

GAZIFERE INC.
REVENUE TO COST COMPARISONS
December 31, 2020

| 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 | 57,803.5 | 21,699.5 | 32,125.3 | 53.1 | 222.6 | 2,843.6 | 859.4 |
| 2. | Costs of Service | 57,803.5 | 20,184.6 | 33,635.6 | 50.2 | 143.2 | 2,784.2 | 1,005.6 |
| 3. | Over/Under Contribution | 0.0 | 1,514.9 | (1,510.3) | 2.9 | 79.4 | 59.4 | (146.2) |
| 4. | Over/Under Contribution (\$ per 10**3 delivered) | - | 18.9 | (21.8) | 12.0 | 21.9 | 2.0 | (9.0) |
| 5 | Revenue to Cost Ratio | 1.00 | 1.08 | 0.96 | 1.06 | 1.55 | 1.02 | 0.85 |

GAZIFERE INC.
REVENUE TO COST COMPARISONS EXCLUDING GAS SUPPLY COMMODITY COSTS
December 31, 2020

| 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 | 27,031.5 | 7,539.7 | 18,477.9 | 14.2 | 146.7 | 658.1 | 194.9 |
| 2. | Costs of Service | 27,031.5 | 6,073.1 | 19,932.4 | 11.4 | 67.3 | 604.5 | 342.8 |
| 3. | Over/Under Contribution | 0.0 | 1,466.6 | (1,454.5) | 2.8 | 79.4 | 53.6 | (147.9) |
| 4. | Over/Under Contribution (\$ per 10**3 delivered) | | 18.3 | (21.0) | 11.6 | 21.9 | 1.8 | (9.1) |
| 5. | Return on Rate Base | 6.2% | 10.3% | 4.5% | 12.9% | 26.0% | 7.6% | -0.7% |
| 6. | Revenue to Cost Ratio | 1.00 | 1.24 | 0.93 | 1.25 | 2.18 | 1.09 | 0.57 |

GAZIFERE INC.
FUNCTIONALIZATION OF RATE BASE
December 31, 2020

(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 | UNIDENTIFI- FIABLE |
| 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 | 64,535.0 | 0.0 | 0.0 | 0.0 | 0.0 | 64,535.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.4 | MEAS. REG. & TELEMTRNG | 4,425.0 | 0.0 | 2,125.6 | 2,299.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.5 | SERVICES | 33,763.7 | 0.0 | 0.0 | 0.0 | 33,763.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.6 | METERS | 5,812.8 | 0.0 | 0.0 | 0.0 | 0.0 | 5,812.8 | 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 | 108,692.3 | 0.0 | 2,125.6 | 2,455.1 | 33,763.7 | 64,535.0 | 5,812.8 | 0.0 | 0.0 | 0.0 |
| GENERAL PLANT | | | | | | | | | | | |
| 2.1 | STRUCTURES AND IMPROVMENTS | 578.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 578.8 |
| 2.2 | OFFICE FURNITURE & EQUIP. | 229.6 | 0.0 | 0.0 | 0.0 | 28.7 | 21.8 | 0.0 | 36.7 | 78.1 | 0.0 |
| 2.3 | TRANSPORTATION EQUIP. | 962.0 | 0.0 | 0.0 | 0.0 | 481.0 | 481.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2.4 | TOOLS & WORK EQUIP. | 94.6 | 0.0 | 0.0 | 0.0 | 61.0 | 33.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2.5 | RENTAL EQUIP. | 263.5 | 0.0 | 0.0 | 0.0 | 170.0 | 93.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2.6 | COMPUTER EQUIP. | 1,572.0 | 0.0 | 0.0 | 0.0 | 7.2 | 5.5 | 0.0 | 9.3 | 1,533.7 | 0.0 |
| 2.7 | TELECOMMUNICATIONS | 164.2 | 0.0 | 0.0 | 0.0 | 20.5 | 15.6 | 0.0 | 26.3 | 55.8 | 0.0 |
| 2. | TOTAL GENERAL PLANT | 3,864.7 | 0.0 | 0.0 | 0.0 | 768.4 | 651.0 | 0.0 | 72.3 | 1,667.6 | 0.0 |
| WORKING CAPITAL | | | | | | | | | | | |
| 3.1 | GAS COSTS | (506.0) | (506.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3.2 | OPERATING & MAINTENANCE | 321.0 | 0.0 | 1.0 | 36.6 | 77.8 | 36.4 | 0.0 | 48.1 | 121.1 | 0.0 |
| 3.3 | MISC. TAXES | 299.0 | 65.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 233.6 |
| 3.4 | INCOME TAXES | 65.0 | 0.0 | 1.2 | 1.4 | 19.9 | 37.6 | 3.4 | 0.0 | 1.0 | 0.4 |
| 3.5 | GST/QST | (505.4) | 0.0 | 0.0 | 1.2 | 5.0 | 2.4 | 0.0 | 1.6 | 4.0 | (519.6) |
| 3.6 | PROVISION BAD DEBT | (229.1) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (229.1) | 0.0 |
| 3. | TOTAL WORKING CAPITAL ALLOW. | (555.5) | (440.6) | 2.2 | 39.2 | 102.8 | 76.4 | 3.4 | 49.7 | (103.1) | (519.6) |
| 4. | TOTAL | 112,001.5 | (440.6) | 2,127.9 | 2,494.3 | 34,634.9 | 65,262.4 | 5,816.2 | 122.0 | 1,564.6 | (519.6) |

GAZIFERE INC.
RATE BASE RECONCILIATION
December 31, 2020

| | | |
|--------------------------------------|------------------------|------------------|
| 1. | Rate Base (Cost Study) | 112,001.5 |
| Rate Base Excluded in the Cost Study | | |
| 2.1 | Deferred Expense Items | 283.7 |
| 2.2 | Self Insurance | (215.8) |
| 2.3 | Gas Cost Adjustment | - |
| Stabilization Accounts | | |
| 2.4 | Temperature | - |
| 2.5 | UUF | - |
| 2. | Total | 67.9 |
| 3. | Rate Base | <u>112,069.4</u> |

GAZIFERE INC.
FUNCTIONALIZATION OF NET INVESTMENTS
December 31, 2020

(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 | |
|-------------------------|------------------------|-----------------------|---------------------------|--------------------------------|-----------------|----------------|----------------|--------------------------|------------------------------|---------------------------|-----------------------------|--------------|
| | <u>TOTAL</u> | <u>GAS SUPPLY</u> | <u>SALES STATIONS</u> | <u>DISTRBTN REGULATION</u> | <u>SERVICES</u> | <u>MAINS</u> | <u>METERS</u> | <u>SALES PROMOTN</u> | <u>CUSTOMER ACCOUNTG</u> | <u>SPECIFIC COSTS</u> | <u>UNIDENTI- FIABLE</u> | |
| <u>INVESTMENT COSTS</u> | | | | | | | | | | | | |
| 1.1 | DEPRECIATION | 5,960.5 | 0.0 | 84.4 | 91.3 | 2,853.2 | 2,190.4 | 107.5 | 17.3 | 493.1 | 0.0 | 123.2 |
| 1.2 | MISC. TAXES | 821.0 | 179.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 641.5 |
| 1 | TOTAL INVESTMENTS | <u>6,781.5</u> | <u>179.5</u> | <u>84.4</u> | <u>91.3</u> | <u>2,853.2</u> | <u>2,190.4</u> | <u>107.5</u> | <u>17.3</u> | <u>493.1</u> | <u>0.0</u> | <u>764.7</u> |
| <u>REVENUES</u> | | | | | | | | | | | | |
| 2. | LATE PAYMENT PENALTIES | (249.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (249.0) | 0.0 | 0.0 |
| | | <u>6,532.5</u> | <u>179.5</u> | <u>84.4</u> | <u>91.3</u> | <u>2,853.2</u> | <u>2,190.4</u> | <u>107.5</u> | <u>17.3</u> | <u>244.1</u> | <u>0.0</u> | <u>764.7</u> |

