

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 | 56,012.9 | 21,107.9 | 32,894.0 | 55.4 | 239.8 | 775.3 | 940.5 |
| 2. | Costs of Service | 56,012.9 | 19,680.1 | 34,357.6 | 52.2 | 154.9 | 704.5 | 1,063.5 |
| 3. | Over/Under Contribution | (0.0) | 1,427.8 | (1,463.6) | 3.2 | 84.9 | 70.8 | (123.0) |
| 4. | Over/Under Contribution (\$ per 10**3 delivered) | - | 19.6 | (21.7) | 13.1 | 23.4 | 4.1 | (7.6) |
| 5. | 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 | 26,955.6 | 7,365.6 | 18,829.0 | 14.6 | 150.6 | 389.6 | 206.2 |
| 2. | Costs of Service | 26,955.6 | 5,991.8 | 20,235.1 | 11.7 | 65.8 | 319.1 | 332.1 |
| 3. | Over/Under Contribution | (0.0) | 1,373.8 | (1,406.1) | 2.9 | 84.8 | 70.5 | (125.9) |
| 4. | Over/Under Contribution (\$ per 10**3 delivered) | | 18.8 | (20.9) | 12.1 | 23.3 | 4.1 | (7.7) |
| 5. | Return on Rate Base | 6.2% | 10.5% | 4.6% | 13.4% | 28.0% | 9.8% | 0.2% |
| 6. | Revenue to Cost Ratio | 1.00 | 1.23 | 0.93 | 1.25 | 2.29 | 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 | 452.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 452.0 |
| 2.2 | OFFICE FURNITURE & EQUIP. | 202.1 | 0.0 | 0.0 | 0.0 | 25.3 | 19.2 | 0.0 | 32.3 | 68.7 | 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 | 3,427.9 | 0.0 | 0.0 | 0.0 | 667.2 | 552.6 | 0.0 | 83.5 | 1,526.4 | 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 | 290.0 | 0.0 | 0.9 | 32.7 | 69.5 | 33.4 | 0.0 | 45.9 | 107.6 | 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 | 72.0 | 0.0 | 1.1 | 1.5 | 22.8 | 41.2 | 3.9 | 0.1 | 1.1 | 0.0 |
| 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. | (458.9) | (358.4) | 2.0 | 35.7 | 97.7 | 77.3 | 3.9 | 48.2 | (115.3) | (494.8) |
| 4. | TOTAL | 104,147.2 | (358.4) | 1,578.3 | 2,232.9 | 33,210.1 | 59,957.8 | 5,635.5 | 131.7 | 1,411.1 | (494.8) |

GAZIFERE INC.
RATE BASE RECONCILIATION
December 31, 2019

| | | |
|--------------------------------------|------------------------|-------------------------|
| 1. | Rate Base (Cost Study) | 104,147.2 |
| 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>104,280.1</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 | 5,652.5 | 0.0 | 66.4 | 86.1 | 2,772.7 | 2,044.7 | 110.5 | 21.4 | 448.9 | 0.0 | 101.7 |
| 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 | 6,394.4 | 153.3 | 66.4 | 86.1 | 2,772.7 | 2,044.7 | 110.5 | 21.4 | 448.9 | 0.0 | 690.3 |
| <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>6,152.4</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>690.3</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 | 472.0 | 29,529.2 |
| 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 | 548.6 | 1,561.8 |
| 2.1.5 SUB-TOTAL | 917.3 | 122.9 | 1,040.2 | 0.0 | 1,040.2 | 563.3 | 1,603.4 |
| 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 | 563.3 | 666.8 |
| 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 | 561.4 | 1,598.3 |
| 2.2.3 SUB-TOTAL MNTCE | 481.7 | 104.3 | 586.0 | 450.9 | 1,036.8 | 561.4 | 1,598.3 |
| 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 | 561.4 | 1,598.3 |
| CUSTOMER SERVICE COSTS | | | | | | | |
| OPERATING COSTS | | | | | | | |
| 3.1.1 FRANCISATION | 105.1 | 19.2 | 124.2 | 114.9 | 239.1 | 129.5 | 368.6 |
| 3.1.2 OTHER SERVICE WORK | 236.3 | 31.5 | 267.8 | 247.6 | 515.4 | 279.1 | 794.5 |
| 3.1.3 INSPECT APPL INST. | 44.4 | 11.7 | 56.1 | 51.9 | 108.0 | 58.5 | 166.5 |
| 3.1.4 SUB-TOTAL SERVICE WORK | 385.8 | 62.4 | 448.2 | 414.4 | 862.6 | 467.1 | 1,329.7 |
| 3.1.5 MTR LOCKS,UNLKS,EXCHNGS | 326.7 | 15.6 | 342.3 | 316.5 | 658.8 | 356.7 | 1,015.5 |
| 3.1.6 SUB-TOTAL | 712.5 | 78.0 | 790.5 | 730.9 | 1,521.4 | 823.8 | 2,345.2 |
| 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 | 823.8 | 2,345.2 |

