	Rate T2 (F)	-	-	-	-	-
31	Rate T2 (I)	-	-	-	-	-
32	Rate T3	-	-	-	-	-
33	Total Union South Rate Zone	<u>14.80</u>	<u>683</u>	<u>3,384</u>	<u>2,930</u>	<u>6,997</u>
34	Total In-franchise	<u>48.62</u>	<u>2,242</u>	<u>11,113</u>	<u>9,625</u>	<u>22,980</u>
<u>Ex-franchise</u>						
35	Rate 331	-	-	-	-	-
36	Rate 332	-	-	-	-	-
37	Rate 401	-	-	-	-	-
38	Rate M12	50.68	2,338	11,585	10,034	23,956
39	Rate M13	-	-	-	-	-
40	Rate M16	-	-	-	-	-
41	Rate M17	-	-	-	-	-
42	Rate C1 (F)	0.70	32	159	138	329
43	Rate C1 (I)	-	-	-	-	-
44	Total Ex-franchise	<u>51.38</u>	<u>2,370</u>	<u>11,744</u>	<u>10,171</u>	<u>24,284</u>
45	Total	<u>100</u>	<u>4,612</u>	<u>22,856</u>	<u>19,796</u>	<u>47,265</u>

Notes:

- (1) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 43, updated March 8, 2023.
- (2) Allocation in proportion to column (a).
- (3) Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 15, updated March 8, 2023.

Dawn Station Demand - Allocation of Measuring and Regulating, Compression Costs  
and All Other Costs using Current Approved Cost Allocation Methodology

Line No.	Particulars (\$000s)	DAWN_DEMAND Allocator (1) (a)	Measuring and Regulating Costs (2) (b)	Compression Costs (2) (c)	All Other Costs (2) (d)	Dawn Station Demand Costs (e) = (b + c + d)
<u>EGD Rate Zone</u>						
1	Rate 1	37,289	370	4,825	3,621	8,817
2	Rate 6	33,277	330	4,306	3,232	7,868
3	Rate 100	117	1	15	11	28
4	Rate 110	3,818	38	494	371	903
5	Rate 115	802	8	104	78	190
6	Rate 125	-	-	-	-	-
7	Rate 135	13	-	2	1	3
8	Rate 145	-	-	-	-	-
9	Rate 170	-	-	-	-	-
10	Rate 200	885	9	115	86	209
11	Rate 300	-	-	-	-	-
12	Total EGD Rate Zone	<u>76,202</u>	<u>757</u>	<u>9,861</u>	<u>7,400</u>	<u>18,018</u>
<u>Union North Rate Zone</u>						
13	Rate 01	6,864	68	888	667	1,623
14	Rate 10	2,026	20	262	197	479
15	Rate 20	689	7	89	67	163
16	Rate 25	-	-	-	-	-
17	Rate 100	-	-	-	-	-
18	Total Union North Rate Zone	<u>9,580</u>	<u>95</u>	<u>1,240</u>	<u>930</u>	<u>2,265</u>
<u>Union South Rate Zone</u>						
19	Rate M1	21,964	218	2,842	2,133	5,193
20	Rate M2	8,138	81	1,053	790	1,924
21	Rate M4 (F)	2,897	29	375	281	685
22	Rate M4 (I)	-	-	-	-	-
23	Rate M5 (F)	25	-	3	2	6
24	Rate M5 (I)	-	-	-	-	-
25	Rate M7 (F)	4,285	43	555	416	1,013
26	Rate M7 (I)	-	-	-	-	-
27	Rate M9	350	3	45	34	83
28	Rate T1 (F)	1,188	12	154	115	281
29	Rate T1 (I)	-	-	-	-	-
30	Rate T2 (F)	15,011	149	1,943	1,458	3,549
31	Rate T2 (I)	-	-	-	-	-
32	Rate T3	1,489	15	193	145	352
33	Total Union South Rate Zone	<u>55,348</u>	<u>550</u>	<u>7,162</u>	<u>5,375</u>	<u>13,087</u>
34	Total In-franchise	<u>141,130</u>	<u>1,402</u>	<u>18,263</u>	<u>13,705</u>	<u>33,369</u>
<u>Ex-franchise</u>						
35	Rate 331	-	-	-	-	-
36	Rate 332	-	-	-	-	-
37	Rate 401	-	-	-	-	-
38	Rate M12	79,461	789	10,282	7,717	18,788
39	Rate M13	-	-	-	-	-
40	Rate M16	-	-	-	-	-
41	Rate M17	227	2	29	22	54
42	Rate C1 (F)	849	8	110	82	201
43	Rate C1 (I)	-	-	-	-	-
44	Total Ex-franchise	<u>80,537</u>	<u>800</u>	<u>10,422</u>	<u>7,821</u>	<u>19,043</u>
45	Total	<u>221,667</u>	<u>2,201</u>	<u>28,684</u>	<u>21,526</u>	<u>52,412</u>

Notes:

- (1) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 15, updated March 8, 2023.
- (2) Allocation in proportion to column (a).

Dawn Station Demand - Allocation of Measuring and Regulating, Compression Costs  
and All Other Costs using Proposed Cost Allocation Methodology

Line No.	Particulars (\$000s)	DAWN_DEMAND Allocator (1) (a)	Measuring and Regulating Costs (2) (b)	Compression Costs (2) (c)	All Other Costs (2) (d)	Dawn Station Demand Costs (1) (e) = (b + c + d)
<u>EGD Rate Zone</u>						
1	Rate 1	37,289	872	-	1,234	2,107
2	Rate 6	33,277	778	-	1,102	1,880
3	Rate 100	117	3	-	4	7
4	Rate 110	3,818	89	-	126	216
5	Rate 115	802	19	-	27	45
6	Rate 125	-	-	-	-	-
7	Rate 135	13	-	-	-	1
8	Rate 145	-	-	-	-	-
9	Rate 170	-	-	-	-	-
10	Rate 200	885	21	-	29	50
11	Rate 300	-	-	-	-	-
12	Total EGD Rate Zone	<u>76,202</u>	<u>1,783</u>	<u>-</u>	<u>2,523</u>	<u>4,305</u>
<u>Union North Rate Zone</u>						
13	Rate 01	6,864	161	-	227	388
14	Rate 10	2,026	47	-	67	114
15	Rate 20	689	16	-	23	39
16	Rate 25	-	-	-	-	-
17	Rate 100	-	-	-	-	-
18	Total Union North Rate Zone	<u>9,580</u>	<u>224</u>	<u>-</u>	<u>317</u>	<u>541</u>
<u>Union South Rate Zone</u>						
19	Rate M1	21,964	514	-	727	1,241
20	Rate M2	8,138	190	-	269	460
21	Rate M4 (F)	2,897	68	-	96	164
22	Rate M4 (I)	-	-	-	-	-
23	Rate M5 (F)	25	1	-	1	1
24	Rate M5 (I)	-	-	-	-	-
25	Rate M7 (F)	4,285	100	-	142	242
26	Rate M7 (I)	-	-	-	-	-
27	Rate M9	350	8	-	12	20
28	Rate T1 (F)	1,188	28	-	39	67
29	Rate T1 (I)	-	-	-	-	-
30	Rate T2 (F)	15,011	351	-	497	848
31	Rate T2 (I)	-	-	-	-	-
32	Rate T3	1,489	35	-	49	84
33	Total Union South Rate Zone	<u>55,348</u>	<u>1,295</u>	<u>-</u>	<u>1,832</u>	<u>3,127</u>
34	Total In-franchise	<u>141,130</u>	<u>3,301</u>	<u>-</u>	<u>4,672</u>	<u>7,974</u>
<u>Ex-franchise</u>						
35	Rate 331	-	-	-	-	-
36	Rate 332	-	-	-	-	-
37	Rate 401	-	-	-	-	-
38	Rate M12	79,461	1,859	-	2,631	4,489
39	Rate M13	-	-	-	-	-
40	Rate M16	-	-	-	-	-
41	Rate M17	227	5	-	8	13
42	Rate C1 (F)	849	20	-	28	48
43	Rate C1 (I)	-	-	-	-	-
44	Total Ex-franchise	<u>80,537</u>	<u>1,884</u>	<u>-</u>	<u>2,666</u>	<u>4,550</u>
45	Total	<u>221,667</u>	<u>5,185</u>	<u>-</u>	<u>7,338</u>	<u>12,524</u>

Notes:

- (1) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 15, updated March 8, 2023.
- (2) Allocation in proportion to column (a).
- (3) Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 13, updated March 8, 2023.

Dawn Parkway Demand - Allocation of Measuring and Regulating, Compression Costs  
and All Other Costs using Current Approved Cost Allocation Methodology

Line No.	Particulars (\$000s)	Allocator (1) (a)	Measuring and Regulating Costs (2) (b)	Compression Costs (2) (c)	All Other Costs (2) (d)	Dawn Parkway Demand Costs (e) = (b + c + d)
<u>EGD Rate Zone</u>						
1	Rate 1	7,597	-	15,431	32,718	48,149
2	Rate 6	6,779	-	13,770	29,198	42,968
3	Rate 100	24	-	49	103	152
4	Rate 110	778	-	1,580	3,350	4,930
5	Rate 115	163	-	332	704	1,036
6	Rate 125	-	-	-	-	-
7	Rate 135	3	-	6	12	17
8	Rate 145	-	-	-	-	-
9	Rate 170	-	-	-	-	-
10	Rate 200	180	-	366	777	1,143
11	Rate 300	-	-	-	-	-
12	Total EGD Rate Zone	<u>15,524</u>	<u>-</u>	<u>31,534</u>	<u>66,862</u>	<u>98,396</u>
<u>Union North Rate Zone</u>						
13	Rate 01	1,398	-	2,841	6,023	8,864
14	Rate 10	413	-	839	1,778	2,617
15	Rate 20	146	-	297	629	926
16	Rate 25	-	-	-	-	-
17	Rate 100	-	-	-	-	-
18	Total Union North Rate Zone	<u>1,957</u>	<u>-</u>	<u>3,976</u>	<u>8,430</u>	<u>12,406</u>
<u>Union South Rate Zone</u>						
19	Rate M1	4,475	-	9,089	19,272	28,361
20	Rate M2	1,658	-	3,368	7,141	10,508
21	Rate M4 (F)	590	-	1,199	2,542	3,741
22	Rate M4 (I)	-	-	-	-	-
23	Rate M5 (F)	5	-	11	22	33
24	Rate M5 (I)	-	-	-	-	-
25	Rate M7 (F)	873	-	1,773	3,760	5,533
26	Rate M7 (I)	-	-	-	-	-
27	Rate M9	71	-	145	307	452
28	Rate T1 (F)	164	-	334	708	1,041
29	Rate T1 (I)	-	-	-	-	-
30	Rate T2 (F)	2,075	-	4,215	8,938	13,153
31	Rate T2 (I)	-	-	-	-	-
32	Rate T3	206	-	418	886	1,304
33	Total Union South Rate Zone	<u>10,117</u>	<u>-</u>	<u>20,551</u>	<u>43,575</u>	<u>64,126</u>
34	Total In-franchise	<u>27,599</u>	<u>-</u>	<u>56,061</u>	<u>118,867</u>	<u>174,928</u>
<u>Ex-franchise</u>						
35	Rate 331	-	-	-	-	-
36	Rate 332	-	-	-	-	-
37	Rate 401	-	-	-	-	-
38	Rate M12	11,736	-	23,839	43,056	66,895
39	Rate M13	-	-	-	-	-
40	Rate M16	-	-	-	-	-
41	Rate M17	36	-	73	133	206
42	Rate C1 (F)	194	-	395	713	1,108
43	Rate C1 (I)	-	-	-	-	-
44	Total Ex-franchise	<u>11,966</u>	<u>-</u>	<u>24,307</u>	<u>43,902</u>	<u>68,209</u>
45	Total	<u>39,565</u>	<u>-</u>	<u>80,368</u>	<u>162,769</u>	<u>243,137</u>

Notes:

- (1) Dawn Parkway demand transmission allocation, adjusted to include distance credit for volumes obligated at Parkway.
- (2) Allocation in proportion to column (a).

