

GAZIFERE INC.
REVENUE TO COST COMPARISONS
SEPT 30, 2005

ITEM NO.	DESCRIPTION	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
		TOTAL	TARIF 1	TARIF 2	TARIF 3	TARIF 4	TARIF 5	TARIF 9
1.	Revenues	60,445.5	23,310.8	32,838.9	193.7	1,630.5	990.0	1,481.7
2.	Costs of Service	60,445.5	21,239.5	35,431.3	170.4	1,444.3	850.8	1,309.1
3.	Over/Under Contribution	(0.0)	2,071.3	(2,592.4)	23.3	186.2	139.2	172.6
4.	Over/Under Contribution (\$ per 10**3 delivered)		39.2	(41.2)	50.7	29.5	13.2	8.3
5.	Return on Rate Base	8.22%	20.52%	3.64%	51.31%	30.46%	19.74%	17.86%
6.	Revenue to Cost Ratio	1.00	1.10	0.93	1.14	1.13	1.16	1.13

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GAZIFERE INC.
REVENUE TO COST COMPARISONS EXCLUDING GAS SUPPLY COMMODITY COSTS
SEPT 30, 2005

ITEM NO.	DESCRIPTION	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
		TOTAL	TARIF 1	TARIF 2	TARIF 3	TARIF 4	TARIF 5	TARIF 9
1.	Revenues	27,617.5	9,478.8	14,891.2	62.0	714.0	990.0	1,481.7
2.	Costs of Service	27,617.5	7,407.5	17,483.7	38.6	527.8	850.8	1,309.1
3.	Over/Under Contribution	(0.0)	2,071.3	(2,592.5)	23.4	186.2	139.2	172.6
4.	Over/Under Contribution (\$ per 10**3 delivered)		39.2	(41.2)	50.8	29.5	13.2	8.3
5.	Return on Rate Base	8.22%	20.82%	3.60%	54.73%	31.21%	19.74%	17.86%
6.	Revenue to Cost Ratio	1.00	1.28	0.85	1.60	1.35	1.16	1.13

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GAZIFERE INC.
FUNCTIONALIZATION OF RATE BASE
SEPT 30, 2005

(THOUSANDS OF DOLLARS)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11
	TOTAL	GAS SUPPLY	SALES STATIONS	DISTRBTN REGULATION	SERVICES	MAINS	METERS	SALES PROMOTN	CUSTOMER ACCOUNTG	SPECIFIC COSTS	UNIDENTI- FIABLE
DISTRIBUTION PLANT											
1.1	LAND (INCL OFFERS TO BUY)	32.1	0.0	0.0	32.1	0.0	0.0	0.0	0.0	0.0	0.0
1.2	STRUCTURES AND IMPROVMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.3	MAINS	33,361.7	0.0	0.0	0.0	0.0	33,361.7	0.0	0.0	0.0	0.0
1.4	MEAS. REG. & TELEMTRNG	1,373.2	0.0	837.4	535.8	0.0	0.0	0.0	0.0	0.0	0.0
1.5	SERVICES	21,590.3	0.0	0.0	0.0	21,590.3	0.0	0.0	0.0	0.0	0.0
1.6	METERS	3,149.3	0.0	0.0	0.0	0.0	3,149.3	0.0	0.0	0.0	0.0
1.7	OTHER GAS OPERATIONS	22.5	0.0	0.0	0.0	0.0	22.5	0.0	0.0	0.0	0.0
1.8	OVERHEAD CAPITALIZED	52.9	0.0	0.0	0.0	22.6	30.3	0.0	0.0	0.0	0.0
1.	TOTAL DISTRIBUTION PLANT	59,582.0	0.0	837.4	567.9	21,612.9	33,414.5	3,149.3	0.0	0.0	0.0
GENERAL PLANT											
2.1	STRUCTURES AND IMPROVMENTS	2.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.1
2.2	OFFICE FURNITURE & EQUIP.	105.3	0.0	0.0	0.0	13.2	10.0	0.0	16.8	35.8	0.0
2.3	TRANSPORTATION EQUIP.	4.4	0.0	0.0	0.0	2.2	2.2	0.0	0.0	0.0	0.0
2.4	TOOLS & WORK EQUIP.	90.6	0.0	0.0	0.0	58.4	32.2	0.0	0.0	0.0	0.0
2.5	RENTAL EQUIP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.6	COMPUTER EQUIP.	94.0	0.0	0.0	0.0	11.8	8.9	0.0	15.0	32.0	0.0
2.7	TELECOMMUNICATIONS	39.9	0.0	0.0	0.0	5.0	3.8	0.0	6.4	13.6	0.0
2.	TOTAL GENERAL PLANT	336.3	0.0	0.0	0.0	90.5	57.1	0.0	38.3	81.3	0.0
OTHER ITEMS											
3.1	REINFORCEMENT PROJECT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.	TOTAL OTHER ITEMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WORKING CAPITAL											
3.1	WORKING CAPITAL ALLOWANCE										
3.2	GAS COSTS	991.4	991.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.3	OPERATING & MAINTENANCE	362.4	0.0	1.9	26.1	62.0	27.8	0.0	82.5	162.1	0.0
3.4	MISC. TAXES	243.2	25.9	1.4	0.9	35.4	54.5	5.1	0.1	0.1	119.8
3.5	INCOME TAXES	106.2	0.0	1.5	1.0	38.5	59.3	5.6	0.1	0.1	0.1
3.6	GST/QST	(529.5)	0.0	0.0	0.5	(0.6)	(0.3)	0.0	1.7	3.4	(534.2)
3.7	PROVISION BAD DEBT	(333.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(333.0)	0.0
3.	TOTAL WORKING CAPITAL ALLOW.	840.7	1,017.3	4.8	28.6	135.1	141.4	10.7	84.3	(167.3)	(534.2)
4.	TOTAL	60,759.0	1,017.3	842.2	596.5	21,838.6	33,613.0	3,160.0	122.6	(86.0)	(534.2)

