

GAZIFERE INC.
CLASSIFICATION OF O&M EXPENSE
December 31, 2017

(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	Col. 21	
		TOTAL	ANNUAL COMMODITY	SEASONAL	PEAK	ANNUAL	UPSTREAM TRANSPORT	PEAK/ DELIVER- ABILITY	SPACE	ANNUAL CAPACITY	COMMODITY	DSM DIRECT	DSM INDIRECT	WEATHER NORMALIZE	METERS	STATIONS	SERVICES	CUST PLNT	RESID.	COM/IND	TOTAL	READINGS PROCESSED	
1.	Gas Purchased	32,248.3	14,385.1	1,823.7	2,400.3	1,296.3	9,302.6	1,199.5	877.0	-	608.6	355.1	-	-	-	-	-	-	-	-	-	-	
	DISTRIBUTION COSTS																						
	OPERATING COSTS																						
2.1	Chart Processing	41.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41.8	
2.2	System Ops.	1,611.7	-	-	-	-	-	-	-	-	1,197.2	-	-	-	-	-	-	414.5	-	-	-	-	
2.3	Deferral/YFactor Accounts	(2,392.8)	-	-	-	-	-	-	-	-	-	(327.2)	-	-	(2,065.6)	-	-	-	-	-	-	-	
	MAINTENANCE COSTS																						
2.4	Mains	1,660.7	-	-	-	-	-	-	-	-	1,233.6	-	-	-	-	-	-	427.1	-	-	-	-	
2.	Total Dist. Costs	921.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,430.8	(327.2)	0.0	0.0	(2,065.6)	0.0	0.0	0.0	841.6	0.0	0.0	0.0	41.8
	CUSTOMER SERVICE																						
	OPERATING COSTS																						
3.1	Heating Equip.	396.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	396.5	
3.2	Other Service Work	985.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	985.3	
3.3	Appliance Insp.	211.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	211.2	
3.4	Locks/Unlocks/Exch	976.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	976.8	
	MAINTENANCE COSTS																						
3.5	Service Lines	773.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	773.2	-	-	-	-	-	
3.	Total Customer Service	3,343.1	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	773.2	0.0	0.0	0.0	0.0	2,569.9	
	SALES PROMOTION																						
4.1	Residential	732.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	732.3	-	-	-	
4.2	Commercial	462.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	462.8	-	-	
4.3	Res./Comm.	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.4	General Promotions	61.0	-	-	-	0.0	-	-	-	-	-	30.5	-	-	-	-	-	-	-	-	-	30.5	
4.5	DSM Program	121.3	-	-	-	-	-	-	-	-	-	-	121.3	-	-	-	-	-	-	-	-	-	
4.6	DSM General	161.2	-	-	-	-	-	-	-	-	-	-	-	161.2	-	-	-	-	-	-	-	-	
4.7	Deferral/YFactor Accounts	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.	Total Promotions	1,538.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30.5	121.3	161.2	0.0	0.0	0.0	0.0	732.3	462.8	0.0	30.5	
	CUSTOMER ACCOUNTING																						
5.1	Billing	3,761.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,761.0	
5.2	Enquiry	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5.3	Readings	845.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	845.6	
5.4	Credit	723.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	723.8	
5.5	Uncollectibles	157.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	157.4	
5.	Total Cust. Acctg.	5,487.7	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	0.0	0.0	4,642.1	845.6
6.	Total O and M	43,539.0	14,385.1	1,823.7	2,400.3	1,296.3	9,302.6	1,199.5	877.0	0.0	3,039.4	58.4	121.3	161.2	(2,065.6)	0.0	0.0	773.2	841.6	732.3	462.8	7,242.6	887.4

GAZIFERE INC.
CLASSIFICATION OF GAS COSTS
December 31, 2017

(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	Col. 11	
	TOTAL COST	ANNUAL COMMODITY	SEASONAL	PEAK	ANNUAL	UPSTREAM TRANSPORT.	PEAK / DELIVER-ABILITY	SPACE	ANNUAL	CAPACITY	COMMODITY	
		---GAS COSTS---		----- TRANSMISSION -----			----- STORAGE COSTS -----		----- DISTRIBUTION -----			
1.1	DIST'N (BLOCKS)	1,836.9	-	-	1,102.1	734.8	-	-	-	-	-	
1.2	STORAGE	2,100.1	-	-	-	-	1,213.1	887.0	-	-	-	
1.3	LOAD BALANCING	11,713.8	-	1,844.4	461.1	-	9,408.2	-	-	-	-	
1.4	FUEL GAS	0.0	-	-	-	-	-	-	-	-	-	
1.5	GAS SUPPLY	14,548.4	14,548.4	-	-	-	-	-	-	-	-	
1.6	NIAGARA GAS	1,440.6	-	-	864.3	576.2	-	-	-	-	-	
1.	TOTAL	<u>31,639.7</u>	<u>14,548.4</u>	<u>1,844.4</u>	<u>2,427.6</u>	<u>1,311.0</u>	<u>9,408.2</u>	1,213.1	887.0	0.0	0.0	-
2.1	UUF ADJUSTMENT	0.0	(163.3)	(20.7)	(27.2)	(14.7)	(105.6)	(13.6)	(10.0)	0.0	0.0	355.1
2.	SUB-TOTAL	<u>31,639.7</u>	<u>14,385.1</u>	<u>1,823.7</u>	<u>2,400.3</u>	<u>1,296.3</u>	<u>9,302.6</u>	1,199.5	877.0	0.0	0.0	355.1
3.1	A & G	608.6	-	-	-	-	-	-	-	-	608.6	-
3.	TOTAL	<u><u>32,248.3</u></u>	<u><u>14,385.1</u></u>	<u><u>1,823.7</u></u>	<u><u>2,400.3</u></u>	<u><u>1,296.3</u></u>	<u><u>9,302.6</u></u>	<u><u>1,199.5</u></u>	<u><u>877.0</u></u>	<u><u>0.0</u></u>	<u><u>608.6</u></u>	<u><u>355.1</u></u>