Dawn Parkway Demand - Allocation of Measuring and Regulating, Compression Costs  
and All Other Costs using Proposed Cost Allocation Methodology

Line No.	Particulars (\$000s)	D-PTRANS Allocator (1) (a)	Measuring and Regulating Costs (2) (b)	Compression Costs (2) (c)	All Other Costs (2) (d)	Dawn Parkway Demand Costs (1) (e) = (b + c + d)
<u>EGD Rate Zone</u>						
1	Rate 1	7,959	-	15,487	31,367	46,854
2	Rate 6	7,103	-	13,821	27,991	41,812
3	Rate 100	25	-	49	99	147
4	Rate 110	815	-	1,586	3,212	4,798
5	Rate 115	171	-	333	675	1,008
6	Rate 125	-	-	-	-	-
7	Rate 135	3	-	6	11	17
8	Rate 145	-	-	-	-	-
9	Rate 170	-	-	-	-	-
10	Rate 200	189	-	368	745	1,112
11	Rate 300	-	-	-	-	-
12	Total EGD Rate Zone	<u>16,265</u>	<u>-</u>	<u>31,649</u>	<u>64,099</u>	<u>95,749</u>
<u>Union North Rate Zone</u>						
13	Rate 01	1,465	-	2,851	5,774	8,625
14	Rate 10	433	-	842	1,705	2,546
15	Rate 20	151	-	293	593	886
16	Rate 25	-	-	-	-	-
17	Rate 100	-	-	-	-	-
18	Total Union North Rate Zone	<u>2,048</u>	<u>-</u>	<u>3,986</u>	<u>8,072</u>	<u>12,058</u>
<u>Union South Rate Zone</u>						
19	Rate M1	4,688	-	9,122	18,475	27,598
20	Rate M2	1,737	-	3,380	6,846	10,226
21	Rate M4 (F)	618	-	1,203	2,437	3,640
22	Rate M4 (I)	-	-	-	-	-
23	Rate M5 (F)	5	-	11	21	32
24	Rate M5 (I)	-	-	-	-	-
25	Rate M7 (F)	915	-	1,780	3,605	5,384
26	Rate M7 (I)	-	-	-	-	-
27	Rate M9	75	-	145	294	440
28	Rate T1 (F)	200	-	390	790	1,180
29	Rate T1 (I)	-	-	-	-	-
30	Rate T2 (F)	2,532	-	4,928	9,980	14,908
31	Rate T2 (I)	-	-	-	-	-
32	Rate T3	251	-	489	990	1,479
33	Total Union South Rate Zone	<u>11,022</u>	<u>-</u>	<u>21,448</u>	<u>43,438</u>	<u>64,887</u>
34	Total In-franchise	<u>29,336</u>	<u>-</u>	<u>57,083</u>	<u>115,610</u>	<u>172,693</u>
<u>Ex-franchise</u>						
35	Rate 331	-	-	-	-	-
36	Rate 332	-	-	-	-	-
37	Rate 401	-	-	-	-	-
38	Rate M12	11,736	-	22,836	46,250	69,086
39	Rate M13	-	-	-	-	-
40	Rate M16	-	-	-	-	-
41	Rate M17	36	-	70	142	213
42	Rate C1 (F)	194	-	378	766	1,145
43	Rate C1 (I)	-	-	-	-	-
44	Total Ex-franchise	<u>11,966</u>	<u>-</u>	<u>23,285</u>	<u>47,159</u>	<u>70,444</u>
45	Total	<u>41,302</u>	<u>-</u>	<u>80,368</u>	<u>162,769</u>	<u>243,137</u>

Notes:

- (1) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 19, updated March 8, 2023.
- (2) Allocation in proportion to column (a).
- (3) Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 16, updated March 8, 2023.

Rate Class Impacts of Parkway Station Proposed Cost Allocation Methodology

Line No.	Particulars	Current Approved Cost Allocation Methodology		Proposed Cost Allocation Methodology		Variance (e) = (d - b)
		Allocator (1) (a)	Allocation (\$000s) (2) (b)	PKWY_DEMAND Allocator (3) (c)	Allocation (\$000s) (4) (d)	
<u>EGD Rate Zone</u>						
1	Rate 1	7,597	9,075	15	6,928	(2,147)
2	Rate 6	6,779	8,098	13	6,182	(1,916)
3	Rate 100	24	29		22	(7)
4	Rate 110	778	929	2	709	(220)
5	Rate 115	163	195		149	(46)
6	Rate 125	-	-	-	-	-
7	Rate 135	3	3		2	(1)
8	Rate 145	-	-	-	-	-
9	Rate 170	-	-	-	-	-
10	Rate 200	180	215		164	(51)
11	Rate 300	-	-	-	-	-
12	Total EGD Rate Zone	15,524	18,545	30	14,158	(4,388)
<u>Union North Rate Zone</u>						
13	Rate 01	1,398	1,671	3	1,275	(395)
14	Rate 10	413	493	1	376	(117)
15	Rate 20	146	175		174	(1)
16	Rate 25	-	-	-	-	-
17	Rate 100	-	-	-	-	-
18	Total Union North Rate Zone	1,957	2,338	4	1,826	(512)
<u>Union South Rate Zone</u>						
19	Rate M1	4,475	5,345	9	4,081	(1,265)
20	Rate M2	1,658	1,981	3	1,512	(469)
21	Rate M4 (F)	590	705	1	538	(167)
22	Rate M4 (I)	-	-	-	-	-
23	Rate M5 (F)	5	6		5	(1)
24	Rate M5 (I)	-	-	-	-	-
25	Rate M7 (F)	873	1,043	2	796	(247)
26	Rate M7 (I)	-	-	-	-	-
27	Rate M9	71	85		65	(20)
28	Rate T1 (F)	164	196	-	-	(196)
29	Rate T1 (I)	-	-	-	-	-
30	Rate T2 (F)	2,075	2,479	-	-	(2,479)
31	Rate T2 (I)	-	-	-	-	-
32	Rate T3	206	246	-	-	(246)
33	Total Union South Rate Zone	10,117	12,086	15	6,997	(5,089)
<u>Ex-Franchise</u>						
34	Rate 331	-	-	-	-	-
35	Rate 332	-	-	-	-	-
36	Rate 401	-	-	-	-	-
37	Rate M12	11,736	14,020	51	23,956	9,936
38	Rate M13	-	-	-	-	-
39	Rate M16	-	-	-	-	-
40	Rate M17	36	43	-	-	(43)
41	Rate C1 (F)	194	232	1	329	96
42	Rate C1 (I)	-	-	-	-	-
43	Total Ex-Franchise	11,966	14,295	51	24,284	9,989
44	Total	39,565	47,265	100	47,265	-

Notes:

- (1) Dawn Parkway demand transmission allocation, adjusted to include distance credit for volumes obligated at Parkway.
- (2) Allocated using column (a).
- (3) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 43, updated March 8, 2023.
- (4) Allocated using column (c).

Rate Class Impacts of Dawn Station Proposed Cost Allocation Methodology

Line No.	Particulars	Allocator		Current Approved Cost Allocation Methodology			Proposed Cost Allocation Methodology			Variance (8)
		DAWN_DEMAND Allocator (1)	DPTRANS Allocator (2)	Dawn Station	Dawn Parkway	Total	Dawn Station	Dawn Parkway	Total	
				Allocation (\$000s) (3)(5)	Allocation (\$000s) (4)(5)	Allocation (e) = (c + d)	Allocation (\$000s) (3)(6)	Allocation (\$000s) (4)(7)	Allocation (h) = (f + g)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (h - e)		
<u>EGD Rate Zone</u>										
1	Rate 1	37,289	7,959	8,817	39,167	47,984	2,107	46,854	48,961	977
2	Rate 6	33,277	7,103	7,868	34,953	42,821	1,880	41,812	43,692	872
3	Rate 100	117	25	28	123	151	7	147	154	3
4	Rate 110	3,818	815	903	4,011	4,913	216	4,798	5,013	100
5	Rate 115	802	171	190	843	1,033	45	1,008	1,054	21
6	Rate 125	-	-	-	-	-	-	-	-	-
7	Rate 135	13	3	3	14	17	1	17	17	-
8	Rate 145	-	-	-	-	-	-	-	-	-
9	Rate 170	-	-	-	-	-	-	-	-	-
10	Rate 200	885	189	209	930	1,139	50	1,112	1,162	23
11	Rate 300	-	-	-	-	-	-	-	-	-
12	Total EGD Rate Zone	76,202	16,265	18,018	80,041	98,058	4,305	95,749	100,054	1,996
<u>Union North Rate Zone</u>										
13	Rate 01	6,864	1,465	1,623	7,210	8,833	388	8,625	9,013	180
14	Rate 10	2,026	433	479	2,129	2,608	114	2,546	2,661	53
15	Rate 20	689	151	163	741	904	39	886	925	21
16	Rate 25	-	-	-	-	-	-	-	-	-
17	Rate 100	-	-	-	-	-	-	-	-	-
18	Total Union North Rate Zone	9,580	2,048	2,265	10,080	12,345	541	12,058	12,599	254
<u>Union South Rate Zone</u>										
19	Rate M1	21,964	4,688	5,193	23,070	28,263	1,241	27,598	28,839	575
20	Rate M2	8,138	1,737	1,924	8,548	10,472	460	10,226	10,686	213
21	Rate M4 (F)	2,897	618	685	3,043	3,728	164	3,640	3,804	76
22	Rate M4 (I)	-	-	-	-	-	-	-	-	-
23	Rate M5 (F)	25	5	6	27	33	1	32	33	1
24	Rate M5 (I)	-	-	-	-	-	-	-	-	-
25	Rate M7 (F)	4,285	915	1,013	4,501	5,514	242	5,384	5,626	112
26	Rate M7 (I)	-	-	-	-	-	-	-	-	-
27	Rate M9	350	75	83	367	450	20	440	459	9
28	Rate T1 (F)	1,188	200	281	987	1,268	67	1,180	1,247	(20)
29	Rate T1 (I)	-	-	-	-	-	-	-	-	-
30	Rate T2 (F)	15,011	2,532	3,549	12,462	16,012	848	14,908	15,756	(255)
31	Rate T2 (I)	-	-	-	-	-	-	-	-	-
32	Rate T3	1,489	251	352	1,236	1,588	84	1,479	1,563	(25)
33	Total Union South Rate Zone	55,348	11,022	13,087	54,241	67,328	3,127	64,887	68,014	685
<u>Ex-Franchise</u>										
34	Rate 331	-	-	-	-	-	-	-	-	-
35	Rate 332	-	-	-	-	-	-	-	-	-
36	Rate 401	-	-	-	-	-	-	-	-	-
37	Rate M12	79,461	11,736	18,788	57,752	76,540	4,489	69,086	73,576	(2,965)
38	Rate M13	-	-	-	-	-	-	-	-	-
39	Rate M16	-	-	-	-	-	-	-	-	-
40	Rate M17	227	36	54	178	232	13	213	226	(6)
41	Rate C1 (F)	849	194	201	957	1,158	48	1,145	1,193	35
42	Rate C1 (I)	-	-	-	-	-	-	-	-	-
43	Total Ex-Franchise	80,537	11,966	19,043	58,887	77,930	4,550	70,444	74,994	(2,936)
44	Total	221,667	41,302	52,412	203,249	255,661	12,524	243,137	255,661	-