GAZIFERE INC.
RATE BASE RECONCILIATION
SEPT 30, 2005

1.	Rate Base (Cost Study)	60,759.0
Rate Base Excluded in the Cost Study		
2.1	Deferred Rate Case Expense	131.0
2.2	Self Insurance	(112.0)
2.3	Gas Cost Adjustment	(113.0)
Stabilization Accounts		
2.4	Temperature	958.0
2.5	UUF	<u>(1,307.0)</u>
2.	Total	(443.0)
3.	Rate Base	<u>60,316.0</u>

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GAZIFERE INC.
FUNCTIONALIZATION OF NET INVESTMENTS
SEPT 30, 2005

(THOUSANDS OF DOLLARS)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	
	TOTAL	GAS SUPPLY	SALES STATIONS	DISTRBTN REGULATION	SERVICES	MAINS	METERS	SALES PROMOTN	CUSTOMER ACCOUNTG	SPECIFIC COSTS	UNIDENTI- FIABLE	
<u>INVESTMENT COSTS</u>												
1.1	DEPRECIATION	2,898.5	0.0	58.2	37.2	1,393.6	1,189.2	107.4	20.9	44.4	0.0	47.5
1.2	MISC. TAXES	877.1	93.4	4.9	3.3	127.5	196.6	18.5	0.2	0.5	0.0	432.1
1.	TOTAL INVESTMENTS	3,775.6	93.4	63.1	40.6	1,521.1	1,385.9	125.9	21.1	44.9	0.0	479.6
<u>REVENUES</u>												
2.	LATE PAYMENT PENALTIES	(214.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(214.0)	0.0	0.0
		<u>3,561.6</u>	<u>93.4</u>	<u>63.1</u>	<u>40.6</u>	<u>1,521.1</u>	<u>1,385.9</u>	<u>125.9</u>	<u>21.1</u>	<u>(169.1)</u>	<u>0.0</u>	<u>479.6</u>

FUNCTIONALIZATION OF
GAZIFERE UTILITY O&M
YEAR ENDED SEPT 30, 2005

(THOUSANDS OF DOLLARS)

	Col. 1 TOTAL COSTS	Col. 2 FRINGE BENEFITS	Col. 3 SUB TOTAL	Col. 4 SUPERVISION	Col. 5 SUB TOTAL	Col. 6 A & G OVERHEAD	Col. 7 TOTAL
1. GAS COSTS	44,130.6		44,130.6		44,130.6	492.6	44,623.2
<u>DISTRIBUTION COSTS</u>							
<u>OPERATING COSTS</u>							
2.1.1 CHART PROCESSING	21.4		21.4	0.9	22.3	8.3	30.6
2.1.2 SUB-TOTAL	21.4		21.4	0.9	22.3	8.3	30.6
2.1.3 SUPERVISION M&R	12.8		12.8	(12.8)			
2.1.4 SYSTEM OPERATION	278.1	19.1	297.2	13.1	310.2	115.4	425.7
2.1.5 SUB-TOTAL	312.2	19.1	331.3	1.2	332.5	123.7	456.3
2.1.6 SUPERVISION DIST OP	1.2		1.2	(1.2)			
2.1 TOTAL OPERATING COSTS	313.5	19.1	332.5	0.0	332.5	123.7	456.3
<u>MAINTENANCE COSTS</u>							
2.2.1 SUPERVISION M&R	58.9		58.9	(58.9)			
2.2.2 MAINS	68.8	14.0	82.8	247.4	330.3	122.9	453.1
2.2.3 SUB-TOTAL MNTCE	127.7	14.0	141.7	188.5	330.3	122.9	453.1
2.2.4 SUPERVISION DIST MNTCE	165.5	23.1	188.5	(188.5)			
2.2 TOTAL MAINTENANCE COSTS	293.2	37.1	330.3	0.0	330.3	122.9	453.1
<u>CUSTOMER SERVICE COSTS</u>							
<u>OPERATING COSTS</u>							
3.1.1 HEATING EQUIPMENT SERVICE	10.7	0.2	10.8	7.5	18.3	6.8	25.1
3.1.2 OTHER SERVICE WORK	163.0	18.6	181.6	124.9	306.5	114.0	420.5
3.1.3 INSPECT APPL INST.	67.0	10.6	77.6	53.4	130.9	48.7	179.7
3.1.4 SUB-TOTAL SERVICE WORK	240.7	29.4	270.0	185.7	455.7	169.6	625.3
3.1.5 MTR LOCKS,UNLKS,EXCHNGS	91.7	2.2	93.9	64.6	158.4	58.9	217.4
3.1.6 SUB-TOTAL	332.4	31.5	363.9	250.2	614.2	228.5	842.7
3.1.7 TRAINING & SUPERVISION	264.1	35.5	299.6	(299.6)			
3.1 TOTAL OPERATING COSTS	596.4	67.0	663.5	(49.3)	614.2	228.5	842.7

