

GAZIFÈRE INC.  
PRE-FILED EVIDENCE OF MATTHEW KIRK  
2016 RATE CASE

Q.1 Please state your full name and your current position.

A.1 My name is Matthew Kirk. I am the Cost Allocation Manager at Enbridge Gas Distribution.

Q.2 What are your professional qualifications, experience, and previous appearances before this or other regulatory tribunals?

A.2 Please refer to my Curriculum Vitae filed at Exhibit GI-36, document 3.

Q.3 What is the purpose of this testimony?

A.3 I am presenting the results of the fully allocated cost study for the 2016 test year. The study allocates the test year distribution revenue requirement (DRR) to the customer rate classes which is then used as a guide to rate design.

Q.4 Is Gazifère proposing any cost allocation methodology changes as part of this filing?

A.4 Gazifère is not proposing any changes as part of this proceeding. Gazifère used the cost allocation methodology approved by the Régie in its D-2006-158 and D-2014-204 decisions to allocate the 2016 distribution requirement to the customer rate classes. The methodology is filed in phase 4 at Exhibit GI-44, document 1, but no changes are proposed within.

Q.5 Could you please outline the derivation of the study?

A.5 The details of Gazifère's 2016 budget, which determines its 2016 distribution revenue requirement, are filed in GI-25, document 1.

The proposed revenue requirement is allocated to the various rate classes in accordance with principles laid out in the Fully Allocated Cost Study, filed at Exhibit GI-44, document 1.1 to 1.11 in phase 4.

The allocation of the total distribution revenue requirement at a rate class level is filed at exhibit GI-44, document 1.1.

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Using the study as a guide to rate design ensures that cost causality is maintained for the 2016 test year.

Q.6 Does this conclude your evidence?

A.6 Yes it does.