Notes:

- (1) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 15, updated March 8, 2023.
- (2) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 19, updated March 8, 2023.
- (3) Allocated using column (a).
- (4) Allocated using column (c).
- (5) Totals excludes shift of Dawn Station related compressor costs to Dawn Parkway and Dawn Parkway related measuring and regulating costs to Dawn Station.
- (6) Total per Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 13, updated March 8, 2023.
- (7) Total per Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 16, updated March 8, 2023.
- (8) Any adjustments to the Dawn Parkway allocation factor impact the Dawn Parkway portion of the Operational Contingency allocation factor and subsequent allocation.

Rate Class Impacts of Dawn Parkway Proposed Cost Allocation Methodology

Line No.	Particulars	Allocators			Current Approved Cost Allocation Methodology					
		Dawn Parkway Allocator (1) (a)	Dawn Station Allocator (2) (b)	Parkway Station Allocator (3) (c)	Dawn Parkway Allocation (\$000s) (4) (d)	Dawn Station Allocation (\$000s) (5) (e)	Parkway Station Allocation (\$000s) (6) (f)	PDCI Allocation (\$000s) (7) (g)	Operational Contingency (\$000s) (8) (h)	Total Allocation (\$000s) (i) = (d+e+f+g+h)
<b>EGD Rate Zone</b>										
1	Rate 1	7,597	35,692	15	43,301	2,089	6,866	4,848	2,045	59,149
2	Rate 6	6,779	31,851	13	38,642	1,864	6,127	4,326	1,807	52,766
3	Rate 100	24	112	-	136	7	22	15	2	182
4	Rate 110	778	3,655	1	4,434	214	703	496	55	5,903
5	Rate 115	163	768	-	932	45	148	104	13	1,242
6	Rate 125	-	-	-	-	-	-	-	16	16
7	Rate 135	3	13	-	15	1	2	2	1	21
8	Rate 145	-	-	-	-	-	-	-	1	1
9	Rate 170	-	-	-	-	-	-	-	8	8
10	Rate 200	180	847	-	1,028	50	163	115	16	1,371
11	Rate 300	-	-	-	-	-	-	-	-	-
12	Total EGD Rate Zone	15,524	72,938	30	88,489	4,268	14,032	9,907	3,964	120,659
<b>Union North Rate Zone</b>										
13	Rate 01	1,398	6,570	3	7,971	384	1,264	892	404	10,915
14	Rate 10	413	1,940	1	2,353	114	373	263	117	3,220
15	Rate 20	146	669	-	833	39	174	93	27	1,166
16	Rate 25	-	-	-	-	-	-	-	2	2
17	Rate 100	-	-	-	-	-	-	-	21	21
18	Total Union North Rate Zone	1,957	9,179	4	11,157	537	1,811	1,249	570	15,325
<b>Union South Rate Zone</b>										
19	Rate M1	4,475	21,023	9	25,505	1,230	4,044	2,855	1,301	34,937
20	Rate M2	1,658	7,790	3	9,450	456	1,499	1,058	461	12,924
21	Rate M4 (F)	590	2,773	1	3,364	162	533	377	34	4,470
22	Rate M4 (I)	-	-	-	-	-	-	-	-	-
23	Rate M5 (F)	5	24	-	30	1	5	3	-	39
24	Rate M5 (I)	-	-	-	-	-	-	-	1	1
25	Rate M7 (F)	873	4,102	2	4,976	240	789	557	46	6,608
26	Rate M7 (I)	-	-	-	-	-	-	-	3	3
27	Rate M9	71	335	-	406	20	64	45	5	540
28	Rate T1 (F)	164	1,029	-	936	60	7	105	18	1,126
29	Rate T1 (I)	-	-	-	-	-	-	-	-	-
30	Rate T2 (F)	2,075	12,991	-	11,829	760	83	1,324	178	14,174
31	Rate T2 (I)	-	-	-	-	-	-	-	-	-
32	Rate T3	206	1,288	-	1,173	75	8	131	23	1,411
33	Total Union South Rate Zone	10,117	51,354	15	57,670	3,005	7,032	6,456	2,070	76,234
<b>Ex-Franchise</b>										
34	Rate 331	-	-	-	-	-	-	-	6	6
35	Rate 332	-	-	-	-	-	-	-	47	47
36	Rate 401	-	-	-	-	-	-	-	-	-
37	Rate M12	11,736	79,461	51	66,895	4,650	24,059	-	379	95,982
38	Rate M13	-	-	-	-	-	-	-	2	2
39	Rate M16	-	-	-	-	-	-	-	5	5
40	Rate M17	36	227	-	206	13	-	-	1	221
41	Rate C1 (F)	194	849	1	1,108	50	331	-	122	1,611
42	Rate C1 (I)	-	-	-	-	-	-	-	21	21
43	Total Ex-Franchise	11,966	80,537	52	68,209	4,713	24,390	-	582	97,894
44	Total	39,565	214,008	100	225,525	12,524	47,265	17,612	7,187	310,112

Notes:

- (1) Dawn Parkway transmission demand allocation factor, adjusted to exclude design day demands served from Parkway Station.
- (2) Dawn Station transmission demand allocation factor, adjusted to exclude design day demands served from Parkway Station.
- (3) Parkway Station transmission demand allocation factor, adjusted to include design day demands served from Parkway Station.
- (4) Exhibit 7, Tab 2, Schedule 1, Attachment 6, page 3, column (i), line 103 - line 69, updated March 8, 2023. Allocated using column (a).
- (5) Exhibit 7, Tab 2, Schedule 1, Attachment 6, page 3, column (f), line 103, updated March 8, 2023. Allocated using column (b).
- (6) Exhibit 7, Tab 2, Schedule 1, Attachment 6, page 3, column (h), line 103, updated March 8, 2023. Allocated using column (c).
- (7) Exhibit 7, Tab 2, Schedule 1, Attachment 6, page 3, column (i), line 69, updated March 8, 2023. Allocated to in-franchise rate classes only using column (a).
- (8) Any adjustments to the Dawn Parkway allocation factor impact the Dawn Parkway portion of the Operational Contingency allocation factor and subsequent allocation.

Rate Class Impacts of Dawn Parkway Proposed Cost Allocation Methodology

Line No.	Particulars	Allocators			Proposed Cost Allocation Methodology					Total Allocation (\$000s) (i) = (d+e+f+g+h)	Impact (\$000s) (j)
		Dawn Parkway Allocator (1) (a)	Dawn Station Allocator (2) (b)	Parkway Station Allocator (3) (c)	Dawn Parkway Allocation (\$000s) (4) (d)	Dawn Station Allocation (\$000s) (5) (e)	Parkway Station Allocation (\$000s) (6) (f)	PDCI Allocation (\$000s) (7) (g)	Operational Contingency (\$000s) (8) (h)		
<b>EGD Rate Zone</b>											
1	Rate 1	7,959	37,289	15	43,460	2,107	6,928	3,394	2,046	57,934	(1,215)
2	Rate 6	7,103	33,277	13	38,783	1,880	6,182	3,029	1,807	51,682	(1,084)
3	Rate 100	25	117	-	137	7	22	11	2	178	(4)
4	Rate 110	815	3,818	2	4,450	216	709	348	55	5,778	(124)
5	Rate 115	171	802	-	935	45	149	73	13	1,216	(26)
6	Rate 125	-	-	-	-	-	-	-	16	16	(0)
7	Rate 135	3	13	-	16	1	2	1	1	21	(0)
8	Rate 145	-	-	-	-	-	-	-	1	1	(0)
9	Rate 170	-	-	-	-	-	-	-	8	8	(0)
10	Rate 200	189	885	-	1,032	50	164	81	16	1,343	(29)
11	Rate 300	-	-	-	-	-	-	-	-	-	(0)
12	Total EGD Rate Zone	16,265	76,202	30	88,813	4,305	14,158	6,936	3,965	118,176	(2,483)
<b>Union North Rate Zone</b>											
13	Rate 01	1,465	6,864	3	8,000	388	1,275	625	404	10,692	(224)
14	Rate 10	433	2,026	1	2,362	114	376	184	117	3,154	(66)
15	Rate 20	151	689	-	822	39	174	64	27	1,126	(40)
16	Rate 25	-	-	-	-	-	-	-	2	2	(0)
17	Rate 100	-	-	-	-	-	-	-	21	21	(0)
18	Total Union North Rate Zone	2,048	9,580	4	11,184	541	1,826	873	571	14,996	(329)
<b>Union South Rate Zone</b>											
19	Rate M1	4,688	21,964	9	25,599	1,241	4,081	1,999	1,302	34,221	(716)
20	Rate M2	1,737	8,138	3	9,485	460	1,512	741	461	12,659	(265)
21	Rate M4 (F)	618	2,897	1	3,376	164	538	264	34	4,376	(94)
22	Rate M4 (I)	-	-	-	-	-	-	-	-	-	(0)
23	Rate M5 (F)	5	25	-	30	1	5	2	-	38	(1)
24	Rate M5 (I)	-	-	-	-	-	-	-	1	1	(0)
25	Rate M7 (F)	915	4,285	2	4,994	242	796	390	46	6,469	(140)
26	Rate M7 (I)	-	-	-	-	-	-	-	3	3	(0)
27	Rate M9	75	350	-	408	20	65	32	5	529	(11)
28	Rate T1 (F)	200	1,188	-	1,095	67	-	85	19	1,266	140
29	Rate T1 (I)	-	-	-	-	-	-	-	-	-	-
30	Rate T2 (F)	2,532	15,011	-	13,828	848	-	1,080	184	15,941	1,767
31	Rate T2 (I)	-	-	-	-	-	-	-	-	-	-
32	Rate T3	251	1,489	-	1,371	84	-	107	24	1,587	175
33	Total Union South Rate Zone	11,022	55,348	15	60,186	3,127	6,997	4,700	2,079	77,089	855
<b>Ex-Franchise</b>											
34	Rate 331	-	-	-	-	-	-	-	6	6	-
35	Rate 332	-	-	-	-	-	-	-	47	47	-
36	Rate 401	-	-	-	-	-	-	-	-	-	-
37	Rate M12	11,736	79,461	51	64,082	4,489	23,956	5,004	370	97,901	1,919
38	Rate M13	-	-	-	-	-	-	-	2	2	-
39	Rate M16	-	-	-	-	-	-	-	5	5	-
40	Rate M17	36	227	-	197	13	-	15	1	227	6
41	Rate C1 (F)	194	849	1	1,062	48	329	83	121	1,643	32
42	Rate C1 (I)	-	-	-	-	-	-	-	21	21	-
43	Total Ex-Franchise	11,966	80,537	51	65,341	4,550	24,284	5,103	573	99,852	1,957
44	Total	41,302	221,667	100	225,525	12,524	47,265	17,612	17,612	310,112	-