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FUNCTIONALIZATION OF
GAZIFERE UTILITY O&M
YEAR ENDED SEPT 30, 2005

(THOUSANDS OF DOLLARS)

CUSTOMER SERVICE COSTS CON'T

	Col. 1 TOTAL COSTS	Col. 2 FRINGE BENEFITS	Col. 3 SUB TOTAL	Col. 4 SUPERVISION	Col. 5 SUB TOTAL	Col. 6 A & G OVERHEAD	Col. 7 TOTAL
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MAINTENANCE COSTS

3.2.1	SERVICE LINES	58.3	13.4	71.7	49.3	121.0	45.0	166.0
3.2	TOTAL MAINTENANCE COSTS	58.3	13.4	71.7	49.3	121.0	45.0	166.0

SALES PROMOTION COSTS

4.1	RESIDENTIAL PROMOTION	256.1	14.9	271.0	266.0	537.0	199.8	736.8
4.2	COMMERCIAL PROMOTION	125.4	16.6	142.0	139.3	281.3	104.7	386.0
4.3	RES/COMM PROMOTION	0.0		0.0	0.0	0.0	0.0	0.0
4.4	GENERAL SALES PROMOTION	0.0		0.0	0.0	0.0	0.0	0.0
4.5	SUB-TOTAL	381.5	31.5	413.0	405.3	818.3	304.5	1,122.8
4.6	GENERAL SUPERVISION	334.4	70.9	405.3	(405.3)			
4.7	DSM PROGRAM	31.4	0.0	31.4	0.0	31.4	11.7	43.1
4.8	DSM GENERAL	129.0	0.0	129.0	0.0	129.0	48.0	177.0
4.	TOTAL SALES COSTS	876.3	102.4	978.6	(0.0)	978.6	364.1	1,342.8

CUSTOMER ACCOUNTING COSTS

5.1	BILLING	633.8	92.6	726.4	477.8	1,204.2	448.1	1,652.3
5.2	SERVICE & BILLING ENQUIRY							
5.3	METER READING	112.8	0.0	112.8	74.2	187.0	69.6	256.6
5.4	CREDIT & COLLECTION	177.2	50.1	227.3	149.5	376.9	140.2	517.1
5.5	SUB-TOTAL	923.8	142.7	1,066.5	701.6	1,768.1	657.9	2,426.0
5.6	SUPERVISION	701.6	0.0	701.6	(701.6)			
5.7	UNCOLLECTIBLES	155.0		155.0		155.0	57.7	212.7
5.	TOTAL CUST ACCOUNTING COSTS	1,780.4	142.7	1,923.1	0.0	1,923.1	715.6	2,638.7
6.	FRINGE BENEFITS	569.7	(569.7)					
7.	ADMIN & GEN OVERHEAD	1,904.7	187.8	2,092.5		2,092.5	(2,092.5)	
8.	TOTAL OPERATING & MAINTENANCE COSTS	50,523.0	(0.2)	50,522.8	(0.0)	50,522.8	0.0	50,522.8

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GAZIFERE INC.
CLASSIFICATION OF O&M EXPENSE
SEPT 30, 2005

(THOUSANDS OF DOLLARS)

