

GAZIFERE INC.
FUNCTIONALIZATION OF RATE BASE (WITH NO GAS COST)
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
	TOTAL	GAS SUPPLY	SALES STATIONS	DISTRBTN REGULATION	SERVICES	MAINS	METERS	SALES PROMOTN	CUSTOMER ACCOUNTG	SPECIFIC COSTS	UNIDENTIFIABLE
DISTRIBUTION PLANT											
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	<u>52,526.3</u>	0.0	0.0	0.0	0.0	<u>52,526.3</u>	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	5,304.4	0.0	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	<u>88,623.5</u>	0.0	565.5	1,593.5	28,507.0	<u>52,653.2</u>	5,304.4	0.0	0.0	0.0
GENERAL PLANT											
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.	1,475.3	0.0	0.0	0.0	29.7	22.6	0.0	38.0	1,318.5	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	<u>3,386.2</u>	0.0	0.0	0.0	586.4	456.3	0.0	127.1	1,507.8	0.0
WORKING CAPITAL											
3.1	GAS COSTS	(711.0)	(711.0)	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	43.9	92.3	45.2	0.0	42.9	153.5	0.0
3.3	MISC. TAXES	274.0	57.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	216.5
3.4	INCOME TAXES	66.0	0.0	0.4	1.1	20.9	38.1	3.8	0.1	1.1	0.0
3.5	GST/QST	(439.6)	0.0	0.0	1.3	5.2	2.5	0.0	1.3	4.7	(454.7)
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.	<u>(702.3)</u>	<u>(653.5)</u>	1.6	<u>46.4</u>	<u>118.4</u>	<u>85.8</u>	3.8	<u>44.3</u>	<u>(111.4)</u>	(454.7)
4.	TOTAL	<u>91,307.4</u>	<u>(653.5)</u>	<u>567.1</u>	<u>1,639.9</u>	<u>29,211.8</u>	<u>53,195.3</u>	<u>5,308.2</u>	<u>171.4</u>	<u>1,396.4</u>	<u>(454.7)</u>
											<u>925.6</u>