

GAZIFERE INC.
REVENUE TO COST COMPARISONS
December 31, 2019

| ITEM NO. | DESCRIPTION | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 |
|-------------|---|----------|------------|------------|------------|------------|------------|------------|
| | | TOTAL | TARIF 1 | TARIF 2 | TARIF 3 | TARIF 4 | TARIF 5 | TARIF 9 |
| 1. | Revenues | 55,915.9 | 21,082.7 | 32,825.8 | 55.3 | 239.5 | 773.7 | 938.8 |
| 2. | Costs of Service | 55,915.9 | 19,615.4 | 34,329.5 | 52.2 | 154.5 | 702.7 | 1,061.6 |
| 3. | Over/Under Contribution | (0.0) | 1,467.4 | (1,503.6) | 3.1 | 85.0 | 71.0 | (122.8) |
| 4. | Over/Under Contribution (\$ per 10**3 delivered) | - | 20.1 | (22.3) | 12.9 | 23.4 | 4.1 | (7.5) |
| 6. | Revenue to Cost Ratio | 1.00 | 1.07 | 0.96 | 1.06 | 1.55 | 1.10 | 0.88 |

GAZIFERE INC.
REVENUE TO COST COMPARISONS EXCLUDING GAS SUPPLY COMMODITY COSTS
December 31, 2019

| ITEM NO. | DESCRIPTION | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 |
|-------------|---|----------|------------|------------|------------|------------|------------|------------|
| | | TOTAL | TARIF 1 | TARIF 2 | TARIF 3 | TARIF 4 | TARIF 5 | TARIF 9 |
| 1. | Revenues | 26,858.7 | 7,340.3 | 18,760.8 | 14.6 | 150.3 | 388.1 | 204.6 |
| 2. | Costs of Service | 26,858.7 | 5,931.0 | 20,202.7 | 11.6 | 65.4 | 317.3 | 330.5 |
| 3. | Over/Under Contribution | 0.0 | 1,409.3 | (1,441.9) | 3.0 | 84.9 | 70.8 | (125.9) |
| 4. | Over/Under Contribution (\$ per 10**3 delivered) | | 19.3 | (21.4) | 12.2 | 23.4 | 4.1 | (7.7) |
| 5. | Return on Rate Base | 6.1% | 10.5% | 4.5% | 13.3% | 27.9% | 9.7% | 0.1% |
| 6. | Revenue to Cost Ratio | 1.00 | 1.24 | 0.93 | 1.25 | 2.30 | 1.22 | 0.62 |

GAZIFERE INC.
FUNCTIONALIZATION OF RATE BASE
December 31, 2019

(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) | 155.8 | 0.0 | 0.0 | 155.8 | 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 | 59,327.9 | 0.0 | 0.0 | 0.0 | 0.0 | 59,327.9 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.4 | MEAS. REG. & TELEMTRNG | 3,617.7 | 0.0 | 1,576.3 | 2,041.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.5 | SERVICES | 32,445.2 | 0.0 | 0.0 | 0.0 | 32,445.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.6 | METERS | 5,631.6 | 0.0 | 0.0 | 0.0 | 0.0 | 5,631.6 | 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 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1. | TOTAL DISTRIBUTION PLANT | 101,178.2 | 0.0 | 1,576.3 | 2,197.2 | 32,445.2 | 59,327.9 | 5,631.6 | 0.0 | 0.0 | 0.0 |
| GENERAL PLANT | | | | | | | | | | | |
| 2.1 | STRUCTURES AND IMPROVMENTS | 472.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 472.8 |
| 2.2 | OFFICE FURNITURE & EQUIP. | 204.0 | 0.0 | 0.0 | 0.0 | 25.5 | 19.4 | 0.0 | 32.6 | 69.4 | 0.0 |
| 2.3 | TRANSPORTATION EQUIP. | 764.0 | 0.0 | 0.0 | 0.0 | 382.0 | 382.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2.4 | TOOLS & WORK EQUIP. | 95.5 | 0.0 | 0.0 | 0.0 | 61.6 | 33.9 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2.5 | RENTAL EQUIP. | 245.5 | 0.0 | 0.0 | 0.0 | 158.3 | 87.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2.6 | COMPUTER EQUIP. | 1,446.1 | 0.0 | 0.0 | 0.0 | 12.2 | 9.2 | 0.0 | 15.6 | 1,382.0 | 0.0 |
| 2.7 | TELECOMMUNICATIONS | 222.8 | 0.0 | 0.0 | 0.0 | 27.9 | 21.2 | 0.0 | 35.6 | 75.8 | 0.0 |
| 2. | TOTAL GENERAL PLANT | 3,450.6 | 0.0 | 0.0 | 0.0 | 667.4 | 552.8 | 0.0 | 83.8 | 1,527.1 | 0.0 |
| WORKING CAPITAL | | | | | | | | | | | |
| 3.1 | GAS COSTS | (422.0) | (422.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3.2 | OPERATING & MAINTENANCE | 287.0 | 0.0 | 0.9 | 32.3 | 68.7 | 33.0 | 0.0 | 45.8 | 106.3 | 0.0 |
| 3.3 | MISC. TAXES | 308.0 | 63.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 244.4 |
| 3.4 | INCOME TAXES | 71.0 | 0.0 | 1.1 | 1.5 | 22.5 | 40.6 | 3.8 | 0.1 | 1.0 | 0.4 |
| 3.5 | GST/QST | (477.9) | 0.0 | 0.0 | 1.5 | 5.4 | 2.6 | 0.0 | 2.2 | 5.1 | (494.8) |
| 3.6 | PROVISION BAD DEBT | (229.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (229.0) | 0.0 |
| 3. | TOTAL WORKING CAPITAL ALLOW. | (462.9) | (358.4) | 2.0 | 35.3 | 96.6 | 76.3 | 3.8 | 48.0 | (116.5) | (494.8) |
| 4. | TOTAL | 104,166.0 | (358.4) | 1,578.3 | 2,232.5 | 33,209.2 | 59,957.0 | 5,635.4 | 131.9 | 1,410.5 | (494.8) |

GAZIFERE INC.
RATE BASE RECONCILIATION
December 31, 2019

| | | |
|--------------------------------------|------------------------|-------------------------|
| 1. | Rate Base (Cost Study) | 104,166.0 |
| Rate Base Excluded in the Cost Study | | |
| 2.1 | Deferred Expense Items | 189.9 |
| 2.2 | Self Insurance | (193.0) |
| 2.3 | Gas Cost Adjustment | 136.0 |
| Stabilization Accounts | | |
| 2.4 | Temperature | - |
| 2.5 | UUF | - |
| 2. | Total | <u>132.9</u> |
| 3. | Rate Base | <u><u>104,298.8</u></u> |

GAZIFERE INC.
FUNCTIONALIZATION OF NET INVESTMENTS
December 31, 2019

(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 | UNIDENTI- FIABLE | |
| <u>INVESTMENT COSTS</u> | | | | | | | | | | | | |
| 1.1 | DEPRECIATION | 5,655.8 | 0.0 | 66.4 | 86.1 | 2,772.7 | 2,044.7 | 110.5 | 21.4 | 448.9 | 0.0 | 105.0 |
| 1.2 | MISC. TAXES | 741.8 | 153.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 588.5 |
| 1 | TOTAL INVESTMENTS | 6,397.6 | 153.3 | 66.4 | 86.1 | 2,772.7 | 2,044.7 | 110.5 | 21.4 | 448.9 | 0.0 | 693.5 |
| <u>REVENUES</u> | | | | | | | | | | | | |
| 2. | LATE PAYMENT PENALTIES | (242.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (242.0) | 0.0 | 0.0 |
| | | <u>6,155.6</u> | <u>153.3</u> | <u>66.4</u> | <u>86.1</u> | <u>2,772.7</u> | <u>2,044.7</u> | <u>110.5</u> | <u>21.4</u> | <u>206.9</u> | <u>0.0</u> | <u>693.5</u> |

FUNCTIONALIZATION OF
GAZIFERE UTILITY O&M
December 31, 2019

(THOUSANDS OF DOLLARS)

| | Col. 1 TOTAL COSTS | Col. 2 FRINGE BENEFITS | Col. 3 SUB TOTAL | Col. 4 SUPERVISION | Col. 5 SUB TOTAL | Col. 6 A & G OVERHEAD | Col. 7 TOTAL |
|-------------------------------------|--------------------------|------------------------------|------------------------|-----------------------|------------------------|-----------------------------|-----------------|
| 1. GAS COSTS | 29,057.2 | - | 29,057.2 | - | 29,057.2 | 471.5 | 29,528.7 |
| DISTRIBUTION COSTS | | | | | | | |
| OPERATING COSTS | | | | | | | |
| 2.1.1 CHART PROCESSING | 26.6 | - | 26.6 | 0.4 | 27.0 | 14.6 | 41.7 |
| 2.1.2 SUB-TOTAL | 26.6 | 0.0 | 26.6 | 0.4 | 27.0 | 14.6 | 41.7 |
| 2.1.3 SUPERVISION M&R | 16.5 | 0.4 | 16.9 | (16.9) | - | - | - |
| 2.1.4 SYSTEM OPERATION | 874.2 | 122.5 | 996.7 | 16.4 | 1,013.2 | 548.0 | 1,561.2 |
| 2.1.5 SUB-TOTAL | 917.3 | 122.9 | 1,040.2 | 0.0 | 1,040.2 | 562.6 | 1,602.8 |
| 2.1.6 SUPERVISION DIST OP | 0.0 | - | - | - | - | - | - |
| 2.1.7 STABILIZATION ACCOUNTS | (936.6) | - | (936.6) | - | (936.6) | - | (936.6) |
| 2.1 TOTAL OPERATING COSTS | (19.3) | 122.9 | 103.6 | 0.0 | 103.6 | 562.6 | 666.2 |
| MAINTENANCE COSTS | | | | | | | |
| 2.2.1 SUPERVISION M&R | 74.3 | 4.2 | 78.5 | (78.5) | - | - | - |
| 2.2.2 MAINS | 407.3 | 100.1 | 507.4 | 529.4 | 1,036.8 | 560.8 | 1,597.7 |
| 2.2.3 SUB-TOTAL MNTCE | 481.7 | 104.3 | 586.0 | 450.9 | 1,036.8 | 560.8 | 1,597.7 |
| 2.2.4 SUPERVISION DIST MNTCE | 357.9 | 92.9 | 450.9 | (450.9) | - | - | - |
| 2.2 TOTAL MAINTENANCE COSTS | 839.6 | 197.3 | 1,036.8 | 0.0 | 1,036.8 | 560.8 | 1,597.7 |
| CUSTOMER SERVICE COSTS | | | | | | | |
| OPERATING COSTS | | | | | | | |
| 3.1.1 FRANCISATION | 105.1 | 19.2 | 124.2 | 114.9 | 239.1 | 129.3 | 368.4 |
| 3.1.2 OTHER SERVICE WORK | 236.3 | 31.5 | 267.8 | 247.6 | 515.4 | 278.8 | 794.2 |
| 3.1.3 INSPECT APPL INST. | 44.4 | 11.7 | 56.1 | 51.9 | 108.0 | 58.4 | 166.5 |
| 3.1.4 SUB-TOTAL SERVICE WORK | 385.8 | 62.4 | 448.2 | 414.4 | 862.6 | 466.6 | 1,329.1 |
| 3.1.5 MTR LOCKS,UNLKS,EXCHNGS | 326.7 | 15.6 | 342.3 | 316.5 | 658.8 | 356.3 | 1,015.1 |
| 3.1.6 SUB-TOTAL | 712.5 | 78.0 | 790.5 | 730.9 | 1,521.4 | 822.9 | 2,344.3 |
| 3.1.7 TRAINING & SUPERVISION | 756.8 | 279.2 | 1,036.0 | (1,036.0) | - | - | - |
| 3.1 TOTAL OPERATING COSTS | 1,469.3 | 357.2 | 1,826.5 | (305.1) | 1,521.4 | 822.9 | 2,344.3 |

FUNCTIONALIZATION OF
GAZIFERE UTILITY O&M
December 31, 2019

(THOUSANDS OF DOLLARS)