ITEM NO.	DESCRIPTION	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	Col. 16	Col. 17	Col. 18	Col. 19	Col. 20
		TOTAL	ANNUAL COMMODITY	SPACE	PEAK	ANNUAL	PEAK	SPACE	ANNUAL	CAPACITY	COMMODITY	DSM DIRECT	DSM INDIRECT	METERS	SALES STATIONS	SERVICES	CUST PLNT	RESID.	COMM/IND	TOTAL	READINGS PROCESSED
1.	Gas Purchased	44,623.2	32,703.5	0.0	3,117.4	7,273.8	543.5	281.8	493.1	492.6	(282.4)										
	DISTRIBUTION COSTS																				
	OPERATING COSTS																				
2.1	Chart Processing	30.6																			30.6
2.2	System Ops.	425.7								300.2						125.5					
	MAINTENANCE COSTS																				
2.3	Mains	453.1								319.6							133.6				
2.	Total Dist. Costs	909.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	619.8	0.0			0.0	0.0	0.0	259.0	0.0	0.0	0.0	30.6
	CUSTOMER SERVICE																				
	OPERATING COSTS																				
3.1	Heating Equip.	25.1																			25.1
3.2	Other Service Work	420.5																			420.5
3.3	Appliance Insp.	179.7																			179.7
3.4	Locks/Unlocks/Exch	217.4																			217.4
	MAINTENANCE COSTS																				
3.5	Service Lines	166.0														166.0					
3.	Total Customer Service	1,008.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			0.0	0.0	166.0	0.0	0.0	0.0	842.7	0.0
	SALES PROMOTION																				
4.1	Residential	736.8																736.8			
4.2	Commercial	386.0																	386.0		
4.3	Res./Comm.	0.0																0.0			
4.4	General Promotions	0.0								0.0											
4.5	DSM Program	43.1										43.1									
4.6	DSM General	177.0											177.0								
4.	Total Promotions	1,342.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	43.1	177.0	0.0	0.0	0.0	0.0	736.8	386.0	0.0	0.0
	CUSTOMER ACCOUNTING																				
5.1	Billing	1,652.3																			1,652.3
5.2	Enquiry	0.0																			0.0
5.3	Readings	256.6																			256.6
5.4	Credit	517.1																			517.1
5.5	Uncollectibles	212.7																			212.7
5.	Total Cust. Acctg.	2,638.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,382.1	256.6
6.	Total O and M	50,522.8	32,703.5	0.0	3,117.4	7,273.8	543.5	281.8	493.1	1,112.4	(282.4)	43.1	177.0	0.0	0.0	166.0	259.0	736.8	386.0	3,224.8	287.2

GAZIFERE INC.
CLASSIFICATION OF GAS COSTS
SEPT 30, 2005

(THOUSANDS OF DOLLARS)

ITEM NO.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10
	TOTAL COST	ANNUAL COMMODITY	SPACE	PEAK	ANNUAL	PEAK	SPACE	ANNUAL	CAPACITY	COMMODITY
		---GAS COSTS---	-----TRANSMISSION-----			-----STORAGE COSTS-----			-----DISTRIBUTION-----	
1.1	DIST'N (BLOCKS)	850.2	0.0	255.1	595.1					
1.2	STORAGE	1,310.0				540.0	280.0	490.0		
1.3	LOAD BALANCING	7,811.7	0.0	2,343.5	5,468.2	0				
1.4	FUEL GAS	0.0			0.0					
1.5	GAS SUPPLY	32,495.5	32,495.5							
1.6	NIAGARA GAS	1,663.2		499.0	1,164.2					
1.	TOTAL	<u>44,130.6</u>	<u>32,495.5</u>	<u>0.0</u>	<u>3,097.5</u>	<u>7,227.6</u>	<u>540.0</u>	<u>280.0</u>	<u>490.0</u>	<u>0.0</u>
2.1	UUF ADJUSTMENT	0.0	208.0	0.0	19.8	46.3	3.5	1.8	3.1	(282.4)
2.	SUB-TOTAL	<u>44,130.6</u>	<u>32,703.5</u>	<u>0.0</u>	<u>3,117.4</u>	<u>7,273.8</u>	<u>543.5</u>	<u>281.8</u>	<u>493.1</u>	<u>0.0</u>
3.1	A & G	492.6							492.6	
3.	TOTAL	<u><u>44,623.2</u></u>	<u><u>32,703.5</u></u>	<u><u>0.0</u></u>	<u><u>3,117.4</u></u>	<u><u>7,273.8</u></u>	<u><u>543.5</u></u>	<u><u>281.8</u></u>	<u><u>493.1</u></u>	<u><u>492.6</u></u>
										<u><u>(282.4)</u></u>

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GAZIFÈRE INC.
COÛT DU GAZ SELON LE TARIF 200 EB-2004-0428 (1)
CAUSE TARIFAIRE 2005