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 | 343.9 | 979.0 |
| 3.2 | TOTAL MAINTENANCE COSTS | 268.3 | 61.7 | 330.0 | 305.1 | 635.1 | 343.9 | 979.0 |
| SALES PROMOTION COSTS | | | | | | | | |
| 4.1 | RESIDENTIAL PROMOTION | 221.4 | 75.6 | 297.0 | 294.5 | 591.5 | 320.3 | 911.8 |
| 4.2 | COMMERCIAL PROMOTION | 147.6 | 50.4 | 198.0 | 196.3 | 394.3 | 213.5 | 607.9 |
| 4.3 | RES/COMM PROMOTION | - | - | - | - | - | - | - |
| 4.4 | GENERAL SALES PROMOTION | 29.6 | - | 29.6 | 29.3 | 58.9 | 31.9 | 90.8 |
| 4.5 | SUB-TOTAL | 398.6 | 126.0 | 524.6 | 520.1 | 1,044.7 | 565.7 | 1,610.5 |
| 4.6 | GENERAL SUPERVISION | 359.8 | 160.4 | 520.1 | (520.1) | - | - | - |
| 4.7 | DSM PROGRAM | 251.1 | - | 251.1 | - | 251.1 | 136.0 | 387.1 |
| 4.8 | DSM GENERAL | 128.8 | - | 128.8 | - | 128.8 | 69.7 | 198.6 |
| 4. | TOTAL SALES COSTS | 1,138.3 | 286.4 | 1,424.7 | 0.0 | 1,424.7 | 771.4 | 2,196.1 |
| CUSTOMER ACCOUNTING COSTS | | | | | | | | |
| 5.1 | BILLING | 948.2 | 309.0 | 1,257.2 | 981.0 | 2,238.2 | 1,212.0 | 3,450.2 |
| 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 | 289.3 | 823.6 |
| 5.4 | CREDIT & COLLECTION | 159.3 | 111.0 | 270.3 | 210.9 | 481.2 | 260.6 | 741.8 |
| 5.5 | SUB-TOTAL | 1,407.7 | 419.9 | 1,827.6 | 1,426.1 | 3,253.7 | 1,761.9 | 5,015.5 |
| 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 | 127.9 |
| 5. | TOTAL CUST ACCOUNTING COSTS | 2,687.5 | 649.1 | 3,336.6 | 0.0 | 3,336.6 | 1,806.8 | 5,143.4 |
| 6. | FRINGE BENEFITS | 2,169.1 | (2,169.1) | - | - | - | - | - |
| 7. | ADMIN & GEN OVERHEAD | 4,848.2 | 494.5 | 5,342.7 | - | 5,342.7 | (5,342.7) | - |
| 8.0 | TOTAL OPERATING & MAINTENANCE COSTS | 42,458.0 | 0.0 | 42,458.0 | 0.0 | 42,458.0 | (0.0) | 42,458.0 |

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) | - | - | - | - | - | - | - | - | - |
| 2. | DISTRIBUTION Mains | 59,957.8 | - | - | - | - | - | - | - | 43,525.0 | - | - | - | - | 16,432.8 | - | - | - | - | - |
| 3. | Distr. Regulation | 2,232.9 | - | - | - | - | - | - | - | 2,232.9 | - | - | - | - | - | - | - | - | - | - |
| 4. | CUSTOMER Sales Station | 1,578.3 | - | - | - | - | - | - | - | - | - | 1,578.3 | - | - | - | - | - | - | - | - |
| 5. | Meters | 5,635.5 | - | - | - | - | - | - | - | - | 5,635.5 | - | - | - | - | - | - | - | - | - |
| 6. | Services | 33,210.1 | - | - | - | - | - | - | - | - | - | - | 33,210.1 | - | - | - | - | - | - | - |
| 7. | Sales Promotion | 131.7 | - | - | - | - | - | - | - | - | 65.8 | - | - | - | - | - | - | 65.8 | - | - |
| 8. | Customer Accountng | 1,411.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,411.1 | - | - |
| 9. | Specific Costs | (494.8) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (494.8) |
| 10. | Sub-total | 103,304.3 | (165.3) | (25.0) | (32.6) | (104.4) | (14.6) | (13.0) | 0.0 | 45,757.9 | 62.4 | 5,635.5 | 1,578.3 | 33,210.1 | 16,432.8 | 0.0 | 0.0 | 1,477.0 | 0.0 | (494.8) |
| 11. | Unidentifiable | 842.9 | (1.3) | (0.2) | (0.3) | (0.8) | (0.1) | (0.1) | 0.0 | 371.6 | 0.5 | 45.8 | 12.8 | 269.7 | 133.4 | 0.0 | 0.0 | 12.0 | 0.0 | 0.0 |
| 12. | Total Classified | 104,147.2 | (166.7) | (25.2) | (32.9) | (105.2) | (14.7) | (13.1) | 0.0 | 46,129.5 | 62.9 | 5,681.3 | 1,591.1 | 33,479.8 | 16,566.2 | 0.0 | 0.0 | 1,489.0 | 0.0 | (494.8) |