Notes:

- (1) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 19, updated March 8, 2023.
- (2) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 11-13, line 15, updated March 8, 2023.
- (3) Exhibit 7, Tab 2, Schedule 1, Attachment 12, pages 14-16, line 43, updated March 8, 2023.
- (4) Allocated using column (a), Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 16, updated March 8, 2023. Sum of column (d) and column (g).
- (5) Allocated using column (b), Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 13, updated March 8, 2023.
- (6) Allocated using column (c), Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 15, updated March 8, 2023.
- (7) Allocated using column (a), Exhibit 7, Tab 2, Schedule 1, Attachment 8, line 16, updated March 8, 2023. Sum of column (d) and column (g).
- (8) Any adjustments to the Dawn Parkway allocation factor impact the Dawn Parkway portion of the Operational Contingency allocation factor and subsequent allocation.
- (9) Exhibit 7, Tab 1, Schedule 4, Attachment 1, column (d), updated March 8, 2023.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 7, Tab 1, Schedule 1, 3

Question(s):

*The EGD and Union cost allocation studies were underpinned with customer information, system operations detail, and financial data from different IT systems. At times, Enbridge Gas was limited in proposing cost allocation methodologies based on information that was common and available for the amalgamated utility.*

*The Company was not able to recreate two stand-alone cost allocation studies for the EGD and Union rate zones in the same format that was approved in EGD's and Union's respective 2013 Cost of Service proceedings.*

- a) Given that the data appears to be from two separate IT systems please provide specific reasons why the prior approved cost allocation methodologies/ studies for EGD and Union could not be used to determine 2024 rates.
- b) Please provide the last utilized excel models that were used for last Board approved EGD and Union rate zone cost allocations.

Response:

- a) The OEB required<sup>1</sup> Enbridge Gas to file a proposal for rate harmonization with the current Application. The Cost Allocation Study underpinning proposed rates was prepared to support the proposal for rate harmonization. The rate harmonization plan is an important next step to move forward and continue planning for further integration as an amalgamated utility with a consistent customer experience.

Enbridge Gas has continued to maintain asset detail and rate base information by rate zone through its IT systems, however, operating and maintenance costs are no longer prepared on the basis of current rate zones. Since amalgamation, the Company has integrated its operations and does not budget annual operating

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<sup>1</sup> EB-2017-0306/EB-2017-0307, Decision and Order, August 30, 2018, p.43.

expenses by current rate zones because the current rate zones are not aligned with how Enbridge Gas operates as an amalgamated utility to serve customers. For example, internal departments such as gas supply, regulatory, customer care and public affairs, among others, have integrated and provide support to the utility as a whole.

Enbridge Gas recognizes that cost allocation methodologies could be used to allocate operating and maintenance costs that are not available by the current rate zones in order to create the two separate cost studies. In order to prepare the two separate cost studies, Enbridge Gas would also need to recreate the current approved cost allocation factors for EGD and Union, many of which have not been maintained or prepared for purposes of this Application. The current approved methodologies could create an inconsistent allocation of costs across rate zones for similar cost types. The additional allocation methodologies to separate O&M costs as well as the separate allocation methodologies for each rate zone, are time consuming to prepare and do not recognize the amalgamation of EGD and Union.

Creating two separate cost studies is not aligned with the OEB's direction to file a proposal for a rate harmonization plan and would create inconsistencies in the treatment and recovery of like cost items across rate zones. Two separate cost studies would result in customers on the boundary point of adjacent rate zones with different rates and rate structures which no longer reflect the current operations of the Company. The challenges with maintaining the current rate zones are provided at Exhibit 8, Tab 2, Schedule 1, page 17.

Enbridge Gas will prepare and file a cost allocation study for the existing rate zones using the proposed Cost Allocation Study structure and cost allocation methodologies prepared for this Application but applied to the existing rate zones. The cost allocation methodologies are provided at Exhibit 7, Tab 1, Schedule 2. Enbridge Gas will file the Cost Allocation Study for the existing rate zones in advance of the settlement conference for this Application. Please see response at Exhibit I.7.0-STAFF-237.

- b) Please see Attachment 1 and 2 for the Excel, for the last OEB-approved Cost Allocation Study for EGD and Union, respectively.

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Please see Exhibit I.7.1-VECC-62 Attachment 1.xlsx on the OEB's RDS.

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Please see Exhibit I.7.1-VECC-62 Attachment 2.xls on the OEB's RDS.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 7, Tab 1, Schedule 4

Question(s):

*The Panhandle System and St. Clair System are westerly peaking systems serving in-franchise demands on design day.*

a) Does gas ever physically flow westerly on either the Panhandle or St. Clair System?

Response:

a) Yes. The term “westerly” means that the system is located west of Dawn thus gas flows west from Dawn for design day.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 7, Tab 2, Schedule 1, Attachment 8, *Cost Allocation Existing Rate Zones*

Question(s):

- a) Please confirm the following 2024 Cost Allocations to legacy Rate Zones:
  - i. Revenue Requirement allocated to EGD Rate 1 \$2,305,139
  - ii. EGD Rate 6 \$1,210,677,
  - iii. Revenue Requirement allocated to Union South Rate M1 \$1,397,566; Rate M2 \$282,434.
- b) Please provide the percentage allocations.
- c) Please provide a Table with the comparable historic revenue requirement allocations from 2018-2022.
- d) Please comment on any shift in allocations over the period 2018-2024.

Response:

- a) Not confirmed. Enbridge Gas has updated the net revenue requirement allocated to EGD Rate 1 and Rate 6 and Union South Rate M1 and M2, as provided at Table 1. Please see Exhibit 7, Tab 2, Schedule 1, Attachment 8, updated March 8, 2023.

Table 1  
Revenue Requirement by Rate Class

Line No.	Rate Class	2024 Cost Allocation Study		2018/2013 Cost Allocation Study (1)
		(\$000s)	(%)	(\$000s)
		(a)	(b)	(c)
1	Rate 1	2,322,283	36.8%	1,778,564
2	Rate 6	1,211,058	19.2%	1,066,538
3	Rate M1	1,408,048	22.3%	821,233
4	Rate M2	281,908	4.5%	120,819
5	Total	6,312,905		

Note:

(1) The EGD and Union cost allocation studies were previously approved in 2018<sup>1</sup> and 2013<sup>2</sup>, respectively.

- b) The percentage allocation for each rate class of the total net revenue requirement is provided in Table 1, column (b).
- c) EGD's Cost Allocation Study was last approved by the OEB in 2018.<sup>3</sup> Union's Cost Allocation Study was last approved by the OEB in 2013.<sup>4</sup> The allocated revenue requirement from the last approved Cost Allocation Study for the requested rate classes is provided in Table 1.

Enbridge Gas's rates have been set through a Price Cap IR Framework since 2019 for the EGD rate zone and 2014 for the Union rate zones. As such, the Company has not received OEB approval for a Cost Allocation Study since 2018 for EGD and 2013 for Union and is therefore not able to provide the requested revenue requirement allocation for any years subsequent to the last approved Cost Allocation Study.

- d) The allocation of costs from the last approved Cost Allocation Study is impacted by a number of factors including, but not limited to differences in the cost allocation methodologies utilized by EGD and Union compared to the proposed harmonized

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<sup>1</sup> EB-2017-0086.

<sup>2</sup> EB-2011-0210.

<sup>3</sup> EB-2017-0086.

<sup>4</sup> EB-2011-0210.

methodologies, changes in customer forecasts, and changes in cost elements including the market price of gas.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 2, Schedule 1, Attachment 1, pg. 2, line 8

Question(s):

Please provide allocation basis for the costs in Line 8.

a) Please provide an Excel copy of the working papers to show the allocation.

Response:

Please see response at Exhibit I.7.1-IGUA-74, part a).

a) Please see Attachment 1 for the Excel, for support for the derivation of the gas supply commodity classification factor.

Cost of Gas Classification Factor

Line No.	Particulars (\$000s)	Cost of Gas Classification Factor (a)
1	Gas Supply Commodity (1)	2,728,041
2	Load Balancing Transport (2)	175,236
3	Load Balancing Commodity (3)	23,591
4	Transportation Demand (4)	162,050
5	Transportation Commodity (5)	23,899
6	Total	<u>3,112,816</u>

Notes:

- (1) Page 2, column (a), line 3.
- (2) Page 4, column (f), line 65.
- (3) Page 5, column (m), line 8. Filed as Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 5.
- (4) Page 4, column (e), line 65.
- (5) Page 4, column (i), line 65.

Derivation of Gas Supply Costs for Sales Service Customers

<u>Line No.</u>	<u>Particulars</u>	<u>Sales Total Cost (\$000s)</u> (a)
1	Sales service forecast (10 <sup>3</sup> m <sup>3</sup> ) (1)	13,147,613
2	Weighted average reference price (\$/10 <sup>3</sup> m <sup>3</sup> ) (2)	207.493
3	Total gas supply cost for sales service customers (line 1 x line 2)	<u><u>2,728,041</u></u>

Notes:

- (1) Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 6, column (b), line 4.
- (2) Exhibit 4, Tab 2, Schedule 2, Attachment 3, page 1, column (e), line 16.

