

GAZIFERE INC.
FUNCTIONALIZATION OF RATE BASE
December 31, 2017

(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
	<u>TOTAL</u>	<u>GAS SUPPLY</u>	<u>SALES STATIONS</u>	<u>DISTRBTN REGULATION</u>	<u>SERVICES</u>	<u>MAINS</u>	<u>METERS</u>	<u>SALES PROMOTN</u>	<u>CUSTOMER ACCOUNTG</u>	<u>SPECIFIC COSTS</u>	<u>UNIDENTIFIABLE</u>
<u>DISTRIBUTION PLANT</u>											
1.1	LAND (INCL OFFERS TO BUY)	294.4	0.0	0.0	294.4	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	53,021.1	0.0	0.0	0.0	0.0	53,021.1	0.0	0.0	0.0	0.0
1.4	MEAS. REG. & TELEMTRNG	1,864.6	0.0	565.5	1,299.1	0.0	0.0	0.0	0.0	0.0	0.0
1.5	SERVICES	28,352.3	0.0	0.0	0.0	28,352.3	0.0	0.0	0.0	0.0	0.0
1.6	METERS	5,304.4	0.0	0.0	0.0	0.0	0.0	5,304.4	0.0	0.0	0.0
1.7	OTHER GAS OPERATIONS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.8	OVERHEAD CAPITALIZED	281.6	0.0	0.0	0.0	154.7	126.9	0.0	0.0	0.0	0.0
1.	TOTAL DISTRIBUTION PLANT	89,118.4	0.0	565.5	1,593.5	28,507.0	53,148.0	5,304.4	0.0	0.0	0.0
<u>GENERAL PLANT</u>											
2.1	STRUCTURES AND IMPROVMENTS	486.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	486.1
2.2	OFFICE FURNITURE & EQUIP.	251.0	0.0	0.0	0.0	31.4	23.8	0.0	40.2	85.3	0.0
2.3	TRANSPORTATION EQUIP.	501.6	0.0	0.0	0.0	250.8	250.8	0.0	0.0	0.0	0.0
2.4	TOOLS & WORK EQUIP.	153.4	0.0	0.0	0.0	98.9	54.5	0.0	0.0	0.0	0.0
2.5	RENTAL EQUIP.	212.9	0.0	0.0	0.0	137.4	75.6	0.0	0.0	0.0	0.0
2.6	COMPUTER EQUIP.	1,412.5	0.0	0.0	0.0	29.7	22.6	0.0	38.0	1,255.7	0.0
2.7	TELECOMMUNICATIONS	305.9	0.0	0.0	0.0	38.2	29.1	0.0	48.9	104.0	0.0
2.	TOTAL GENERAL PLANT	3,323.5	0.0	0.0	0.0	586.4	456.3	0.0	127.1	1,445.1	0.0
<u>WORKING CAPITAL</u>											
3.1	GAS COSTS	(664.0)	(664.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.2	OPERATING & MAINTENANCE	379.0	0.0	1.2	44.6	92.6	46.0	0.0	42.6	152.0	0.0
3.3	MISC. TAXES	273.0	57.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	215.7
3.4	INCOME TAXES	66.0	0.0	0.4	1.1	20.8	38.3	3.8	0.1	1.0	0.0
3.5	GST/QST	(423.8)	0.0	0.0	1.4	5.7	2.8	0.0	1.3	4.6	(439.6)
3.6	PROVISION BAD DEBT	(270.7)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(270.7)	0.0
3.	TOTAL WORKING CAPITAL ALLOW.	(640.5)	(606.7)	1.6	47.1	119.0	87.1	3.8	44.0	(113.1)	(439.6)
4.	TOTAL	91,801.3	(606.7)	567.1	1,640.7	29,212.4	53,691.4	5,308.1	171.1	1,332.0	(439.6)