

EXHIBIT LIST

A – ADMINISTRATIVE

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	3	1	Overview and Approvals Requested	K. Culbert
	4	1	Draft Issues List	K. Culbert
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	6	1	Curriculum Vitae of Company Witnesses	K. Culbert
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B – RATE BASE

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		2	Utility Rate Base 2018 Updated Forecast	R. Small
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C – OPERATING REVENUE

<u>Exhibit</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents</u>	<u>Witness(es)</u>
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	2	1	Gas Volume Budget	M. Suarez
<u>2018 Economic Forecasts</u>				
<u>C2</u>	1	1	Key Economic Assumptions	H. Sayyan M. Suarez
		2	Budget Degree Days	H. Sayyan M. Suarez
		3	Average Use Forecasting Model	H. Sayyan M. Suarez
		4	2018 Customer Additions	F. Ahmad
<u>2018 Fiscal Year Revenue</u>				
<u>C3</u>	1	1	Utility Revenue 2018 Updated Forecast	R. Small
	2	1	Customer Meters and Volumes by Rate Class - 2018 Budget	R. Cheung M. Suarez
		2	Comparison of Average Customer Meters by Rate Class 2018 Budget and 2017 Board Approved Budget	R. Cheung M. Suarez
		3	Comparison of Gas Sales and Transportation Volume by Rate Class 2018 Budget and 2017 Board Approved Budget	R. Cheung M. Suarez

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C – OPERATING REVENUE

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<u>2018 Fiscal Year Revenue</u>				
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D – OPERATING & MAINTENANCE COSTS

<u>Exhibit</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents</u>	<u>Witness(es)</u>
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		2	Cost of Service 2018 Updated Forecast	R. Small
	2	1	2018 Gas Supply Evidence Overview	D. Small
		2	Gas Supply Memorandum	D. Small
		3	2018 Gas, Transportation and Storage Costs	D. Small
		4	2018 Unbilled and Unaccounted for Gas Volumes	H. Sayyan M. Suarez
		5	Summary of Gas Cost to Operations Year Ended December 31, 2018	D. Small

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D – OPERATING & MAINTENANCE COSTS

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		9	Status of Transportation and Storage Contracts	D. Small
		10	Monthly Pricing Information	D. Small
		11	Gas Supply Future Considerations	D. Small
	3	1	2018 Customer Care/CIS Update	D. McIlwraith R. Small
		2	EB-2011-0226 Settlement Agreement Enbridge Customer Care and CIS Costs 2013 to 2018 - September 2, 2011	D. McIlwraith R. Small
		3	Updated CIS / CC Template for 2018	D. McIlwraith R. Small
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D – OPERATING & MAINTENANCE COSTS

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		2	Calculation of Utility Taxable Income and Income Tax Expense 2018 Updated Forecast	R. Small
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<u>D2</u>	1	1	Deferral and Variance Accounts	R. Small
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E – COST OF CAPITAL

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	2	1	Return on Equity Calculation for 2018	M. Suarez
	3	1	2018 Cost of Debt	R. Craddock R. Small
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<u>E2</u>	1	1	Cost of Capital 2018 Updated Forecast	R. Small
		2	Summary Statement of Principal and Carrying Costs of Term Debt 2018 Updated Forecast	R. Small
		3	Unamortized Debt Discount and Expense Average of Monthly Averages 2018 Updated Forecast	R. Small
		4	Preference Shares Summary Statement of Principal and Carrying Cost 2018 Updated Forecast	R. Small
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G – COST ALLOCATION

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<u>2018 Fiscal Year</u>				
<u>G2</u>	1	1	Fully Allocated Cost Study - 2018 Fiscal Year	A. Kacicnik B. So
	2	1	Revenue to Cost/Rate of Return Comparisons	A. Kacicnik B. So
		2	Revenue to Cost/Rate of Return Comparisons Excluding Gas Supply Commodity	A. Kacicnik B. So
	3	1	Functionalization of Utility Rate Base	A. Kacicnik B. So
		2	Functionalization of Utility Working Capital	A. Kacicnik B. So
		3	Functionalization of Utility Net Investments	A. Kacicnik B. So
		4	Functionalization of Utility O&M	A. Kacicnik B. So
	4	1	Classification of Rate Base	A. Kacicnik B. So
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G – COST ALLOCATION

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		5	1	Allocation of Rate Base	A. Kacicnik B. So
			2	Allocation of Return & Taxes	A. Kacicnik B. So
	3		Allocation of Total Cost of Service	A. Kacicnik B. So	
	6	1	Rate Base Functionalization Factors	A. Kacicnik B. So	
		2	Classification of Gas Costs to Operations	A. Kacicnik B. So	
		3	Allocation Factors	A. Kacicnik B. So	
		4	Allocation of DSM Program Costs General Costs Including Fringe Benefits and A&G	A. Kacicnik B. So	
	7	1	Tecumseh – Functionalization and Classification of Rate Base	A. Kacicnik B. So	
		2	Tecumseh – Functional Allocation of Cost of Service - 2018 Fiscal Year	A. Kacicnik B. So	
		3	Tecumseh – Classification of Cost of Service 2018 Fiscal Year	A. Kacicnik B. So	
		4	Tecumseh Gas Rate Derivation 2018 Fiscal Year	A. Kacicnik B. So	

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G – COST ALLOCATION

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		6	Tecumseh Gas Isolation of Transmission Related Operating Cost 2018 Fiscal Year	A. Kacicnik B. So
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	2	1	Interruptible Rate	R. DiMaria D. Small
		2	Stakeholder Consultation: Ontario Landed Reference Price	J. Collier A. Kacicnik B. So
<u>Fiscal Year</u>				
<u>H2</u>	1	1	Revenue Comparison – Current Revenue vs. Proposed Revenue	J. Collier
	2	1	Proposed Revenue Recovery by Rate Class	J. Collier
	3	1	Summary of Proposed Rate Change by Rate Class	J. Collier
	4	1	Calculation of Gas Supply Charges by Rate Class	J. Collier
	5	1	Detailed Revenue Calculations by Rate Class	J. Collier
	6	1	Rate Handbook	J. Collier
	7	1	Annual Bill Comparison	J. Collier
	8	1	Annual Bill Comparisons Cap and Trade for large emitters	J. Collier
	9	1	Annual Bill Comparisons Cap and Trade for non-large emitters	J. Collier