

**TECUMSEH GAS**  
**FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE**  
**2017 TEST YEAR**

(\$000)

Item No.	Description	Functional Allocation I/C	Pool	FUNCTIONALIZATION		Transmission & Compression		Pool Storage Space		CLASSIFICATION		
				Net Investment Avg. of Monthly Avg.	Transmission & Compression	Pool Storage Space	Net Investment Avg. of Monthly Avg.	Transmission & Compression	Pool Storage Space	Net Investment Avg. of Monthly Avg.	Transmission & Compression	Pool Storage Space
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13
1.1	Transmission Lines	100%	0%	5,959.4	5,959.4	40%	2,383.8	3,575.6	40%	60%	0.0	0.0
1.2	Compressor Equipment	100%	0%	66,657.9	66,657.9	40%	26,663.2	39,994.7	40%	60%	0.0	0.0
1.3	Structures & Improvements	100%	0%	37,975.7	37,975.7	40%	15,190.3	22,785.4	40%	60%	0.0	0.0
1.4	Office and Plant Equipment	100%	0%	1,281.5	1,281.5	40%	512.6	768.9	40%	60%	0.0	0.0
1.5	Land	100%	0%	3,733.0	3,733.0	40%	1,493.2	2,239.8	40%	60%	0.0	0.0
1.6.1	Allowance for - Mat's & Supplies	100%	0%	3,087.0	3,087.0	40%	1,234.8	1,852.2	40%	60%	0.0	0.0
1.6.2	Working Capital - Working Cash Allow.	100%	0%	1,600.0	1,600.0	40%	640.0	960.0	40%	60%	0.0	0.0
1.7	Provision for LUF	69%	31%	0.0	0.0	40%	0.0	0.0	40%	60%	0.0	0.0
1.				120,294.5	120,294.5		48,117.8	72,176.7				
2.1	Field Lines	0%	100%	35,558.0	35,558.0	40%	0.0	0.0	40%	60%	14,223.2	21,334.8
2.2	Wells	0%	100%	45,869.0	45,869.0	40%	0.0	0.0	40%	60%	18,347.6	27,521.4
2.3	Well Equipment	0%	100%	2,063.0	2,063.0	40%	0.0	0.0	40%	60%	825.2	1,237.8
2.4	Measuring & Regulating	0%	100%	7,425.5	7,425.5	40%	0.0	0.0	40%	60%	2,970.2	4,455.3
2.5	Gas Storage Rights	0%	100%	15,483.7	15,483.7	40%	0.0	0.0	40%	60%	6,193.5	9,290.2
2.6	Petroleum and Natural Gas Leases	0%	100%	0.0	0.0	40%	0.0	0.0	40%	60%	0.0	0.0
2.7	Base Pressure Gas	0%	100%	35,440.0	35,440.0	40%	0.0	0.0	40%	60%	14,176.0	21,264.0
2.8	Other	0%	100%	0.0	0.0	40%	0.0	0.0	40%	60%	0.0	0.0
2.				141,839.2	141,839.2						56,735.7	85,103.5
3.	Total			262,133.7	120,294.5	141,839.2	48,117.8	72,176.7	141,839.2		56,735.7	85,103.5
4.	Percentage Allocation			1,465.4	45.891%	54.109%	40.000%	60.000%	40.000%		40.000%	60.000%

Witnesses: A. Kacicnik  
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