FUNCTIONALIZATION OF
GAZIFERE UTILITY O&M
December 31, 2020

(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 | 29,711.2 | - | 29,711.2 | - | 29,711.2 | 403.3 | 30,114.5 |
| DISTRIBUTION COSTS | | | | | | | |
| OPERATING COSTS | | | | | | | |
| 2.1.1 CHART PROCESSING | 27.1 | - | 27.1 | 0.4 | 27.6 | 12.5 | 40.0 |
| 2.1.2 SUB-TOTAL | 27.1 | 0.0 | 27.1 | 0.4 | 27.6 | 12.5 | 40.0 |
| 2.1.3 SUPERVISION M&R | 16.7 | 0.4 | 17.1 | (17.1) | - | - | - |
| 2.1.4 SYSTEM OPERATION | 890.0 | 121.7 | 1,011.8 | 16.7 | 1,028.4 | 465.4 | 1,493.8 |
| 2.1.5 SUB-TOTAL | 933.9 | 122.1 | 1,056.0 | 0.0 | 1,056.0 | 477.8 | 1,533.9 |
| 2.1.6 SUPERVISION DIST OP | 0.0 | - | - | - | - | - | - |
| 2.1.7 STABILIZATION ACCOUNTS | (998.9) | - | (998.9) | - | (998.9) | - | (998.9) |
| 2.1 TOTAL OPERATING COSTS | (65.0) | 122.1 | 57.1 | 0.0 | 57.1 | 477.8 | 534.9 |
| MAINTENANCE COSTS | | | | | | | |
| 2.2.1 SUPERVISION M&R | 75.3 | 4.0 | 79.3 | (79.3) | - | - | - |
| 2.2.2 MAINS | 404.7 | 95.2 | 499.9 | 525.1 | 1,025.1 | 463.8 | 1,488.9 |
| 2.2.3 SUB-TOTAL MNTCE | 480.0 | 99.2 | 579.2 | 445.8 | 1,025.1 | 463.8 | 1,488.9 |
| 2.2.4 SUPERVISION DIST MNTCE | 356.7 | 89.1 | 445.8 | (445.8) | - | - | - |
| 2.2 TOTAL MAINTENANCE COSTS | 836.7 | 188.4 | 1,025.1 | 0.0 | 1,025.1 | 463.8 | 1,488.9 |
| CUSTOMER SERVICE COSTS | | | | | | | |
| OPERATING COSTS | | | | | | | |
| 3.1.1 FRANCISATION | 107.0 | 19.1 | 126.0 | 120.5 | 246.5 | 111.5 | 358.1 |
| 3.1.2 OTHER SERVICE WORK | 237.3 | 29.8 | 267.2 | 255.4 | 522.6 | 236.5 | 759.0 |
| 3.1.3 INSPECT APPL INST. | 43.9 | 11.1 | 55.0 | 52.6 | 107.6 | 48.7 | 156.3 |
| 3.1.4 SUB-TOTAL SERVICE WORK | 388.2 | 60.0 | 448.2 | 428.5 | 876.7 | 396.7 | 1,273.4 |
| 3.1.5 MTR LOCKS,UNLKS,EXCHNGS | 331.4 | 14.8 | 346.2 | 330.9 | 677.1 | 306.4 | 983.5 |
| 3.1.6 SUB-TOTAL | 719.6 | 74.8 | 794.4 | 759.4 | 1,553.8 | 703.1 | 2,256.9 |
| 3.1.7 TRAINING & SUPERVISION | 785.1 | 284.9 | 1,070.0 | (1,070.0) | - | - | - |
| 3.1 TOTAL OPERATING COSTS | 1,504.7 | 359.7 | 1,864.3 | (310.5) | 1,553.8 | 703.1 | 2,256.9 |

FUNCTIONALIZATION OF
GAZIFERE UTILITY O&M
December 31, 2020

(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 | 266.4 | 58.4 | 324.8 | 310.5 | 635.4 | 287.5 | 922.9 |
| 3.2 | TOTAL MAINTENANCE COSTS | 266.4 | 58.4 | 324.8 | 310.5 | 635.4 | 287.5 | 922.9 |
| SALES PROMOTION COSTS | | | | | | | | |
| 4.1 | RESIDENTIAL PROMOTION | 252.3 | 80.3 | 332.6 | 308.3 | 640.9 | 290.0 | 930.9 |
| 4.2 | COMMERCIAL PROMOTION | 168.2 | 53.5 | 221.7 | 205.5 | 427.2 | 193.3 | 620.6 |
| 4.3 | RES/COMM PROMOTION | - | - | - | - | - | - | - |
| 4.4 | GENERAL SALES PROMOTION | 30.2 | - | 30.2 | 27.9 | 58.1 | 26.3 | 84.4 |
| 4.5 | SUB-TOTAL | 450.7 | 133.8 | 584.5 | 541.7 | 1,126.2 | 509.6 | 1,635.8 |
| 4.6 | GENERAL SUPERVISION | 376.9 | 164.8 | 541.7 | (541.7) | - | - | - |
| 4.7 | DSM PROGRAM | 138.8 | - | 138.8 | - | 138.8 | 62.8 | 201.6 |
| 4.8 | DSM GENERAL | 88.7 | - | 88.7 | - | 88.7 | 40.1 | 128.8 |
| 4. | TOTAL SALES COSTS | 1,055.1 | 298.6 | 1,353.7 | (0.0) | 1,353.7 | 612.6 | 1,966.3 |
| CUSTOMER ACCOUNTING COSTS | | | | | | | | |
| 5.1 | BILLING | 994.3 | 318.7 | 1,313.0 | 1,013.4 | 2,326.3 | 1,052.7 | 3,379.0 |
| 5.2 | SERVICE & BILLING ENQUIRY | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5.3 | METER READING | 305.0 | - | 305.0 | 235.4 | 540.4 | 244.5 | 784.9 |
| 5.4 | CREDIT & COLLECTION | 151.3 | 106.3 | 257.6 | 198.8 | 456.4 | 206.5 | 663.0 |
| 5.5 | SUB-TOTAL | 1,450.6 | 425.0 | 1,875.6 | 1,447.6 | 3,323.2 | 1,503.8 | 4,826.9 |
| 5.6 | CIS & IT SERVICES | 1,219.2 | 228.4 | 1,447.6 | (1,447.6) | - | - | - |
| 5.7 | UNCOLLECTIBLES | 84.6 | - | 84.6 | - | 84.6 | 38.3 | 122.9 |
| 5. | TOTAL CUST ACCOUNTING COSTS | 2,754.4 | 653.4 | 3,407.8 | 0.0 | 3,407.8 | 1,542.0 | 4,949.8 |
| 6. | FRINGE BENEFITS | 2,189.9 | (2,189.9) | - | - | - | - | - |
| 7. | ADMIN & GEN OVERHEAD | 3,980.9 | 509.3 | 4,490.2 | - | 4,490.2 | (4,490.2) | - |
| 8.0 | TOTAL OPERATING & MAINTENANCE COSTS | 42,234.2 | (0.0) | 42,234.2 | (0.0) | 42,234.2 | 0.0 | 42,234.2 |

