

**Functionalization of
Ontario Utility Rate Base
Year Ended December 31, 2018**
(millions of dollars)

	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	Col. 14
	Net Rate Base	Gas Supply	Storage	Sales Stations	Distribution Measurement	Services	Mains	Meters	Rental Equipment	Sales/Marketing	Customer Accounting	Unidentifiable	CIS	HST Revenue
1. Gas Supply	1.56	0.00	1.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Distribution Plant														
2.1 Land (incl offers to buy)	130.62	1.27	0.00	0.62	0.30	15.49	51.74	0.30	0.00	7.98	29.57	23.34	0.00	0.00
2.2 Structures & Improvements	97.59	0.95	0.00	0.46	0.22	11.57	9.38	0.22	0.00	15.72	41.61	17.44	0.00	0.00
2.3 Mains	2,601.85	0.00	0.00	0.00	0.00	0.00	2,601.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4 Meas. Reg. & Telemetering	354.18	0.00	0.00	164.06	190.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.5 Services	1,714.57	0.00	0.00	0.00	0.00	1,714.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.6 Meters	214.77	0.00	0.00	0.00	0.00	0.00	0.00	214.77	0.00	0.00	0.00	0.00	0.00	0.00
2. Total Distribution Plant	5,113.57	2.23	0.00	165.14	190.65	1,741.64	2,662.97	215.29	0.00	23.70	71.18	40.77	0.00	0.00
General Plant														
3.1 Land (incl offers to buy)	0.00	0.00	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 Structures & Improvements	7.59	0.00	0.00	0.00	0.00	2.55	0.34	0.00	0.00	0.95	2.68	1.06	0.00	0.00
3.3 Office Furniture & Equip.	18.24	0.03	0.02	0.02	2.24	2.94	3.65	0.84	0.30	0.44	0.57	7.18	0.00	0.00
3.4 Transportation Equipment	23.57	0.00	0.00	0.00	0.06	6.99	15.76	0.00	0.00	0.77	0.00	0.00	0.00	0.00
3.5 Heavy Work Equipment	14.75	0.00	0.00	0.00	0.03	4.37	9.86	0.00	0.00	0.48	0.00	0.00	0.00	0.00
3.6 Tools & Work Equip.	21.92	0.00	0.00	0.00	0.00	10.96	10.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.7 Rental Equip.	14.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.86	0.00	0.00	0.00	0.00	0.00
3.8 Communication Equip.	1.11	0.02	0.00	0.01	0.31	0.10	0.14	0.00	0.00	0.10	0.19	0.24	0.00	0.00
3.9 Compressors	0.49	0.00	0.00	0.00	0.00	0.15	0.33	0.00	0.00	0.02	0.00	0.00	0.00	0.00
3.10 Computer Equipment	(6.12)	(0.15)	(0.02)	(0.14)	(0.52)	(0.99)	(1.60)	(0.52)	(0.01)	(0.05)	(1.41)	(0.71)	0.00	0.00
3.11 Software Acquired/Developed	50.73	1.22	0.17	1.18	4.31	8.18	13.25	4.31	0.08	0.45	11.71	5.87	0.00	0.00
3.12 WAMS	53.70	1.29	0.18	1.25	4.56	8.66	14.02	4.56	0.08	0.48	12.40	6.21	0.00	0.00
3.13 CIS	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00
3. Total General Plant	207.84	2.41	0.36	2.32	10.99	43.91	66.71	9.19	15.31	3.63	26.14	19.85	7.00	0.00
4. Plant Held for Future Use	0.33	0.00	0.00	0.00	0.00	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Items														
5.1 Working Capital Allowance	341.64	393.85	5.42	(0.11)	(0.34)	15.38	23.80	0.00	0.00	(0.98)	(66.69)	0.73	0.00	(29.42)
5. Total Other Items	341.64	393.85	5.42	(0.11)	(0.34)	15.38	23.80	0.00	0.00	(0.98)	(66.69)	0.73	0.00	(29.42)
6. Total Rate Base	5,664.94	398.49	7.33	167.35	201.30	1,801.26	2,753.47	224.49	15.31	26.35	30.64	61.36	7.00	(29.42)

Witnesses: A. Kacicnik
B. So