Upstream Transportation Cost Allocation

Line No.	Upstream Pipeline / Transportation Service (1)	2024 Forecast				Demand Costs (\$000s)				Fuel Costs (\$000s)		
		Unitized Demand Charge (\$/Cdn/GJ) (a)	Total Demand Costs (\$000s) (b)	Total Fuel Costs (\$000s) (c)	Average Day Demand (TJ/d) (d)	Transportation (e)	Load Balancing (f)	Gas Supply Commodity (g)	Distribution (h)	Transportation Commodity (i)	Gas Supply Commodity (j)	Distribution (k)
<u>TransCanada Pipeline</u>												
<u>Long Haul</u>												
1	Empress to Union NCDA FT	1.264	462	64	1.0	462	-	-	-	64	-	-
2	Empress to Union EDA FT	1.477	2,703	353	2.2	1,212	1,491	-	-	353	-	-
3	Empress to Union NDA FT	1.004	766	123	2.1	766	-	-	-	123	-	-
4	Empress to Union WDA FT	0.645	12,881	1,259	27.1	6,390	6,491	-	-	1,259	-	-
5	Empress to Union SSMDA FT	0.895	6,858	1,037	12.9	4,234	2,624	-	-	1,037	-	-
6	Empress to Union MDA FT	0.459	934	49	1.6	271	663	-	-	49	-	-
7	Empress to Union ECDA FT	1.340	1,472	198	3.0	1,472	-	-	-	198	-	-
8	Empress to Emerson 2 FT	0.486	3,813	-	-	-	-	3,813	-	-	-	-
9	Empress to NBJ FT - NBJ LTFP	0.927	89,954	-	194.1	65,899	24,055	-	-	-	-	-
10	NBJ to Enbridge EDA	0.370	35,198	18,226	189.1	25,605	9,594	-	-	18,226	-	-
11	NBJ to Enbridge CDA	0.340	622	346	5.0	622	-	-	-	346	-	-
12	Diversions											
13	Empress to Union MDA FT	0.865	97	11	-	-	97	-	-	11	-	-
14	Empress to Union SSMDA FT	0.428	1,312	115	-	-	1,312	-	-	115	-	-
15	Empress to Union WDA FT	0.679	1,337	147	-	-	1,337	-	-	147	-	-
16	<b>Total Long Haul</b>		<b>158,409</b>	<b>21,928</b>		<b>106,933</b>	<b>47,662</b>	<b>3,813</b>	<b>-</b>	<b>21,928</b>	<b>-</b>	<b>-</b>
<u>Short Haul</u>												
17	Parkway to Union EDA FT	0.310	13,514	233	52.1	5,916	7,598	-	-	233	-	-
18	Parkway to Union EDA FT (EMB)	0.340	3,107	68	-	-	3,107	-	-	68	-	-
19	Parkway to Union NCDA FT	0.227	813	26	9.8	813	-	-	-	26	-	-
20	Parkway to Union NDA FT	0.474	19,087	655	45.5	7,892	11,195	-	-	655	-	-
21	Dawn to Union CDA FT	0.277	810	68	-	-	-	-	810	-	-	68
22	Niagara to Kirkwall FT	0.174	1,342	-	-	-	-	1,342	-	-	-	-
23	Kirkwall to Union CDA FT	0.116	5,711	362	-	-	-	-	5,711	-	-	362
24	Dawn to CDA FT	0.308	16,909	4	149.8	16,909	-	-	-	4	-	-
25	Dawn to EDA FT	0.576	24,047	7	-	-	24,047	-	-	7	-	-
26	Dawn to Iroquois FT	0.574	8,400	3	-	-	8,400	-	-	3	-	-
27	Parkway to CDA FT	0.154	18,784	4	333.5	18,784	-	-	-	4	-	-
28	Parkway to CDA FT-SN	0.154	4,803	1	85.0	4,803	-	-	-	1	-	-
29	Parkway to EDA FT	0.415	32,511	394	-	-	32,511	-	-	394	-	-
30	Niagara Falls to CDA	0.189	5,284	-	-	-	-	5,284	-	-	-	-
31	Chippawa to CDA	0.190	8,592	-	-	-	-	8,592	-	-	-	-
32	<b>Total Short Haul</b>		<b>163,715</b>	<b>1,824</b>		<b>55,117</b>	<b>86,858</b>	<b>15,218</b>	<b>6,521</b>	<b>1,394</b>	<b>-</b>	<b>430</b>
<u>Storage and Transportation Service Firm Withdrawal/Injections</u>												
33	NCDA	-	-	-	-	-	-	-	-	-	-	-
34	WDA	0.848	978	114	-	-	978	-	-	114	-	-
35	SSMDA	-	-	19	-	-	-	-	-	19	-	-
36	NDA	0.474	8,520	44	-	-	8,520	-	-	44	-	-
37	EDA	0.310	2,989	36	-	-	2,989	-	-	36	-	-
38	CDA	0.154	15,989	323	-	-	15,989	-	-	323	-	-
39	EDA	0.415	10,765	3	-	-	10,765	-	-	3	-	-
40	EDA	0.415	1,475	37	-	-	1,475	-	-	37	-	-
41	<b>Total Storage and Transportation Service Firm Withdrawal/Injections</b>		<b>40,716</b>	<b>577</b>		<b>-</b>	<b>40,716</b>	<b>-</b>	<b>-</b>	<b>577</b>	<b>-</b>	<b>-</b>
42	<b>Total TransCanada Pipeline</b>		<b>362,839</b>	<b>24,329</b>		<b>162,050</b>	<b>175,236</b>	<b>19,031</b>	<b>6,521</b>	<b>23,899</b>	<b>-</b>	<b>430</b>

Upstream Transportation Cost Allocation

Line No.	Upstream Pipeline / Transportation Service	2024 Forecast Unitized Demand Charge (\$/Cdnl/GJ) (a)	Total Demand Costs (\$000s) (b)	Total Fuel Costs (\$000s) (c)	Average Day Demand (TJ/d) (d)	Demand Costs (\$000s)				Fuel Costs (\$000s)		
						Transportation (e)	Load Balancing (f)	Gas Supply Commodity (g)	Distribution (h)	Transportation Commodity (i)	Gas Supply Commodity (j)	Distribution (k)
<u>Centra Transmission Holdings Inc.</u>												
43	Centra Transmission Holdings Inc.	0.536	1,141	-	-	-	-	-	1,141	-	-	-
44	Centra Pipelines Minnesota Inc.	0.125	266	-	-	-	-	-	266	-	-	-
45	Total		1,407	-		-	-	-	1,407	-	-	-
<u>NOVA Transmission</u>												
46	NIT to Empress	0.180	8,222	-	-	-	-	8,222	-	-	-	-
<u>Panhandle Eastern Pipe Line Company L.P.</u>												
47	PEPL FT	0.816	17,966	1,455	-	-	-	17,966	-	-	1,455	-
<u>Vector Pipelines L.P.</u>												
48	Vector US FT1	0.211	8,129	75	-	-	-	8,129	-	-	75	-
49	Vector Canada FT1	0.006	278	-	-	-	-	278	-	-	-	-
50	Vector US FT1	0.186	7,920	83	-	-	-	7,920	-	-	83	-
51	Vector Canada FT1	0.006	405	-	-	-	-	405	-	-	-	-
52	Vector US FT1	0.186	1,440	15	-	-	-	1,440	-	-	15	-
53	Vector US FT1	0.211	5,284	49	-	-	-	5,284	-	-	49	-
54	Total		23,456	222		-	-	23,456	-	-	222	-
<u>NEXUS Gas Transmission, LLC</u>												
55	NEXUS - FT	1.041	60,284	84	-	-	-	60,284	-	-	84	-
56	NEXUS - FT	0.959	20,373	31	-	-	-	20,373	-	-	31	-
57	NEXUS - FT	1.140	24,205	31	-	-	-	24,205	-	-	31	-
58	Total		104,863	145		-	-	104,863	-	-	145	-
<u>Great Lakes Gas Transmission</u>												
59	GLGT	0.324	2,500	100	-	-	-	2,500	-	-	100	-
<u>Great Lakes Pipeline Canada Ltd.</u>												
60	Great Lakes Pipeline Canada Ltd.	0.015	114	-	-	-	-	114	-	-	-	-
<u>St. Clair Pipelines L.P.</u>												
61	St. Clair Pipelines L.P. (St. Clair Pipeline)	0.004	287	-	-	-	-	-	287	-	-	-
62	St. Clair Pipelines L.P. (Bluewater Pipeline)	0.021	998	-	-	-	-	-	998	-	-	-
63	Total		1,286	-		-	-	-	1,286	-	-	-
<u>2193914 Canada Inc.</u>												
64	2193914 Canada Inc.	0.011	2,581	-	-	-	-	-	2,581	-	-	-
65	Total		525,236	26,250		162,050	175,236	176,154	11,795	23,899	1,922	430

Note:

- (1) Conversion Factors:  
DTH to GJ conversion rate: 1.055056 GJ/DTH  
Enbridge North Heat Value: 38.86  
Exchange rate: \$1 USD = \$1.274 CAD

2024 Load Balancing Calculations

Line No.	Particulars	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Days in Month	31	29	30	31	31	30	31	31	30	31	30	31	365
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	10,354	10,699	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	(10,354)	(8,687)	(6,699)	2,846	(3,012)	(10,699)	469	(259)	(330)	13,451	0
5	Dawn Forecasted Price (\$/GJ)	5.742	5.662	5.234	5.211	5.136	5.098	5.085	5.091	5.047	5.050	5.294	5.551	
6	Price Variance - Load Balancing (\$000s) (1)	55,588	76,949	(54,190)	(45,265)	(34,408)	14,511	(15,318)	(54,463)	2,367	(1,306)	(1,745)	74,669	17,390
7	Demand Cost - Load Balancing (\$000s)	524	524	524	513	513	513	513	513	513	513	513	524	6,201
8	Total Load Balancing Costs (\$000s) (2)	56,112	77,472	(53,666)	(44,751)	(33,894)	15,024	(14,805)	(53,949)	2,881	(793)	(1,232)	75,192	23,591

Notes:  
 (1) Line 4 x line 5.  
 (2) Line 6 + line 7.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 2, Schedule 1, Attachment 1, pg. 3, line 9

Question(s):

Please provide allocation basis for the costs in Line 9.

a) Please provide an Excel copy of the working papers to show the allocation.

Response:

Please see Exhibit 7, Tab 2, Schedule 1, Attachment 5, page 3, lines 71- 78, updated March 8, 2023, which provides the detailed allocation of storage O&M expense. A description of the allocation of each O&M expense is as follows:

- Local storage costs are associated with the Hagar LNG facility, which is used to meet the design day demand of the Union North rate zone and is classified to storage deliverability.
- Supervision costs are not directly identifiable and are classified in proportion to storage O&M costs.
- Compressor, measuring and regulating and dehydration costs are incurred to serve the deliverability needs of the Company and are classified to storage deliverability.