		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		
1000 m3		OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL		
	44.39%	2											LF:	44.39%		
		1	1	1	1	1	1	1	1	1	1	1	1			
		949.1	949.1	949.1	949.1	949.1	949.1	949.1	949.1	949.1	949.1	949.1	949.1			
1	FIRST	15	15	11,462.8	13,143.3	14,236.5	14,236.5	14,236.5	14,236.5	10,692.2	5,808.9	4,965.1	4,666.8	6,357.1	128,278.8	
2	NEXT	10	25	0.0	0.0	3,185.7	9,452.3	7,695.2	4,861.2	304.8	0.0	0.0	0.0	0.0	25,499.3	
3	OVER	25	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
4	CURTAILMENT			0.0	0.0	0.0	1,362.8	0.0	4,769.6	0.0	0.0	0.0	0.0	0.0	6,132.4	
5	T-SERVICE			6,503.1	4,419.8	3,301.4	3,926.0	2,918.0	3,031.8	2,808.9	4,038.0	1,909.0	1,861.2	1,575.9	3,248.8	
6																
7	TOTAL DELIVERIES			11,462.8	13,143.3	17,422.2	23,688.8	21,931.7	19,097.7	14,541.3	10,692.2	5,808.9	4,965.1	4,666.8	6,357.1	153,778.0
8	TOTAL SALES			4,959.6	8,723.4	14,120.8	19,762.7	19,013.7	16,065.9	11,732.4	6,654.2	3,900.0	3,103.9	3,090.9	3,108.3	114,235.9
9	T-SERVICE RECEIPTS			6,503.1	4,419.8	3,301.4	3,926.0	2,918.0	3,031.8	2,808.9	4,038.0	1,909.0	1,861.2	1,575.9	3,248.8	39,542.1
10																
11	CHECK			11,462.8	13,143.3	17,422.2	23,688.8	21,931.7	19,097.7	14,541.3	10,692.2	5,808.9	4,965.1	4,666.8	6,357.1	153,778.0
12																
13																
14																
15	REVENUE CALCULATION															
16	RATES -	EB-2004-0428														
17																
18		WINTER	SUMMER													
19		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	DMD	10	10	94,910	94,910	94,910	94,910	94,910	94,910	94,910	94,910	94,910	94,910	94,910	94,910	1,138.9
21	1ST	0.6641	0.6641	76,124	87,284	94,545	94,545	94,545	94,545	71,007	38,577	32,973	30,992	42,218	851.9	
22	2ND	0.6641	0.6641	0	0	21,156	62,772	51,104	32,284	2,024	0	0	0	0	169.3	
23	3RD	0.6641	0.6641	0	0	0	0	0	0	0	0	0	0	0	0.0	
24				171,034	182,194	210,611	252,227	240,559	221,738	191,479	165,917	133,487	127,883	125,902	137,128	2,160.2
25	gas b/s	28.4297	28.4297	70,500	124,002	200,725	280,924	270,277	228,375	166,774	94,589	55,437	44,121	43,937	44,184	1,623.8
26	Load Balancing	5.2437	5.2437	601,073	689,193	913,570	1,242,168	1,150,035	1,001,428	762,501	560,669	304,604	260,355	244,715	333,349	8,063.7
27	CURTAILMENT	-1.1000	-1.1000			(63,000)	(63,000)	(63,000)	(63,000)							(252.0)
28	gas sys	28.4469	28.4469	1,340,319	2,357,469	3,816,085	5,340,792	5,138,379	4,341,749	3,170,618	1,798,272	1,053,949	838,807	835,306	839,998	30,871.7
29	TOTAL REVENUE			2,182,926	3,352,859	5,077,991	7,053,111	6,736,250	5,730,290	4,291,372	2,619,447	1,547,477	1,271,166	1,249,860	1,354,657	42,467.4
30																
31																
32																
33																
34	NGT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0
35	RATES:	EB-2004-0428		2,182,926	3,352,859	5,077,991	7,053,111	6,736,250	5,730,290	4,291,372	2,619,447	1,547,477	1,271,166	1,249,860	1,354,657	42,467.4

Note: (1) Coût du gaz selon le tarif 200 en vigueur le 1er octobre 2004.

GAZIFERE INC.
ALLOCATION OF RATE BASE
SEPT 30, 2005

(THOUSANDS OF DOLLARS)