CUSTOMER SERVICE COSTS CON'T

| | Col. 1 TOTAL COSTS | Col. 2 FRINGE BENEFITS | Col. 3 SUB TOTAL | Col. 4 SUPERVISION | Col. 5 SUB TOTAL | Col. 6 A & G OVERHEAD | Col. 7 TOTAL |
|--|--------------------------|------------------------------|------------------------|-----------------------|------------------------|-----------------------------|-----------------|
| MAINTENANCE COSTS | | | | | | | |
| 3.2.1 SERVICE LINES | 268.3 | 61.7 | 330.0 | 305.1 | 635.1 | 343.5 | 978.6 |
| 3.2 TOTAL MAINTENANCE COSTS | 268.3 | 61.7 | 330.0 | 305.1 | 635.1 | 343.5 | 978.6 |
| SALES PROMOTION COSTS | | | | | | | |
| 4.1 RESIDENTIAL PROMOTION | 221.4 | 75.6 | 297.0 | 294.5 | 591.5 | 320.0 | 911.5 |
| 4.2 COMMERCIAL PROMOTION | 147.6 | 50.4 | 198.0 | 196.3 | 394.3 | 213.3 | 607.6 |
| 4.3 RES/COMM PROMOTION | - | - | - | - | - | - | - |
| 4.4 GENERAL SALES PROMOTION | 29.6 | - | 29.6 | 29.3 | 58.9 | 31.8 | 90.7 |
| 4.5 SUB-TOTAL | 398.6 | 126.0 | 524.6 | 520.1 | 1,044.7 | 565.1 | 1,609.8 |
| 4.6 GENERAL SUPERVISION | 359.8 | 160.4 | 520.1 | (520.1) | - | - | - |
| 4.7 DSM PROGRAM | 305.8 | - | 305.8 | - | 305.8 | 165.4 | 471.2 |
| 4.8 DSM GENERAL | 86.4 | - | 86.4 | - | 86.4 | 46.7 | 133.1 |
| 4. TOTAL SALES COSTS | 1,150.5 | 286.4 | 1,436.9 | 0.0 | 1,436.9 | 777.2 | 2,214.1 |
| CUSTOMER ACCOUNTING COSTS | | | | | | | |
| 5.1 BILLING | 948.2 | 309.0 | 1,257.2 | 981.0 | 2,238.2 | 1,210.6 | 3,448.8 |
| 5.2 SERVICE & BILLING ENQUIRY | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5.3 METER READING | 300.1 | - | 300.1 | 234.2 | 534.3 | 289.0 | 823.3 |
| 5.4 CREDIT & COLLECTION | 159.3 | 111.0 | 270.3 | 210.9 | 481.2 | 260.3 | 741.5 |
| 5.5 SUB-TOTAL | 1,407.7 | 419.9 | 1,827.6 | 1,426.1 | 3,253.7 | 1,759.9 | 5,013.6 |
| 5.6 CIS & IT SERVICES | 1,196.9 | 229.2 | 1,426.1 | (1,426.1) | - | - | - |
| 5.7 UNCOLLECTIBLES | 82.9 | - | 82.9 | - | 82.9 | 44.9 | 127.8 |
| 5. TOTAL CUST ACCOUNTING COSTS | 2,687.5 | 649.1 | 3,336.6 | 0.0 | 3,336.6 | 1,804.8 | 5,141.4 |
| 6. FRINGE BENEFITS | 2,169.1 | (2,169.1) | - | - | - | - | - |
| 7. ADMIN & GEN OVERHEAD | 4,848.9 | 494.5 | 5,343.4 | - | 5,343.4 | (5,343.4) | - |
| 8.0 TOTAL OPERATING & MAINTENANCE COSTS | 42,470.9 | 0.0 | 42,470.9 | 0.0 | 42,470.9 | 0.0 | 42,470.9 |

GAZIFERE INC.
CLASSIFICATION OF RATE BASE
December 31, 2019

(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 | Col. 12 | Col. 13 | Col. 14 | Col. 15 | Col. 16 | Col. 17 | Col. 18 | Col. 19 |
|--------------|--------------------------|-----------|------------------|----------|------------------------|---------|------------------------|---------------------|-----------------|-----------|-----------------------|----------------|----------|-------------------------------------|----------|---------|------------------------------|--------------------|------------------|---------|
| | | GAS COSTS | | | ---- TRANSMISSION ---- | | | ----- STORAGE ----- | | | --- DISTRIBUTION COST | | | --- CUSTOMER RELATED INVESTMENTS -- | | | ---- NUMBER OF CUSTOMER ---- | | | |
| ITEM NO. | DESCRIPTION | TOTAL | ANNUAL COMMODITY | SEASONAL | PEAK | ANNUAL | PEAK / DELIVER-ABILITY | SPACE | ANNUAL CAPACITY | COMMODITY | METERS | SALES STATIONS | SERVICES | CUST PLNT | RESID. | COM/IND | TOTAL | READINGS PROCESSED | GST/QST REVENUES | |
| 1. | GAS SUPPLY Gas Supply | (358.4) | (165.3) | (25.0) | (32.6) | (104.4) | (14.6) | (13.0) | - | - | (3.5) | - | - | - | - | - | - | - | - | - |
| DISTRIBUTION | | | | | | | | | | | | | | | | | | | | |
| 2. | Mains | 59,957.0 | - | - | - | - | - | - | - | 43,524.5 | - | - | - | 16,432.5 | - | - | - | - | - | - |
| 3. | Distr. Regulation | 2,232.5 | - | - | - | - | - | - | - | 2,232.5 | - | - | - | - | - | - | - | - | - | - |
| CUSTOMER | | | | | | | | | | | | | | | | | | | | |
| 4. | Sales Station | 1,578.3 | - | - | - | - | - | - | - | - | - | 1,578.3 | - | - | - | - | - | - | - | - |
| 5. | Meters | 5,635.4 | - | - | - | - | - | - | - | - | 5,635.4 | - | - | - | - | - | - | - | - | - |
| 6. | Services | 33,209.2 | - | - | - | - | - | - | - | - | - | - | 33,209.2 | - | - | - | - | - | - | - |
| 7. | Sales Promotion | 131.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 65.9 | - | - |
| 8. | Customer Accountng | 1,410.5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,410.5 | - | - |
| 9. | Specific Costs | (494.8) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (494.8) |
| 10. | Sub-total | 103,301.7 | (165.3) | (25.0) | (32.6) | (104.4) | (14.6) | (13.0) | 0.0 | 45,757.0 | 62.5 | 5,635.4 | 1,578.3 | 33,209.2 | 16,432.5 | 0.0 | 0.0 | 1,476.4 | 0.0 | (494.8) |
| 11. | Unidentifiable | 864.3 | (1.4) | (0.2) | (0.3) | (0.9) | (0.1) | (0.1) | 0.0 | 381.0 | 0.5 | 46.9 | 13.1 | 276.5 | 136.8 | 0.0 | 0.0 | 12.3 | 0.0 | 0.0 |
| 12. | Total Classified | 104,166.0 | (166.7) | (25.3) | (32.9) | (105.3) | (14.7) | (13.1) | 0.0 | 46,138.0 | 63.0 | 5,682.4 | 1,591.4 | 33,485.7 | 16,569.4 | 0.0 | 0.0 | 1,488.7 | 0.0 | (494.8) |

GAZIFERE INC.
CLASSIFICATION OF NET INVESTMENT COSTS
December 31, 2019

(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 |
|----------|---------------------------|---------|------------------|------------------------|--------|--------|-------------------------|----------------------------|--------|----------|---------------------------------------|---------|----------------|----------|-----------|-------------------------------|---------|---------|--------------------|------------------|
| | | TOTAL | ANNUAL COMMODITY | SEASONAL | PEAK | ANNUAL | PEAK / DELIVER- ABILITY | SPACE | ANNUAL | CAPACITY | COMMODITY | METERS | SALES STATIONS | SERVICES | CUST PLNT | RESID. | COM/IND | TOTAL | READINGS PROCESSED | GST/QST REVENUES |
| | | | --GAS COSTS-- | -----TRANSMISSION----- | | | -----STORAGE----- | --- DISTRIBUTION COSTS --- | | | ----- CUSTOMER RELATED INVESTMENTS -- | | | | | ---- NUMBER OF CUSTOMERS ---- | | | | |
| 1. | GAS SUPPLY Gas Supply | 153.3 | 70.7 | 10.7 | 13.9 | 44.7 | 6.2 | 5.5 | - | - | 1.5 | - | - | - | - | - | - | - | - | - |
| 2. | DISTRIBUTION Mains | 2,044.7 | - | - | - | - | - | - | - | 1,484.3 | - | - | - | - | 560.4 | - | - | - | - | - |
| 3. | Distr. Regulation | 86.1 | - | - | - | - | - | - | - | 86.1 | - | - | - | - | - | - | - | - | - | - |
| | Sub-total | 2,130.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,570.3 | 0.0 | 0.0 | 0.0 | 0.0 | 560.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4. | CUSTOMER Sales Station | 66.4 | - | - | - | - | - | - | - | - | - | - | 66.4 | - | - | - | - | - | - | - |
| 5. | Meters | 110.5 | - | - | - | - | - | - | - | - | - | 110.5 | - | - | - | - | - | - | - | - |
| 6. | Services | 2,772.7 | - | - | - | - | - | - | - | - | - | - | 2,772.7 | - | - | - | - | - | - | - |
| 7. | Sales Promotion | 21.4 | - | - | - | - | - | - | - | - | 10.7 | - | - | - | - | - | - | - | 10.7 | - |
| 8. | Customer Accounting | 206.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 206.9 | - |
| 9. | Specific Costs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10. | Sub-total | 3,178.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 10.7 | 110.5 | 66.4 | 2,772.7 | 0.0 | 0.0 | 0.0 | 0.0 | 217.6 | 0.0 | 0.0 |
| 11. | Unidentifiable | 693.5 | (1.1) | (0.2) | (0.2) | (0.7) | (0.1) | (0.1) | - | 307.2 | 0.4 | 37.8 | 10.6 | 223.0 | 110.3 | - | - | 9.9 | - | (3.3) |
| 12. | Total Classified | 6,155.6 | 69.6 | 10.5 | 13.7 | 44.0 | 6.1 | 5.5 | - | 1,877.5 | 12.6 | 148.3 | 77.0 | 2,995.7 | 670.7 | - | - | 227.5 | - | (3.3) |

GAZIFERE INC.
CLASSIFICATION OF O&M EXPENSE
December 31, 2019

(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 | 29,528.7 | 13,406.1 | 2,030.8 | 2,642.8 | 1,423.4 | 7,041.3 | 1,179.9 | 1,051.2 | - | 471.5 | 281.7 | - | - | - | - | - | - | - | - | - | - | |
| DISTRIBUTION COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| OPERATING COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 2.1 | Chart Processing | 41.7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 41.7 | |
| 2.2 | System Ops. | 1,561.2 | - | - | - | - | - | - | - | 1,148.7 | - | - | - | - | - | - | - | 412.5 | - | - | - | - | |
| 2.3 | Deferral/YFactor Accounts | (936.6) | - | - | - | - | - | - | - | - | 48.6 | - | - | (985.2) | - | - | - | - | - | - | - | - | |
| MAINTENANCE COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4 | Mains | 1,597.7 | - | - | - | - | - | - | - | 1,175.5 | - | - | - | - | - | - | - | 422.2 | - | - | - | - | |
| 2. | Total Dist. Costs | 2,263.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,324.2 | 48.6 | 0.0 | 0.0 | (985.2) | 0.0 | 0.0 | 0.0 | 834.7 | 0.0 | 0.0 | 0.0 | 41.7 |
| CUSTOMER SERVICE | | | | | | | | | | | | | | | | | | | | | | | |
| OPERATING COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1 | Heating Equip. | 368.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | 368.4 | - | |
| 3.2 | Other Service Work | 794.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | 794.2 | - | |
| 3.3 | Appliance Insp. | 166.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | 166.5 | - | |
| 3.4 | Locks/Unlocks/Exch | 1,015.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | 1,015.1 | - | |
| MAINTENANCE COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 3.5 | Service Lines | 978.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 978.6 | - | - | - | - | - | |
| 3. | Total Customer Service | 3,322.9 | 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 | 978.6 | 0.0 | 0.0 | 0.0 | 2,344.3 | 0.0 | |
| SALES PROMOTION | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1 | Residential | 911.5 | 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 | 911.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4.2 | Commercial | 607.6 | 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 | 607.6 | 0.0 | 0.0 |
| 4.3 | Res./Comm. | 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 | 0.0 | 0.0 | 0.0 |
| 4.4 | General Promotions | 90.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 45.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 45.4 | 0.0 |
| 4.5 | DSM Program | 471.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 471.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4.6 | DSM General | 133.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 133.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4.7 | Deferral/YFactor Accounts | 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 | 0.0 | 0.0 | 0.0 |
| 4. | Total Promotions | 2,214.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 45.4 | 471.2 | 133.1 | 0.0 | 0.0 | 0.0 | 0.0 | 911.5 | 607.6 | 45.4 | 0.0 | |
| CUSTOMER ACCOUNTING | | | | | | | | | | | | | | | | | | | | | | | |
| 5.1 | Billing | 3,448.8 | 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 | 3,448.8 | - |
| 5.2 | Enquiry | 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 | 0.0 | 0.0 | - |
| 5.3 | Readings | 823.3 | 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 | 823.3 | - |
| 5.4 | Credit | 741.5 | 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 | 741.5 | - |
| 5.5 | Uncollectibles | 127.8 | 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 | 127.8 | - |
| 5. | Total Cust. Acctg. | 5,141.4 | 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 | 4,318.2 | 823.3 | |
| 6. | Total O and M | 42,470.9 | 13,406.1 | 2,030.8 | 2,642.8 | 1,423.4 | 7,041.3 | 1,179.9 | 1,051.2 | 0.0 | 2,795.7 | 375.7 | 471.2 | 133.1 | (985.2) | 0.0 | 0.0 | 978.6 | 834.7 | 911.5 | 607.6 | 6,707.8 | 864.9 |