GAZIFERE INC.
CLASSIFICATION OF RATE BASE
December 31, 2020

(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 | (440.6) | (226.7) | (25.6) | (37.3) | (115.3) | (16.9) | (15.1) | - | - | (3.7) | - | - | - | - | - | - | - | - | - |
| 2. | DISTRIBUTION Mains | 65,262.4 | - | - | - | - | - | - | - | 50,667.9 | - | - | - | - | 14,594.5 | - | - | - | - | - |
| 3. | Distr. Regulation | 2,494.3 | - | - | - | - | - | - | - | 2,494.3 | - | - | - | - | - | - | - | - | - | - |
| 4. | CUSTOMER Sales Station | 2,127.9 | - | - | - | - | - | - | - | - | - | 2,127.9 | - | - | - | - | - | - | - | - |
| 5. | Meters | 5,816.2 | - | - | - | - | - | - | - | - | 5,816.2 | - | - | - | - | - | - | - | - | - |
| 6. | Services | 34,634.9 | - | - | - | - | - | - | - | - | - | - | 34,634.9 | - | - | - | - | - | - | - |
| 7. | Sales Promotion | 122.0 | - | - | - | - | - | - | - | 61.0 | - | - | - | - | - | - | - | 61.0 | - | - |
| 8. | Customer Accountng | 1,564.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,564.6 | - | - |
| 9. | Specific Costs | (519.6) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (519.6) |
| 10. | Sub-total | 111,062.2 | (226.7) | (25.6) | (37.3) | (115.3) | (16.9) | (15.1) | 0.0 | 53,162.2 | 57.3 | 5,816.2 | 2,127.9 | 34,634.9 | 14,594.5 | 0.0 | 0.0 | 1,625.6 | 0.0 | (519.6) |
| 11. | Unidentifiable | 939.3 | (1.9) | (0.2) | (0.3) | (1.0) | (0.1) | (0.1) | 0.0 | 447.5 | 0.5 | 49.0 | 17.9 | 291.6 | 122.9 | 0.0 | 0.0 | 13.7 | 0.0 | 0.0 |
| 12. | Total Classified | 112,001.5 | (228.7) | (25.8) | (37.6) | (116.3) | (17.1) | (15.2) | 0.0 | 53,609.7 | 57.8 | 5,865.2 | 2,145.8 | 34,926.5 | 14,717.4 | 0.0 | 0.0 | 1,639.3 | 0.0 | (519.6) |

GAZIFERE INC.
CLASSIFICATION OF NET INVESTMENT COSTS
December 31, 2020

(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 | 179.5 | 92.4 | 10.4 | 15.2 | 47.0 | 6.9 | 6.1 | - | - | 1.5 | - | - | - | - | - | - | - | - | - |
| 2. | DISTRIBUTION Mains | 2,190.4 | - | - | - | - | - | - | - | 1,700.5 | - | - | - | - | 489.8 | - | - | - | - | - |
| 3. | Distr. Regulation | 91.3 | - | - | - | - | - | - | - | 91.3 | - | - | - | - | - | - | - | - | - | - |
| | Sub-total | 2,281.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,791.9 | 0.0 | 0.0 | 0.0 | 0.0 | 489.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4. | CUSTOMER Sales Station | 84.4 | - | - | - | - | - | - | - | - | - | - | 84.4 | - | - | - | - | - | - | - |
| 5. | Meters | 107.5 | - | - | - | - | - | - | - | - | - | 107.5 | - | - | - | - | - | - | - | - |
| 6. | Services | 2,853.2 | - | - | - | - | - | - | - | - | - | - | 2,853.2 | - | - | - | - | - | - | - |
| 7. | Sales Promotion | 17.3 | - | - | - | - | - | - | - | - | 8.7 | - | - | - | - | - | - | - | 8.7 | - |
| 8. | Customer Accounting | 244.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 244.1 | - |
| 9. | Specific Costs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10. | Sub-total | 3,306.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 8.7 | 107.5 | 84.4 | 2,853.2 | 0.0 | 0.0 | 0.0 | 0.0 | 252.8 | 0.0 | 0.0 |
| 11. | Unidentifiable | 764.7 | (1.6) | (0.2) | (0.3) | (0.8) | (0.1) | (0.1) | - | 366.0 | 0.4 | 40.0 | 14.6 | 238.5 | 100.5 | - | - | 11.2 | - | (3.5) |
| 12. | Total Classified | 6,532.5 | 90.8 | 10.2 | 14.9 | 46.2 | 6.8 | 6.0 | - | 2,157.9 | 10.6 | 147.6 | 99.1 | 3,091.6 | 590.3 | - | - | 264.0 | - | (3.5) |

GAZIFERE INC.
CLASSIFICATION OF O&M EXPENSE
December 31, 2020

(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 | 30,114.5 | 15,835.4 | 1,786.7 | 2,603.0 | 1,437.6 | 6,617.5 | 1,181.5 | 1,052.6 | - | 403.3 | 257.6 | - | - | - | - | - | - | - | - | - | - | |
| DISTRIBUTION COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| OPERATING COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 2.1 | Chart Processing | 40.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 40.0 | |
| 2.2 | System Ops. | 1,493.8 | - | - | - | - | - | - | - | - | 1,172.0 | - | - | - | - | - | - | - | 321.8 | - | - | - | |
| 2.3 | Deferral/YFactor Accounts | (998.9) | - | - | - | - | - | - | - | - | - | - | - | (998.9) | - | - | - | - | - | - | - | - | |
| MAINTENANCE COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4 | Mains | 1,488.9 | - | - | - | - | - | - | - | - | 1,168.2 | - | - | - | - | - | - | - | 320.7 | - | - | - | |
| 2. | Total Dist. Costs | 2,023.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,340.2 | 0.0 | 0.0 | 0.0 | (998.9) | 0.0 | 0.0 | 0.0 | 642.5 | 0.0 | 0.0 | 0.0 | |
| CUSTOMER SERVICE | | | | | | | | | | | | | | | | | | | | | | | |
| OPERATING COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1 | Heating Equip. | 358.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | 358.1 | - | |
| 3.2 | Other Service Work | 759.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | 759.0 | - | |
| 3.3 | Appliance Insp. | 156.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | 156.3 | - | |
| 3.4 | Locks/Unlocks/Exch | 983.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | 983.5 | - | |
| MAINTENANCE COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 3.5 | Service Lines | 922.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 922.9 | - | - | - | - | - | |
| 3. | Total Customer Service | 3,179.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 922.9 | 0.0 | 0.0 | 0.0 | 2,256.9 | 0.0 | |
| SALES PROMOTION | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1 | Residential | 930.9 | 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 | 930.9 | 0.0 | 0.0 | 0.0 | |
| 4.2 | Commercial | 620.6 | 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 | 620.6 | 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 | |
| 4.4 | General Promotions | 84.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 42.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 42.2 | |
| 4.5 | DSM Program | 201.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 201.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 4.6 | DSM General | 128.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 128.8 | 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 | |
| 4. | Total Promotions | 1,966.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 42.2 | 201.6 | 128.8 | 0.0 | 0.0 | 0.0 | 0.0 | 930.9 | 620.6 | 42.2 | 0.0 | |
| CUSTOMER ACCOUNTING | | | | | | | | | | | | | | | | | | | | | | | |
| 5.1 | Billing | 3,379.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3,379.0 | |
| 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 | 784.9 | 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 | 784.9 | |
| 5.4 | Credit | 663.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 663.0 | |
| 5.5 | Uncollectibles | 122.9 | 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 | 122.9 | |
| 5. | Total Cust. Acctg. | 4,949.8 | 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 | 4,164.9 | 784.9 | |
| 6. | Total O and M | 42,234.2 | 15,835.4 | 1,786.7 | 2,603.0 | 1,437.6 | 6,617.5 | 1,181.5 | 1,052.6 | 0.0 | 2,743.6 | 299.8 | 201.6 | 128.8 | (998.9) | 0.0 | 0.0 | 922.9 | 642.5 | 930.9 | 620.6 | 6,464.0 | 825.0 |

GAZIFERE INC.
CLASSIFICATION OF GAS COSTS
December 31, 2020

(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 |
|----------|-----------------|------------------|--------------------------|---------|---------|---------------------|---------------------------|---------|---------|--------------------------|-----------|
| | ---GAS COSTS--- | | ----- TRANSMISSION ----- | | | | ----- STORAGE COSTS ----- | | | ----- DISTRIBUTION ----- | |
| ITEM NO. | TOTAL COST | ANNUAL COMMODITY | SEASONAL | PEAK | ANNUAL | UPSTREAM TRANSPORT. | PEAK / DELIVER-ABILITY | SPACE | ANNUAL | CAPACITY | COMMODITY |
| 1.1 | DIST'N (BLOCKS) | 2,283.8 | 0.0 | 0.0 | 1,370.3 | 913.5 | 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 | 8,925.6 | 0.0 | 1,801.8 | 450.4 | 0.0 | 6,673.4 | 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 | 15,969.1 | 15,969.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.6 | NIAGARA GAS | 1,340.4 | 0.0 | 0.0 | 804.3 | 536.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1. | TOTAL | 30,771.9 | 15,969.1 | 1,801.8 | 2,625.0 | 1,449.7 | 6,673.4 | 1,191.5 | 1,061.5 | 0.0 | 0.0 |
| 2.1 | UUF ADJUSTMENT | 0.0 | (133.7) | (15.1) | (22.0) | (12.1) | (55.9) | (10.0) | (8.9) | 0.0 | 257.6 |
| 2. | SUB-TOTAL | 30,771.9 | 15,835.4 | 1,786.7 | 2,603.0 | 1,437.6 | 6,617.5 | 1,181.5 | 1,052.6 | 0.0 | 257.6 |
| 3.1 | A & G | 403.3 | - | - | - | - | - | - | - | 403.3 | - |
| 3. | TOTAL | 31,175.2 | 15,835.4 | 1,786.7 | 2,603.0 | 1,437.6 | 6,617.5 | 1,181.5 | 1,052.6 | 0.0 | 257.6 |

