

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	741.5	77.8	32.8	42.5	0.3	2.2	0.0	0.0	1.1
1.	Total Gas Cost	<u>741.5</u>	<u>77.8</u>	<u>32.8</u>	<u>42.5</u>	<u>0.3</u>	<u>2.2</u>	<u>0.0</u>	<u>0.0</u>	
<u>LOAD BALANCING</u>										
TRANSMISSION										
2.1	Space	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.2
2.1	Peak	64.9	6.8	2.8	3.5	0.0	0.2	0.3	0.0	3.1
2.2	Annual	151.5	15.9	5.5	6.5	0.0	0.7	1.1	2.2	1.2
2.	Total Transmission	<u>216.4</u>	<u>22.7</u>	<u>8.3</u>	<u>10.0</u>	<u>0.1</u>	<u>0.8</u>	<u>1.3</u>	<u>2.2</u>	
STORAGE										
3.1	Deliverability	12.6	1.3	0.6	0.7	0.0	0.0	0.1	0.0	3.1
3.2	Space	6.5	0.7	0.3	0.4	0.0	0.0	0.0	0.0	3.2
3.3	Annual	11.4	1.2	0.4	0.5	0.0	0.0	0.1	0.2	3.3
3.	Total Storage	<u>30.6</u>	<u>3.2</u>	<u>1.3</u>	<u>1.6</u>	<u>0.0</u>	<u>0.1</u>	<u>0.1</u>	<u>0.2</u>	
<u>FACILITIES' COSTS</u>										
DISTRIBUTION FACILITIES										
4.1	Capacity	24,337.2	2,551.8	1,008.5	1,257.8	3.5	57.6	97.8	126.7	2.1
4.2	Commodity	(6.3)	(0.7)	(0.2)	(0.3)	(0.0)	(0.0)	(0.0)	(0.1)	1.2
4.	Total Distribution	<u>24,331.0</u>	<u>2,551.1</u>	<u>1,008.3</u>	<u>1,257.5</u>	<u>3.4</u>	<u>57.5</u>	<u>97.7</u>	<u>126.6</u>	
CUSTOMER RELATED										
5.1	Meters	3,171.4	332.5	78.3	249.7	0.2	1.4	0.5	2.5	4.1
5.2	Reg. Stations	845.3	88.6	14.1	68.9	0.0	2.1	0.2	3.4	4.2
5.3	Services	21,921.2	2,298.4	181.7	2,096.2	0.5	6.2	0.3	13.6	4.3
5.4	Customer Plant	10,120.3	1,061.1	83.5	977.2	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	(83.7)	(8.8)	(0.7)	(8.1)	(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	(521.6)	(54.7)	(21.1)	(29.8)	(0.2)	(1.5)	(0.9)	(1.3)	Revenues
5.	Total Customer Related	<u>35,452.7</u>	<u>3,717.2</u>	<u>335.8</u>	<u>3,354.1</u>	<u>0.6</u>	<u>8.2</u>	<u>0.2</u>	<u>18.3</u>	
6.	Total Rate Base	<u>60,772.2</u>	<u>6,372.0</u>	<u>1,386.4</u>	<u>4,665.7</u>	<u>4.4</u>	<u>68.8</u>	<u>99.4</u>	<u>147.2</u>	