

CLASSIFICATION OF O&M COSTS
Year Ended December 31, 2014

(millions of dollars)

Item No.	Description	Col. 1 Total	Col. 2 Specific Classes	Col. 3 Winter Commodity	Col. 4 Annual Commodity	Col. 5 System Gas	Col. 6 Bad Debt Commodity	Col. 7 Peak	Col. 8 Seasonal	Col. 9 Transportation Annual	Col. 10 Deliverability	Col. 11 Space	Col. 12 Winter
----- GAS SUPPLY -----													
----- PRODUCT COSTS ----- ----- LOAD BALANCING ----- ----- STORAGE COSTS -----													
GAS SUPPLY													
1.1	Gas Purchased	1,436.89	0.00	0.00	761.13	0.00	0.00	19.19	105.03	532.76	0.00	0.00	0.00
1.2	Stored Gas	198.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	134.15	63.94	0.00
1.3	A&G	9.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4	System Gas Management	1.58	0.00	0.00	0.00	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.5	Direct Purchase Management	1.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.	Total Gas Supply	1,647.90	0.00	0.00	761.13	1.58	0.00	19.19	105.03	532.76	134.15	63.94	0.00
DISTRIBUTION													
OPERATING COSTS													
2.1	Chart Processing	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2	District Stations	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.3	System Operations	80.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Gas Dispatched	8.46	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE COSTS													
2.5	Dist. System Reg.	5.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.6	Sales Meters	4.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.7	Other Meters	11.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.8	Instruments	5.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.9	Mains	30.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.10	Structures	1.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Total Distribution Costs	152.62	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOMER SERVICE													
OPERATING COSTS													
3.1	Appliance Inspection	4.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2	Locks/Unlocks/Exchanges	17.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE COSTS													
3.3	Service Lines	10.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Total Customer Service	33.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SALES/MARKETING													
4.1	Residential	5.48	5.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2	Commercial	3.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.3	Industrial	2.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.4	General Promotion	7.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.5	Merchandising Ex.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.6	NGV Operation	1.86	1.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.7	Contract Administration	6.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.8	DSM - Program	61.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.9	DSM - General	20.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	Total Promotions	109.19	7.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOMER ACCOUNTING													
5.1	Billing	68.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.2	Enquiry	15.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.3	Readings	16.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.4	Credit	24.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.5	Large Volume Customer Care	3.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.6	Uncollectibles	11.54	0.00	0.00	0.00	0.00	3.32	0.00	0.00	0.00	0.00	0.00	0.00
5.	Total Customer Accounting	139.96	0.00	0.00	0.00	0.00	3.32	0.00	0.00	0.00	0.00	0.00	0.00
6.	Total O&M	2,082.92	7.43	0.00	761.13	1.58	3.32	19.19	105.03	532.76	134.15	63.94	0.00
7.	Fixed Financing Costs	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Total O&M Expense	2,084.82	7.43	0.00	761.13	1.58	3.32	19.19	105.03	532.76	134.15	63.94	0.00

Witnesses: A. Kacicnik
 B. So

CLASSIFICATION OF O&M COSTS
 Year Ended December 31, 2017

(millions of dollars)

	Col. 13	Col. 14	Col. 15	Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22	Col. 23	Col. 24	
Item	DISTRIBUTION COSTS						CUSTOMER RELATED INVESTMENTS						
No.	Description	TP Capacity <=4"	TP Capacity >4"	HP Capacity	LP Capacity	Commodity	Bad Debt Distribution	DSM	Meters	Sales Stations	Services	Customer Plant	Rentals
GAS SUPPLY													
1.1	Gas Purchased	0.00	0.00	0.00	0.00	18.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2	Stored Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	A&G	0.98	8.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4	System Gas Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.5	Direct Purchase Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.	Total Gas Supply	0.98	8.93	0.00	0.00	18.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DISTRIBUTION													
OPERATING COSTS													
2.1	Chart Processing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2	District Stations	0.13	1.22	0.38	2.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.3	System Operations	1.97	17.95	5.68	30.75	0.00	0.00	0.00	0.00	0.00	0.00	24.50	0.00
2.4	Gas Dispatched	0.83	7.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE COSTS													
2.5	Dist. System Reg.	0.18	1.68	0.53	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.6	Sales Meters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.96	0.00	0.00	0.00
2.7	Other Meters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.87	0.00	0.00	0.00	0.00
2.8	Instruments	0.52	4.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.9	Mains	0.46	4.24	1.34	13.77	0.00	0.00	0.00	0.00	0.00	0.00	10.98	0.00
2.10	Structures	0.25	0.03	0.01	0.06	0.01	0.00	0.00	0.01	0.00	0.18	0.04	0.00
2.	Total Distribution Costs	4.35	37.40	7.95	49.54	0.01	0.00	0.00	11.88	4.96	0.18	35.52	0.00
CUSTOMER SERVICE													
OPERATING COSTS													
3.1	Appliance Inspection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2	Locks/Unlocks/Exchanges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE COSTS													
3.3	Service Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.76	0.00	0.00
3.	Total Customer Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.76	0.00	0.00
SALES/MARKETING													
4.1	Residential	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2	Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.3	Industrial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.4	General Promotion	0.70	6.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.5	Merchandising Ex.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.6	NGV Operation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.7	Contract Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.8	DSM - Program	0.00	0.00	0.00	0.00	0.00	0.00	61.46	0.00	0.00	0.00	0.00	0.00
4.9	DSM - General	0.00	0.00	0.00	0.00	0.00	0.00	20.63	0.00	0.00	0.00	0.00	0.00
4.	Total Promotions	0.70	6.41	0.00	0.00	0.00	0.00	82.09	0.00	0.00	0.00	0.00	0.00
CUSTOMER ACCOUNTING													
5.1	Billing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.2	Enquiry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.3	Readings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.4	Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.5	Large Volume Customer Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.6	Uncollectibles	0.00	0.00	0.00	0.00	0.00	8.22	0.00	0.00	0.00	0.00	0.00	0.00
5.	Total Customer Accounting	0.00	0.00	0.00	0.00	0.00	8.22	0.00	0.00	0.00	0.00	0.00	0.00
6.	Total O&M	6.03	52.74	7.95	49.54	18.79	8.22	82.09	11.88	4.96	10.94	35.52	0.00
7.	Fixed Financing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Total O&M Expense	6.03	52.74	7.95	49.54	18.79	8.22	82.09	11.88	4.96	10.94	35.52	0.00

