

GAZIFERE INC.  
 ALLOCATION OF RETURN & TAXES (WITH GAS COST) - CHANGE OF METHODOLOGY  
 December 31, 2018

(THOUSANDS OF DOLLARS)

ITEM NO.	DESCRIPTION	Col. 1 RATE BASE	Col. 2 RETURN & TAXES	Col. 3 TARIF 1	Col. 4 TARIF 2	Col. 5 TARIF 3	Col. 6 TARIF 4	Col. 7 TARIF 5	Col. 8 TARIF 9	ALLOCATION FACTOR
<u>GAS COSTS</u>										
1.1	Annual Commodity	(133.1)	(9.5)	(4.4)	(5.0)	(0.0)	0.0	0.0	(0.2)	1.1
1.	Total Gas Cost	(133.1)	(9.5)	(4.4)	(5.0)	(0.0)	0.0	0.0	(0.2)	
<u>LOAD BALANCING</u>										
<u>TRANSMISSION</u>										
2.1	Seasonal	(17.8)	(1.3)	(0.6)	(0.7)	(0.0)	(0.0)	0.0	(0.0)	3.2
2.2	Peak	(24.1)	(1.7)	(0.8)	(0.9)	(0.0)	(0.0)	(0.1)	0.0	3.3
2.3	Annual	(90.5)	(6.5)	(2.5)	(2.6)	(0.0)	(0.1)	(0.7)	(0.6)	1.2
2.	Total Transmission	(132.4)	(9.5)	(3.9)	(4.1)	(0.0)	(0.2)	(0.7)	(0.6)	
<u>STORAGE</u>										
3.1	Deliverability	(13.5)	(1.0)	(0.4)	(0.5)	(0.0)	(0.0)	(0.0)	0.0	3.1
3.2	Space	(10.0)	(0.7)	(0.3)	(0.4)	(0.0)	(0.0)	0.0	(0.0)	3.2
3.3	Annual	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
3.	Total Storage	(23.5)	(1.7)	(0.8)	(0.9)	(0.0)	(0.0)	(0.0)	(0.0)	
<u>FACILITIES' COSTS</u>										
<u>DISTRIBUTION FACILITIES</u>										
4.1	Capacity	41,596.4	2,984.0	1,307.8	1,582.0	3.1	34.0	34.3	22.9	2.1
4.2	Commodity	71.0	5.1	2.0	2.0	0.0	0.1	0.5	0.4	1.2
4	Total Distribution	41,667.4	2,989.1	1,309.8	1,584.0	3.1	34.1	34.8	23.3	
<u>CUSTOMER RELATED</u>										
5.1	Meters	5,622.8	403.4	94.7	306.0	0.1	0.0	0.4	2.1	4.1
5.2	Reg. Stations	779.1	55.9	50.5	0.0	0.0	0.0	0.3	5.0	4.2
5.3	Services	31,952.3	2,292.2	178.6	2,105.8	0.3	0.1	0.1	7.4	4.3
5.4	Customer Plant	15,144.2	1,086.4	83.1	1,003.1	0.1	0.0	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	1,372.6	98.5	7.5	90.9	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	(484.2)	(34.7)	(12.4)	(21.2)	(0.1)	(0.2)	(0.4)	(0.5)	Revenues
5	Total Customer Related	54,386.8	3,901.6	402.0	3,484.7	0.5	(0.0)	0.5	14.0	
6	Total Rate Base	95,765.3	6,870.0	1,702.8	5,058.7	3.5	33.9	34.6	36.6	