GAZIFERE INC.
CLASSIFICATION OF GAS COSTS
December 31, 2019

(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) | 2,127.5 | 0.0 | 0.0 | 1,276.5 | 851.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.2 | STORAGE | 2,253.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,191.5 | 1,061.5 | 0.0 | 0.0 |
| 1.3 | LOAD BALANCING | 9,673.6 | 0.0 | 2,050.7 | 512.7 | 0.0 | 7,110.2 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.4 | FUEL GAS | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.5 | GAS SUPPLY | 13,537.3 | 13,537.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.6 | NIAGARA GAS | 1,465.8 | 0.0 | 0.0 | 879.5 | 586.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1. | TOTAL | 29,057.2 | 13,537.3 | 2,050.7 | 2,668.6 | 1,437.3 | 7,110.2 | 1,191.5 | 1,061.5 | 0.0 | 0.0 |
| 2.1 | UUF ADJUSTMENT | 0.0 | (131.2) | (19.9) | (25.9) | (13.9) | (68.9) | (11.5) | (10.3) | 0.0 | 0.0 |
| 2. | SUB-TOTAL | 29,057.2 | 13,406.1 | 2,030.8 | 2,642.8 | 1,423.4 | 7,041.3 | 1,179.9 | 1,051.2 | 0.0 | 0.0 |
| 3.1 | A & G | 471.5 | - | - | - | - | - | - | - | - | 471.5 |
| 3. | TOTAL | 29,528.7 | 13,406.1 | 2,030.8 | 2,642.8 | 1,423.4 | 7,041.3 | 1,179.9 | 1,051.2 | 0.0 | 471.5 |

GAZIFERE INC.
ALLOCATION OF RATE BASE
December 31, 2019

(THOUSANDS OF DOLLARS)

| ITEM NO. | DESCRIPTION | Col. 1 RATE BASE | Col. 2 TARIF 1 | Col. 3 TARIF 2 | Col. 4 TARIF 3 | Col. 5 TARIF 4 | Col. 6 TARIF 5 | Col. 7 TARIF 9 | ALLOCATION FACTOR |
|--------------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>GAS COSTS</u> | | | | | | | | | |
| 1.1 | Annual Commodity | (166.7) | (80.6) | (82.7) | (0.3) | 0.0 | 0.0 | (3.0) | 1.1 |
| 1. | Total Gas Cost | (166.7) | (80.6) | (82.7) | (0.3) | 0.0 | 0.0 | (3.0) | |
| <u>LOAD BALANCING</u> | | | | | | | | | |
| <u>TRANSMISSION</u> | | | | | | | | | |
| 2.1 | Seasonal | (25.3) | (12.0) | (12.3) | (0.0) | (0.1) | 0.0 | (0.9) | 3.2 |
| 2.2 | Peak | (32.9) | (15.4) | (16.1) | (0.0) | (0.2) | (1.2) | 0.0 | 3.3 |
| 2.3 | Annual | (105.3) | (43.2) | (39.9) | (0.1) | (2.2) | (10.2) | (9.6) | 1.2 |
| 2. | Total Transmission | (163.4) | (70.6) | (68.3) | (0.2) | (2.5) | (11.4) | (10.5) | |
| <u>STORAGE</u> | | | | | | | | | |
| 3.1 | Deliverability | (14.7) | (6.8) | (7.8) | (0.0) | 0.0 | (0.1) | 0.0 | 3.1 |
| 3.2 | Space | (13.1) | (6.2) | (6.4) | (0.0) | (0.0) | 0.0 | (0.4) | 3.2 |
| 3.3 | Annual | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.3 |
| 3. | Total Storage | (27.7) | (13.0) | (14.2) | (0.0) | (0.0) | (0.1) | (0.4) | |
| <u>FACILITIES' COSTS</u> | | | | | | | | | |
| <u>DISTRIBUTION FACILITIES</u> | | | | | | | | | |
| 4.1 | Capacity | 46,138.0 | 20,846.7 | 21,768.0 | 28.8 | 333.0 | 1,669.3 | 1,492.2 | 2.1 |
| 4.2 | Commodity | 63.0 | 25.8 | 23.9 | 0.1 | 1.3 | 6.1 | 5.8 | 1.2 |
| 4. | Total Distribution | 46,200.9 | 20,872.5 | 21,791.9 | 28.8 | 334.3 | 1,675.4 | 1,498.0 | |
| <u>CUSTOMER RELATED</u> | | | | | | | | | |
| 5.1 | Meters | 5,682.4 | 1,333.4 | 4,311.3 | 2.0 | 0.4 | 6.3 | 29.0 | 4.1 |
| 5.2 | Sales Stations | 1,591.4 | 1,439.3 | 0.0 | 0.0 | 0.3 | 8.1 | 143.7 | 4.2 |
| 5.3 | Services | 33,485.7 | 2,608.9 | 30,762.4 | 4.1 | 0.8 | 2.0 | 107.4 | 4.3 |
| 5.4 | Customer Plant | 16,569.4 | 1,249.8 | 15,316.9 | 0.8 | 0.4 | 0.4 | 1.1 | 4.4 |
| 5.5 | Comm/Ind. Customers | 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 | 4.7 |
| 5.7 | Total Customers | 1,488.7 | 112.3 | 1,376.2 | 0.1 | 0.0 | 0.0 | 0.1 | 4.5 |
| 5.8 | Readings Processed | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 4.8 & 4.9 |
| 5.9 | GST/QST Revenues | (494.8) | (186.5) | (290.4) | (0.5) | (2.1) | (6.8) | (8.3) | Revenues |
| 5. | Total Customer Related | 58,322.8 | 6,557.2 | 51,476.4 | 6.4 | (0.2) | 9.9 | 273.1 | |
| 6. | Total Rate Base | 104,166.0 | 27,265.5 | 73,103.2 | 34.8 | 331.6 | 1,673.8 | 1,757.1 | |

GAZIFERE INC.
ALLOCATION OF RETURN & TAXES
December 31, 2019

(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 | (166.7) | (12.1) | (5.8) | (6.0) | (0.0) | 0.0 | 0.0 | (0.2) | 1.1 |
| 1. | Total Gas Cost | (166.7) | (12.1) | (5.8) | (6.0) | (0.0) | 0.0 | 0.0 | (0.2) | |
| <u>LOAD BALANCING</u> | | | | | | | | | | |
| <u>TRANSMISSION</u> | | | | | | | | | | |
| 2.1 | Seasonal | (25.3) | (1.8) | (0.9) | (0.9) | (0.0) | (0.0) | 0.0 | (0.1) | 3.2 |
| 2.2 | Peak | (32.9) | (2.4) | (1.1) | (1.2) | (0.0) | (0.0) | (0.1) | 0.0 | 3.3 |
| 2.3 | Annual | (105.3) | (7.6) | (3.1) | (2.9) | (0.0) | (0.2) | (0.7) | (0.7) | 1.2 |
| 2. | Total Transmission | (163.4) | (11.8) | (5.1) | (4.9) | (0.0) | (0.2) | (0.8) | (0.8) | |
| <u>STORAGE</u> | | | | | | | | | | |
| 3.1 | Deliverability | (14.7) | (1.1) | (0.5) | (0.6) | (0.0) | 0.0 | (0.0) | 0.0 | 3.1 |
| 3.2 | Space | (13.1) | (0.9) | (0.5) | (0.5) | (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 | (27.7) | (2.0) | (0.9) | (1.0) | (0.0) | (0.0) | (0.0) | (0.0) | |
| <u>FACILITIES' COSTS</u> | | | | | | | | | | |
| <u>DISTRIBUTION FACILITIES</u> | | | | | | | | | | |
| 4.1 | Capacity | 46,138.0 | 3,344.0 | 1,510.9 | 1,577.7 | 2.1 | 24.1 | 121.0 | 108.2 | 2.1 |
| 4.2 | Commodity | 63.0 | 4.6 | 1.9 | 1.7 | 0.0 | 0.1 | 0.4 | 0.4 | 1.2 |
| 4. | Total Distribution | 46,200.9 | 3,348.6 | 1,512.8 | 1,579.5 | 2.1 | 24.2 | 121.4 | 108.6 | |
| <u>CUSTOMER RELATED</u> | | | | | | | | | | |
| 5.1 | Meters | 5,682.4 | 411.9 | 96.6 | 312.5 | 0.1 | 0.0 | 0.5 | 2.1 | 4.1 |
| 5.2 | Reg. Stations | 1,591.4 | 115.3 | 104.3 | 0.0 | 0.0 | 0.0 | 0.6 | 10.4 | 4.2 |
| 5.3 | Services | 33,485.7 | 2,427.0 | 189.1 | 2,229.6 | 0.3 | 0.1 | 0.1 | 7.8 | 4.3 |
| 5.4 | Customer Plant | 16,569.4 | 1,200.9 | 90.6 | 1,110.1 | 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 | 1,488.7 | 107.9 | 8.1 | 99.7 | 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 | (494.8) | (35.9) | (13.5) | (21.1) | (0.0) | (0.2) | (0.5) | (0.6) | Revenues |
| 5. | Total Customer Related | 58,322.8 | 4,227.2 | 475.3 | 3,730.9 | 0.5 | (0.0) | 0.7 | 19.8 | |
| 6. | Total Rate Base | 104,166.0 | 7,549.8 | 1,976.2 | 5,298.4 | 2.5 | 24.0 | 121.3 | 127.4 | |

