

CLASSIFICATION OF RATE BASE
 Year Ended December 31, 2018

(millions of dollars)

| Item No. | Description | Total | Specific Classes | PRODUCT COSTS | | | GAS SUPPLY | | | LOAD BALANCING | | | STORAGE COSTS | | | DISTRIBUTION COSTS | | | Commodity |
|---------------------|-------------------------|----------|------------------|------------------|------------------|--------|------------|----------|---------|----------------|---------|---------|------------------|-----------------|-------------|--------------------|--|--|-----------|
| | | | | Winter Commodity | Annual Commodity | Annual | Peak | Seasonal | Annual | Deliverability | Space | Winter | TP Capacity <=4" | TP Capacity >4" | HP Capacity | LP Capacity | | | |
| 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 | Col. 15 | | | | | |
| GAS SUPPLY | | | | | | | | | | | | | | | | | | | |
| 1. | Gas Supply | 398.49 | 0.00 | 27.29 | 0.00 | 370.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.30 | | | | |
| 2. | Storage | 7.33 | 0.00 | 0.00 | 0.00 | 0.00 | 4.83 | 2.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | |
| DISTRIBUTION | | | | | | | | | | | | | | | | | | | |
| 3. | Mains | 2,753.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 67.08 | 611.20 | 193.43 | 1,047.26 | 0.00 | | | | | |
| 4. | Distribution Reg. | 201.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.04 | 64.12 | 20.29 | 109.86 | 0.00 | | | | | |
| CUSTOMER | | | | | | | | | | | | | | | | | | | |
| 5. | Sales Station | 167.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | |
| 6. | Meters | 224.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | |
| 7. | Services | 1,801.26 | 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. | Rental Equipment | 15.31 | 1.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | |
| 9. | Sales/Marketing | 26.35 | 0.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.46 | 4.20 | 1.33 | 7.19 | 0.00 | | | | | |
| 10. | Customer Accounting | 30.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | |
| 11. | HST Revenue | (29.42) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | |
| 12. | Sub-total | 5,596.58 | 1.87 | 27.29 | 0.00 | 370.90 | 4.83 | 2.50 | 0.00 | 74.58 | 679.52 | 215.04 | 1,164.32 | 0.30 | | | | | |
| 13. | Unidentifiable | 61.36 | 0.02 | 0.30 | 0.00 | 4.04 | 0.05 | 0.03 | 0.00 | 0.81 | 7.41 | 2.35 | 12.70 | 0.00 | | | | | |
| 14. | 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 | 0.00 | | | | | |
| 15. | Total Classified | 5,664.94 | 1.89 | 27.59 | 0.00 | 374.94 | 4.88 | 2.53 | 0.00 | 75.39 | 686.93 | 217.39 | 1,177.01 | 0.31 | | | | | |

Witnesses: A. Kacicnik
 B. So

CLASSIFICATION OF RATE BASE
Year Ended December 31, 2018

(millions of dollars)

| Item No. | Description | ----- CUSTOMER RELATED INVESTMENTS ----- | | | | | | | | | | ----- NUMBER OF CUSTOMERS ----- | | | |
|---------------------|-------------------------|--|----------------|----------|----------------|---------|-----------------------|-----------|-----------------|---------|--------------------|---------------------------------|-------------|--|--|
| | | Col. 16 | Col. 17 | Col. 18 | Col. 19 | Col. 20 | Col. 21 | Col. 22 | Col. 23 | Col. 24 | Col. 25 | Col. 26 | Col. 27 | | |
| | | Meters | Sales Stations | Services | Customer Plant | Rentals | Commercial/Industrial | Contracts | Direct Purchase | Total | Readings Processed | CIS | HST Revenue | | |
| GAS SUPPLY | | | | | | | | | | | | | | | |
| 1. | Gas Supply | 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. | Storage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| DISTRIBUTION | | | | | | | | | | | | | | | |
| 3. | Mains | 0.00 | 0.00 | 0.00 | 834.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 4. | Distribution Reg. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| CUSTOMER | | | | | | | | | | | | | | | |
| 5. | Sales Station | 0.00 | 167.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 6. | Meters | 224.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 7. | Services | 0.00 | 0.00 | 1,801.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 8. | Rental Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 13.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 9. | Sales/Marketing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12.81 | 0.00 | 0.00 | 0.00 | | |
| 10. | Customer Accounting | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30.64 | 0.00 | 0.00 | 0.00 | | |
| 11. | HST Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (29.42) | | |
| 12. | Sub-total | 224.49 | 167.35 | 1,801.26 | 834.50 | 13.80 | 0.00 | 0.00 | 0.00 | 43.45 | 0.00 | 0.00 | (29.42) | | |
| 13. | Unidentifiable | 2.45 | 1.83 | 19.64 | 9.10 | 0.15 | 0.00 | 0.00 | 0.00 | 0.47 | 0.00 | 0.00 | 0.00 | | |
| 14. | CIS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.00 | 0.00 | | |
| 15. | Total Classified | 226.93 | 169.18 | 1,820.91 | 843.60 | 13.95 | 0.00 | 0.00 | 0.00 | 43.92 | 0.00 | 7.00 | (29.42) | | |

Witnesses: A. Kacicnik
 B. So