GAZIFERE INC.
CLASSIFICATION OF NET INVESTMENT COSTS
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 | 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 | 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 | 690.3 | (1.1) | (0.2) | (0.2) | (0.7) | (0.1) | (0.1) | - | 305.7 | 0.4 | 37.7 | 10.5 | 221.9 | 109.8 | - | - | 9.9 | - | (3.3) |
| 12. | Total Classified | 6,152.4 | 69.6 | 10.5 | 13.7 | 44.0 | 6.1 | 5.5 | - | 1,876.1 | 12.6 | 148.2 | 77.0 | 2,994.7 | 670.2 | - | - | 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 | |
|----------|---------------------------|------------------|----------|---------|--------------|---------------------|---------|--------------------|---------|----------|--------------------|------------|--------------|-------------------|------------------------------|----------|----------|-----------|---------------------|---------|---------|--------------------|-------|
| | | GAS COSTS | | | TRANSMISSION | | | UPSTREAM TRANSPORT | STORAGE | | DISTRIBUTION COSTS | | | | CUSTOMER RELATED INVESTMENTS | | | | NUMBER OF CUSTOMERS | | TOTAL | READINGS PROCESSED | |
| | TOTAL | ANNUAL COMMODITY | SEASONAL | PEAK | ANNUAL | PEAK/DELIVERABILITY | SPACE | | ANNUAL | CAPACITY | COMMODITY | DSM DIRECT | DSM INDIRECT | WEATHER NORMALIZE | METERS | STATIONS | SERVICES | CUST PLNT | RESID. | COM/IND | | | |
| 1. | Gas Purchased | 29,529.2 | 13,406.1 | 2,030.8 | 2,642.8 | 1,423.4 | 7,041.3 | 1,179.9 | 1,051.2 | - | 472.0 | 281.7 | - | - | - | - | - | - | - | - | - | - | - |
| | DISTRIBUTION COSTS | | | | | | | | | | | | | | | | | | | | | | |
| | OPERATING COSTS | | | | | | | | | | | | | | | | | | | | | | |
| 2.1 | Chart Processing | 41.7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 41.7 |
| 2.2 | System Ops. | 1,561.8 | - | - | - | - | - | - | - | 1,149.1 | - | - | - | - | - | - | - | 412.7 | - | - | - | - | - |
| 2.3 | Deferral/YFactor Accounts | (936.6) | - | - | - | - | - | - | - | - | - | 48.6 | - | - | - | - | - | - | - | - | - | - | - |
| | MAINTENANCE COSTS | | | | | | | | | | | | | | | | | | | | | | |
| 2.4 | Mains | 1,598.3 | - | - | - | - | - | - | - | 1,176.0 | - | - | - | - | - | - | - | 422.3 | - | - | - | - | - |
| 2. | Total Dist. Costs | 2,265.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,325.1 | 48.6 | 0.0 | 0.0 | (985.2) | 0.0 | 0.0 | 0.0 | 835.0 | 0.0 | 0.0 | 0.0 | 41.7 |
| | CUSTOMER SERVICE | | | | | | | | | | | | | | | | | | | | | | |
| | OPERATING COSTS | | | | | | | | | | | | | | | | | | | | | | |
| 3.1 | Heating Equip. | 368.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 368.6 | - |
| 3.2 | Other Service Work | 794.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 794.5 | - |
| 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 | 1,015.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 1,015.5 | - |
| | MAINTENANCE COSTS | | | | | | | | | | | | | | | | | | | | | | |
| 3.5 | Service Lines | 979.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 979.0 | - | - | - | - | - | - |
| 3. | Total Customer Service | 3,324.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 979.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,345.2 | 0.0 |
| | SALES PROMOTION | | | | | | | | | | | | | | | | | | | | | | |
| 4.1 | Residential | 911.8 | 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 | 911.8 | 0.0 | 0.0 | 0.0 |
| 4.2 | Commercial | 607.9 | 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 | 0.0 | 0.0 | 0.0 | 607.9 | 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 | 90.8 | 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 | 0.0 | 45.4 | 0.0 |
| 4.5 | DSM Program | 387.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 387.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4.6 | DSM General | 198.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 198.6 | 0.0 | 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 | 2,196.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 45.4 | 387.1 | 198.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 911.8 | 607.9 | 45.4 | 0.0 |
| | CUSTOMER ACCOUNTING | | | | | | | | | | | | | | | | | | | | | | |
| 5.1 | Billing | 3,450.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3,450.2 | - |
| 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 | 823.6 | 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 | 0.0 | 0.0 | 823.6 |
| 5.4 | Credit | 741.8 | 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 | 741.8 | - |
| 5.5 | Uncollectibles | 127.9 | 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 | 0.0 | 0.0 | 0.0 | 0.0 | 127.9 | - |
| 5. | Total Cust. Acctg. | 5,143.4 | 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 | 4,319.8 | 823.6 |
| 6. | Total O and M | 42,458.0 | 13,406.1 | 2,030.8 | 2,642.8 | 1,423.4 | 7,041.3 | 1,179.9 | 1,051.2 | 0.0 | 2,797.1 | 375.7 | 387.1 | 198.6 | (985.2) | 0.0 | 0.0 | 979.0 | 835.0 | 911.8 | 607.9 | 6,710.4 | 865.2 |

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 | 1,191.5 | 1,061.5 | 0.0 | 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 | 281.7 |
| 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 | 281.7 |
| 3.1 | A & G | 472.0 | - | - | - | - | - | - | - | - | 472.0 | - |
| 3. | TOTAL | 29,529.2 | 13,406.1 | 2,030.8 | 2,642.8 | 1,423.4 | 7,041.3 | 1,179.9 | 1,051.2 | 0.0 | 472.0 | 281.7 |

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 | <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> | | | | | | | | | |
| <u>TRANSMISSION</u> | | | | | | | | | |
| 2.1 | Seasonal | (25.2) | (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 | (105.2) | (43.2) | (39.9) | (0.1) | (2.2) | (10.2) | (9.6) | 1.2 |
| 2. | Total Transmission | <u>(163.3)</u> | <u>(70.5)</u> | <u>(68.2)</u> | <u>(0.2)</u> | <u>(2.5)</u> | <u>(11.4)</u> | <u>(10.5)</u> | |
| <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 | <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> | | | | | | | | | |
| <u>DISTRIBUTION FACILITIES</u> | | | | | | | | | |
| 4.1 | Capacity | 46,129.5 | 20,842.9 | 21,764.1 | 28.8 | 332.9 | 1,669.0 | 1,492.0 | 2.1 |
| 4.2 | Commodity | 62.9 | 25.8 | 23.8 | 0.1 | 1.3 | 6.1 | 5.8 | 1.2 |
| 4. | Total Distribution | <u>46,192.4</u> | <u>20,868.6</u> | <u>21,787.9</u> | <u>28.8</u> | <u>334.2</u> | <u>1,675.1</u> | <u>1,497.7</u> | |
| <u>CUSTOMER RELATED</u> | | | | | | | | | |
| 5.1 | Meters | 5,681.3 | 1,333.1 | 4,310.5 | 2.0 | 0.4 | 6.3 | 29.0 | 4.1 |
| 5.2 | Sales Stations | 1,591.1 | 1,439.1 | 0.0 | 0.0 | 0.3 | 8.1 | 143.7 | 4.2 |
| 5.3 | Services | 33,479.8 | 2,608.5 | 30,757.0 | 4.1 | 0.8 | 2.0 | 107.4 | 4.3 |
| 5.4 | Customer Plant | 16,566.2 | 1,249.6 | 15,313.9 | 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 | 1,489.0 | 112.3 | 1,376.4 | 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) | (186.4) | (290.5) | (0.5) | (2.1) | (6.8) | (8.3) | Revenues |
| 5. | Total Customer Related | <u>58,312.6</u> | <u>6,556.1</u> | <u>51,467.3</u> | <u>6.4</u> | <u>(0.2)</u> | <u>9.9</u> | <u>273.0</u> | |
| 6. | Total Rate Base | <u><u>104,147.2</u></u> | <u><u>27,260.6</u></u> | <u><u>73,090.1</u></u> | <u><u>34.8</u></u> | <u><u>331.5</u></u> | <u><u>1,673.5</u></u> | <u><u>1,756.7</u></u> | |

