

GAZIFERE INC.
ALLOCATION OF RETURN & TAXES
SEPT 30, 2004

(THOUSANDS OF DOLLARS)

ITEM NO.	DESCRIPTION	Col. 1 RATE BASE	Col. 2 RETURN & TAXES	Col. 3 TARIF 1	Col. 4 TARIF 2	Col. 5 TARIF 3	Col. 6 TARIF 4	Col. 7 TARIF 5	Col. 8 TARIF 9	ALLOCATION FACTOR
<u>GAS COSTS</u>										
1.1	Annual Commodity	372.0	40.5	17.1	22.2	0.2	1.0	0.0	0.0	1.1
1.	Total Gas Cost	<u>372.0</u>	<u>40.5</u>	<u>17.1</u>	<u>22.2</u>	<u>0.2</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	
<u>LOAD BALANCING</u>										
<u>TRANSMISSION</u>										
2.1	Space	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.2
2.1	Peak	39.7	4.3	1.8	2.3	0.0	0.1	0.2	0.0	3.1
2.2	Annual	92.5	10.1	3.3	3.7	0.0	0.4	0.7	2.0	1.2
2.	Total Transmission	<u>132.2</u>	<u>14.4</u>	<u>5.1</u>	<u>6.0</u>	<u>0.0</u>	<u>0.5</u>	<u>0.8</u>	<u>2.0</u>	
<u>STORAGE</u>										
3.1	Deliverability	7.8	0.9	0.4	0.4	0.0	0.0	0.0	0.0	3.1
3.2	Space	4.0	0.4	0.2	0.2	0.0	0.0	0.0	0.0	3.2
3.3	Annual	7.1	0.8	0.3	0.3	0.0	0.0	0.1	0.2	3.3
3.	Total Storage	<u>18.9</u>	<u>2.1</u>	<u>0.8</u>	<u>1.0</u>	<u>0.0</u>	<u>0.1</u>	<u>0.1</u>	<u>0.2</u>	
<u>FACILITIES' COSTS</u>										
<u>DISTRIBUTION FACILITIES</u>										
4.1	Capacity	23,289.1	2,537.7	963.5	1,213.7	3.3	56.2	99.3	201.7	2.1
4.2	Commodity	(2.7)	(0.3)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.1)	1.2
4.	Total Distribution	<u>23,286.4</u>	<u>2,537.4</u>	<u>963.4</u>	<u>1,213.6</u>	<u>3.3</u>	<u>56.2</u>	<u>99.3</u>	<u>201.7</u>	
<u>CUSTOMER RELATED</u>										
5.1	Meters	3,243.4	353.4	83.8	264.6	0.2	1.5	0.6	2.8	4.1
5.2	Reg. Stations	1,089.2	118.7	18.9	91.8	0.0	2.9	0.3	4.7	4.2
5.3	Services	20,489.1	2,232.6	178.0	2,033.4	0.5	6.4	0.3	14.0	4.3
5.4	Customer Plant	9,627.0	1,049.0	83.3	965.3	0.1	0.1	0.0	0.1	4.4
5.5	Comm/Ind. Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.6
5.6	Residential Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.7
5.7	Total Customers	(138.1)	(15.0)	(1.2)	(13.8)	(0.0)	(0.0)	(0.0)	(0.0)	4.5
5.8	Readings Processed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.8 & 4.9
5.9	GST/QST Revenues	(515.4)	(56.2)	(21.4)	(30.1)	(0.2)	(1.4)	(1.0)	(2.1)	Revenues
5.	Total Customer Related	<u>33,795.2</u>	<u>3,682.6</u>	<u>341.5</u>	<u>3,311.1</u>	<u>0.7</u>	<u>9.5</u>	<u>0.2</u>	<u>19.6</u>	
6.	Total Rate Base	<u>57,604.7</u>	<u>6,277.0</u>	<u>1,327.8</u>	<u>4,553.9</u>	<u>4.2</u>	<u>67.3</u>	<u>100.4</u>	<u>223.5</u>	