ITEM NO.	DESCRIPTION	Col. 1 RATE BASE	Col. 2 TARIF 1	Col. 3 TARIF 2	Col. 4 TARIF 3	Col. 5 TARIF 4	Col. 6 TARIF 5	Col. 8 TARIF 6	Col. 7 TARIF 9	ALLOCATION FACTOR
<u>GAS COSTS</u>										
1.1	Annual Commodity	756.2	318.6	413.4	3.0	21.1	0.0	0.0	0.0	1.1
1.	Total Gas Cost	756.2	318.6	413.4	3.0	21.1	0.0	0.0	0.0	
<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	72.1	30.0	37.5	0.1	1.7	2.8	0.0	0.0	3.1
2.2	Annual	168.2	57.8	68.7	0.5	6.9	11.5	0.0	22.8	1.2
2.	Total Transmission	240.3	87.8	106.2	0.6	8.6	14.3	0.0	22.8	
STORAGE										
3.1	Deliverability	12.6	5.2	6.5	0.0	0.3	0.5	0.0	0.0	3.1
3.2	Space	6.5	2.8	3.6	0.0	0.1	0.0	0.0	0.0	3.2
3.3	Annual	11.4	3.9	4.7	0.0	0.5	0.8	0.0	1.5	3.3
3.	Total Storage	30.5	11.9	14.8	0.1	0.8	1.3	0.0	1.5	
<u>FACILITIES' COSTS</u>										
DISTRIBUTION FACILITIES										
4.1	Capacity	24,323.2	9,612.7	11,988.9	32.9	548.8	931.9	0.0	1,207.9	2.1
4.2	Commodity	(6.5)	(2.2)	(2.7)	(0.0)	(0.3)	(0.4)	0.0	(0.9)	1.2
4.	Total Distribution	24,316.6	9,610.5	11,986.3	32.9	548.5	931.5	0.0	1,207.0	
CUSTOMER RELATED										
5.1	Meters	3,169.8	746.7	2,380.1	1.6	12.9	5.1	0.0	23.4	4.1
5.2	Sales Stations	844.8	134.2	657.2	0.0	19.6	1.8	0.0	32.0	4.2
5.3	Services	21,906.1	1,731.4	19,978.5	5.0	58.9	2.4	0.0	129.9	4.3
5.4	Customer Plant	10,115.1	796.3	9,315.4	1.0	1.0	0.3	0.0	1.0	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	(86.2)	(6.8)	(79.4)	(0.0)	(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	(534.2)	(206.3)	(291.1)	(1.7)	(14.4)	(8.3)	0.0	(12.4)	Revenues
5.	Total Customer Related	35,415.4	3,195.6	31,960.6	5.9	78.1	1.3	0.0	173.9	
6.	Total Rate Base	60,759.0	13,224.4	44,481.4	42.5	657.1	948.3	0.0	1,405.3	

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GAZIFERE INC.
ALLOCATION OF RETURN & TAXES
SEPT 30, 2005

(THOUSANDS OF DOLLARS)

ITEM NO.	DESCRIPTION	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	ALLOCATION FACTOR
		RATE BASE	RETURN & TAXES	TARIF 1	TARIF 2	TARIF 3	TARIF 4	TARIF 5	TARIF 9	
<u>GAS COSTS</u>										
1.1	Annual Commodity	756.2	79.2	33.4	43.3	0.3	2.2	0.0	0.0	1.1
1.	Total Gas Cost	<u>756.2</u>	<u>79.2</u>	<u>33.4</u>	<u>43.3</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	72.1	7.5	3.1	3.9	0.0	0.2	0.3	0.0	3.1
2.2	Annual	168.2	17.6	6.0	7.2	0.1	0.7	1.2	2.4	1.2
2.	Total Transmission	<u>240.3</u>	<u>25.2</u>	<u>9.2</u>	<u>11.1</u>	<u>0.1</u>	<u>0.9</u>	<u>1.5</u>	<u>2.4</u>	
STORAGE										
3.1	Deliverability	12.6	1.3	0.5	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>30.5</u>	<u>3.2</u>	<u>1.2</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	24,323.2	2,546.5	1,006.4	1,255.2	3.4	57.5	97.6	126.5	2.1
4.2	Commodity	(6.5)	(0.7)	(0.2)	(0.3)	(0.0)	(0.0)	(0.0)	(0.1)	1.2
4.	Total Distribution	<u>24,316.6</u>	<u>2,545.8</u>	<u>1,006.2</u>	<u>1,254.9</u>	<u>3.4</u>	<u>57.4</u>	<u>97.5</u>	<u>126.4</u>	
CUSTOMER RELATED										
5.1	Meters	3,169.8	331.9	78.2	249.2	0.2	1.4	0.5	2.4	4.1
5.2	Reg. Stations	844.8	88.4	14.1	68.8	0.0	2.1	0.2	3.3	4.2
5.3	Services	21,906.1	2,293.4	181.3	2,091.6	0.5	6.2	0.3	13.6	4.3
5.4	Customer Plant	10,115.1	1,059.0	83.4	975.3	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	(86.2)	(9.0)	(0.7)	(8.3)	(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	(534.2)	(55.9)	(21.6)	(30.5)	(0.2)	(1.5)	(0.9)	(1.3)	Revenues
5.	Total Customer Related	<u>35,415.4</u>	<u>3,707.8</u>	<u>334.6</u>	<u>3,346.1</u>	<u>0.6</u>	<u>8.2</u>	<u>0.1</u>	<u>18.2</u>	
6.	Total Rate Base	<u>60,759.0</u>	<u>6,361.1</u>	<u>1,384.5</u>	<u>4,656.9</u>	<u>4.4</u>	<u>68.8</u>	<u>99.3</u>	<u>147.1</u>	