Storage wells and lines, rent and other storage costs are classified as 50% storage deliverability and 50% storage space to recognize these costs are incurred to meet both deliverability and storage requirements of its storage operation. Storage space is further classified between storage space and operational contingency space. Please see response at Exhibit I.7.1-STAFF-239.

a) Please see response at Exhibit I.7.0-IGUA-72 for the 2024 Cost Allocation Study filed in Excel.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 7, Tab 3, Schedule 1, Attachment 12, pg. 11-14

Question(s):

Please provide detailed workpapers to show how the “Total” and “Rate E70” allocation factors were calculated for “D-PTRANS”.

Response:

This evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas’s February 1, 2023 letter.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
City of Kitchener (Kitchener)

Interrogatory

Reference:

Exhibit 7 Tab 2 Schedule 1 Attachment 12 Page 13 of 16, line 27  
Allocation factors – Union South Rate Zone – Rate T3  
“HIGHPRESS>4 Rate T3 – 2,601

Question(s):

- a) Please provide the details of weather normalisation model that is used to calculate T3 customers design day demand along with all input data that is used in creating the model (historical consumption and HDD).
- b) Based on response to Interrogatory # 3.2 -Kitchener-1-d, please provide forecasted design day demand for T3 rate class based updated Kitchener's HDD?
- c) Based on updated design day demand for T3 rate class, please provide impact on cost allocation factor and revenue requirement and T3 rates, which uses design day demand data?

Response:

- a) The details of the weather normalization model that is used to calculate the Rate T3 customers design day demand is the same method currently in use in the Union South rate zone.

The design day demand process method is provided in detail at Exhibit 4, Tab 2, Schedule 3, paragraph 51. Specifically, for Rate T3 and other contract rate classes, is provided in detail in response at Exhibit I.7.1-IGUA-82 part d). The single customer in Rate T3 has a 100% firm contract. The geographically associated weather station for the design day demand is London.

The HDDw will be calculated as provided at Exhibit 4, Tab 2, Schedule 3, paragraphs 32 to 42.

The design day demand for the Rate T3 customer in this Application is 2,601.297  $10^3\text{m}^3/\text{d}$  and was derived as shown in Figure 1. This design day was based on the

Winter 2021/2022 actuals and there was no forecast demand growth. The data used in the analysis is shown in Table 1.

Figure 1: Design Day Demand Analysis for Rate T3 customer for Winter 2023/2024

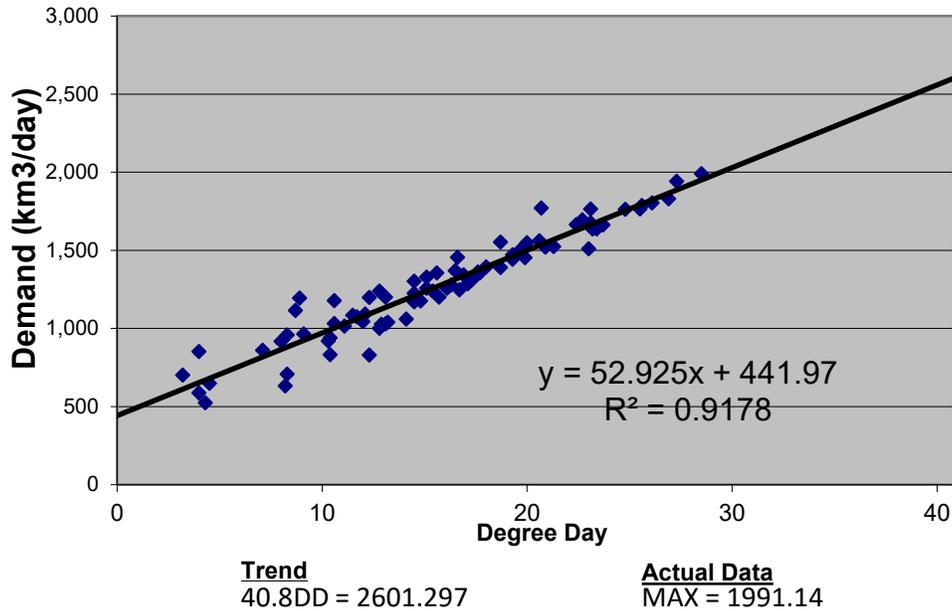


Table 1: Data for Design Day Analysis of T3 Customer based on London HDDw15

Line No.	Date	Day of Week	HDDw15	Demand (km <sup>3</sup> /day)
1	1-Nov-21	Monday	10.40	831.78
2	2-Nov-21	Tuesday	12.30	830.45
3	4-Nov-21	Thursday	13.10	1029.87
4	8-Nov-21	Monday	4.30	523.36
5	9-Nov-21	Tuesday	8.20	631.89
6	10-Nov-21	Wednesday	8.30	708.10
7	11-Nov-21	Thursday	4.50	647.33
8	15-Nov-21	Monday	14.10	1060.07
9	16-Nov-21	Tuesday	12.00	1043.09
10	17-Nov-21	Wednesday	3.20	700.88
11	18-Nov-21	Thursday	13.20	1039.54
12	22-Nov-21	Monday	16.70	1248.00

13	23-Nov-21	Tuesday	15.40	1238.11
14	24-Nov-21	Wednesday	8.30	957.75
15	25-Nov-21	Thursday	12.90	1027.53
16	29-Nov-21	Monday	16.10	1256.53
17	30-Nov-21	Tuesday	14.50	1170.46
18	1-Dec-21	Wednesday	10.60	1030.49
19	2-Dec-21	Thursday	11.50	1083.49
20	6-Dec-21	Monday	16.30	1278.45
21	7-Dec-21	Tuesday	21.30	1523.37
22	8-Dec-21	Wednesday	19.30	1443.55
23	9-Dec-21	Thursday	15.10	1328.21
24	13-Dec-21	Monday	12.80	1001.28
25	14-Dec-21	Tuesday	11.10	1015.31
26	15-Dec-21	Wednesday	4.00	852.23
27	16-Dec-21	Thursday	7.10	860.38
28	3-Jan-22	Monday	22.40	1665.31
29	4-Jan-22	Tuesday	14.50	1302.74
30	5-Jan-22	Wednesday	20.90	1520.38
31	6-Jan-22	Thursday	23.20	1635.42
32	10-Jan-22	Monday	28.50	1991.14
33	11-Jan-22	Tuesday	20.70	1770.59
34	12-Jan-22	Wednesday	15.60	1356.04
35	13-Jan-22	Thursday	17.60	1361.31
36	17-Jan-22	Monday	18.70	1553.49
37	18-Jan-22	Tuesday	16.60	1455.89
38	19-Jan-22	Wednesday	20.60	1560.70
39	20-Jan-22	Thursday	27.30	1941.61
40	24-Jan-22	Monday	22.70	1695.74
41	25-Jan-22	Tuesday	25.50	1765.27
42	26-Jan-22	Wednesday	26.90	1829.22
43	27-Jan-22	Thursday	23.10	1764.20
44	31-Jan-22	Monday	23.00	1510.29
45	1-Feb-22	Tuesday	12.80	1238.73
46	2-Feb-22	Wednesday	18.70	1389.32
47	3-Feb-22	Thursday	25.60	1786.77
48	7-Feb-22	Monday	18.00	1393.60
49	8-Feb-22	Tuesday	19.30	1472.20
50	9-Feb-22	Wednesday	13.10	1201.23
51	10-Feb-22	Thursday	16.50	1368.50
52	14-Feb-22	Monday	26.10	1804.12

53	15-Feb-22	Tuesday	20.00	1548.78
54	16-Feb-22	Wednesday	8.70	1114.14
55	17-Feb-22	Thursday	19.90	1453.83
56	22-Feb-22	Tuesday	12.30	1197.23
57	23-Feb-22	Wednesday	24.80	1761.92
58	24-Feb-22	Thursday	23.10	1677.65
59	28-Feb-22	Monday	19.70	1505.93
60	1-Mar-22	Tuesday	15.10	1257.07
61	2-Mar-22	Wednesday	17.70	1354.97
62	3-Mar-22	Thursday	23.70	1662.38
63	7-Mar-22	Monday	16.90	1343.48
64	8-Mar-22	Tuesday	17.10	1285.61
65	9-Mar-22	Wednesday	14.80	1175.36
66	10-Mar-22	Thursday	15.70	1199.45
67	14-Mar-22	Monday	11.70	1073.68
68	15-Mar-22	Tuesday	14.50	1223.79
69	16-Mar-22	Wednesday	8.00	917.80
70	17-Mar-22	Thursday	4.00	586.84
71	21-Mar-22	Monday	10.30	920.08
72	22-Mar-22	Tuesday	12.10	1092.08
73	23-Mar-22	Wednesday	10.60	1177.73
74	24-Mar-22	Thursday	9.10	963.47
75	28-Mar-22	Monday	23.40	1636.66
76	29-Mar-22	Tuesday	17.30	1310.71
77	30-Mar-22	Wednesday	8.90	1194.58
78	31-Mar-22	Thursday	10.40	938.81

- b) The closest weather station is located at the Waterloo airport (CYKF). Unfortunately, there is a lack of data at this airport to develop a reliable design day HDDw. Due to the daytime only operation at this airport and manual recording of temperature, there is a lack of overnight temperature data.

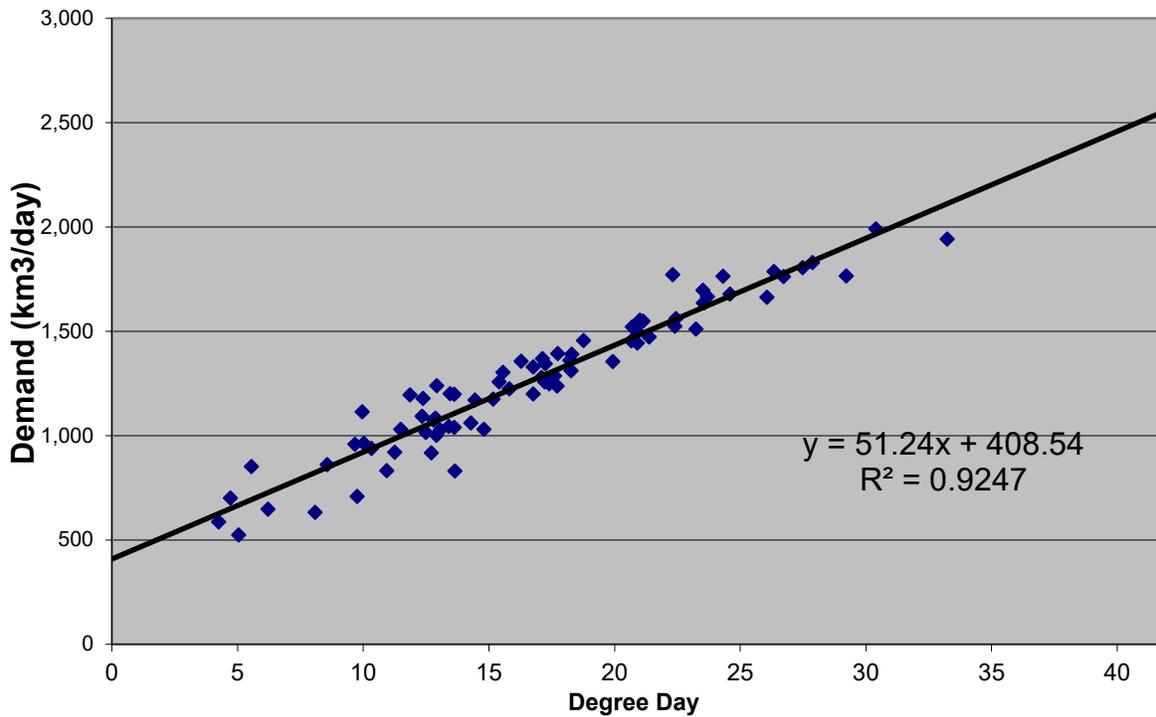
To be responsive, an incremental HDDw was calculated for Waterloo compared to London, which was estimated by taking the difference in cumulative HDDw between London and Waterloo, averaging the 4 data years and dividing by the number of days of the winter and is provided in Table 2.