GAZIFERE INC.
ALLOCATION OF RATE BASE
December 31, 2020

(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 | (228.7) | (105.5) | (101.6) | (0.4) | 0.0 | (17.6) | (3.6) | 1.1 |
| 1. | Total Gas Cost | (228.7) | (105.5) | (101.6) | (0.4) | 0.0 | (17.6) | (3.6) | |
| <u>LOAD BALANCING</u> | | | | | | | | | |
| <u>TRANSMISSION</u> | | | | | | | | | |
| 2.1 | Seasonal | (25.8) | (12.8) | (12.1) | (0.0) | (0.1) | 0.0 | (0.8) | 3.2 |
| 2.2 | Peak | (37.6) | (17.4) | (17.6) | (0.0) | (0.2) | (2.3) | 0.0 | 3.3 |
| 2.3 | Annual | (116.3) | (46.9) | (40.5) | (0.1) | (2.1) | (17.1) | (9.5) | 1.2 |
| 2. | Total Transmission | (179.7) | (77.2) | (70.1) | (0.2) | (2.4) | (19.4) | (10.3) | |
| <u>STORAGE</u> | | | | | | | | | |
| 3.1 | Deliverability | (17.1) | (7.7) | (8.9) | (0.0) | 0.0 | (0.4) | 0.0 | 3.1 |
| 3.2 | Space | (15.2) | (7.5) | (7.1) | (0.0) | (0.0) | 0.0 | (0.5) | 3.2 |
| 3.3 | Annual | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.3 |
| 3. | Total Storage | (32.3) | (15.3) | (16.1) | (0.0) | (0.0) | (0.4) | (0.5) | |
| <u>FACILITIES' COSTS</u> | | | | | | | | | |
| <u>DISTRIBUTION FACILITIES</u> | | | | | | | | | |
| 4.1 | Capacity | 53,609.7 | 24,129.7 | 24,253.4 | 30.2 | 349.5 | 3,280.8 | 1,566.1 | 2.1 |
| 4.2 | Commodity | 57.8 | 23.3 | 20.1 | 0.1 | 1.1 | 8.5 | 4.7 | 1.2 |
| 4. | Total Distribution | 53,667.5 | 24,153.0 | 24,273.6 | 30.3 | 350.6 | 3,289.3 | 1,570.8 | |
| <u>CUSTOMER RELATED</u> | | | | | | | | | |
| 5.1 | Meters | 5,865.2 | 1,376.3 | 4,450.0 | 2.0 | 0.4 | 6.5 | 29.9 | 4.1 |
| 5.2 | Sales Stations | 2,145.8 | 1,940.8 | 0.0 | 0.0 | 0.3 | 10.9 | 193.8 | 4.2 |
| 5.3 | Services | 34,926.5 | 2,721.2 | 32,086.0 | 4.3 | 0.8 | 2.1 | 112.1 | 4.3 |
| 5.4 | Customer Plant | 14,717.4 | 1,109.6 | 13,604.8 | 0.7 | 0.7 | 0.7 | 1.0 | 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 | 1,639.3 | 123.6 | 1,515.4 | 0.1 | 0.1 | 0.1 | 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 | (519.6) | (195.0) | (288.8) | (0.5) | (2.0) | (25.6) | (7.7) | Revenues |
| 5. | Total Customer Related | 58,774.5 | 7,076.4 | 51,367.5 | 6.6 | 0.2 | (5.3) | 329.1 | |
| 6. | Total Rate Base | 112,001.5 | 31,031.5 | 75,453.2 | 36.4 | 348.3 | 3,246.6 | 1,885.5 | |

GAZIFERE INC.
ALLOCATION OF RETURN & TAXES
December 31, 2020

(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 | (228.7) | (16.2) | (7.5) | (7.2) | (0.0) | 0.0 | (1.2) | (0.3) | 1.1 |
| 1. | Total Gas Cost | (228.7) | (16.2) | (7.5) | (7.2) | (0.0) | 0.0 | (1.2) | (0.3) | |
| <u>LOAD BALANCING</u> | | | | | | | | | | |
| <u>TRANSMISSION</u> | | | | | | | | | | |
| 2.1 | Seasonal | (25.8) | (1.8) | (0.9) | (0.9) | (0.0) | (0.0) | 0.0 | (0.1) | 3.2 |
| 2.2 | Peak | (37.6) | (2.7) | (1.2) | (1.2) | (0.0) | (0.0) | (0.2) | 0.0 | 3.3 |
| 2.3 | Annual | (116.3) | (8.3) | (3.3) | (2.9) | (0.0) | (0.2) | (1.2) | (0.7) | 1.2 |
| 2. | Total Transmission | (179.7) | (12.7) | (5.5) | (5.0) | (0.0) | (0.2) | (1.4) | (0.7) | |
| <u>STORAGE</u> | | | | | | | | | | |
| 3.1 | Deliverability | (17.1) | (1.2) | (0.5) | (0.6) | (0.0) | 0.0 | (0.0) | 0.0 | 3.1 |
| 3.2 | Space | (15.2) | (1.1) | (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 | (32.3) | (2.3) | (1.1) | (1.1) | (0.0) | (0.0) | (0.0) | (0.0) | |
| <u>FACILITIES' COSTS</u> | | | | | | | | | | |
| <u>DISTRIBUTION FACILITIES</u> | | | | | | | | | | |
| 4.1 | Capacity | 53,609.7 | 3,803.2 | 1,711.8 | 1,720.6 | 2.1 | 24.8 | 232.7 | 111.1 | 2.1 |
| 4.2 | Commodity | 57.8 | 4.1 | 1.7 | 1.4 | 0.0 | 0.1 | 0.6 | 0.3 | 1.2 |
| 4. | Total Distribution | 53,667.5 | 3,807.3 | 1,713.5 | 1,722.0 | 2.1 | 24.9 | 233.4 | 111.4 | |
| <u>CUSTOMER RELATED</u> | | | | | | | | | | |
| 5.1 | Meters | 5,865.2 | 416.1 | 97.6 | 315.7 | 0.1 | 0.0 | 0.5 | 2.1 | 4.1 |
| 5.2 | Reg. Stations | 2,145.8 | 152.2 | 137.7 | 0.0 | 0.0 | 0.0 | 0.8 | 13.7 | 4.2 |
| 5.3 | Services | 34,926.5 | 2,477.8 | 193.0 | 2,276.3 | 0.3 | 0.1 | 0.1 | 7.9 | 4.3 |
| 5.4 | Customer Plant | 14,717.4 | 1,044.1 | 78.7 | 965.2 | 0.0 | 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 | 1,639.3 | 116.3 | 8.8 | 107.5 | 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 | (519.6) | (36.9) | (13.8) | (20.5) | (0.0) | (0.1) | (1.8) | (0.5) | Revenues |
| 5. | Total Customer Related | 58,774.5 | 4,169.6 | 502.0 | 3,644.1 | 0.5 | 0.0 | (0.4) | 23.4 | |
| 6. | Total Rate Base | 112,001.5 | 7,945.6 | 2,201.4 | 5,352.8 | 2.6 | 24.7 | 230.3 | 133.8 | |

