

APPLICATION FOR RATE ADJUSTMENT - GAS COSTS – Q1

| <u>Exhibit</u> | <u>Tab</u> | <u>Schedule</u> | <u>Contents of Schedule</u> | <u>Witnesses</u> |
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Q1-1 – Administration

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|---|---|--|--------------|------------|
| 1 | 1 | | Exhibit List | K. Culbert |
| 2 | 1 | | Application | T. Persad |

Q1-2 – Written Direct Evidence

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|---|---|--|---|------------|
| 1 | 1 | | Forecast of Gas Costs | D. Small |
| 2 | 1 | | Annualized Impact of the January 1, 2017 Quarterly Rate Adjustment on the Company's Fiscal 2017 Rates and Revenue Requirement | R. Small |
| | 2 | | Deferral and Variance Account Actual and Forecast Balances | R. Small |
| 3 | 1 | | Working Cash and Cost Allocation | B. So |
| 4 | 1 | | Rate Design - Quarterly Rate Adjustment Mechanism | J. Collier |

Q1-3 – Supporting Schedules

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|---|---|--|---|----------|
| 1 | 1 | | Summary of Gas Cost to Operations | D. Small |
| | 2 | | Component of the Purchased Gas Variance Account – Gas Acquisition Costs | D. Small |
| | 3 | | Component of the Purchased Gas Variance Account – Gas in Inventory Re-Valuation | D. Small |
| | 4 | | Monthly Pricing Information | D. Small |
| | 5 | | Extraction Review | D. Small |

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| <u>Q1-3</u> | 2 | 1 | Impact on Revenue Requirement | R. Small |
| | | 2 | Impact on Rate Base and Associated Gross Carrying Cost | R. Small |
| | | 3 | Calculation of the Gross Rate of Return on Rate Base | R. Small |
| | | 4 | Calculation of the Inventory Adjustment | R. Small |
| | | 5 | Gas in Storage Month End Balances and Average of Monthly Averages | R. Small |
| | 3 | 1 | Classification of Change in Rate Base and Cost of Service | B. So |
| | | 2 | Calculation of Unit Rate Change by Customer Class | B. So |
| | | 3 | Tecumseh Gas Rate Derivation | B. So |
| | | 4 | Allocation Factors | B. So |
| | 4 | 1 | Revenue Comparison – Current Methodology vs. Proposed by Rate Class and Component | J. Collier |
| | | 2 | Fiscal Year Revenue Comparison Current Revenue vs. Proposed by Rate Class | J. Collier |
| | | 3 | Summary of Proposed Rate Change by Rate Class | J. Collier |
| | | 4 | Calculation of Gas Supply Charges by Rate Class | J. Collier |
| | | 5 | Detailed Revenue Calculations EB-2016-0215 vs. EB-2016-0326 | J. Collier |

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| <u>Q1-3</u> | 4 | 6 | Annual Bill Comparisons EB-2016-0326 vs. EB-2016-0260 | J. Collier |
| | | 7 | Annual Bill Comparisons Cap and Trade for non-large emitters | J. Collier |
| | | 8 | Annual Bill Comparisons Cap and Trade for large emitters | J. Collier |
| | | 9 | Rate Handbook | J. Collier |
| | | 10 | Rate Rider Summary | J. Collier |

Decision and Interim Rate Order