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GAZIFERE INC.
ALLOCATION OF THE COSTS OF SERVICE
SEPT 30, 2005

(THOUSANDS OF DOLLARS)

ITEM NO.	DESCRIPTION	Col. 1 O&M COSTS	Col. 2 NET INV. COSTS	Col. 3 TOTAL	Col. 4 TARIF 1	Col. 5 TARIF 2	Col. 6 TARIF 3	Col. 7 TARIF 4	Col. 8 TARIF 5	Col. 9 TARIF 9	ALLOCATION FACTOR
<u>GAS COSTS</u>											
1.1	Annual Commodity	32,703.5	45.3	32,748.8	13,798.7	17,904.4	131.4	914.3	0.0	0.0	1.1
1.2	System Gas Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.5
1.	Total Gas Cost	32,703.5	45.3	32,748.8	13,798.7	17,904.4	131.4	914.3	0.0	0.0	
<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	0.0	3.2
2.1	Peak	3,117.4	0.6	3,117.9	1,299.4	1,622.4	4.3	72.3	119.6	0.0	3.1
2.2	Annual	7,273.8	55.4	7,329.2	2,516.6	2,994.5	21.9	300.0	500.7	995.4	1.2
2.	Total Transmission	10,391.2	55.9	10,447.1	3,816.0	4,616.9	26.2	372.3	620.3	995.4	#
<u>STORAGE</u>											
3.1	Deliverability	543.5	0.1	543.6	226.5	282.8	0.7	12.6	20.8	0.0	3.1
3.2	Space	281.8	0.1	281.8	120.4	156.4	0.4	3.1	1.6	0.0	3.2
3.3	Annual	493.1	0.1	493.2	169.4	201.5	1.5	20.2	33.7	67.0	3.3
3.	Total Storage	1,318.4	0.2	1,318.6	516.3	640.7	2.7	35.9	56.1	67.0	
<u>FACILITIES' COSTS</u>											
<u>DISTRIBUTION FACILITIES</u>											
4.1	Capacity	1,112.4	1,223.8	2,336.2	923.3	1,151.5	3.2	52.7	89.5	116.0	2.1
4.2	Commodity	(282.4)	(0.1)	(282.5)	(97.0)	(115.4)	(0.8)	(11.6)	(19.3)	(38.4)	1.2
4.3	DSM Direct	43.1	0.0	43.1		43.1					
4.4	DSM Indirect	177.0	0.0	177.0	41.9	125.1	0.1	2.0	3.4	4.4	4.5/2.1
4.	Total Distribution	1,050.0	1,223.8	2,273.7	868.2	1,204.3	2.4	43.2	73.6	82.1	
<u>CUSTOMER RELATED</u>											
5.1	Meters	0.0	150.9	150.9	35.6	113.3	0.1	0.6	0.2	1.1	4.1
5.2	Sales Stations	0.0	69.8	69.8	11.1	54.3	0.0	1.6	0.1	2.6	4.2
5.3	Services	166.0	1,694.0	1,860.1	147.0	1,696.4	0.4	5.0	0.2	11.0	4.3
5.4	Customer Plant	259.0	495.6	754.7	59.4	695.0	0.1	0.1	0.0	0.1	4.4
5.5	Comm/Ind. Customers	386.0	0.0	386.0	320.0	64.6	0.4	0.4	0.1	0.4	4.6
5.6	Residential Customers	736.8	0.0	736.8	0.0	736.8	0.0	0.0	0.0	0.0	4.7
5.7	Total Customers	3,224.8	(169.8)	3,055.0	240.5	2,813.5	0.3	0.3	0.1	0.3	4.5
5.8	Readings Processed	287.2	0.0	287.2	44.0	236.6	1.9	1.9	0.6	1.9	4.8 & 4.9
5.9	GST/QST Revenues	0.0	(4.2)	(4.2)	(1.8)	(2.3)	(0.0)	(0.1)	0.0	0.0	Revenues
5.	Total Customer Related	5,059.8	2,236.4	7,296.2	855.8	6,408.2	3.2	9.9	1.5	17.5	
6.1	Return	4,994.0	0.0	4,994.0	1,087.0	3,656.1	3.5	54.0	77.9	115.5	5
6.2	Taxes	1,367.1	0.0	1,367.1	297.6	1,000.8	1.0	14.8	21.3	31.6	5
6.	Return and Taxes	6,361.1	0.0	6,361.1	1,384.5	4,656.9	4.4	68.8	99.3	147.1	
7.	Total Facilities	12,470.8	3,460.1	15,931.0	3,108.6	12,269.3	10.1	121.8	174.4	246.7	
8.	Rate Adjustment Mechan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.1
8.	Total Costs of Service	56,883.9	3,561.6	60,445.5	21,239.5	35,431.3	170.4	1,444.3	850.8	1,309.1	