GAZIFERE INC.
ALLOCATION OF THE COSTS OF SERVICE
December 31, 2020

(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 | 15,835.4 | 90.8 | 15,926.3 | 7,347.7 | 7,075.6 | 24.7 | 0.0 | 1,225.1 | 253.2 | 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 | 15,835.4 | 90.8 | 15,926.3 | 7,347.7 | 7,075.6 | 24.7 | 0.0 | 1,225.1 | 253.2 | |
| <u>LOAD BALANCING</u> | | | | | | | | | | | |
| <u>TRANSMISSION</u> | | | | | | | | | | | |
| 2.1 | Seasonal / Interruptible Credit | 1,786.7 | 10.2 | 1,796.9 | 890.9 | 842.6 | 1.0 | 4.8 | 0.0 | 57.7 | 3.2 |
| 2.2 | Peak | 2,603.0 | 14.9 | 2,617.9 | 1,214.7 | 1,223.4 | 1.5 | 17.1 | 161.2 | 0.0 | 3.3 |
| 2.3 | Annual | 1,437.6 | 46.2 | 1,483.8 | 656.1 | 591.2 | 1.4 | 17.5 | 126.5 | 91.0 | 1.3 |
| 2.4 | Upstream Transportation | 6,265.0 | 0.0 | 6,265.0 | 2,890.4 | 2,783.4 | 9.7 | 0.0 | 481.9 | 99.6 | 1.6 |
| 2.5 | Dawn Transportation | 352.5 | 0.0 | 352.5 | 68.6 | 0.0 | 0.0 | 29.7 | 141.5 | 112.8 | 1.7 |
| 2. | Total Transmission | 12,444.8 | 71.4 | 12,516.1 | 5,720.7 | 5,440.6 | 13.6 | 69.1 | 911.1 | 361.1 | |
| <u>STORAGE</u> | | | | | | | | | | | |
| 3.1 | Deliverability | 1,181.5 | 6.8 | 1,188.3 | 539.4 | 622.0 | 0.0 | 0.0 | 26.9 | 0.0 | 3.1 |
| 3.2 | Space | 1,052.6 | 6.0 | 1,058.7 | 524.9 | 496.4 | 0.6 | 2.8 | 0.0 | 34.0 | 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 | 2,234.1 | 12.8 | 2,246.9 | 1,064.2 | 1,118.5 | 0.6 | 2.8 | 26.9 | 34.0 | |
| <u>FACILITIES' COSTS</u> | | | | | | | | | | | |
| <u>DISTRIBUTION FACILITIES</u> | | | | | | | | | | | |
| 4.1 | Capacity | 2,743.6 | 2,157.9 | 4,901.4 | 2,206.1 | 2,217.4 | 2.8 | 32.0 | 300.0 | 143.2 | 2.1 |
| 4.2 | Commodity & UUF Deferral | 299.8 | 10.6 | 310.3 | 125.2 | 108.0 | 0.4 | 5.7 | 45.7 | 25.4 | 1.2 |
| 4.3 | DSM Direct + Fees | 590.2 | 0.0 | 590.2 | 339.0 | 154.7 | 0.5 | 7.1 | 57.2 | 31.8 | |
| 4.4 | DSM Indirect + Deferral + SPEDE | 128.8 | 0.0 | 128.8 | 112.3 | 16.5 | 0.0 | 0.0 | 0.0 | 0.0 | 1.2 |
| 4.5 | Weather Normalization Deferral | (998.9) | 0.0 | (998.9) | (542.7) | (454.5) | (1.7) | 0.0 | 0.0 | 0.0 | 1.5 |
| 4. | Total Distribution | 2,763.4 | 2,168.4 | 4,931.9 | 2,240.0 | 2,042.1 | 2.0 | 44.7 | 402.8 | 200.3 | |
| <u>CUSTOMER RELATED</u> | | | | | | | | | | | |
| 5.1 | Meters | 0.0 | 147.6 | 147.6 | 34.6 | 112.0 | 0.1 | 0.0 | 0.2 | 0.8 | 4.1 |
| 5.2 | Sales Stations | 0.0 | 99.1 | 99.1 | 89.6 | 0.0 | 0.0 | 0.0 | 0.5 | 8.9 | 4.2 |
| 5.3 | Services | 922.9 | 3,091.6 | 4,014.5 | 312.8 | 3,688.0 | 0.5 | 0.1 | 0.2 | 12.9 | 4.3 |
| 5.4 | Customer Plant | 642.5 | 590.3 | 1,232.8 | 92.9 | 1,139.6 | 0.1 | 0.1 | 0.1 | 0.1 | 4.4 |
| 5.5 | Comm/Ind. Customers | 620.6 | 0.0 | 620.6 | 618.9 | 0.0 | 0.4 | 0.4 | 0.4 | 0.6 | 4.6 |
| 5.6 | Residential Customers | 930.9 | 0.0 | 930.9 | 0.0 | 930.9 | 0.0 | 0.0 | 0.0 | 0.0 | 4.7 |
| 5.7 | Total Customers | 6,464.0 | 264.0 | 6,728.0 | 507.2 | 6,219.4 | 0.3 | 0.3 | 0.3 | 0.5 | 4.5 |
| 5.8 | Readings Processed | 825.0 | 0.0 | 825.0 | 81.3 | 726.1 | 5.8 | 2.0 | 3.9 | 5.9 | 4.8 & 4.9 |
| 5.9 | GST/QST Revenues | 0.0 | (3.5) | (3.5) | (1.6) | (1.6) | (0.0) | 0.0 | (0.3) | (0.1) | Revenues |
| 5. | Total Customer Related | 10,405.7 | 4,189.0 | 14,594.7 | 1,735.7 | 12,814.3 | 7.1 | 2.8 | 5.3 | 29.5 | |
| 6.1 | Return | 6,920.5 | 0.0 | 6,920.5 | 1,917.4 | 4,662.2 | 2.2 | 21.5 | 200.6 | 116.5 | 5 |
| 6.2 | Taxes | 1,025.2 | 0.0 | 1,025.2 | 284.0 | 690.6 | 0.3 | 3.2 | 29.7 | 17.3 | 5 |
| 6. | Return and Taxes | 7,945.6 | 0.0 | 7,945.6 | 2,201.4 | 5,352.8 | 2.6 | 24.7 | 230.3 | 133.8 | |
| 7. | Total Facilities | 21,114.8 | 6,357.4 | 27,472.3 | 6,177.1 | 20,209.4 | 11.7 | 72.2 | 638.4 | 363.6 | |
| 8. | Total before Earnings Sharing | 51,629.1 | 6,532.5 | 58,161.6 | 20,309.7 | 33,844.1 | 50.5 | 144.1 | 2,801.5 | 1,011.8 | |
| 9. | Earnings Sharing | (358.4) | 0.0 | (358.4) | (125.1) | (208.5) | (0.3) | (0.9) | (17.3) | (6.2) | |
| 10. | Total Costs of Service | 51,270.8 | 6,532.5 | 57,803.4 | 20,184.6 | 33,635.6 | 50.2 | 143.2 | 2,784.2 | 1,005.6 | |