GAZIFERE INC.
ALLOCATION OF THE COSTS OF SERVICE
December 31, 2019

(THOUSANDS OF DOLLARS)

| ITEM NO. | DESCRIPTION | Col. 1 O&M COSTS | Col. 2 NET INV. COSTS | Col. 3 TOTAL | Col. 4 TARIF 1 | Col. 5 TARIF 2 | Col. 6 TARIF 3 | Col. 7 TARIF 4 | Col. 8 TARIF 5 | Col. 9 TARIF 9 | ALLOCATION FACTOR |
|--------------------------------|---------------------------------|---------------------|--------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>GAS COSTS</u> | | | | | | | | | | | |
| 1.1 | Annual Commodity | 13,406.1 | 69.6 | 13,475.7 | 6,517.9 | 6,687.7 | 24.0 | 0.0 | 0.0 | 246.1 | 1.1 |
| 1.2 | System Gas Sales | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.4 |
| 1. | Total Gas Cost | 13,406.1 | 69.6 | 13,475.7 | 6,517.9 | 6,687.7 | 24.0 | 0.0 | 0.0 | 246.1 | |
| <u>LOAD BALANCING</u> | | | | | | | | | | | |
| <u>TRANSMISSION</u> | | | | | | | | | | | |
| 2.1 | Seasonal / Interruptible Credit | 2,030.8 | 10.5 | 2,041.4 | 971.0 | 993.5 | 1.0 | 5.8 | 0.0 | 70.1 | 3.2 |
| 2.2 | Peak | 2,642.8 | 13.7 | 2,656.5 | 1,241.1 | 1,298.2 | 1.7 | 19.2 | 96.4 | 0.0 | 3.3 |
| 2.3 | Annual | 1,423.4 | 44.0 | 1,467.3 | 643.7 | 624.2 | 1.5 | 19.0 | 80.1 | 98.8 | 1.3 |
| 2.4 | Upstream Transportation | 6,611.7 | 0.0 | 6,611.7 | 3,197.9 | 3,281.2 | 11.8 | 0.0 | 0.0 | 120.8 | 1.6 |
| 2.5 | Dawn Transportation | 429.6 | 0.0 | 429.6 | 74.3 | 0.0 | 0.0 | 37.2 | 177.0 | 141.1 | 1.7 |
| 2. | Total Transmission | 13,138.2 | 68.2 | 13,206.5 | 6,127.9 | 6,197.2 | 16.0 | 81.2 | 353.4 | 430.8 | |
| <u>STORAGE</u> | | | | | | | | | | | |
| 3.1 | Deliverability | 1,179.9 | 6.1 | 1,186.0 | 548.1 | 630.1 | 0.0 | 0.0 | 7.8 | 0.0 | 3.1 |
| 3.2 | Space | 1,051.2 | 5.5 | 1,056.7 | 502.6 | 514.3 | 0.5 | 3.0 | 0.0 | 36.3 | 3.2 |
| 3.3 | Annual | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 3. | Total Storage | 2,231.1 | 11.6 | 2,242.7 | 1,050.7 | 1,144.4 | 0.6 | 3.0 | 7.8 | 36.3 | |
| <u>FACILITIES' COSTS</u> | | | | | | | | | | | |
| <u>DISTRIBUTION FACILITIES</u> | | | | | | | | | | | |
| 4.1 | Capacity | 2,795.7 | 1,877.5 | 4,673.2 | 2,111.5 | 2,204.8 | 2.9 | 33.7 | 169.1 | 151.1 | 2.1 |
| 4.2 | Commodity & UUF Deferral | 375.7 | 12.6 | 388.3 | 159.3 | 147.2 | 0.5 | 7.9 | 37.8 | 35.5 | 1.2 |
| 4.3 | DSM Direct + Fees | 627.6 | 0.0 | 627.6 | 448.1 | 146.5 | 0.2 | 3.2 | 15.2 | 14.3 | |
| 4.4 | DSM Indirect + Deferral + SPEDE | 133.1 | 0.0 | 133.1 | 111.6 | 21.5 | 0.0 | 0.0 | 0.0 | 0.0 | 1.2 |
| 4.5 | Weather Normalization Deferral | (985.2) | 0.0 | (985.2) | (483.4) | (500.0) | (1.9) | 0.0 | 0.0 | 0.0 | 1.5 |
| 4. | Total Distribution | 2,946.7 | 1,890.2 | 4,836.9 | 2,347.1 | 2,020.0 | 1.8 | 44.9 | 222.1 | 201.0 | |
| <u>CUSTOMER RELATED</u> | | | | | | | | | | | |
| 5.1 | Meters | 0.0 | 148.3 | 148.3 | 34.8 | 112.5 | 0.1 | 0.0 | 0.2 | 0.8 | 4.1 |
| 5.2 | Sales Stations | 0.0 | 77.0 | 77.0 | 69.7 | 0.0 | 0.0 | 0.0 | 0.4 | 7.0 | 4.2 |
| 5.3 | Services | 978.6 | 2,995.7 | 3,974.3 | 309.6 | 3,651.1 | 0.5 | 0.1 | 0.2 | 12.8 | 4.3 |
| 5.4 | Customer Plant | 834.7 | 670.7 | 1,505.4 | 113.6 | 1,391.6 | 0.1 | 0.0 | 0.0 | 0.1 | 4.4 |
| 5.5 | Comm/Ind. Customers | 607.6 | 0.0 | 607.6 | 606.3 | 0.0 | 0.4 | 0.2 | 0.2 | 0.6 | 4.6 |
| 5.6 | Residential Customers | 911.5 | 0.0 | 911.5 | 0.0 | 911.5 | 0.0 | 0.0 | 0.0 | 0.0 | 4.7 |
| 5.7 | Total Customers | 6,707.8 | 227.5 | 6,935.3 | 523.1 | 6,411.0 | 0.3 | 0.2 | 0.2 | 0.5 | 4.5 |
| 5.8 | Readings Processed | 864.9 | 0.0 | 864.9 | 86.2 | 761.6 | 6.4 | 2.1 | 2.1 | 6.4 | 4.8 & 4.9 |
| 5.9 | GST/QST Revenues | 0.0 | (3.3) | (3.3) | (1.6) | (1.6) | (0.0) | 0.0 | 0.0 | (0.1) | Revenues |
| 5. | Total Customer Related | 10,905.1 | 4,116.0 | 15,021.1 | 1,741.8 | 13,237.7 | 7.7 | 2.6 | 3.3 | 28.0 | |
| 6.1 | Return | 6,401.0 | 0.0 | 6,401.0 | 1,675.5 | 4,492.2 | 2.1 | 20.4 | 102.9 | 108.0 | 5 |
| 6.2 | Taxes | 1,148.8 | 0.0 | 1,148.8 | 300.7 | 806.2 | 0.4 | 3.7 | 18.5 | 19.4 | 5 |
| 6. | Return and Taxes | 7,549.8 | 0.0 | 7,549.8 | 1,976.2 | 5,298.4 | 2.5 | 24.0 | 121.3 | 127.4 | |
| 7. | Total Facilities | 21,401.6 | 6,006.2 | 27,407.8 | 6,065.1 | 20,556.2 | 12.0 | 71.5 | 346.7 | 356.3 | |
| 8. | Total before Earnings Sharing | 50,177.1 | 6,155.6 | 56,332.7 | 19,761.6 | 34,585.5 | 52.6 | 155.7 | 707.9 | 1,069.6 | |
| 9. | Earnings Sharing | (416.9) | 0.0 | (416.9) | (146.3) | (256.0) | (0.4) | (1.2) | (5.2) | (7.9) | |
| 10. | Total Costs of Service | 49,760.2 | 6,155.6 | 55,915.8 | 19,615.4 | 34,329.5 | 52.2 | 154.5 | 702.7 | 1,061.6 | |

GAZIFERE INC.
ALLOCATION FACTORS
December 31, 2019

| ITEM NO. | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 | Col. 7 | |
|---------------------------------|----------------------------|------------|------------|------------|------------|------------|------------|------------|----------|
| | FACTOR TOTAL | TARIF 1 | TARIF 2 | TARIF 3 | TARIF 4 | TARIF 5 | TARIF 6 | TARIF 9 | |
| COMMODITY RESPONSIBILITY | | | | | | | | | |
| 1.1 | Annual Sales | 135,777.0 | 65,672.3 | 67,382.9 | 242.0 | 0.0 | 0.0 | 0.0 | 2,479.8 |
| 1.2 | Annual Deliveries | 177,764.6 | 72,930.7 | 67,386.2 | 242.0 | 3,631.8 | 17,300.0 | 0.0 | 16,274.0 |
| 1.3 | Winter Deliveries | 102,249.3 | 44,854.8 | 43,496.8 | 102.4 | 1,327.2 | 5,580.4 | 0.0 | 6,887.7 |
| 1.4 | System Gas Sales | 80,992.0 | 29,342.4 | 51,649.0 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.5 | Heating Load | 127,643.0 | 62,621.7 | 64,779.2 | 242.0 | 0.0 | 0.0 | 1.0 | 0.0 |
| 1.6 | Transportation Deliveries | 135,777.0 | 65,672.3 | 67,382.9 | 242.0 | 0.0 | - | - | 2,479.8 |
| 1.7 | Dawn Transportation | 41,987.6 | 7,258.3 | 3.3 | 0.0 | 3,631.8 | 17,300.0 | | 13,794.2 |
| CAPACITY RESPONSIBILITY | | | | | | | | | |
| 2.1 | Capacity Assigned and Used | 100.0 | 45.2 | 47.2 | 0.1 | 0.7 | 3.6 | 0.0 | 3.2 |
| STORAGE AND PEAK RESPONSIBILITY | | | | | | | | | |
| 3.1 | Deliverability | 591.5 | 273.3 | 314.2 | 0.0 | 0.0 | 3.9 | 0.0 | 0.0 |
| 3.2 | Space | 43,473.8 | 20,677.8 | 21,157.8 | 22.2 | 123.3 | 0.0 | 0.0 | 1,492.8 |
| 3.3 | Peak | 1,378.6 | 644.0 | 673.7 | 0.9 | 10.0 | 50.0 | 0 | 0.0 |
| CUSTOMER RESPONSIBILITY | | | | | | | | | |
| 4.1 | Meters | 5,682 | 1,333 | 4,311 | 2 | 0 | 6 | 0 | 29 |
| 4.2 | Sales Stations | 1,591 | 1,439 | 0 | 0 | 0 | 8 | 0 | 144 |
| 4.3 | Services | 33,486 | 2,609 | 30,762 | 4 | 1 | 2 | 0 | 107 |
| 4.4 | Customer Related Plant | 43,267 | 3,264 | 39,996 | 2 | 1 | 1 | 0 | 3 |
| 4.5 | Total Customer Count | 43,267 | 3,264 | 39,996 | 2 | 1 | 1 | 0 | 3 |
| 4.6 | Comm/Ind Customer Count | 3,271 | 3,264 | 0 | 2 | 1 | 1 | 0 | 3 |
| 4.7 | Residential Customer Count | 39,996 | 0 | 39,996 | 0 | 0 | 0 | 0 | 0 |
| 4.8 | Chart Readings per Year | 7,091 | 4,171 | 0 | 1,095 | 365 | 365 | 0 | 1,095 |
| 4.9 | Meter Readings per Year | 251,786 | 18,882 | 232,916 | (12) | 0 | 0 | 0 | 0 |
| 5. | Rate Base | 104,166.0 | 27,265.5 | 73,103.2 | 34.8 | 331.6 | 1,673.8 | 0.0 | 1,757.1 |

GAZIFERE INC.
ALLOCATION PERCENTAGES
December 31, 2019

| ITEM | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 | |
|--|----------------------------|------------|------------|------------|------------|------------|------------|--------|
| | FACTOR TOTAL | TARIF 1 | TARIF 2 | TARIF 3 | TARIF 4 | TARIF 5 | TARIF 9 | |
| COMMODITY RESPONSIBILITY | | | | | | | | |
| 1.1 | Annual Sales | 1.0000 | 0.4837 | 0.4963 | 0.0018 | 0.0000 | 0.0000 | 0.0183 |
| 1.2 | Annual Deliveries | 1.0000 | 0.4103 | 0.3791 | 0.0014 | 0.0204 | 0.0973 | 0.0915 |
| 1.3 | Winter Deliveries | 1.0000 | 0.4387 | 0.4254 | 0.0010 | 0.0130 | 0.0546 | 0.0674 |
| 1.4 | System Gas Sales | 1.0000 | 0.3623 | 0.6377 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 1.5 | Heating Load | 1.0000 | 0.4906 | 0.5075 | 0.0019 | 0.0000 | 0.0000 | 0.0000 |
| 1.6 | Transportation Deliveries | 1.0000 | 0.4837 | 0.4963 | 0.0018 | 0.0000 | 0.0000 | 0.0183 |
| 1.7 | Dawn Transportation | 1.0000 | 0.1729 | 0.0001 | 0.0000 | 0.0865 | 0.4120 | 0.3285 |
| CAPACITY RESPONSIBILITY | | | | | | | | |
| 2.1 | Capacity Assigned and Used | 1.0000 | 0.4518 | 0.4718 | 0.0006 | 0.0072 | 0.0362 | 0.0323 |
| STORAGE AND PEAK RESPONSIBILITY | | | | | | | | |
| 3.1 | Deliverability | 1.0000 | 0.4621 | 0.5313 | 0.0000 | 0.0000 | 0.0066 | 0.0000 |
| 3.2 | Space | 1.0000 | 0.4756 | 0.4867 | 0.0005 | 0.0028 | 0.0000 | 0.0343 |
| 3.3 | Peak | 1.0000 | 0.4672 | 0.4887 | 0.0006 | 0.0072 | 0.0363 | 0.0000 |
| CUSTOMER RESPONSIBILITY | | | | | | | | |
| 4.1 | Meters | 1.0000 | 0.2346 | 0.7587 | 0.0003 | 0.0001 | 0.0011 | 0.0051 |
| 4.2 | Sales Stations | 1.0000 | 0.9044 | 0.0000 | 0.0000 | 0.0002 | 0.0051 | 0.0903 |
| 4.3 | Services | 1.0000 | 0.0779 | 0.9187 | 0.0001 | 0.0000 | 0.0001 | 0.0032 |
| 4.4 | Customer Related Plant | 1.0000 | 0.0754 | 0.9244 | 0.0000 | 0.0000 | 0.0000 | 0.0001 |
| 4.5 | Total Customer Count | 1.0000 | 0.0754 | 0.9244 | 0.0000 | 0.0000 | 0.0000 | 0.0001 |
| 4.6 | Comm/Ind Customer Count | 1.0000 | 0.9979 | 0.0000 | 0.0006 | 0.0003 | 0.0003 | 0.0009 |
| 4.7 | Residential Customer Count | 1.0000 | 0.0000 | 1.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 4.8 | Chart Readings per Year | 1.0000 | 0.5882 | 0.0000 | 0.1544 | 0.0515 | 0.0515 | 0.1544 |
| 4.9 | Meter Readings per Month | 1.0000 | 0.0750 | 0.9251 | (0.0000) | 0.0000 | 0.0000 | 0.0000 |
| 5. | Rate Base | 1.0000 | 0.2618 | 0.7018 | 0.0003 | 0.0032 | 0.0161 | 0.0169 |