Table 2

Cumulative HDDw Winter Season (Waterloo)				
Year	Gas Day	Calendar Day	Gas Day	Calendar Day
	HDDw18	HDDw18	HDDw15	HDDw15
2019	3336	3331	2776	2772
2020	3037	3039	2474	2475
2021	2964	2961	2401	2396
2022	3218	3219	2651	2653
Cumulative HDDw Winter Season (London)				
	Gas Day	Calendar Day	Gas Day	Calendar Day
	HDDw18	HDDw18	HDDw15	HDDw15
2019	3221	3218	2677	2673
2020	2877	2879	2332	2332
2021	2816	2811	2268	2263
2022	3047	3050	2494	2498
Incremental HDDw for Waterloo compared to London	0.98	0.98	0.88	0.88

The forecast design day demand using the Waterloo weather station is 2,545.261 10<sup>3</sup>m<sup>3</sup>/day compared to the 2,601.297 10<sup>3</sup>m<sup>3</sup>/day using the London weather station.

Figure 2: Design Day Demand Analysis for Rate T3 Customer for Winter 2023/2024 using Waterloo Weather Station



**Trend**

41.7DD = 2545.261 km3/day

**Actual Data**

MAX = 1991.14 km3/day

Table 3: Data for Design Day Analysis of Rate T3 Customer based on Waterloo HDDw15

Line No.	Date	Day of Week	HDDw15	Demand (km <sup>3</sup> /day)
1	1-Nov-21	Monday	10.93	831.78
2	2-Nov-21	Tuesday	13.64	830.45
3	4-Nov-21	Thursday	14.79	1029.87
4	8-Nov-21	Monday	5.04	523.36
5	9-Nov-21	Tuesday	8.09	631.89
6	10-Nov-21	Wednesday	9.75	708.10
7	11-Nov-21	Thursday	6.21	647.33
8	15-Nov-21	Monday	14.28	1060.07

9	16-Nov-21	Tuesday	13.41	1043.09
10	17-Nov-21	Wednesday	4.71	700.88
11	18-Nov-21	Thursday	13.62	1039.54
12	22-Nov-21	Monday	17.39	1248.00
13	23-Nov-21	Tuesday	17.72	1238.11
14	24-Nov-21	Wednesday	9.66	957.75
15	25-Nov-21	Thursday	13.06	1027.53
16	29-Nov-21	Monday	17.22	1256.53
17	30-Nov-21	Tuesday	14.44	1170.46
18	1-Dec-21	Wednesday	11.50	1030.49
19	2-Dec-21	Thursday	12.88	1083.49
20	6-Dec-21	Monday	17.10	1278.45
21	7-Dec-21	Tuesday	22.40	1523.37
22	8-Dec-21	Wednesday	20.90	1443.55
23	9-Dec-21	Thursday	16.76	1328.21
24	13-Dec-21	Monday	12.92	1001.28
25	14-Dec-21	Tuesday	12.49	1015.31
26	15-Dec-21	Wednesday	5.55	852.23
27	16-Dec-21	Thursday	8.57	860.38
28	3-Jan-22	Monday	23.70	1665.31
29	4-Jan-22	Tuesday	15.56	1302.74
30	5-Jan-22	Wednesday	20.71	1520.38
31	6-Jan-22	Thursday	23.53	1635.42
32	10-Jan-22	Monday	30.39	1991.14
33	11-Jan-22	Tuesday	22.31	1770.59
34	12-Jan-22	Wednesday	16.28	1356.04
35	13-Jan-22	Thursday	18.23	1361.31
36	17-Jan-22	Monday	21.01	1553.49
37	18-Jan-22	Tuesday	18.77	1455.89
38	19-Jan-22	Wednesday	22.43	1560.70
39	20-Jan-22	Thursday	33.23	1941.61
40	24-Jan-22	Monday	23.52	1695.74
41	25-Jan-22	Tuesday	29.22	1765.27
42	26-Jan-22	Wednesday	27.88	1829.22
43	27-Jan-22	Thursday	24.32	1764.20
44	31-Jan-22	Monday	23.24	1510.29
45	1-Feb-22	Tuesday	12.93	1238.73
46	2-Feb-22	Wednesday	18.30	1389.32
47	3-Feb-22	Thursday	26.34	1786.77
48	7-Feb-22	Monday	17.74	1393.60

49	8-Feb-22	Tuesday	21.37	1472.20
50	9-Feb-22	Wednesday	13.46	1201.23
51	10-Feb-22	Thursday	17.13	1368.50
52	14-Feb-22	Monday	27.48	1804.12
53	15-Feb-22	Tuesday	21.14	1548.78
54	16-Feb-22	Wednesday	9.96	1114.14
55	17-Feb-22	Thursday	20.67	1453.83
56	22-Feb-22	Tuesday	13.62	1197.23
57	23-Feb-22	Wednesday	26.72	1761.92
58	24-Feb-22	Thursday	24.59	1677.65
59	28-Feb-22	Monday	20.84	1505.93
60	1-Mar-22	Tuesday	15.41	1257.07
61	2-Mar-22	Wednesday	19.93	1354.97
62	3-Mar-22	Thursday	26.06	1662.38
63	7-Mar-22	Monday	17.25	1343.48
64	8-Mar-22	Tuesday	17.61	1285.61
65	9-Mar-22	Wednesday	15.17	1175.36
66	10-Mar-22	Thursday	16.76	1199.45
67	14-Mar-22	Monday	12.79	1073.68
68	15-Mar-22	Tuesday	15.81	1223.79
69	16-Mar-22	Wednesday	12.71	917.80
70	17-Mar-22	Thursday	4.25	586.84
71	21-Mar-22	Monday	11.25	920.08
72	22-Mar-22	Tuesday	12.34	1092.08
73	23-Mar-22	Wednesday	12.38	1177.73
74	24-Mar-22	Thursday	10.03	963.47
75	28-Mar-22	Monday	23.58	1636.66
76	29-Mar-22	Tuesday	18.27	1310.71
77	30-Mar-22	Wednesday	11.86	1194.58
78	31-Mar-22	Thursday	10.33	938.81

c) Table 4 provides a summary of the cost allocation factor impacts for Rate T3 using the forecast design day demand of 2,545.261 10<sup>3</sup>m<sup>3</sup>/day as provided at part b) compared to the filed forecast demand of 2,601.397 10<sup>3</sup>m<sup>3</sup>/day.

Table 4  
Rate T3 Allocation Factor Variances

Line No.	Allocation Factor	Rate T3 Allocation Factor		Variance (c) = (b-a)
		As Filed Demand of 2,601.297 10 <sup>3</sup> m <sup>3</sup> /day (a)	Updated Demand of 2,545.261 10 <sup>3</sup> m <sup>3</sup> /day (b)	
	<u>Storage</u>			
1	OP_CONTINGENCY	1,327	1,321	(6)
	<u>Transmission</u>			
2	DAWN_DEMAND	1,489	1,456	(33)
3	KIRKWALL_DEMAND	17	16	(0)
4	D-PTRANS	251	246	(6)
5	PAN_STCLAIR	2,601	2,545	(56)
	<u>Distribution</u>			
6	HIGHPRESS>4	2,601	2,545	(56)

The use of design day demands of 2,545.261 10<sup>3</sup>m<sup>3</sup>/day also results in a decrease to the revenue requirement of \$0.149 million and a decrease to transportation demand charge of 0.5273 cents/m<sup>3</sup>, from 25.4243 cents/m<sup>3</sup> to 24.8970 cents/m<sup>3</sup>. Please see Attachment 1 for a summary of the revenue requirement and rate impact resulting from the cost allocation factor variances provided in Table 3.

Rate T3 Revenue Requirement and Rates Variances Based on Cost Allocation Study Update

Line No.	Particulars	As Filed		Updated per Exhibit I.7.2-Kitchener-2 (3)		Variance	
		Revenue Requirement (1) (\$000s) (a)	Rates (2) (cents / m <sup>3</sup> ) (b)	Revenue Requirement (\$000s) (c)	Rates (cents / m <sup>3</sup> ) (d)	Revenue Requirement (\$000s) (e) = (c - a)	Rates (cents / m <sup>3</sup> ) (f) = (d - b)
<u>Rate T3</u>							
1	Monthly Customer Charge Transportation (cents/m <sup>3</sup> )	371	\$30,900.76	371	\$30,900.76	-	-
2	Demand	7,170	25.4243	7,021	24.8970	(149)	(0.5273)
3	Commodity - Customer Provides Fuel	-	-	-	-	-	-
4	Customer Supplied Fuel - Transportation	415		415		-	
5	Total Transportation	<u>7,955</u>		<u>7,807</u>		<u>(149)</u>	
Storage			(\$/GJ)		(\$/GJ)		
Monthly Demand Charges:							
6	Firm Space	637	0.0166	637	0.0166	-	-
7	Firm Injection/Withdrawal Right						
8	Union provides deliverability inventory	-	2.4871	-	2.4871	-	-
9	Customer provides deliverability inventory	1,453	2.2372	1,453	2.2372	-	-
10	Firm incremental injection	-	2.2372	-	2.2372	-	-
11	Interruptible withdrawal	-	2.2372	-	2.2372	-	-
Commodity:							
11	Commodity (Customer Provides)	-	-	-	-	-	-
12	Customer Supplied Fuel - Storage	285		285			
13	Total Storage	<u>2,375</u>		<u>2,375</u>			
14	Total Rate T3	<u>10,330</u>		<u>10,182</u>		<u>(149)</u>	

Notes:

- (1) Updated Exhibit 8, Tab 2, Schedule 8, Attachment 2, page 12, column (e) + (f).
- (2) Updated Exhibit 8, Tab 2, Schedule 8, Attachment 2, page 12, column (h).
- (3) Updated cost allocation study to reflect a design day demand of 2,535.261 10<sup>3</sup>m<sup>3</sup>/day for Rate T3.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
City of Kitchener (Kitchener)

Interrogatory

Reference:

Exhibit 7 Tab 2 Schedule 1 Attachment 8 Page 3 of 4, line 29  
Distribution Customer – Stations: \$346K cost allocated to T3 rate class

Question(s):

- a) Please provide cost of replacement of Kitchener Gate Station (KGS) and Plains Road Station?
- b) Please provide the details of last upgrade at KGS and Plains Road Station?
- c) What are the designed and remaining life spans of the KGS and the Plains Road Station serving the gas distribution utility of Kitchener?
- d) When is the next rebuild of the KGS and the Plains Road Station scheduled to occur?
- e) Please provide design parameters / maximum capacity at KGS and Plains Road Station?