GAZIFERE INC.
ALLOCATION FACTORS
December 31, 2020

| 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 | 156,003.2 | 71,973.6 | 69,307.8 | 242.0 | 0.0 | 12,000.0 | 0.0 | 2,479.8 |
| 1.2 | Annual Deliveries | 199,116.5 | 80,357.5 | 69,311.3 | 242.0 | 3,631.8 | 29,300.0 | 0.0 | 16,274.0 |
| 1.3 | Winter Deliveries | 112,337.3 | 49,673.4 | 44,763.5 | 105.1 | 1,327.2 | 9,580.4 | 0.0 | 6,887.7 |
| 1.4 | System Gas Sales | 85,282.9 | 32,157.8 | 53,124.4 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.5 | Heating Load | 146,162.2 | 79,413.2 | 66,507.0 | 242.0 | 0.0 | 0.0 | 1.0 | 0.0 |
| 1.6 | Transportation Deliveries | 156,003.2 | 71,973.6 | 69,307.8 | 242.0 | 0.0 | 12,000.0 | - | 2,479.8 |
| 1.7 | Dawn Transportation | 43,113.3 | 8,383.9 | 3.5 | 0.0 | 3,631.8 | 17,300.0 | | 13,794.2 |
| CAPACITY RESPONSIBILITY | | | | | | | | | |
| 2.1 | Capacity Assigned and Used | 100.0 | 45.0 | 45.2 | 0.1 | 0.7 | 6.1 | 0.0 | 2.9 |
| STORAGE AND PEAK RESPONSIBILITY | | | | | | | | | |
| 3.1 | Deliverability | 655.8 | 297.7 | 343.3 | 0.0 | 0.0 | 14.8 | 0.0 | 0.0 |
| 3.2 | Space | 46,461.6 | 23,034.3 | 21,786.3 | 24.9 | 123.3 | 0.0 | 0.0 | 1,492.8 |
| 3.3 | Peak | 1,526.2 | 708.2 | 713.2 | 0.9 | 10.0 | 94.0 | 0 | 0.0 |
| CUSTOMER RESPONSIBILITY | | | | | | | | | |
| 4.1 | Meters | 5,865 | 1,376 | 4,450 | 2 | 0 | 7 | 0 | 30 |
| 4.2 | Sales Stations | 2,146 | 1,941 | 0 | 0 | 0 | 11 | 0 | 194 |
| 4.3 | Services | 34,926 | 2,721 | 32,086 | 4 | 1 | 2 | 0 | 112 |
| 4.4 | Customer Related Plant | 43,558 | 3,284 | 40,265 | 2 | 2 | 2 | 0 | 3 |
| 4.5 | Total Customer Count | 43,558 | 3,284 | 40,265 | 2 | 2 | 2 | 0 | 3 |
| 4.6 | Comm/Ind Customer Count | 3,293 | 3,284 | 0 | 2 | 2 | 2 | 0 | 3 |
| 4.7 | Residential Customer Count | 40,265 | 0 | 40,265 | 0 | 0 | 0 | 0 | 0 |
| 4.8 | Chart Readings per Year | 7,456 | 4,171 | 0 | 1,095 | 365 | 730 | 0 | 1,095 |
| 4.9 | Meter Readings per Year | 253,478 | 19,007 | 234,483 | (12) | 0 | 0 | 0 | 0 |
| 5. | Rate Base | 112,001.5 | 31,031.5 | 75,453.2 | 36.4 | 348.3 | 3,246.6 | 0.0 | 1,885.5 |

GAZIFERE INC.
ALLOCATION PERCENTAGES
December 31, 2020

| 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 | 0.4614 | 0.4443 | 0.0016 | 0.0000 | 0.0769 | 0.0159 |
| 1.2 | Annual Deliveries | 1.0000 | 0.4036 | 0.3481 | 0.0012 | 0.0182 | 0.1472 | 0.0817 |
| 1.3 | Winter Deliveries | 1.0000 | 0.4422 | 0.3985 | 0.0009 | 0.0118 | 0.0853 | 0.0613 |
| 1.4 | System Gas Sales | 1.0000 | 0.3771 | 0.6229 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 1.5 | Heating Load | 1.0000 | 0.5433 | 0.4550 | 0.0017 | 0.0000 | 0.0000 | 0.0000 |
| 1.6 | Transportation Deliveries | 1.0000 | 0.4614 | 0.4443 | 0.0016 | 0.0000 | 0.0769 | 0.0159 |
| 1.7 | Dawn Transportation | 1.0000 | 0.1945 | 0.0001 | 0.0000 | 0.0842 | 0.4013 | 0.3200 |
| CAPACITY RESPONSIBILITY | | | | | | | | |
| 2.1 | Capacity Assigned and Used | 1.0000 | 0.4501 | 0.4524 | 0.0006 | 0.0065 | 0.0612 | 0.0292 |
| STORAGE AND PEAK RESPONSIBILITY | | | | | | | | |
| 3.1 | Deliverability | 1.0000 | 0.4539 | 0.5235 | 0.0000 | 0.0000 | 0.0226 | 0.0000 |
| 3.2 | Space | 1.0000 | 0.4958 | 0.4689 | 0.0005 | 0.0027 | 0.0000 | 0.0321 |
| 3.3 | Peak | 1.0000 | 0.4640 | 0.4673 | 0.0006 | 0.0065 | 0.0616 | 0.0000 |
| CUSTOMER RESPONSIBILITY | | | | | | | | |
| 4.1 | Meters | 1.0000 | 0.2347 | 0.7587 | 0.0003 | 0.0001 | 0.0011 | 0.0051 |
| 4.2 | Sales Stations | 1.0000 | 0.9045 | 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 | 0.9973 | 0.0000 | 0.0006 | 0.0006 | 0.0006 | 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 | 0.5594 | 0.0000 | 0.1469 | 0.0490 | 0.0979 | 0.1469 |
| 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 | 0.2771 | 0.6737 | 0.0003 | 0.0031 | 0.0290 | 0.0168 |

GAZIFERE INC.
FUNCTIONALIZATION OF RATE BASE (WITH NO GAS COST)
December 31, 2020

(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 | 64,535.0 | 0.0 | 0.0 | 0.0 | 0.0 | 64,535.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.4 | MEAS. REG. & TELEMTRNG | 4,425.0 | 0.0 | 2,125.6 | 2,299.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.5 | SERVICES | 33,763.7 | 0.0 | 0.0 | 0.0 | 33,763.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1.6 | METERS | 5,812.8 | 0.0 | 0.0 | 0.0 | 0.0 | 5,812.8 | 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 | 108,692.3 | 0.0 | 2,125.6 | 2,455.1 | 33,763.7 | 64,535.0 | 5,812.8 | 0.0 | 0.0 | 0.0 |
| GENERAL PLANT | | | | | | | | | | | |
| 2.1 | STRUCTURES AND IMPROVMENTS | 578.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 578.8 |
| 2.2 | OFFICE FURNITURE & EQUIP. | 229.6 | 0.0 | 0.0 | 0.0 | 28.7 | 21.8 | 0.0 | 36.7 | 78.1 | 64.3 |
| 2.3 | TRANSPORTATION EQUIP. | 962.0 | 0.0 | 0.0 | 0.0 | 481.0 | 481.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2.4 | TOOLS & WORK EQUIP. | 94.6 | 0.0 | 0.0 | 0.0 | 61.0 | 33.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2.5 | RENTAL EQUIP. | 263.5 | 0.0 | 0.0 | 0.0 | 170.0 | 93.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2.6 | COMPUTER EQUIP. | 1,572.0 | 0.0 | 0.0 | 0.0 | 7.2 | 5.5 | 0.0 | 9.3 | 1,533.7 | 16.2 |
| 2.7 | TELECOMMUNICATIONS | 164.2 | 0.0 | 0.0 | 0.0 | 20.5 | 15.6 | 0.0 | 26.3 | 55.8 | 46.0 |
| 2. | TOTAL GENERAL PLANT | 3,864.7 | 0.0 | 0.0 | 0.0 | 768.4 | 651.0 | 0.0 | 72.3 | 1,667.6 | 705.3 |
| WORKING CAPITAL | | | | | | | | | | | |
| 3.1 | GAS COSTS | (506.0) | (506.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3.2 | OPERATING & MAINTENANCE | 321.0 | 0.0 | 1.0 | 36.6 | 77.8 | 36.4 | 0.0 | 48.1 | 121.1 | 0.0 |
| 3.3 | MISC. TAXES | 299.0 | 65.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 233.6 |
| 3.4 | INCOME TAXES | 65.0 | 0.0 | 1.2 | 1.4 | 19.9 | 37.6 | 3.4 | 0.0 | 1.0 | 0.4 |
| 3.5 | GST/QST | (505.4) | 0.0 | 0.0 | 1.2 | 5.0 | 2.4 | 0.0 | 1.6 | 4.0 | (519.6) |
| 3.6 | PROVISION BAD DEBT | (229.1) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (229.1) | 0.0 |
| 3. | TOTAL WORKING CAPITAL ALLOW. | (555.5) | (440.6) | 2.2 | 39.2 | 102.8 | 76.4 | 3.4 | 49.7 | (103.1) | (519.6) |
| 4. | TOTAL | 112,001.5 | (440.6) | 2,127.9 | 2,494.3 | 34,634.9 | 65,262.4 | 5,816.2 | 122.0 | 1,564.6 | (519.6) |