GAZIFERE INC.
FUNCTIONALIZATION OF RATE BASE (WITH NO GAS COST)
December 31, 2019

(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) | 155.8 | 0.0 | 0.0 | 155.8 | 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 | 59,327.9 | 0.0 | 0.0 | 0.0 | 0.0 | 59,327.9 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 1.4 | MEAS. REG. & TELEMTRNG | 3,617.7 | 0.0 | 1,576.3 | 2,041.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 1.5 | SERVICES | 32,445.2 | 0.0 | 0.0 | 0.0 | 32,445.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 1.6 | METERS | 5,631.6 | 0.0 | 0.0 | 0.0 | 0.0 | 5,631.6 | 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 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 1. | TOTAL DISTRIBUTION PLANT | 101,178.2 | 0.0 | 1,576.3 | 2,197.2 | 32,445.2 | 59,327.9 | 5,631.6 | 0.0 | 0.0 | 0.0 | |
| GENERAL PLANT | | | | | | | | | | | | |
| 2.1 | STRUCTURES AND IMPROVMENTS | 472.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 472.8 | |
| 2.2 | OFFICE FURNITURE & EQUIP. | 204.0 | 0.0 | 0.0 | 0.0 | 25.5 | 19.4 | 0.0 | 32.6 | 69.4 | 57.1 | |
| 2.3 | TRANSPORTATION EQUIP. | 764.0 | 0.0 | 0.0 | 0.0 | 382.0 | 382.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 2.4 | TOOLS & WORK EQUIP. | 95.5 | 0.0 | 0.0 | 0.0 | 61.6 | 33.9 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 2.5 | RENTAL EQUIP. | 245.5 | 0.0 | 0.0 | 0.0 | 158.3 | 87.1 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 2.6 | COMPUTER EQUIP. | 1,446.1 | 0.0 | 0.0 | 0.0 | 12.2 | 9.2 | 0.0 | 15.6 | 1,382.0 | 27.2 | |
| 2.7 | TELECOMMUNICATIONS | 222.8 | 0.0 | 0.0 | 0.0 | 27.9 | 21.2 | 0.0 | 35.6 | 75.8 | 62.4 | |
| 2. | TOTAL GENERAL PLANT | 3,450.6 | 0.0 | 0.0 | 0.0 | 667.4 | 552.8 | 0.0 | 83.8 | 1,527.1 | 619.5 | |
| WORKING CAPITAL | | | | | | | | | | | | |
| 3.1 | GAS COSTS | (422.0) | (422.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 3.2 | OPERATING & MAINTENANCE | 287.0 | 0.0 | 0.9 | 32.3 | 68.7 | 33.0 | 0.0 | 45.8 | 106.3 | 0.0 | |
| 3.3 | MISC. TAXES | 308.0 | 63.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 244.4 | |
| 3.4 | INCOME TAXES | 71.0 | 0.0 | 1.1 | 1.5 | 22.5 | 40.6 | 3.8 | 0.1 | 1.0 | 0.4 | |
| 3.5 | GST/QST | (477.9) | 0.0 | 0.0 | 1.5 | 5.4 | 2.6 | 0.0 | 2.2 | 5.1 | (494.8) | |
| 3.6 | PROVISION BAD DEBT | (229.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (229.0) | 0.0 | |
| 3. | TOTAL WORKING CAPITAL ALLOW. | (462.9) | (358.4) | 2.0 | 35.3 | 96.6 | 76.3 | 3.8 | 48.0 | (116.5) | 244.8 | |
| 4. | TOTAL | 104,166.0 | (358.4) | 1,578.3 | 2,232.5 | 33,209.2 | 59,957.0 | 5,635.4 | 131.9 | 1,410.5 | (494.8) | 864.3 |

GAZIFERE INC.
RATE BASE RECONCILIATION (WITH NO GAS COST)
December 31, 2019

| | | |
|--------------------------------------|------------------------|------------------|
| 1. | Rate Base (Cost Study) | 104,166.0 |
| Rate Base Excluded in the Cost Study | | |
| 2.1 | Deferred Expense Items | 189.9 |
| 2.2 | Self Insurance | (193.0) |
| 2.3 | Gas Cost Adjustment | 136.0 |
| Stabilization Accounts | | |
| 2.4 | Temperature | - |
| 2.5 | UUF | - |
| | | <hr/> |
| 2. | Total | 132.9 |
| 3. | Rate Base | <u>104,298.8</u> |

GAZIFERE INC.
 FUNCTIONALIZATION OF NET INVESTMENTS (WITH NO GAS COST)
 December 31, 2019

(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 | UNIDENTI- FIABLE | |
| <u>INVESTMENT COSTS</u> | | | | | | | | | | | | |
| 1.1 | DEPRECIATION | 5,655.8 | 0.0 | 66.4 | 86.1 | 2,772.7 | 2,044.7 | 110.5 | 21.4 | 448.9 | 0.0 | 105.0 |
| 1.2 | MISC. TAXES | 741.8 | 153.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 588.5 |
| 1 | TOTAL INVESTMENTS | 6,397.6 | 153.3 | 66.4 | 86.1 | 2,772.7 | 2,044.7 | 110.5 | 21.4 | 448.9 | 0.0 | 693.5 |
| <u>REVENUES</u> | | | | | | | | | | | | |
| 2. | LATE PAYMENT PENALTIES | (242.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (242.0) | 0.0 | 0.0 |
| | | <u>6,155.6</u> | <u>153.3</u> | <u>66.4</u> | <u>86.1</u> | <u>2,772.7</u> | <u>2,044.7</u> | <u>110.5</u> | <u>21.4</u> | <u>206.9</u> | <u>0.0</u> | <u>693.5</u> |

FUNCTIONALIZATION OF
GAZIFERE UTILITY O&M (WITH NO GAS COST)
December 31, 2019

(THOUSANDS OF DOLLARS)

| | Col. 1 TOTAL COSTS | Col. 2 FRINGE BENEFITS | Col. 3 SUB TOTAL | Col. 4 SUPERVISION | Col. 5 SUB TOTAL | Col. 6 A & G OVERHEAD | Col. 7 TOTAL |
|--------------------------------------|--------------------------|------------------------------|------------------------|-----------------------|------------------------|-----------------------------|-----------------|
| 1. GAS COSTS | 0.0 | - | - | - | - | 471.5 | 471.5 |
| <u>DISTRIBUTION COSTS</u> | | | | | | | |
| <u>OPERATING COSTS</u> | | | | | | | |
| 2.1.1 CHART PROCESSING | 26.6 | - | 26.6 | 0.4 | 27.0 | 14.6 | 41.7 |
| 2.1.2 SUB-TOTAL | 26.6 | 0.0 | 26.6 | 0.4 | 27.0 | 14.6 | 41.7 |
| 2.1.3 SUPERVISION M&R | 16.5 | 0.4 | 16.9 | (16.9) | - | - | - |
| 2.1.4 SYSTEM OPERATION | 874.2 | 122.5 | 996.7 | 16.4 | 1,013.2 | 548.0 | 1,561.2 |
| 2.1.5 SUB-TOTAL | 917.3 | 122.9 | 1,040.2 | 0.0 | 1,040.2 | 562.6 | 1,602.8 |
| 2.1.6 SUPERVISION DIST OP | 0.0 | - | - | - | - | - | - |
| 2.1.7 STABILIZATION ACCOUNTS | (936.6) | - | (936.6) | - | (936.6) | - | (936.6) |
| 2.1 TOTAL OPERATING COSTS | (19.3) | 122.9 | 103.6 | 0.0 | 103.6 | 562.6 | 666.2 |
| <u>MAINTENANCE COSTS</u> | | | | | | | |
| 2.2.1 SUPERVISION M&R | 74.3 | 4.2 | 78.5 | (78.5) | - | - | - |
| 2.2.2 MAINS | 407.3 | 100.1 | 507.4 | 529.4 | 1,036.8 | 560.8 | 1,597.7 |
| 2.2.3 SUB-TOTAL MNTCE | 481.7 | 104.3 | 586.0 | 450.9 | 1,036.8 | 560.8 | 1,597.7 |
| 2.2.4 SUPERVISION DIST MNTCE | 357.9 | 92.9 | 450.9 | (450.9) | - | - | - |
| 2.2 TOTAL MAINTENANCE COSTS | 839.6 | 197.3 | 1,036.8 | 0.0 | 1,036.8 | 560.8 | 1,597.7 |
| <u>CUSTOMER SERVICE COSTS</u> | | | | | | | |
| <u>OPERATING COSTS</u> | | | | | | | |
| 3.1.1 FRANCISATION | 105.1 | 19.2 | 124.2 | 114.9 | 239.1 | 129.3 | 368.4 |
| 3.1.2 OTHER SERVICE WORK | 236.3 | 31.5 | 267.8 | 247.6 | 515.4 | 278.8 | 794.2 |
| 3.1.3 INSPECT APPL INST. | 44.4 | 11.7 | 56.1 | 51.9 | 108.0 | 58.4 | 166.5 |
| 3.1.4 SUB-TOTAL SERVICE WORK | 385.8 | 62.4 | 448.2 | 414.4 | 862.6 | 466.6 | 1,329.1 |
| 3.1.5 MTR LOCKS,UNLKS,EXCHNGS | 326.7 | 15.6 | 342.3 | 316.5 | 658.8 | 356.3 | 1,015.1 |
| 3.1.6 SUB-TOTAL | 712.5 | 78.0 | 790.5 | 730.9 | 1,521.4 | 822.9 | 2,344.3 |
| 3.1.7 TRAINING & SUPERVISION | 756.8 | 279.2 | 1,036.0 | (1,036.0) | - | - | - |
| 3.1 TOTAL OPERATING COSTS | 1,469.3 | 357.2 | 1,826.5 | (305.1) | 1,521.4 | 822.9 | 2,344.3 |