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) | (12.3) | (5.9) | (6.1) | (0.0) | 0.0 | 0.0 | (0.2) | 1.1 |
| 1. | Total Gas Cost | (166.7) | (12.3) | (5.9) | (6.1) | (0.0) | 0.0 | 0.0 | (0.2) | |
| <u>LOAD BALANCING</u> | | | | | | | | | | |
| <u>TRANSMISSION</u> | | | | | | | | | | |
| 2.1 | Seasonal | (25.2) | (1.9) | (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 | (105.2) | (7.7) | (3.2) | (2.9) | (0.0) | (0.2) | (0.8) | (0.7) | 1.2 |
| 2. | Total Transmission | (163.3) | (12.0) | (5.2) | (5.0) | (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) | (1.0) | (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) | (1.0) | (1.0) | (0.0) | (0.0) | (0.0) | (0.0) | |
| <u>FACILITIES' COSTS</u> | | | | | | | | | | |
| <u>DISTRIBUTION FACILITIES</u> | | | | | | | | | | |
| 4.1 | Capacity | 46,129.5 | 3,393.8 | 1,533.4 | 1,601.2 | 2.1 | 24.5 | 122.8 | 109.8 | 2.1 |
| 4.2 | Commodity | 62.9 | 4.6 | 1.9 | 1.8 | 0.0 | 0.1 | 0.5 | 0.4 | 1.2 |
| 4. | Total Distribution | 46,192.4 | 3,398.4 | 1,535.3 | 1,603.0 | 2.1 | 24.6 | 123.2 | 110.2 | |
| <u>CUSTOMER RELATED</u> | | | | | | | | | | |
| 5.1 | Meters | 5,681.3 | 418.0 | 98.1 | 317.1 | 0.1 | 0.0 | 0.5 | 2.1 | 4.1 |
| 5.2 | Reg. Stations | 1,591.1 | 117.1 | 105.9 | 0.0 | 0.0 | 0.0 | 0.6 | 10.6 | 4.2 |
| 5.3 | Services | 33,479.8 | 2,463.1 | 191.9 | 2,262.8 | 0.3 | 0.1 | 0.1 | 7.9 | 4.3 |
| 5.4 | Customer Plant | 16,566.2 | 1,218.8 | 91.9 | 1,126.7 | 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 | 1,489.0 | 109.5 | 8.3 | 101.3 | 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) | (36.4) | (13.7) | (21.4) | (0.0) | (0.2) | (0.5) | (0.6) | Revenues |
| 5. | Total Customer Related | 58,312.6 | 4,290.1 | 482.3 | 3,786.5 | 0.5 | (0.0) | 0.7 | 20.1 | |
| 6. | Total Rate Base | 104,147.2 | 7,662.2 | 2,005.6 | 5,377.3 | 2.6 | 24.4 | 123.1 | 129.2 | |

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 | 2,797.1 | 1,876.1 | 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 | 543.5 | 0.0 | 543.5 | 430.6 | 80.0 | 0.2 | 3.2 | 15.2 | 14.3 | |
| 4.4 | DSM Indirect + Deferral + SPEDE | 198.6 | 0.0 | 198.6 | 164.4 | 34.2 | 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 | 2,929.6 | 1,888.7 | 4,818.3 | 2,382.4 | 1,966.2 | 1.8 | 44.9 | 222.1 | 201.0 | |
| <u>CUSTOMER RELATED</u> | | | | | | | | | | | |
| 5.1 | Meters | 0.0 | 148.2 | 148.2 | 34.8 | 112.4 | 0.1 | 0.0 | 0.2 | 0.8 | 4.1 |
| 5.2 | Sales Stations | 0.0 | 77.0 | 77.0 | 69.6 | 0.0 | 0.0 | 0.0 | 0.4 | 7.0 | 4.2 |
| 5.3 | Services | 979.0 | 2,994.7 | 3,973.7 | 309.6 | 3,650.5 | 0.5 | 0.1 | 0.2 | 12.7 | 4.3 |
| 5.4 | Customer Plant | 835.0 | 670.2 | 1,505.2 | 113.5 | 1,391.4 | 0.1 | 0.0 | 0.0 | 0.1 | 4.4 |
| 5.5 | Comm/Ind. Customers | 607.9 | 0.0 | 607.9 | 606.6 | 0.0 | 0.4 | 0.2 | 0.2 | 0.6 | 4.6 |
| 5.6 | Residential Customers | 911.8 | 0.0 | 911.8 | 0.0 | 911.8 | 0.0 | 0.0 | 0.0 | 0.0 | 4.7 |
| 5.7 | Total Customers | 6,710.4 | 227.5 | 6,937.9 | 523.3 | 6,413.4 | 0.3 | 0.2 | 0.2 | 0.5 | 4.5 |
| 5.8 | Readings Processed | 865.2 | 0.0 | 865.2 | 86.3 | 761.9 | 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 | 10,909.3 | 4,114.2 | 15,023.5 | 1,742.1 | 13,239.8 | 7.7 | 2.6 | 3.3 | 28.0 | |
| 6.1 | Return | 6,507.1 | 0.0 | 6,507.1 | 1,703.2 | 4,566.7 | 2.2 | 20.7 | 104.6 | 109.8 | 5 |
| 6.2 | Taxes | 1,155.1 | 0.0 | 1,155.1 | 302.3 | 810.6 | 0.4 | 3.7 | 18.6 | 19.5 | 5 |
| 6. | Return and Taxes | 7,662.2 | 0.0 | 7,662.2 | 2,005.6 | 5,377.3 | 2.6 | 24.4 | 123.1 | 129.2 | |
| 7. | Total Facilities | 21,501.1 | 6,002.9 | 27,504.0 | 6,130.1 | 20,583.3 | 12.0 | 71.9 | 348.5 | 358.2 | |
| 8. | Total before Earnings Sharing | 50,276.6 | 6,152.4 | 56,428.9 | 19,826.6 | 34,612.6 | 52.6 | 156.1 | 709.7 | 1,071.5 | |
| 9. | Earnings Sharing | (416.9) | 0.0 | (416.9) | (146.5) | (255.7) | (0.4) | (1.2) | (5.2) | (7.9) | |
| 10. | Total Costs of Service | 49,859.7 | 6,152.4 | 56,012.8 | 19,680.1 | 34,357.6 | 52.2 | 154.9 | 704.5 | 1,063.5 | |