GAZIFERE INC.
RATE BASE RECONCILIATION (WITH NO GAS COST)
December 31, 2020

| | | |
|--------------------------------------|------------------------|------------------|
| 1. | Rate Base (Cost Study) | 112,001.5 |
| Rate Base Excluded in the Cost Study | | |
| 2.1 | Deferred Expense Items | 283.7 |
| 2.2 | Self Insurance | (215.8) |
| 2.3 | Gas Cost Adjustment | - |
| Stabilization Accounts | | |
| 2.4 | Temperature | - |
| 2.5 | UUF | - |
| 2. | Total | 67.9 |
| 3. | Rate Base | <u>112,069.4</u> |

GAZIFERE INC.
 FUNCTIONALIZATION OF NET INVESTMENTS (WITH NO GAS COST)
 December 31, 2020

(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 | 5,960.5 | 0.0 | 84.4 | 91.3 | 2,853.2 | 2,190.4 | 107.5 | 17.3 | 493.1 | 0.0 | 123.2 |
| 1.2 | MISC. TAXES | 821.0 | 179.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 641.5 |
| 1 | TOTAL INVESTMENTS | 6,781.5 | 179.5 | 84.4 | 91.3 | 2,853.2 | 2,190.4 | 107.5 | 17.3 | 493.1 | 0.0 | 764.7 |
| <u>REVENUES</u> | | | | | | | | | | | | |
| 2. | LATE PAYMENT PENALTIES | (249.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (249.0) | 0.0 | 0.0 |
| | | <u>6,532.5</u> | <u>179.5</u> | <u>84.4</u> | <u>91.3</u> | <u>2,853.2</u> | <u>2,190.4</u> | <u>107.5</u> | <u>17.3</u> | <u>244.1</u> | <u>0.0</u> | <u>764.7</u> |

FUNCTIONALIZATION OF
GAZIFERE UTILITY O&M (WITH NO GAS COST)
December 31, 2020

(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 | - | - | - | - | 403.3 | 403.3 |
| <u>DISTRIBUTION COSTS</u> | | | | | | | |
| <u>OPERATING COSTS</u> | | | | | | | |
| 2.1.1 CHART PROCESSING | 27.1 | - | 27.1 | 0.4 | 27.6 | 12.5 | 40.0 |
| 2.1.2 SUB-TOTAL | 27.1 | 0.0 | 27.1 | 0.4 | 27.6 | 12.5 | 40.0 |
| 2.1.3 SUPERVISION M&R | 16.7 | 0.4 | 17.1 | (17.1) | - | - | - |
| 2.1.4 SYSTEM OPERATION | 890.0 | 121.7 | 1,011.8 | 16.7 | 1,028.4 | 465.4 | 1,493.8 |
| 2.1.5 SUB-TOTAL | 933.9 | 122.1 | 1,056.0 | 0.0 | 1,056.0 | 477.8 | 1,533.9 |
| 2.1.6 SUPERVISION DIST OP | 0.0 | - | - | - | - | - | - |
| 2.1.7 STABILIZATION ACCOUNTS | (998.9) | - | (998.9) | - | (998.9) | - | (998.9) |
| 2.1 TOTAL OPERATING COSTS | (65.0) | 122.1 | 57.1 | 0.0 | 57.1 | 477.8 | 534.9 |
| <u>MAINTENANCE COSTS</u> | | | | | | | |
| 2.2.1 SUPERVISION M&R | 75.3 | 4.0 | 79.3 | (79.3) | - | - | - |
| 2.2.2 MAINS | 404.7 | 95.2 | 499.9 | 525.1 | 1,025.1 | 463.8 | 1,488.9 |
| 2.2.3 SUB-TOTAL MNTCE | 480.0 | 99.2 | 579.2 | 445.8 | 1,025.1 | 463.8 | 1,488.9 |
| 2.2.4 SUPERVISION DIST MNTCE | 356.7 | 89.1 | 445.8 | (445.8) | - | - | - |
| 2.2 TOTAL MAINTENANCE COSTS | 836.7 | 188.4 | 1,025.1 | 0.0 | 1,025.1 | 463.8 | 1,488.9 |
| <u>CUSTOMER SERVICE COSTS</u> | | | | | | | |
| <u>OPERATING COSTS</u> | | | | | | | |
| 3.1.1 FRANCISATION | 107.0 | 19.1 | 126.0 | 120.5 | 246.5 | 111.5 | 358.1 |
| 3.1.2 OTHER SERVICE WORK | 237.3 | 29.8 | 267.2 | 255.4 | 522.6 | 236.5 | 759.0 |
| 3.1.3 INSPECT APPL INST. | 43.9 | 11.1 | 55.0 | 52.6 | 107.6 | 48.7 | 156.3 |
| 3.1.4 SUB-TOTAL SERVICE WORK | 388.2 | 60.0 | 448.2 | 428.5 | 876.7 | 396.7 | 1,273.4 |
| 3.1.5 MTR LOCKS,UNLKS,EXCHNGS | 331.4 | 14.8 | 346.2 | 330.9 | 677.1 | 306.4 | 983.5 |
| 3.1.6 SUB-TOTAL | 719.6 | 74.8 | 794.4 | 759.4 | 1,553.8 | 703.1 | 2,256.9 |
| 3.1.7 TRAINING & SUPERVISION | 785.1 | 284.9 | 1,070.0 | (1,070.0) | - | - | - |
| 3.1 TOTAL OPERATING COSTS | 1,504.7 | 359.7 | 1,864.3 | (310.5) | 1,553.8 | 703.1 | 2,256.9 |

FUNCTIONALIZATION OF
GAZIFERE UTILITY O&M (WITH NO GAS COST)
December 31, 2020

(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 | 266.4 | 58.4 | 324.8 | 310.5 | 635.4 | 287.5 | 922.9 |
| 3.2 | TOTAL MAINTENANCE COSTS | 266.4 | 58.4 | 324.8 | 310.5 | 635.4 | 287.5 | 922.9 |
| <u>SALES PROMOTION COSTS</u> | | | | | | | | |
| 4.1 | RESIDENTIAL PROMOTION | 252.3 | 80.3 | 332.6 | 308.3 | 640.9 | 290.0 | 930.9 |
| 4.2 | COMMERCIAL PROMOTION | 168.2 | 53.5 | 221.7 | 205.5 | 427.2 | 193.3 | 620.6 |
| 4.3 | RES/COMM PROMOTION | - | - | - | - | - | - | - |
| 4.4 | GENERAL SALES PROMOTION | 30.2 | - | 30.2 | 27.9 | 58.1 | 26.3 | 84.4 |
| 4.5 | SUB-TOTAL | 450.7 | 133.8 | 584.5 | 541.7 | 1,126.2 | 509.6 | 1,635.8 |
| 4.6 | GENERAL SUPERVISION | 376.9 | 164.8 | 541.7 | (541.7) | - | - | - |
| 4.7 | DSM PROGRAM | 138.8 | - | 138.8 | - | 138.8 | 62.8 | 201.6 |
| 4.8 | DSM GENERAL | 88.7 | - | 88.7 | - | 88.7 | 40.1 | 128.8 |
| 4. | TOTAL SALES COSTS | 1,055.1 | 298.6 | 1,353.7 | (0.0) | 1,353.7 | 612.6 | 1,966.3 |
| <u>CUSTOMER ACCOUNTING COSTS</u> | | | | | | | | |
| 5.1 | BILLING | 994.3 | 318.7 | 1,313.0 | 1,013.4 | 2,326.3 | 1,052.7 | 3,379.0 |
| 5.2 | SERVICE & BILLING ENQUIRY | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5.3 | METER READING | 305.0 | - | 305.0 | 235.4 | 540.4 | 244.5 | 784.9 |
| 5.4 | CREDIT & COLLECTION | 151.3 | 106.3 | 257.6 | 198.8 | 456.4 | 206.5 | 663.0 |
| 5.5 | SUB-TOTAL | 1,450.6 | 425.0 | 1,875.6 | 1,447.6 | 3,323.2 | 1,503.8 | 4,826.9 |
| 5.6 | CIS & IT SERVICES | 1,219.2 | 228.4 | 1,447.6 | (1,447.6) | - | - | - |
| 5.7 | UNCOLLECTIBLES | 84.6 | - | 84.6 | - | 84.6 | 38.3 | 122.9 |
| 5. | TOTAL CUST ACCOUNTING COSTS | 2,754.4 | 653.4 | 3,407.8 | 0.0 | 3,407.8 | 1,542.0 | 4,949.8 |
| 6. | FRINGE BENEFITS | 2,189.9 | (2,189.9) | - | - | - | - | - |
| 7. | ADMIN & GEN OVERHEAD | 3,980.9 | 509.3 | 4,490.2 | - | 4,490.2 | (4,490.2) | - |
| 8.0 | TOTAL OPERATING & MAINTENANCE COSTS | 12,523.0 | (0.0) | 12,523.0 | (0.0) | 12,523.0 | 0.0 | 12,523.0 |