FUNCTIONALIZATION OF
GAZIFERE UTILITY O&M (WITH NO GAS COST)
December 31, 2019

(THOUSANDS OF DOLLARS)

| <u>CUSTOMER SERVICE COSTS CON'T</u> | | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 |
|-------------------------------------|--|-----------------|--------------|-----------------|--------------|-----------------|----------------|-----------------|
| | | TOTAL | FRINGE | SUB | SUPERVISION | SUB | A & G | TOTAL |
| | | COSTS | BENEFITS | TOTAL | | TOTAL | OVERHEAD | |
| <u>MAINTENANCE COSTS</u> | | | | | | | | |
| 3.2.1 | SERVICE LINES | 268.3 | 61.7 | 330.0 | 305.1 | 635.1 | 343.5 | 978.6 |
| 3.2 | TOTAL MAINTENANCE COSTS | 268.3 | 61.7 | 330.0 | 305.1 | 635.1 | 343.5 | 978.6 |
| <u>SALES PROMOTION COSTS</u> | | | | | | | | |
| 4.1 | RESIDENTIAL PROMOTION | 221.4 | 75.6 | 297.0 | 294.5 | 591.5 | 320.0 | 911.5 |
| 4.2 | COMMERCIAL PROMOTION | 147.6 | 50.4 | 198.0 | 196.3 | 394.3 | 213.3 | 607.6 |
| 4.3 | RES/COMM PROMOTION | - | - | - | - | - | - | - |
| 4.4 | GENERAL SALES PROMOTION | 29.6 | - | 29.6 | 29.3 | 58.9 | 31.8 | 90.7 |
| 4.5 | SUB-TOTAL | 398.6 | 126.0 | 524.6 | 520.1 | 1,044.7 | 565.1 | 1,609.8 |
| 4.6 | GENERAL SUPERVISION | 359.8 | 160.4 | 520.1 | (520.1) | - | - | - |
| 4.7 | DSM PROGRAM | 305.8 | - | 305.8 | - | 305.8 | 165.4 | 471.2 |
| 4.8 | DSM GENERAL | 86.4 | - | 86.4 | - | 86.4 | 46.7 | 133.1 |
| 4. | TOTAL SALES COSTS | 1,150.5 | 286.4 | 1,436.9 | 0.0 | 1,436.9 | 777.2 | 2,214.1 |
| <u>CUSTOMER ACCOUNTING COSTS</u> | | | | | | | | |
| 5.1 | BILLING | 948.2 | 309.0 | 1,257.2 | 981.0 | 2,238.2 | 1,210.6 | 3,448.8 |
| 5.2 | SERVICE & BILLING ENQUIRY | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5.3 | METER READING | 300.1 | - | 300.1 | 234.2 | 534.3 | 289.0 | 823.3 |
| 5.4 | CREDIT & COLLECTION | 159.3 | 111.0 | 270.3 | 210.9 | 481.2 | 260.3 | 741.5 |
| 5.5 | SUB-TOTAL | 1,407.7 | 419.9 | 1,827.6 | 1,426.1 | 3,253.7 | 1,759.9 | 5,013.6 |
| 5.6 | CIS & IT SERVICES | 1,196.9 | 229.2 | 1,426.1 | (1,426.1) | - | - | - |
| 5.7 | UNCOLLECTIBLES | 82.9 | - | 82.9 | - | 82.9 | 44.9 | 127.8 |
| 5. | TOTAL CUST ACCOUNTING COSTS | 2,687.5 | 649.1 | 3,336.6 | 0.0 | 3,336.6 | 1,804.8 | 5,141.4 |
| 6. | FRINGE BENEFITS | 2,169.1 | (2,169.1) | - | - | - | - | - |
| 7. | ADMIN & GEN OVERHEAD | 4,848.9 | 494.5 | 5,343.4 | - | 5,343.4 | (5,343.4) | - |
| 8.0 | TOTAL OPERATING & MAINTENANCE COSTS | 13,413.7 | 0.0 | 13,413.7 | 0.0 | 13,413.7 | 0.0 | 13,413.7 |

GAZIFERE INC.
CLASSIFICATION OF RATE BASE (WITH NO GAS COST)
December 31, 2019

(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 | Col. 12 | Col. 13 | Col. 14 | Col. 15 | Col. 16 | Col. 17 | Col. 18 | Col. 19 | |
|----------|---------------------------|-----------|------------------------|----------|---------------------|---------|------------------------|------------------------|-----------------|-----------|--------------------------------------|----------------|----------|-----------|------------------------------|---------|---------|--------------------|------------------|---------|
| | GAS COSTS | | ---- TRANSMISSION ---- | | ----- STORAGE ----- | | | --- DISTRIBUTION COSTS | | | --- CUSTOMER RELATED INVESTMENTS --- | | | | ---- NUMBER OF CUSTOMER ---- | | | | | |
| ITEM NO. | DESCRIPTION | TOTAL | ANNUAL COMMODITY | SEASONAL | PEAK | ANNUAL | PEAK / DELIVER-ABILITY | SPACE | ANNUAL CAPACITY | COMMODITY | METERS | SALES STATIONS | SERVICES | CUST PLNT | RESID. | COM/IND | TOTAL | READINGS PROCESSED | GST/QST REVENUES | |
| 1. | GAS SUPPLY Gas Supply | (358.4) | (165.3) | (25.0) | (32.6) | (104.4) | (14.6) | (13.0) | - | - | (3.5) | - | - | - | - | - | - | - | - | |
| 2. | DISTRIBUTION Mains | 59,957.0 | - | - | - | - | - | - | - | 43,524.5 | - | - | - | 16,432.5 | - | - | - | - | - | |
| 3. | Distr. Regulation | 2,232.5 | - | - | - | - | - | - | - | 2,232.5 | - | - | - | - | - | - | - | - | - | |
| 4. | CUSTOMER Sales Station | 1,578.3 | - | - | - | - | - | - | - | - | - | 1,578.3 | - | - | - | - | - | - | - | |
| 5. | Meters | 5,635.4 | - | - | - | - | - | - | - | - | 5,635.4 | - | - | - | - | - | - | - | - | |
| 6. | Services | 33,209.2 | - | - | - | - | - | - | - | - | - | 33,209.2 | - | - | - | - | - | - | - | |
| 7. | Sales Promotion | 131.9 | - | - | - | - | - | - | - | 65.9 | - | - | - | - | - | - | - | 65.9 | - | |
| 8. | Customer Accountng | 1,410.5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,410.5 | - | - | |
| 9. | Specific Costs | (494.8) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (494.8) | |
| 10. | Sub-total | 103,301.7 | (165.3) | (25.0) | (32.6) | (104.4) | (14.6) | (13.0) | 0.0 | 45,757.0 | 62.5 | 5,635.4 | 1,578.3 | 33,209.2 | 16,432.5 | 0.0 | 0.0 | 1,476.4 | 0.0 | (494.8) |
| 11. | Unidentifiable | 864.3 | (1.4) | (0.2) | (0.3) | (0.9) | (0.1) | (0.1) | 0.0 | 381.0 | 0.5 | 46.9 | 13.1 | 276.5 | 136.8 | 0.0 | 0.0 | 12.3 | 0.0 | 0.0 |
| 12. | Total Classified | 104,166.0 | (166.7) | (25.3) | (32.9) | (105.3) | (14.7) | (13.1) | 0.0 | 46,138.0 | 63.0 | 5,682.4 | 1,591.4 | 33,485.7 | 16,569.4 | 0.0 | 0.0 | 1,488.7 | 0.0 | (494.8) |

GAZIFERE INC.
CLASSIFICATION OF NET INVESTMENT COSTS (WITH NO GAS COST)
December 31, 2019

(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 | Col. 12 | Col. 13 | Col. 14 | Col. 15 | Col. 16 | Col. 17 | Col. 18 | Col. 19 |
|----------|--------------------------|---------|------------------------|----------|--------|-------------------|------------------------|--------|------------------------|-----------|---------------------------------------|----------------|----------|-----------|---------|-------------------------------|---------|--------------------|------------------|
| | --GAS COSTS-- | | -----TRANSMISSION----- | | | -----STORAGE----- | | | --- DISTRIBUTION COSTS | | ----- CUSTOMER RELATED INVESTMENTS -- | | | | | ---- NUMBER OF CUSTOMERS ---- | | | |
| ITEM NO. | DESCRIPTION | TOTAL | ANNUAL COMMODITY | SEASONAL | PEAK | ANNUAL | PEAK / DELIVER-ABILITY | SPACE | ANNUAL CAPACITY | COMMODITY | METERS | SALES STATIONS | SERVICES | CUST PLNT | RESID. | COM/IND | TOTAL | READINGS PROCESSED | GST/QST REVENUES |
| 1. | GAS SUPPLY Gas Supply | 153.3 | 70.7 | 10.7 | 13.9 | 44.7 | 6.2 | 5.5 | - | - | 1.5 | - | - | - | - | - | - | - | - |
| 2. | DISTRIBUTION Mains | 2,044.7 | - | - | - | - | - | - | - | 1,484.3 | - | - | - | 560.4 | - | - | - | - | - |
| 3. | Distr. Regulation | 86.1 | - | - | - | - | - | - | - | 86.1 | - | - | - | - | - | - | - | - | - |
| | Sub-total | 2,130.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,570.3 | 0.0 | 0.0 | 0.0 | 560.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | CUSTOMER | | | | | | | | | | | | | | | | | | |
| 4. | Sales Station | 66.4 | - | - | - | - | - | - | - | - | - | 66.4 | - | - | - | - | - | - | - |
| 5. | Meters | 110.5 | - | - | - | - | - | - | - | - | 110.5 | - | - | - | - | - | - | - | - |
| 6. | Services | 2,772.7 | - | - | - | - | - | - | - | - | - | 2,772.7 | - | - | - | - | - | - | - |
| 7. | Sales Promotion | 21.4 | - | - | - | - | - | - | - | 10.7 | - | - | - | - | - | - | 10.7 | - | - |
| 8. | Customer Accountng | 206.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 206.9 | - | - |
| 9. | Specific Costs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10. | Sub-total | 3,178.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 10.7 | 110.5 | 66.4 | 2,772.7 | 0.0 | 0.0 | 0.0 | 217.6 | 0.0 | 0.0 |
| 11. | Unidentifiable | 693.5 | (1.1) | (0.2) | (0.2) | (0.7) | (0.1) | (0.1) | - | 307.2 | 0.4 | 37.8 | 10.6 | 223.0 | 110.3 | - | 9.9 | - | (3.3) |
| 12. | Total Classified | 6,155.6 | 69.6 | 10.5 | 13.7 | 44.0 | 6.1 | 5.5 | - | 1,877.5 | 12.6 | 148.3 | 77.0 | 2,995.7 | 670.7 | - | 227.5 | - | (3.3) |

GAZIFERE INC.
 CLASSIFICATION OF O&M EXPENSE (WITH NO GAS COST)
 December 31, 2019

(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 | Col. 22 |
|---------------------|---------------------------|----------|------------------|----------|--------|--------|--------------------|------------------------|--------|-----------------|-----------|------------|--------------|-------------------|---------|----------|----------|-----------|---------|---------|---------|--------------------|---------|
| | | 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 | 471.5 | - | - | - | - | - | - | - | - | 471.5 | - | - | - | - | - | - | - | - | - | - | - | - |
| DISTRIBUTION COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| OPERATING COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 2.1 | Chart Processing | 41.7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 41.7 |
| 2.2 | System Ops. | 1,561.2 | - | - | - | - | - | - | - | - | 1,148.7 | - | - | - | - | - | - | - | - | 412.5 | - | - | - |
| 2.3 | Deferral/YFactor Accounts | (936.6) | - | - | - | - | - | - | - | - | - | 48.6 | - | - | (985.2) | - | - | - | - | - | - | - | - |
| MAINTENANCE COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4 | Mains | 1,597.7 | - | - | - | - | - | - | - | - | 1,175.5 | - | - | - | - | - | - | - | - | 422.2 | - | - | - |
| 2. | Total Dist. Costs | 2,263.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,324.2 | 48.6 | 0.0 | 0.0 | (985.2) | 0.0 | 0.0 | 0.0 | 834.7 | 0.0 | 0.0 | 0.0 | 41.7 |
| CUSTOMER SERVICE | | | | | | | | | | | | | | | | | | | | | | | |
| OPERATING COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1 | Heating Equip. | 368.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 368.4 | - |
| 3.2 | Other Service Work | 794.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 794.2 | - |
| 3.3 | Appliance Insp. | 166.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 166.5 | - |
| 3.4 | Locks/Unlocks/Exch | 1,015.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 1,015.1 | - |
| MAINTENANCE COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 3.5 | Service Lines | 978.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 978.6 | - | - | - | - | - |
| 3. | Total Customer Service | 3,322.9 | 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 | 978.6 | 0.0 | 0.0 | 0.0 | 2,344.3 | 0.0 |
| SALES PROMOTION | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1 | Residential | 911.5 | 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 | 911.5 | 0.0 | 0.0 | 0.0 |
| 4.2 | Commercial | 607.6 | 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 | 607.6 | 0.0 | 0.0 |
| 4.3 | Res./Comm. | 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 | 0.0 | 0.0 | 0.0 |
| 4.4 | General Promotions | 90.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 45.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 45.4 | 0.0 |
| 4.5 | DSM Program | 471.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 471.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4.6 | DSM General | 133.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 133.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4.7 | Deferral/YFactor Accounts | 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 | 0.0 | 0.0 | 0.0 |
| 4. | Total Promotions | 2,214.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 45.4 | 471.2 | 133.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 911.5 | 607.6 | 45.4 | 0.0 |
| CUSTOMER ACCOUNTING | | | | | | | | | | | | | | | | | | | | | | | |
| 5.1 | Billing | 3,448.8 | 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 | 3,448.8 | - |
| 5.2 | Enquiry | 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 | 0.0 | 0.0 | - |
| 5.3 | Readings | 823.3 | 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 | 0.0 | 823.3 |
| 5.4 | Credit | 741.5 | 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 | 741.5 | - |
| 5.5 | Uncollectibles | 127.8 | 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 | 127.8 | - |
| 5. | Total Cust. Acctg. | 5,141.4 | 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 | 4,318.2 | 823.3 |
| 6. | Total O and M | 13,413.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,795.7 | 94.0 | 471.2 | 133.1 | (985.2) | 0.0 | 0.0 | 978.6 | 834.7 | 911.5 | 607.6 | 6,707.8 | 864.9 |