GAZIFERE INC.
ALLOCATION FACTORS
SEPT 30, 2005

ITEM NO.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	
	FACTOR TOTAL	TARIF 1	TARIF 2	TARIF 3	TARIF 4	TARIF 5	TARIF 9	
COMMODITY RESPONSIBILITY								
1.1	Annual Sales	114,618.2	48,294.3	62,663.9	460.0	3,200.0	0.0	0.0
1.2	Annual Deliveries	153,951.8	52,862.6	62,900.3	460.0	6,302.0	10,518.1	20,908.8
1.3	Winter Deliveries	82,233.2	31,474.3	38,975.2	202.5	2,447.0	3,670.9	5,463.3
CAPACITY RESPONSIBILITY								
2.1	Capacity Assigned and Used	100.0	39.5	49.3	0.1	2.3	3.8	5.0
STORAGE RESPONSIBILITY								
3.1	Deliverability/Peak	1,152.4	480.3	599.6	1.6	26.7	44.2	0.0
3.2	Space	32,665.2	13,950.0	18,123.3	50.0	357.8	184.1	0.0
3.3	Annual	153,951.8	52,862.6	62,900.3	460.0	6,302.0	10,518.1	20,908.8
CUSTOMER RESPONSIBILITY								
4.1	Meters	3,583	844	2,691	2	15	6	26
4.2	Sales Stations	1,398	222	1,087	0	32	3	53
4.3	Services	15,803	1,249	14,412	4	43	2	94
4.4	Customer Related Plant	29,394	2,314	27,070	3	3	1	3
4.5	Total Customer Count	29,394	2,314	27,070	3	3	1	3
4.6	Comm/Ind Customer Count	2,791	2,314	467	3	3	1	3
4.7	Residential Customer Count	26,603	0	26,603	0	0	0	0
4.8	Chart Readings per Year	2,448	1,928	0	156	156	52	156
4.9	Meter Readings per Year	170,927	13,287	157,640	0	0	0	0
5.	Rate Base	60,759.0	13,224.4	44,481.4	42.5	657.1	948.3	1,405.3

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GAZIFERE INC.
ALLOCATION PERCENTAGES
SEPT 30, 2005

ITEM NO.	Col. 1 FACTOR TOTAL	Col. 2 TARIF 1	Col. 3 TARIF 2	Col. 4 TARIF 3	Col. 5 TARIF 4	Col. 6 TARIF 5	Col. 7 TARIF 9
COMMODITY RESPONSIBILITY							
1.1	Annual Sales	1.0000	0.4213	0.5467	0.0040	0.0279	0.0000
1.2	Annual Deliveries	1.0000	0.3434	0.4086	0.0030	0.0409	0.1358
1.3	Winter Deliveries	1.0000	0.3827	0.4740	0.0025	0.0298	0.0664
CAPACITY RESPONSIBILITY							
2.1	Capacity Assigned and Used	1.0000	0.3952	0.4929	0.0014	0.0226	0.0383
STORAGE RESPONSIBILITY							
3.1	Deliverability/Peak	1.0000	0.4168	0.5203	0.0014	0.0232	0.0384
3.2	Space	1.0000	0.4271	0.5548	0.0015	0.0110	0.0056
3.3	Annual	1.0000	0.3434	0.4086	0.0030	0.0409	0.1358
CUSTOMER RESPONSIBILITY							
4.1	Meters	1.0000	0.2356	0.7509	0.0005	0.0041	0.0016
4.2	Sales Stations	1.0000	0.1589	0.7779	0.0000	0.0232	0.0021
4.3	Services	1.0000	0.0790	0.9120	0.0002	0.0027	0.0001
4.4	Customer Related Plant	1.0000	0.0787	0.9209	0.0001	0.0001	0.0000
4.5	Total Customer Count	1.0000	0.0787	0.9209	0.0001	0.0001	0.0000
4.6	Comm/Ind Customer Count	1.0000	0.8291	0.1673	0.0011	0.0011	0.0004
4.7	Residential Customer Count	1.0000	0.0000	1.0000	0.0000	0.0000	0.0000
4.8	Chart Readings per Year	1.0000	0.7876	0.0000	0.0637	0.0637	0.0212
4.9	Meter Readings per Month	1.0000	0.0777	0.9223	0.0000	0.0000	0.0000
5.	Rate Base	1.0000	0.2177	0.7321	0.0007	0.0108	0.0156

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