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 | 5,681 | 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 | 33,480 | 2,608 | 30,757 | 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 | 104,147.2 | 27,260.6 | 73,090.1 | 34.8 | 331.5 | 1,673.5 | 0.0 | 1,756.7 |

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 | 0.0183 |
| 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 | 0.0362 |
| 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 | 0.2618 | 0.7018 | 0.0003 | 0.0032 | 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 | 59,327.9 | 0.0 | 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 | 452.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 452.0 |
| 2.2 | OFFICE FURNITURE & EQUIP. | 202.1 | 0.0 | 0.0 | 0.0 | 25.3 | 19.2 | 0.0 | 32.3 | 68.7 | 56.6 |
| 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 | 3,427.9 | 0.0 | 0.0 | 0.0 | 667.2 | 552.6 | 0.0 | 83.5 | 1,526.4 | 598.2 |
| 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 | 290.0 | 0.0 | 0.9 | 32.7 | 69.5 | 33.4 | 0.0 | 45.9 | 107.6 | 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 | 72.0 | 0.0 | 1.1 | 1.5 | 22.8 | 41.2 | 3.9 | 0.1 | 1.1 | 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. | (458.9) | (358.4) | 2.0 | 35.7 | 97.7 | 77.3 | 3.9 | 48.2 | (115.3) | (494.8) |
| 4. | TOTAL | 104,147.2 | (358.4) | 1,578.3 | 2,232.9 | 33,210.1 | 59,957.8 | 5,635.5 | 131.7 | 1,411.1 | (494.8) |

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

| | | |
|--------------------------------------|------------------------|------------------|
| 1. | Rate Base (Cost Study) | 104,147.2 |
| 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>104,280.1</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 | 5,652.5 | 0.0 | 66.4 | 86.1 | 2,772.7 | 2,044.7 | 110.5 | 21.4 | 448.9 | 0.0 | 101.7 |
| 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 | 6,394.4 | 153.3 | 66.4 | 86.1 | 2,772.7 | 2,044.7 | 110.5 | 21.4 | 448.9 | 0.0 | 690.3 |
| <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>6,152.4</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>690.3</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 | - | - | - | - | 472.1 | 472.1 |
| 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 | 548.7 | 1,561.8 |
| 2.1.5 SUB-TOTAL | 917.3 | 122.9 | 1,040.2 | 0.0 | 1,040.2 | 563.3 | 1,603.5 |
| 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 | 563.3 | 666.9 |
| 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 | 561.5 | 1,598.4 |
| 2.2.3 SUB-TOTAL MNTCE | 481.7 | 104.3 | 586.0 | 450.9 | 1,036.8 | 561.5 | 1,598.4 |
| 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 | 561.5 | 1,598.4 |
| CUSTOMER SERVICE COSTS | | | | | | | |
| OPERATING COSTS | | | | | | | |
| 3.1.1 FRANCISATION | 105.1 | 19.2 | 124.2 | 114.9 | 239.1 | 129.5 | 368.6 |
| 3.1.2 OTHER SERVICE WORK | 236.3 | 31.5 | 267.8 | 247.6 | 515.4 | 279.1 | 794.6 |
| 3.1.3 INSPECT APPL INST. | 44.4 | 11.7 | 56.1 | 51.9 | 108.0 | 58.5 | 166.6 |
| 3.1.4 SUB-TOTAL SERVICE WORK | 385.8 | 62.4 | 448.2 | 414.4 | 862.6 | 467.1 | 1,329.7 |
| 3.1.5 MTR LOCKS,UNLKS,EXCHNGS | 326.7 | 15.6 | 342.3 | 316.5 | 658.8 | 356.8 | 1,015.6 |
| 3.1.6 SUB-TOTAL | 712.5 | 78.0 | 790.5 | 730.9 | 1,521.4 | 823.9 | 2,345.3 |
| 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 | 823.9 | 2,345.3 |