GAZIFERE INC.
CLASSIFICATION OF GAS COSTS (WITH NO GAS COST)
December 31, 2019

(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 |
| 1.1 | DIST'N (BLOCKS) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.2 | STORAGE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.3 | LOAD BALANCING | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.4 | FUEL GAS | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.5 | GAS SUPPLY | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.6 | NIAGARA GAS | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1. | TOTAL | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>-</u> |
| 2.1 | UUF ADJUSTMENT | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - |
| 2. | SUB-TOTAL | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>-</u> |
| 3.1 | A & G | 471.5 | - | - | - | - | - | - | - | 471.5 | - |
| 3. | TOTAL | <u><u>471.5</u></u> | <u><u>0.0</u></u> | <u><u>0.0</u></u> | <u><u>0.0</u></u> | <u><u>0.0</u></u> | <u><u>0.0</u></u> | <u><u>0.0</u></u> | <u><u>0.0</u></u> | <u><u>471.5</u></u> | <u><u>-</u></u> |

GAZIFERE INC.
ALLOCATION OF RATE BASE (WITH NO GAS COST)
December 31, 2019

(THOUSANDS OF DOLLARS)

| ITEM NO. | DESCRIPTION | Col. 1 RATE BASE | Col. 2 TARIF 1 | Col. 3 TARIF 2 | Col. 4 TARIF 3 | Col. 5 TARIF 4 | Col. 6 TARIF 5 | Col. 7 TARIF 9 | ALLOCATION FACTOR |
|--------------------------|------------------------|-------------------------|------------------------|------------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|
| <u>GAS COSTS</u> | | | | | | | | | |
| 1.1 | Annual Commodity | (166.7) | (80.6) | (82.7) | (0.3) | 0.0 | 0.0 | (3.0) | 1.1 |
| 1. | Total Gas Cost | <u>(166.7)</u> | <u>(80.6)</u> | <u>(82.7)</u> | <u>(0.3)</u> | <u>0.0</u> | <u>0.0</u> | <u>(3.0)</u> | |
| <u>LOAD BALANCING</u> | | | | | | | | | |
| TRANSMISSION | | | | | | | | | |
| 2.1 | Seasonal | (25.3) | (12.0) | (12.3) | (0.0) | (0.1) | 0.0 | (0.9) | 3.2 |
| 2.2 | Peak | (32.9) | (15.4) | (16.1) | (0.0) | (0.2) | (1.2) | 0.0 | 3.3 |
| 2.3 | Annual | (105.3) | (43.2) | (39.9) | (0.1) | (2.2) | (10.2) | (9.6) | 1.2 |
| 2. | Total Transmission | <u>(163.4)</u> | <u>(70.6)</u> | <u>(68.3)</u> | <u>(0.2)</u> | <u>(2.5)</u> | <u>(11.4)</u> | <u>(10.5)</u> | |
| STORAGE | | | | | | | | | |
| 3.1 | Deliverability | (14.7) | (6.8) | (7.8) | (0.0) | 0.0 | (0.1) | 0.0 | 3.1 |
| 3.2 | Space | (13.1) | (6.2) | (6.4) | (0.0) | (0.0) | 0.0 | (0.4) | 3.2 |
| 3.3 | Annual | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.3 |
| 3. | Total Storage | <u>(27.7)</u> | <u>(13.0)</u> | <u>(14.2)</u> | <u>(0.0)</u> | <u>(0.0)</u> | <u>(0.1)</u> | <u>(0.4)</u> | |
| <u>FACILITIES' COSTS</u> | | | | | | | | | |
| DISTRIBUTION FACILITIES | | | | | | | | | |
| 4.1 | Capacity | 46,138.0 | 20,846.7 | 21,768.0 | 28.8 | 333.0 | 1,669.3 | 1,492.2 | 2.1 |
| 4.2 | Commodity | 63.0 | 25.8 | 23.9 | 0.1 | 1.3 | 6.1 | 5.8 | 1.2 |
| 4. | Total Distribution | <u>46,200.9</u> | <u>20,872.5</u> | <u>21,791.9</u> | <u>28.8</u> | <u>334.3</u> | <u>1,675.4</u> | <u>1,498.0</u> | |
| CUSTOMER RELATED | | | | | | | | | |
| 5.1 | Meters | 5,682.4 | 1,333.4 | 4,311.3 | 2.0 | 0.4 | 6.3 | 29.0 | 4.1 |
| 5.2 | Sales Stations | 1,591.4 | 1,439.3 | 0.0 | 0.0 | 0.3 | 8.1 | 143.7 | 4.2 |
| 5.3 | Services | 33,485.7 | 2,608.9 | 30,762.4 | 4.1 | 0.8 | 2.0 | 107.4 | 4.3 |
| 5.4 | Customer Plant | 16,569.4 | 1,249.8 | 15,316.9 | 0.8 | 0.4 | 0.4 | 1.1 | 4.4 |
| 5.5 | Comm/Ind. Customers | 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 | 4.7 |
| 5.7 | Total Customers | 1,488.7 | 112.3 | 1,376.2 | 0.1 | 0.0 | 0.0 | 0.1 | 4.5 |
| 5.8 | Readings Processed | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 4.8 & 4.9 |
| 5.9 | GST/QST Revenues | (494.8) | (135.2) | (345.6) | (0.3) | (2.8) | (7.1) | (3.8) | Revenues |
| 5. | Total Customer Related | <u>58,322.8</u> | <u>6,608.5</u> | <u>51,421.3</u> | <u>6.7</u> | <u>(0.9)</u> | <u>9.6</u> | <u>277.6</u> | |
| 6. | Total Rate Base | <u><u>104,166.0</u></u> | <u><u>27,316.8</u></u> | <u><u>73,048.0</u></u> | <u><u>35.0</u></u> | <u><u>330.9</u></u> | <u><u>1,673.5</u></u> | <u><u>1,761.6</u></u> | |

GAZIFERE INC.
ALLOCATION OF RETURN & TAXES (WITH NO GAS COST)
December 31, 2019

(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 | (166.7) | (12.1) | (5.8) | (6.0) | (0.0) | 0.0 | 0.0 | (0.2) | 1.1 |
| 1. | Total Gas Cost | <u>(166.7)</u> | <u>(12.1)</u> | <u>(5.8)</u> | <u>(6.0)</u> | <u>(0.0)</u> | <u>0.0</u> | <u>0.0</u> | <u>(0.2)</u> | |
| <u>LOAD BALANCING</u> | | | | | | | | | | |
| TRANSMISSION | | | | | | | | | | |
| 2.1 | Seasonal | (25.3) | (1.8) | (0.9) | (0.9) | (0.0) | (0.0) | 0.0 | (0.1) | 3.2 |
| 2.2 | Peak | (32.9) | (2.4) | (1.1) | (1.2) | (0.0) | (0.0) | (0.1) | 0.0 | 3.3 |
| 2.3 | Annual | (105.3) | (7.6) | (3.1) | (2.9) | (0.0) | (0.2) | (0.7) | (0.7) | 1.2 |
| 2. | Total Transmission | <u>(163.4)</u> | <u>(11.8)</u> | <u>(5.1)</u> | <u>(4.9)</u> | <u>(0.0)</u> | <u>(0.2)</u> | <u>(0.8)</u> | <u>(0.8)</u> | |
| STORAGE | | | | | | | | | | |
| 3.1 | Deliverability | (14.7) | (1.1) | (0.5) | (0.6) | (0.0) | 0.0 | (0.0) | 0.0 | 3.1 |
| 3.2 | Space | (13.1) | (0.9) | (0.5) | (0.5) | (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 | <u>(27.7)</u> | <u>(2.0)</u> | <u>(0.9)</u> | <u>(1.0)</u> | <u>(0.0)</u> | <u>(0.0)</u> | <u>(0.0)</u> | <u>(0.0)</u> | |
| <u>FACILITIES' COSTS</u> | | | | | | | | | | |
| DISTRIBUTION FACILITIES | | | | | | | | | | |
| 4.1 | Capacity | 46,138.0 | 3,344.0 | 1,510.9 | 1,577.7 | 2.1 | 24.1 | 121.0 | 108.2 | 2.1 |
| 4.2 | Commodity | 63.0 | 4.6 | 1.9 | 1.7 | 0.0 | 0.1 | 0.4 | 0.4 | 1.2 |
| 4. | Total Distribution | <u>46,200.9</u> | <u>3,348.6</u> | <u>1,512.8</u> | <u>1,579.5</u> | <u>2.1</u> | <u>24.2</u> | <u>121.4</u> | <u>108.6</u> | |
| CUSTOMER RELATED | | | | | | | | | | |
| 5.1 | Meters | 5,682.4 | 411.9 | 96.6 | 312.5 | 0.1 | 0.0 | 0.5 | 2.1 | 4.1 |
| 5.2 | Reg. Stations | 1,591.4 | 115.3 | 104.3 | 0.0 | 0.0 | 0.0 | 0.6 | 10.4 | 4.2 |
| 5.3 | Services | 33,485.7 | 2,427.0 | 189.1 | 2,229.6 | 0.3 | 0.1 | 0.1 | 7.8 | 4.3 |
| 5.4 | Customer Plant | 16,569.4 | 1,200.9 | 90.6 | 1,110.2 | 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 | 1,488.7 | 107.9 | 8.1 | 99.7 | 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 | (494.8) | (35.9) | (9.8) | (25.0) | (0.0) | (0.2) | (0.5) | (0.3) | Revenues |
| 5. | Total Customer Related | <u>58,322.8</u> | <u>4,227.2</u> | <u>479.0</u> | <u>3,727.0</u> | <u>0.5</u> | <u>(0.1)</u> | <u>0.7</u> | <u>20.1</u> | |
| 6. | Total Rate Base | <u>104,166.0</u> | <u>7,549.8</u> | <u>1,979.9</u> | <u>5,294.5</u> | <u>2.5</u> | <u>24.0</u> | <u>121.3</u> | <u>127.7</u> | |

GAZIFERE INC.
ALLOCATION OF THE COSTS OF SERVICE (WITH NO GAS COST)
December 31, 2019

(THOUSANDS OF DOLLARS)