Response:

- a) The following estimates are based upon existing design parameters for Kitchener Gate Station (KGS) and Plains Road Station. Replacement costs will vary dependent upon the actual cost of materials, fabrication, and installation at the time of replacement, as well as delivery pressure and flow requirements.
  - Estimated replacement cost of KGS is \$12 million
  - Estimated replacement cost of Plains Road Station is \$7 million

These costs provide the total estimated fully allocated replacement cost, including the cost of demolition and provisions to continue to supply gas to the downstream system during fabrication of the new station. As such, these estimated replacement costs are

higher than the replacement costs used for cost allocation. Please see response at IGUA-85, part b) for the cost allocation details of distribution stations.

- b) KGS had its last maintenance upgrade in 2020. Plains Road Station had its last maintenance upgrade in 2019. The former natural gas line heaters were replaced at both sites due to age and condition.
- c) The design and remaining life spans for these stations are indefinite until load changes. Regular maintenance is performed at these sites.
- d) There are no scheduled rebuilds in the present forecast. The next rebuild will occur when load is added by contract, as requested by the customer.
- e) Please see Table 1.

Table 1  
Design Parameters and Maximum Capacities

Line No.	Particulars	Unit of Measure	Kitchener Gate Station – Outlet #1	Kitchener Gate Station – Outlet #2	Plains Road Station
1	Maximum Hourly Volume	m <sup>3</sup> /hour	104,384		16,000
2	Minimum Delivery Pressure	kPa	1207	207	1207

ENBRIDGE GAS INC.

Answer to Interrogatory from  
City of Kitchener (Kitchener)

Interrogatory

Reference:

Exhibit 7 Tab 2 Schedule 1 Attachment 11 Page 12 of 14, line 10

Question(s):

- a) Please provide details of calculation used for distance-weighted design day demand used in allocation factor D-PTRANS?

Response:

- a) Please see response at Exhibit I.7.1-IGUA-78, Attachment 1.

ENBRIDGE GAS INC.

Answer to Interrogatory from  
TransCanada PipeLines Limited (TCPL)

Interrogatory

Reference:

- 1) Exhibit 7, Tab 2, Schedule 1, Attachment 2, Page 3 of 3.
- 2) Exhibit 7, Tab 2, Schedule 1, Attachment 8.
- 3) Exhibit 8, Tab 1, Schedule 2, Attachment 2.
- 4) Exhibit 8, Tab 2, Schedule 8, Attachment 1, Page 1 of 3.

Preamble:

The table in Reference 1) shows a summary of the revenue requirement by rate class under the 2024 Cost Allocation Study. Column (ag) shows the revenue requirement for Rate 332 of \$21.668 million.

Reference 2) is a table showing the Total Allocation to current rate classes from the 2024 Cost Allocation Study. Line 17 shows the Transmission Demand - Albion Revenue Requirement of \$36.035 million which is allocated to rate classes using the "ALBIONTRANS" allocation factor which allocates 60% of these costs to ex-franchise (Rate 332), and the remaining 40% of costs to bundled in-franchise rate classes in proportion to firm design day demands.

Reference 3) lists all of the 2024 Rate Design Proposals contained in Exhibit 8.

The table in Reference 4) shows proposed revenue changes by rate class. Line 31 shows the approved revenue, revenue deficiency, proposed revenue requirement and proposed revenue for Rate 332.

Question(s):

- a) Please provide a table showing the proposed in-franchise revenue requirement for Albion Pipeline in the same form as presented in Reference 1) column (ag).
- b) Are there any new costs or cost categories being included in the Transmission Demand – Albion Revenue Requirement for 2024 that were costs associated with the Dawn Parkway System or any of the Stations on the Dawn Parkway System prior to 2024? If so, please describe and quantify these new costs.

- c) Do any of the proposed cost allocation changes described in Exhibit 7 impact the total costs allocated to the Albion Pipeline (Transmission Demand – Albion Revenue Requirement) or Rate 332? If so, please explain and quantify any such impacts.
- d) Do any of the proposed 2024 Rate Design Proposals shown in Reference 3) impact the rate for Rate 332, apart from the recovery of the revenue deficiency identified in Reference 4), column (b). If so, please explain and quantify any such Rate Design Proposal impacts.

Response:

- a) Please see Attachment 1. In addition to the allocation of \$21.71 million of Albion transmission demand revenue requirement, Rate 332 is also allocated \$0.047 million of operational contingency costs.
- b) No, there are no costs associated with Dawn Parkway System, including stations, included in the Albion transmission demand revenue requirement for 2024. The Albion transmission demand revenue requirement includes the direct costs of the Albion transmission line based on the utility's plant investment, related depreciation, and operating costs and an allocation of related indirect costs.
- c) No, the proposed cost allocation methodology changes provided at Exhibit 7, Tab 1, Schedule 4 do not impact the costs classified to the Albion transmission demand functional classification. Please see Exhibit 7, Tab 1, Schedule 4, Attachment 1, line 30, updated March 8, 2023, which confirms that there are no impacts to Rate 332 resulting from the proposed cost allocation methodology changes.

Rate 332 is subject to common cost allocation methodologies for related indirect costs that may be different to methodologies previously used by EGD to allocate similar costs. It is not possible to produce the impact of those changes because the Company has not prepared a stand-alone cost allocation study for the EGD rate zone.

- d) No, there are no specific rate design proposals impacting Rate 332. The only proposal that indirectly impacts Rate 332 is the general proposal to recover the revenue deficiency through rates, which is provided at Exhibit 8, Tab 1, Schedule 2, Attachment 2, line 1.

Proposed In-franchise Revenue Requirement for Albion Pipeline

Line No.	Particulars (\$000s)	Total Revenue Requirement (a)	Rate 332 (b)	In-Franchise Rate Classes (c)
	Return on Rate Base			
1	Rate Base	341,317	204,790	136,527
2	Rate of Return on Rate Base	5.870%	5.870%	5.870%
3	Total Return on Rate Base	<u>20,036</u>	<u>12,021</u>	<u>8,014</u>
4	Depreciation Expense	<u>8,572</u>	<u>5,143</u>	<u>3,429</u>
	Taxes			
5	Income Tax	2,552	1,531	1,021
6	Property Tax	1,055	633	422
7	Total Taxes	<u>3,607</u>	<u>2,164</u>	<u>1,443</u>
	Operating & Maintenance Expenses			
8	Cost of Gas	-	-	-
9	Storage	-	-	-
10	Transmission	85	51	34
11	Distribution	-	-	-
12	General Operating & Engineering	2,066	1,240	827
13	Sales Promotion & Merchandise	-	-	-
14	Distribution Customer Accounting	-	-	-
	Administrative & General Expense			
15	Employee Benefits	844	506	338
16	Administrative & General	973	584	389
17	Total Operating & Maintenance Expenses	<u>3,969</u>	<u>2,381</u>	<u>1,587</u>
18	Total Revenue Requirement	<u>36,184</u>	<u>21,710</u>	<u>14,473</u>
19	Other Revenue	<u>-</u>	<u>-</u>	<u>-</u>
20	Total Revenue Requirement Less Other Revenue	<u>36,184</u>	<u>21,710</u>	<u>14,473</u>

ENBRIDGE GAS INC.

Answer to Interrogatory from  
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 7, Tab 3, Schedule 1, Attachment 1, *Cost Allocation Harmonized Rate Classes*

Preamble:

Rate E1 Allocation \$2,033,997 Rate E2 \$999,234. Energy Probe wishes to understand the Parameters of the harmonized residential Rate Classes relative to legacy classes.

Question(s):

- a) Please provide a tabular comparison of the parameters of the legacy and harmonized rate classes in terms of unit volumes, consumption, customer charge and demand charge.
- b) Are small business ratepayers now in Rate E01? If so, please indicate how many customers have shifted and the associated change in allocated revenue requirement.
- c) Please show how much revenue EGI will be collecting from each of the residential legacy and harmonized rate classes in 2025.

Response:

a-c) Evidence related to harmonized rate classes will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023 letter.

The forecast parameters for current general service rate classes are provided in Table 1. The current rate classes are defined by type of customer in the EGD rate zone (Rate 1 residential and Rate 6 non-residential) and by size of customer in the Union rate zones. As such, the small volume general service rate classes (Rate 01 and Rate M1) in the Union rate zones are a mix of residential and non-residential customers.

Table 1  
Current General Service Rate Class Parameters

Line No.	Particulars (\$)	2024 Volume Forecast (10 <sup>3</sup> m <sup>3</sup> ) (1)	Current Rates (2)		Proposed Rates (3)	
			Customer Charges	Demand Charges	Customer Charges	Demand Charges
		(a)	(b)	(c)	(d)	(e)
	<u>EGD Rate Zone</u>					
1	Rate 1	5,001,027	21.88	-	23.00	-
2	Rate 6	<u>4,795,693</u>	76.58	-	80.00	-
3	Total EGD Rate Zone	9,796,720				
	<u>Union North Rate Zone</u>					
4	Rate 01	989,005	22.98	-	23.00	-
5	Rate 10	<u>327,974</u>	76.58	-	80.00	-
6	Total Union North Rate Zone	1,316,979				
	<u>Union South Rate Zone</u>					
7	Rate M1	3,255,132	22.98	-	23.00	-
8	Rate M2	<u>1,319,376</u>	76.58	-	80.00	-
9	Total Union South Rate Zone	4,574,509				
10	Total General Service	<u>15,688,207</u>				

Notes:

- (1) Exhibit 8, Tab 2, Schedule 8, Attachment 2, column (a).
- (2) EB-2022-0133, Exhibit D, Tab 2, Appendix A.
- (3) Exhibit 8, Tab 2, Schedule 8, Attachment 2, column (h).

The forecasted 2024 revenue for each current rate class is provided at Exhibit 8, Tab 2, Schedule 8, Attachment 1, column (h). Enbridge Gas does not have an equivalent calculation for 2025 as this is outside the scope of the 2024 Rebasing proceeding.