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 | 343.9 | 979.0 |
| 3.2 | TOTAL MAINTENANCE COSTS | 268.3 | 61.7 | 330.0 | 305.1 | 635.1 | 343.9 | 979.0 |
| <u>SALES PROMOTION COSTS</u> | | | | | | | | |
| 4.1 | RESIDENTIAL PROMOTION | 221.4 | 75.6 | 297.0 | 294.5 | 591.5 | 320.3 | 911.9 |
| 4.2 | COMMERCIAL PROMOTION | 147.6 | 50.4 | 198.0 | 196.3 | 394.3 | 213.6 | 607.9 |
| 4.3 | RES/COMM PROMOTION | - | - | - | - | - | - | - |
| 4.4 | GENERAL SALES PROMOTION | 29.6 | - | 29.6 | 29.3 | 58.9 | 31.9 | 90.8 |
| 4.5 | SUB-TOTAL | 398.6 | 126.0 | 524.6 | 520.1 | 1,044.7 | 565.8 | 1,610.5 |
| 4.6 | GENERAL SUPERVISION | 359.8 | 160.4 | 520.1 | (520.1) | - | - | - |
| 4.7 | DSM PROGRAM | 251.1 | - | 251.1 | - | 251.1 | 136.0 | 387.1 |
| 4.8 | DSM GENERAL | 128.8 | - | 128.8 | - | 128.8 | 69.8 | 198.6 |
| 4. | TOTAL SALES COSTS | 1,138.3 | 286.4 | 1,424.7 | 0.0 | 1,424.7 | 771.6 | 2,196.2 |
| <u>CUSTOMER ACCOUNTING COSTS</u> | | | | | | | | |
| 5.1 | BILLING | 948.2 | 309.0 | 1,257.2 | 981.0 | 2,238.2 | 1,212.1 | 3,450.3 |
| 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 | 289.3 | 823.6 |
| 5.4 | CREDIT & COLLECTION | 159.3 | 111.0 | 270.3 | 210.9 | 481.2 | 260.6 | 741.8 |
| 5.5 | SUB-TOTAL | 1,407.7 | 419.9 | 1,827.6 | 1,426.1 | 3,253.7 | 1,762.1 | 5,015.8 |
| 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 | 127.9 |
| 5. | TOTAL CUST ACCOUNTING COSTS | 2,687.5 | 649.1 | 3,336.6 | 0.0 | 3,336.6 | 1,807.0 | 5,143.6 |
| 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 | 13,401.5 | 0.0 | 13,401.5 | 0.0 | 13,401.5 | 0.0 | 13,401.5 |

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 | 59,957.8 | - | - | - | - | - | - | - | 43,525.0 | - | - | - | - | 16,432.8 | - | - | - | - | |
| 3. | Distr. Regulation | 2,232.9 | - | - | - | - | - | - | - | 2,232.9 | - | - | - | - | - | - | - | - | - | |
| 4. | CUSTOMER Sales Station | 1,578.3 | - | - | - | - | - | - | - | - | - | 1,578.3 | - | - | - | - | - | - | - | |
| 5. | Meters | 5,635.5 | - | - | - | - | - | - | - | - | 5,635.5 | - | - | - | - | - | - | - | - | |
| 6. | Services | 33,210.1 | - | - | - | - | - | - | - | - | - | - | 33,210.1 | - | - | - | - | - | - | |
| 7. | Sales Promotion | 131.7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8. | Customer Accountng | 1,411.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 9. | Specific Costs | (494.8) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (494.8) | |
| 10. | Sub-total | 103,304.3 | (165.3) | (25.0) | (32.6) | (104.4) | (14.6) | (13.0) | 0.0 | 45,757.9 | 62.4 | 5,635.5 | 1,578.3 | 33,210.1 | 16,432.8 | 0.0 | 0.0 | 1,477.0 | 0.0 | (494.8) |
| 11. | Unidentifiable | 842.9 | (1.3) | (0.2) | (0.3) | (0.8) | (0.1) | (0.1) | 0.0 | 371.6 | 0.5 | 45.8 | 12.8 | 269.7 | 133.4 | 0.0 | 0.0 | 12.0 | 0.0 | 0.0 |
| 12. | Total Classified | 104,147.2 | (166.7) | (25.2) | (32.9) | (105.2) | (14.7) | (13.1) | 0.0 | 46,129.5 | 62.9 | 5,681.3 | 1,591.1 | 33,479.8 | 16,566.2 | 0.0 | 0.0 | 1,489.0 | 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 | <u>2,130.7</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>1,570.3</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>560.4</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| | 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 Accounting | 206.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 206.9 | - | - |
| 9. | Specific Costs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10. | Sub-total | <u>3,178.0</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>10.7</u> | <u>110.5</u> | <u>66.4</u> | <u>2,772.7</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>217.6</u> | <u>0.0</u> | <u>0.0</u> |
| 11. | Unidentifiable | 690.3 | (1.1) | (0.2) | (0.2) | (0.7) | (0.1) | (0.1) | - | 305.7 | 0.4 | 37.7 | 10.5 | 221.9 | 109.8 | - | 9.9 | - | (3.3) |
| 12. | Total Classified | <u><u>6,152.4</u></u> | <u><u>69.6</u></u> | <u><u>10.5</u></u> | <u><u>13.7</u></u> | <u><u>44.0</u></u> | <u><u>6.1</u></u> | <u><u>5.5</u></u> | <u><u>-</u></u> | <u><u>1,876.1</u></u> | <u><u>12.6</u></u> | <u><u>148.2</u></u> | <u><u>77.0</u></u> | <u><u>2,994.7</u></u> | <u><u>670.2</u></u> | <u><u>-</u></u> | <u><u>227.5</u></u> | <u><u>-</u></u> | <u><u>(3.3)</u></u> |