| ITEM NO. | DESCRIPTION | Col. 1 O&M COSTS | Col. 2 NET INV. COSTS | Col. 3 TOTAL | Col. 4 TARIF 1 | Col. 5 TARIF 2 | Col. 6 TARIF 3 | Col. 7 TARIF 4 | Col. 8 TARIF 5 | Col. 9 TARIF 9 | ALLOCATION FACTOR |
|--------------------------------|---------------------------------|---------------------|--------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>GAS COSTS</u> | | | | | | | | | | | |
| 1.1 | Annual Commodity | 0.0 | 69.6 | 69.6 | 33.7 | 34.5 | 0.1 | 0.0 | 0.0 | 1.3 | 1.1 |
| 1.2 | System Gas Sales | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.4 |
| 1. | Total Gas Cost | 0.0 | 69.6 | 69.6 | 33.7 | 34.5 | 0.1 | 0.0 | 0.0 | 1.3 | |
| <u>LOAD BALANCING</u> | | | | | | | | | | | |
| <u>TRANSMISSION</u> | | | | | | | | | | | |
| 2.1 | Seasonal / Interruptible Credit | 0.0 | 10.5 | 10.5 | 5.0 | 5.1 | 0.0 | 0.0 | 0.0 | 0.4 | 3.2 |
| 2.2 | Peak | 0.0 | 13.7 | 13.7 | 6.4 | 6.7 | 0.0 | 0.1 | 0.5 | 0.0 | 3.3 |
| 2.3 | Annual | 0.0 | 44.0 | 44.0 | 19.3 | 18.7 | 0.0 | 0.6 | 2.4 | 3.0 | 1.3 |
| 2.4 | Upstream Transportation | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.6 |
| 2.5 | Dawn Transportation | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.7 |
| 2. | Total Transmission | 0.0 | 68.2 | 68.2 | 30.7 | 30.5 | 0.1 | 0.7 | 2.9 | 3.3 | |
| <u>STORAGE</u> | | | | | | | | | | | |
| 3.1 | Deliverability | 0.0 | 6.1 | 6.1 | 2.8 | 3.3 | 0.0 | 0.0 | 0.0 | 0.0 | 3.1 |
| 3.2 | Space | 0.0 | 5.5 | 5.5 | 2.6 | 2.7 | 0.0 | 0.0 | 0.0 | 0.2 | 3.2 |
| 3.3 | Annual | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 3. | Total Storage | 0.0 | 11.6 | 11.6 | 5.4 | 5.9 | 0.0 | 0.0 | 0.0 | 0.2 | |
| <u>FACILITIES' COSTS</u> | | | | | | | | | | | |
| <u>DISTRIBUTION FACILITIES</u> | | | | | | | | | | | |
| 4.1 | Capacity | 2,795.7 | 1,877.5 | 4,673.2 | 2,111.5 | 2,204.8 | 2.9 | 33.7 | 169.1 | 151.1 | 2.1 |
| 4.2 | Commodity & UUF Deferral | 94.0 | 12.6 | 106.6 | 43.7 | 40.4 | 0.1 | 2.2 | 10.4 | 9.8 | 1.2 |
| 4.3 | DSM Direct + Fees | 627.6 | 0.0 | 627.6 | 448.1 | 146.5 | 0.2 | 3.2 | 15.2 | 14.3 | |
| 4.4 | DSM Indirect + Deferral + SPEDE | 133.1 | 0.0 | 133.1 | 111.6 | 21.5 | 0.0 | 0.0 | 0.0 | 0.0 | 1.2 |
| 4.5 | Weather Normalization Deferral | (985.2) | 0.0 | (985.2) | (483.4) | (500.0) | (1.9) | 0.0 | 0.0 | 0.0 | 1.5 |
| 4. | Total Distribution | 2,665.1 | 1,890.2 | 4,555.2 | 2,231.6 | 1,913.2 | 1.4 | 39.1 | 194.7 | 175.2 | |
| <u>CUSTOMER RELATED</u> | | | | | | | | | | | |
| 5.1 | Meters | 0.0 | 148.3 | 148.3 | 34.8 | 112.5 | 0.1 | 0.0 | 0.2 | 0.8 | 4.1 |
| 5.2 | Sales Stations | 0.0 | 77.0 | 77.0 | 69.7 | 0.0 | 0.0 | 0.0 | 0.4 | 7.0 | 4.2 |
| 5.3 | Services | 978.6 | 2,995.7 | 3,974.3 | 309.6 | 3,651.1 | 0.5 | 0.1 | 0.2 | 12.8 | 4.3 |
| 5.4 | Customer Plant | 834.7 | 670.7 | 1,505.4 | 113.6 | 1,391.6 | 0.1 | 0.0 | 0.0 | 0.1 | 4.4 |
| 5.5 | Comm/Ind. Customers | 607.6 | 0.0 | 607.6 | 606.3 | 0.0 | 0.4 | 0.2 | 0.2 | 0.6 | 4.6 |
| 5.6 | Residential Customers | 911.5 | 0.0 | 911.5 | 0.0 | 911.5 | 0.0 | 0.0 | 0.0 | 0.0 | 4.7 |
| 5.7 | Total Customers | 6,707.8 | 227.5 | 6,935.3 | 523.1 | 6,411.0 | 0.3 | 0.2 | 0.2 | 0.5 | 4.5 |
| 5.8 | Readings Processed | 864.9 | 0.0 | 864.9 | 86.2 | 761.6 | 6.4 | 2.1 | 2.1 | 6.4 | 4.8 & 4.9 |
| 5.9 | GST/QST Revenues | 0.0 | (3.3) | (3.3) | (1.6) | (1.6) | (0.0) | 0.0 | 0.0 | (0.1) | Revenues |
| 5. | Total Customer Related | 10,905.1 | 4,116.0 | 15,021.1 | 1,741.8 | 13,237.7 | 7.7 | 2.6 | 3.3 | 28.0 | |
| 6.1 | Return | 6,401.0 | 0.0 | 6,401.0 | 1,678.6 | 4,488.8 | 2.2 | 20.3 | 102.8 | 108.3 | 5 |
| 6.2 | Taxes | 1,148.8 | 0.0 | 1,148.8 | 301.3 | 805.6 | 0.4 | 3.6 | 18.5 | 19.4 | 5 |
| 6. | Return and Taxes | 7,549.8 | 0.0 | 7,549.8 | 1,979.9 | 5,294.5 | 2.5 | 24.0 | 121.3 | 127.7 | |
| 7. | Total Facilities | 21,120.0 | 6,006.2 | 27,126.2 | 5,953.3 | 20,445.4 | 11.6 | 65.7 | 319.3 | 330.9 | |
| 8. | Total before Earnings Sharing | 21,120.0 | 6,155.6 | 27,275.6 | 6,023.1 | 20,516.4 | 11.8 | 66.4 | 322.2 | 335.7 | |
| 9. | Earnings Sharing | (416.9) | 0.0 | (416.9) | (92.1) | (313.6) | (0.2) | (1.0) | (4.9) | (5.1) | |
| 10. | Total Costs of Service | 20,703.0 | 6,155.6 | 26,858.7 | 5,931.0 | 20,202.7 | 11.6 | 65.4 | 317.3 | 330.5 | |

GAZIFERE INC.
 ALLOCATION FACTORS (WITH NO GAS COST)
 December 31, 2019

| ITEM NO. | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 |
|--|----------------------------|------------|------------|------------|------------|------------|------------|
| | FACTOR TOTAL | TARIF 1 | TARIF 2 | TARIF 3 | TARIF 4 | TARIF 5 | TARIF 9 |
| COMMODITY RESPONSIBILITY | | | | | | | |
| 1.1 | Annual Sales | 135,777.0 | 65,672.3 | 67,382.9 | 242.0 | 0.0 | 2,479.8 |
| 1.2 | Annual Deliveries | 177,764.6 | 72,930.7 | 67,386.2 | 242.0 | 3,631.8 | 16,274.0 |
| 1.3 | Winter Deliveries | 102,249.3 | 44,854.8 | 43,496.8 | 102.4 | 1,327.2 | 6,887.7 |
| 1.4 | System Gas Sales | 80,992.0 | 29,342.4 | 51,649.0 | 0.6 | 0.0 | 0.0 |
| 1.5 | Heating Load | 127,643.0 | 62,621.7 | 64,779.2 | 242.0 | 0.0 | 0.0 |
| 1.6 | Transportation Deliveries | 135,777.0 | 65,672.3 | 67,382.9 | 242.0 | 0.0 | 2,479.8 |
| 1.7 | Dawn Transportation | 41,987.6 | 7,258.3 | 3.3 | 0.0 | 3,631.8 | 13,794.2 |
| CAPACITY RESPONSIBILITY | | | | | | | |
| 2.1 | Capacity Assigned and Used | 100.0 | 45.2 | 47.2 | 0.1 | 0.7 | 3.2 |
| STORAGE AND PEAK RESPONSIBILITY | | | | | | | |
| 3.1 | Deliverability | 591.5 | 273.3 | 314.2 | 0.0 | 0.0 | 0.0 |
| 3.2 | Space | 43,473.8 | 20,677.8 | 21,157.8 | 22.2 | 123.3 | 1,492.8 |
| 3.3 | Peak | 1,378.6 | 644.0 | 673.7 | 0.9 | 10.0 | 0.0 |
| CUSTOMER RESPONSIBILITY | | | | | | | |
| 4.1 | Meters | 5,682 | 1,333 | 4,311 | 2 | 0 | 29 |
| 4.2 | Sales Stations | 1,591 | 1,439 | 0 | 0 | 0 | 144 |
| 4.3 | Services | 33,486 | 2,609 | 30,762 | 4 | 1 | 107 |
| 4.4 | Customer Related Plant | 43,267 | 3,264 | 39,996 | 2 | 1 | 3 |
| 4.5 | Total Customer Count | 43,267 | 3,264 | 39,996 | 2 | 1 | 3 |
| 4.6 | Comm/Ind Customer Count | 3,271 | 3,264 | 0 | 2 | 1 | 3 |
| 4.7 | Residential Customer Count | 39,996 | 0 | 39,996 | 0 | 0 | 0 |
| 4.8 | Chart Readings per Year | 7,091 | 4,171 | 0 | 1,095 | 365 | 1,095 |
| 4.9 | Meter Readings per Year | 251,786 | 18,882 | 232,916 | (12) | 0 | 0 |
| 5. | Rate Base | 104,166.0 | 27,316.8 | 73,048.0 | 35.0 | 330.9 | 1,761.6 |

GAZIFERE INC.
ALLOCATION PERCENTAGES (WITH NO GAS COST)
December 31, 2019

| ITEM | Col. 1 FACTOR TOTAL | Col. 2 TARIF 1 | Col. 3 TARIF 2 | Col. 4 TARIF 3 | Col. 5 TARIF 4 | Col. 6 TARIF 5 | Col. 7 TARIF 9 |
|---------------------------------|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| COMMODITY RESPONSIBILITY | | | | | | | |
| 1.1 | Annual Sales | 1.0000 | 0.4837 | 0.4963 | 0.0018 | 0.0000 | 0.0183 |
| 1.2 | Annual Deliveries | 1.0000 | 0.4103 | 0.3791 | 0.0014 | 0.0204 | 0.0915 |
| 1.3 | Winter Deliveries | 1.0000 | 0.4387 | 0.4254 | 0.0010 | 0.0130 | 0.0674 |
| 1.4 | System Gas Sales | 1.0000 | 0.3623 | 0.6377 | 0.0000 | 0.0000 | 0.0000 |
| 1.5 | Heating Load | 1.0000 | 0.4906 | 0.5075 | 0.0019 | 0.0000 | 0.0000 |
| 1.6 | Transportation Deliveries | 1.0000 | 0.4837 | 0.4963 | 0.0018 | 0.0000 | 0.0183 |
| 1.7 | Dawn Transportation | 1.0000 | 0.1729 | 0.0001 | 0.0000 | 0.0865 | 0.3285 |
| CAPACITY RESPONSIBILITY | | | | | | | |
| 2.1 | Capacity Assigned and Used | 1.0000 | 0.4518 | 0.4718 | 0.0006 | 0.0072 | 0.0323 |
| STORAGE AND PEAK RESPONSIBILITY | | | | | | | |
| 3.1 | Deliverability | 1.0000 | 0.4621 | 0.5313 | 0.0000 | 0.0000 | 0.0000 |
| 3.2 | Space | 1.0000 | 0.4756 | 0.4867 | 0.0005 | 0.0028 | 0.0343 |
| 3.3 | Peak | 1.0000 | 0.4672 | 0.4887 | 0.0006 | 0.0072 | 0.0000 |
| CUSTOMER RESPONSIBILITY | | | | | | | |
| 4.1 | Meters | 1.0000 | 0.2346 | 0.7587 | 0.0003 | 0.0001 | 0.0051 |
| 4.2 | Sales Stations | 1.0000 | 0.9044 | 0.0000 | 0.0000 | 0.0002 | 0.0903 |
| 4.3 | Services | 1.0000 | 0.0779 | 0.9187 | 0.0001 | 0.0000 | 0.0032 |
| 4.4 | Customer Related Plant | 1.0000 | 0.0754 | 0.9244 | 0.0000 | 0.0000 | 0.0001 |
| 4.5 | Total Customer Count | 1.0000 | 0.0754 | 0.9244 | 0.0000 | 0.0000 | 0.0001 |
| 4.6 | Comm/Ind Customer Count | 1.0000 | 0.9979 | 0.0000 | 0.0006 | 0.0003 | 0.0009 |
| 4.7 | Residential Customer Count | 1.0000 | 0.0000 | 1.0000 | 0.0000 | 0.0000 | 0.0000 |
| 4.8 | Chart Readings per Year | 1.0000 | 0.5882 | 0.0000 | 0.1544 | 0.0515 | 0.1544 |
| 4.9 | Meter Readings per Month | 1.0000 | 0.0750 | 0.9251 | (0.0000) | 0.0000 | 0.0000 |
| 5. | Rate Base | 1.0000 | 0.2622 | 0.7013 | 0.0003 | 0.0032 | 0.0169 |