

**TECUMSEH GAS**  
**FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE**  
**2018 TEST YEAR**

(\$000)

Item No.	Description	Functional Allocation T/C	FUNCTIONALIZATION			CLASSIFICATION			Col. 10	Col. 11	Col. 12	Col. 13
			Net Investment Avg. of Mnthly Avg.	Transmission & Compression	Pool Storage Space	Net Investment Avg. of Mnthly Avg.	Transmission & Compression	Pool Storage Space				
1.1	Transmission Lines	100%	5,959.4	5,959.4	0.0	5,959.4	5,959.4	0.0	0.0	0.0	0.0	0.0
1.2	Compressor Equipment	100%	63,917.9	63,917.9	0.0	63,917.9	63,917.9	0.0	0.0	0.0	0.0	0.0
1.3	Structures & Improvements	100%	43,735.7	43,735.7	0.0	43,735.7	43,735.7	0.0	0.0	0.0	0.0	0.0
1.4	Office and Plant Equipment	100%	1,281.5	1,281.5	0.0	1,281.5	1,281.5	0.0	0.0	0.0	0.0	0.0
1.5	Land	100%	3,733.0	3,733.0	0.0	3,733.0	3,733.0	0.0	0.0	0.0	0.0	0.0
1.6.1	Allowance for - Mat'ls & Supplies	100%	3,087.0	3,087.0	0.0	3,087.0	3,087.0	0.0	0.0	0.0	0.0	0.0
1.6.2	Working Capital - Working Cash Allow.	100%	1,600.0	1,600.0	0.0	1,600.0	1,600.0	0.0	0.0	0.0	0.0	0.0
1.7	Provision for LUF	69%	31%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.			123,314.5	123,314.5		123,314.5	123,314.5	49,325.8	73,988.7			
2.1	Field Lines	0%	35,558.0	35,558.0	0.0	35,558.0	35,558.0	0.0	0.0	14,223.2	21,334.8	21,334.8
2.2	Wells	0%	47,389.0	47,389.0	0.0	47,389.0	47,389.0	0.0	0.0	18,955.6	28,433.4	28,433.4
2.3	Well Equipment	0%	1,535.9	1,535.9	0.0	1,535.9	1,535.9	0.0	0.0	614.4	921.5	921.5
2.4	Measuring & Regulating	0%	6,992.5	6,992.5	0.0	6,992.5	6,992.5	0.0	0.0	2,797.0	4,195.5	4,195.5
2.5	Gas Storage Rights	0%	15,003.7	15,003.7	0.0	15,003.7	15,003.7	0.0	0.0	6,001.5	9,002.2	9,002.2
2.6	Petroleum and Natural Gas Leases	0%	35,440.0	35,440.0	0.0	35,440.0	35,440.0	0.0	0.0	14,176.0	21,264.0	21,264.0
2.7	Base Pressure Gas	0%	141,919.1	141,919.1	0.0	141,919.1	141,919.1	0.0	0.0	56,767.6	85,151.5	85,151.5
2.8	Other	0%	1,465.4	1,465.4	0.0	1,465.4	1,465.4	0.0	0.0	56,767.6	85,151.5	85,151.5
2.			265,233.6	265,233.6	123,314.5	123,314.5	123,314.5	49,325.8	73,988.7	141,919.1	141,919.1	141,919.1
3.	Total		1,465.4	46.493%	53.507%			40.000%	60.000%	40.000%	40.000%	60.000%
4.	Percentage Allocation											

Witnesses: A. Kacicnik  
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