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 | 472.1 | - | - | - | - | - | - | - | - | 472.1 | - | - | - | - | - | - | - | - | - | - | - | - |
| | DISTRIBUTION COSTS | | | | | | | | | | | | | | | | | | | | | | |
| | OPERATING COSTS | | | | | | | | | | | | | | | | | | | | | | |
| 2.1 | Chart Processing | 41.7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 41.7 |
| 2.2 | System Ops. | 1,561.8 | - | - | - | - | - | - | - | - | 1,149.2 | - | - | - | - | - | - | - | - | 412.7 | - | - | - |
| 2.3 | Deferral/YFactor Accounts | (936.6) | - | - | - | - | - | - | - | - | - | 48.6 | - | - | (985.2) | - | - | - | - | - | - | - | - |
| | MAINTENANCE COSTS | | | | | | | | | | | | | | | | | | | | | | |
| 2.4 | Mains | 1,598.4 | - | - | - | - | - | - | - | - | 1,176.0 | - | - | - | - | - | - | - | - | 422.3 | - | - | - |
| 2. | Total Dist. Costs | 2,265.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,325.2 | 48.6 | 0.0 | 0.0 | (985.2) | 0.0 | 0.0 | 0.0 | 835.0 | 0.0 | 0.0 | 0.0 | 41.7 |
| | CUSTOMER SERVICE | | | | | | | | | | | | | | | | | | | | | | |
| | OPERATING COSTS | | | | | | | | | | | | | | | | | | | | | | |
| 3.1 | Heating Equip. | 368.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 368.6 | - |
| 3.2 | Other Service Work | 794.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 794.6 | - |
| 3.3 | Appliance Insp. | 166.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 166.6 | - |
| 3.4 | Locks/Unlocks/Exch | 1,015.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 1,015.6 | - |
| | MAINTENANCE COSTS | | | | | | | | | | | | | | | | | | | | | | |
| 3.5 | Service Lines | 979.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 979.0 | - | - | - | - | - | - |
| 3. | Total Customer Service | 3,324.3 | 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 | 979.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,345.3 | 0.0 |
| | SALES PROMOTION | | | | | | | | | | | | | | | | | | | | | | |
| 4.1 | Residential | 911.9 | 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 | 0.0 | 0.0 | 911.9 | 0.0 | 0.0 | 0.0 |
| 4.2 | Commercial | 607.9 | 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 | 0.0 | 0.0 | 0.0 | 607.9 | 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 | 90.8 | 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 | 0.0 | 45.4 |
| 4.5 | DSM Program | 387.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 387.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4.6 | DSM General | 198.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 198.6 | 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 | 2,196.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 45.4 | 387.1 | 198.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 911.9 | 607.9 | 45.4 | 0.0 |
| | CUSTOMER ACCOUNTING | | | | | | | | | | | | | | | | | | | | | | |
| 5.1 | Billing | 3,450.3 | 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 | 3,450.3 | - |
| 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 | 823.6 | 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 | 0.0 | 0.0 | 823.6 |
| 5.4 | Credit | 741.8 | 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 | 741.8 | - |
| 5.5 | Uncollectibles | 127.9 | 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 | 0.0 | 0.0 | 0.0 | 0.0 | 127.9 | - |
| 5. | Total Cust. Acctg. | 5,143.6 | 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 | 0.0 | 4,320.0 | 823.6 |
| 6. | Total O and M | 13,401.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,797.3 | 94.0 | 387.1 | 198.6 | (985.2) | 0.0 | 0.0 | 979.0 | 835.0 | 911.9 | 607.9 | 6,710.7 | 865.3 |

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 | 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 | 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 | 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 | 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 | 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 | 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>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 | 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>0.0</u> | <u>-</u> |
| 3.1 | A & G | 472.1 | - | - | - | - | - | - | - | 472.1 | - | - |
| 3. | TOTAL | <u><u>472.1</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>472.1</u></u> | <u><u>-</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 | (25.2) | (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 | (105.2) | (43.2) | (39.9) | (0.1) | (2.2) | (10.2) | (9.6) | 1.2 |
| 2. | Total Transmission | <u>(163.3)</u> | <u>(70.5)</u> | <u>(68.2)</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 | 46,129.5 | 20,842.9 | 21,764.1 | 28.8 | 332.9 | 1,669.0 | 1,492.0 | 2.1 |
| 4.2 | Commodity | 62.9 | 25.8 | 23.8 | 0.1 | 1.3 | 6.1 | 5.8 | 1.2 |
| 4. | Total Distribution | <u>46,192.4</u> | <u>20,868.6</u> | <u>21,787.9</u> | <u>28.8</u> | <u>334.2</u> | <u>1,675.1</u> | <u>1,497.7</u> | |
| CUSTOMER RELATED | | | | | | | | | |
| 5.1 | Meters | 5,681.3 | 1,333.1 | 4,310.5 | 2.0 | 0.4 | 6.3 | 29.0 | 4.1 |
| 5.2 | Sales Stations | 1,591.1 | 1,439.1 | 0.0 | 0.0 | 0.3 | 8.1 | 143.7 | 4.2 |
| 5.3 | Services | 33,479.8 | 2,608.5 | 30,757.0 | 4.1 | 0.8 | 2.0 | 107.4 | 4.3 |
| 5.4 | Customer Plant | 16,566.2 | 1,249.6 | 15,313.9 | 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 | 1,489.0 | 112.3 | 1,376.4 | 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 | <u>58,312.6</u> | <u>6,556.0</u> | <u>51,467.4</u> | <u>6.4</u> | <u>(0.2)</u> | <u>9.9</u> | <u>273.0</u> | |
| 6. | Total Rate Base | <u><u>104,147.2</u></u> | <u><u>27,260.5</u></u> | <u><u>73,090.2</u></u> | <u><u>34.8</u></u> | <u><u>331.5</u></u> | <u><u>1,673.5</u></u> | <u><u>1,756.7</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) | (12.3) | (5.9) | (6.1) | (0.0) | 0.0 | 0.0 | (0.2) | 1.1 |
| 1. | Total Gas Cost | (166.7) | (12.3) | (5.9) | (6.1) | (0.0) | 0.0 | 0.0 | (0.2) | |
| <u>LOAD BALANCING</u> | | | | | | | | | | |
| TRANSMISSION | | | | | | | | | | |
| 2.1 | Seasonal | (25.2) | (1.9) | (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 | (105.2) | (7.7) | (3.2) | (2.9) | (0.0) | (0.2) | (0.8) | (0.7) | 1.2 |
| 2. | Total Transmission | (163.3) | (12.0) | (5.2) | (5.0) | (0.0) | (0.2) | (0.8) | (0.8) | |
| 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) | (1.0) | (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) | (1.0) | (1.0) | (0.0) | (0.0) | (0.0) | (0.0) | |
| <u>FACILITIES' COSTS</u> | | | | | | | | | | |
| DISTRIBUTION FACILITIES | | | | | | | | | | |
| 4.1 | Capacity | 46,129.5 | 3,393.8 | 1,533.4 | 1,601.2 | 2.1 | 24.5 | 122.8 | 109.8 | 2.1 |
| 4.2 | Commodity | 62.9 | 4.6 | 1.9 | 1.8 | 0.0 | 0.1 | 0.5 | 0.4 | 1.2 |
| 4. | Total Distribution | 46,192.4 | 3,398.4 | 1,535.3 | 1,603.0 | 2.1 | 24.6 | 123.2 | 110.2 | |
| CUSTOMER RELATED | | | | | | | | | | |
| 5.1 | Meters | 5,681.3 | 418.0 | 98.1 | 317.1 | 0.1 | 0.0 | 0.5 | 2.1 | 4.1 |
| 5.2 | Reg. Stations | 1,591.1 | 117.1 | 105.9 | 0.0 | 0.0 | 0.0 | 0.6 | 10.6 | 4.2 |
| 5.3 | Services | 33,479.8 | 2,463.1 | 191.9 | 2,262.8 | 0.3 | 0.1 | 0.1 | 7.9 | 4.3 |
| 5.4 | Customer Plant | 16,566.2 | 1,218.8 | 91.9 | 1,126.7 | 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 | 1,489.0 | 109.5 | 8.3 | 101.3 | 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) | (36.4) | (13.7) | (21.4) | (0.0) | (0.2) | (0.5) | (0.6) | Revenues |
| 5. | Total Customer Related | 58,312.6 | 4,290.1 | 482.3 | 3,786.5 | 0.5 | (0.0) | 0.7 | 20.1 | |
| 6. | Total Rate Base | 104,147.2 | 7,662.2 | 2,005.6 | 5,377.3 | 2.6 | 24.4 | 123.1 | 129.2 | |