Witnesses: A. Kacicnik
 B. So

CLASSIFICATION OF O&M COSTS
Year Ended December 31, 2017

(millions of dollars)

	Col. 25	Col. 26	Col. 27	Col. 28	Col. 29	Col. 30	Col. 31	
	----- NUMBER OF CUSTOMERS -----							
Item No.	Description	Commercial/ Industrial	Contracts	Direct Purchase	Total	Readings Processed	LV CC	Fixed Financing
GAS SUPPLY								
1.1	Gas Purchased	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2	Stored Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	A&G	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4	System Gas Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.5	Direct Purchase Management	0.00	0.00	1.44	0.00	0.00	0.00	0.00
1.	Total Gas Supply	0.00	0.00	1.44	0.00	0.00	0.00	0.00
DISTRIBUTION								
OPERATING COSTS								
2.1	Chart Processing	0.00	0.00	0.00	0.00	0.08	0.00	0.00
2.2	District Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.3	System Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Gas Dispatched	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE COSTS								
2.5	Dist. System Reg.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.6	Sales Meters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.7	Other Meters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.8	Instruments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.9	Mains	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.10	Structures	0.00	0.00	0.00	0.64	0.00	0.00	0.00
2.	Total Distribution Costs	0.00	0.00	0.00	0.64	0.08	0.00	0.00
CUSTOMER SERVICE								
OPERATING COSTS								
3.1	Appliance Inspection	0.00	0.00	0.00	4.70	0.00	0.00	0.00
3.2	Locks/Unlocks/Exchanges	0.00	0.00	0.00	17.80	0.00	0.00	0.00
MAINTENANCE COSTS								
3.3	Service Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Total Customer Service	0.00	0.00	0.00	22.50	0.00	0.00	0.00
SALES/MARKETING								
4.1	Residential	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2	Commercial	3.74	0.00	0.00	0.00	0.00	0.00	0.00
4.3	Industrial	2.68	0.00	0.00	0.00	0.00	0.00	0.00
4.4	General Promotion	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.5	Merchandising Ex.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.6	NGV Operation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.7	Contract Administration	0.00	6.23	0.00	0.00	0.00	0.00	0.00
4.8	DSM - Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.9	DSM - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	Total Promotions	6.42	6.23	0.00	0.00	0.00	0.00	0.00
CUSTOMER ACCOUNTING								
5.1	Billing	0.00	0.00	0.00	68.82	0.00	0.00	0.00
5.2	Enquiry	0.00	0.00	0.00	15.36	0.00	0.00	0.00
5.3	Readings	0.00	0.00	0.00	0.00	16.28	0.00	0.00
5.4	Credit	0.00	0.00	0.00	24.81	0.00	0.00	0.00
5.5	Large Volume Customer Care	3.15	0.00	0.00	0.00	0.00	0.00	0.00
5.6	Uncollectibles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.	Total Customer Accounting	3.15	0.00	0.00	108.99	16.28	0.00	0.00
6.	Total O&M	9.56	6.23	1.44	132.13	16.36	0.00	0.00
7.	Fixed Financing Costs	0.00	0.00	0.00	0.00	0.00	0.00	1.90
8.	Total O&M Expense	9.56	6.23	1.44	132.13	16.36	0.00	1.90

Witnesses: A. Kacicnik
 B. So