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 | 34.6 | 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 | 34.6 | 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 | 2,797.3 | 1,876.1 | 4,673.4 | 2,111.6 | 2,204.9 | 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 | 543.5 | 0.0 | 543.5 | 430.6 | 80.0 | 0.2 | 3.2 | 15.2 | 14.3 | |
| 4.4 | DSM Indirect + Deferral + SPEDE | 198.6 | 0.0 | 198.6 | 164.4 | 34.2 | 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 | 2,648.1 | 1,888.7 | 4,536.9 | 2,267.0 | 1,859.5 | 1.4 | 39.1 | 194.7 | 175.2 | |
| <u>CUSTOMER RELATED</u> | | | | | | | | | | | |
| 5.1 | Meters | 0.0 | 148.2 | 148.2 | 34.8 | 112.4 | 0.1 | 0.0 | 0.2 | 0.8 | 4.1 |
| 5.2 | Sales Stations | 0.0 | 77.0 | 77.0 | 69.6 | 0.0 | 0.0 | 0.0 | 0.4 | 7.0 | 4.2 |
| 5.3 | Services | 979.0 | 2,994.7 | 3,973.7 | 309.6 | 3,650.5 | 0.5 | 0.1 | 0.2 | 12.7 | 4.3 |
| 5.4 | Customer Plant | 835.0 | 670.2 | 1,505.2 | 113.5 | 1,391.4 | 0.1 | 0.0 | 0.0 | 0.1 | 4.4 |
| 5.5 | Comm/Ind. Customers | 607.9 | 0.0 | 607.9 | 606.6 | 0.0 | 0.4 | 0.2 | 0.2 | 0.6 | 4.6 |
| 5.6 | Residential Customers | 911.9 | 0.0 | 911.9 | 0.0 | 911.9 | 0.0 | 0.0 | 0.0 | 0.0 | 4.7 |
| 5.7 | Total Customers | 6,710.7 | 227.5 | 6,938.2 | 523.4 | 6,413.7 | 0.3 | 0.2 | 0.2 | 0.5 | 4.5 |
| 5.8 | Readings Processed | 865.3 | 0.0 | 865.3 | 86.3 | 761.9 | 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 | 10,909.8 | 4,114.2 | 15,024.0 | 1,742.2 | 13,240.2 | 7.7 | 2.6 | 3.3 | 28.0 | |
| 6.1 | Return | 6,507.1 | 0.0 | 6,507.1 | 1,703.2 | 4,566.7 | 2.2 | 20.7 | 104.6 | 109.8 | 5 |
| 6.2 | Taxes | 1,155.1 | 0.0 | 1,155.1 | 302.3 | 810.6 | 0.4 | 3.7 | 18.6 | 19.5 | 5 |
| 6. | Return and Taxes | 7,662.2 | 0.0 | 7,662.2 | 2,005.6 | 5,377.3 | 2.6 | 24.4 | 123.1 | 129.2 | |
| 7. | Total Facilities | 21,220.1 | 6,002.9 | 27,223.0 | 6,014.7 | 20,477.1 | 11.7 | 66.1 | 321.1 | 332.4 | |
| 8. | Total before Earnings Sharing | 21,220.1 | 6,152.4 | 27,372.5 | 6,084.5 | 20,548.1 | 11.8 | 66.9 | 324.1 | 337.2 | |
| 9. | Earnings Sharing | (416.9) | 0.0 | (416.9) | (92.7) | (313.0) | (0.2) | (1.0) | (4.9) | (5.1) | |
| 10. | Total Costs of Service | 20,803.2 | 6,152.4 | 26,955.5 | 5,991.8 | 20,235.1 | 11.7 | 65.8 | 319.1 | 332.1 | |

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

| ITEM NO. | 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 | 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 | 5,681 | 1,333 | 4,311 | 2 | 0 | 29 |
| 4.2 | Sales Stations | 1,591 | 1,439 | 0 | 0 | 0 | 144 |
| 4.3 | Services | 33,480 | 2,608 | 30,757 | 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 | 104,147.2 | 27,260.5 | 73,090.2 | 34.8 | 331.5 | 1,756.7 |

GAZIFERE INC.
ALLOCATION PERCENTAGES (WITH NO GAS COST)
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 | 0.0183 |
| 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 | 0.2617 | 0.7018 | 0.0003 | 0.0032 | 0.0169 |