GAZIFERE INC.
CLASSIFICATION OF RATE BASE (WITH NO GAS COST)
December 31, 2020

(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 | (440.6) | (226.7) | (25.6) | (37.3) | (115.3) | (16.9) | (15.1) | - | - | (3.7) | - | - | - | - | - | - | - | - | |
| | DISTRIBUTION | | | | | | | | | | | | | | | | | | | |
| 2. | Mains | 65,262.4 | - | - | - | - | - | - | 50,667.9 | - | - | - | - | 14,594.5 | - | - | - | - | - | |
| 3. | Distr. Regulation | 2,494.3 | - | - | - | - | - | - | 2,494.3 | - | - | - | - | - | - | - | - | - | - | |
| | CUSTOMER | | | | | | | | | | | | | | | | | | | |
| 4. | Sales Station | 2,127.9 | - | - | - | - | - | - | - | - | 2,127.9 | - | - | - | - | - | - | - | - | |
| 5. | Meters | 5,816.2 | - | - | - | - | - | - | - | 5,816.2 | - | - | - | - | - | - | - | - | - | |
| 6. | Services | 34,634.9 | - | - | - | - | - | - | - | - | - | 34,634.9 | - | - | - | - | - | - | - | |
| 7. | Sales Promotion | 122.0 | - | - | - | - | - | - | - | 61.0 | - | - | - | - | - | - | 61.0 | - | - | |
| 8. | Customer Accounting | 1,564.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,564.6 | - | - | |
| 9. | Specific Costs | (519.6) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (519.6) | |
| 10. | Sub-total | 111,062.2 | (226.7) | (25.6) | (37.3) | (115.3) | (16.9) | (15.1) | 0.0 | 53,162.2 | 57.3 | 5,816.2 | 2,127.9 | 34,634.9 | 14,594.5 | 0.0 | 0.0 | 1,625.6 | 0.0 | (519.6) |
| 11. | Unidentifiable | 939.3 | (1.9) | (0.2) | (0.3) | (1.0) | (0.1) | (0.1) | 0.0 | 447.5 | 0.5 | 49.0 | 17.9 | 291.6 | 122.9 | 0.0 | 0.0 | 13.7 | 0.0 | 0.0 |
| 12. | Total Classified | 112,001.5 | (228.7) | (25.8) | (37.6) | (116.3) | (17.1) | (15.2) | 0.0 | 53,609.7 | 57.8 | 5,865.2 | 2,145.8 | 34,926.5 | 14,717.4 | 0.0 | 0.0 | 1,639.3 | 0.0 | (519.6) |

GAZIFERE INC.
CLASSIFICATION OF NET INVESTMENT COSTS (WITH NO GAS COST)
December 31, 2020

(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 | 179.5 | 92.4 | 10.4 | 15.2 | 47.0 | 6.9 | 6.1 | - | - | 1.5 | - | - | - | - | - | - | - | - | |
| 2. | DISTRIBUTION Mains | 2,190.4 | - | - | - | - | - | - | 1,700.5 | - | - | - | - | 489.8 | - | - | - | - | - | |
| 3. | Distr. Regulation | 91.3 | - | - | - | - | - | - | 91.3 | - | - | - | - | - | - | - | - | - | - | |
| | Sub-total | 2,281.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,791.9 | 0.0 | 0.0 | 0.0 | 0.0 | 489.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| | CUSTOMER | | | | | | | | | | | | | | | | | | | |
| 4. | Sales Station | 84.4 | - | - | - | - | - | - | - | - | - | 84.4 | - | - | - | - | - | - | - | |
| 5. | Meters | 107.5 | - | - | - | - | - | - | - | - | 107.5 | - | - | - | - | - | - | - | - | |
| 6. | Services | 2,853.2 | - | - | - | - | - | - | - | - | - | 2,853.2 | - | - | - | - | - | - | - | |
| 7. | Sales Promotion | 17.3 | - | - | - | - | - | - | - | 8.7 | - | - | - | - | - | - | 8.7 | - | - | |
| 8. | Customer Accountng | 244.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 244.1 | - | - | |
| 9. | Specific Costs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 10. | Sub-total | 3,306.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 8.7 | 107.5 | 84.4 | 2,853.2 | 0.0 | 0.0 | 0.0 | 252.8 | 0.0 | 0.0 | |
| 11. | Unidentifiable | 764.7 | (1.6) | (0.2) | (0.3) | (0.8) | (0.1) | (0.1) | - | 366.0 | 0.4 | 40.0 | 14.6 | 238.5 | 100.5 | - | 11.2 | - | (3.5) | |
| 12. | Total Classified | 6,532.5 | 90.8 | 10.2 | 14.9 | 46.2 | 6.8 | 6.0 | - | 2,157.9 | 10.6 | 147.6 | 99.1 | 3,091.6 | 590.3 | - | 264.0 | - | (3.5) | |

GAZIFERE INC.
 CLASSIFICATION OF O&M EXPENSE (WITH NO GAS COST)
 December 31, 2020

(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 | 403.3 | - | - | - | - | - | - | - | - | 403.3 | - | - | - | - | - | - | - | - | - | - | - | - |
| DISTRIBUTION COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| OPERATING COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 2.1 | Chart Processing | 40.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 40.0 |
| 2.2 | System Ops. | 1,493.8 | - | - | - | - | - | - | - | - | 1,172.0 | - | - | - | - | - | - | - | - | 321.8 | - | - | - |
| 2.3 | Deferral/YFactor Accounts | (998.9) | - | - | - | - | - | - | - | - | - | - | - | (998.9) | - | - | - | - | - | - | - | - | - |
| MAINTENANCE COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4 | Mains | 1,488.9 | - | - | - | - | - | - | - | - | 1,168.2 | - | - | - | - | - | - | - | - | 320.7 | - | - | - |
| 2. | Total Dist. Costs | 2,023.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,340.2 | 0.0 | 0.0 | 0.0 | (998.9) | 0.0 | 0.0 | 0.0 | 642.5 | 0.0 | 0.0 | 0.0 | 40.0 |
| CUSTOMER SERVICE | | | | | | | | | | | | | | | | | | | | | | | |
| OPERATING COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1 | Heating Equip. | 358.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 358.1 | - |
| 3.2 | Other Service Work | 759.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 759.0 | - |
| 3.3 | Appliance Insp. | 156.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 156.3 | - |
| 3.4 | Locks/Unlocks/Exch | 983.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - | - | - | - | 983.5 | - |
| MAINTENANCE COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| 3.5 | Service Lines | 922.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 922.9 | - | - | - | - | - |
| 3. | Total Customer Service | 3,179.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 922.9 | 0.0 | 0.0 | 0.0 | 2,256.9 | 0.0 |
| SALES PROMOTION | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1 | Residential | 930.9 | 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 | 930.9 | 0.0 | 0.0 | 0.0 |
| 4.2 | Commercial | 620.6 | 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 | 620.6 | 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 | 84.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 42.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 42.2 | 0.0 |
| 4.5 | DSM Program | 201.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 201.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4.6 | DSM General | 128.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 128.8 | 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 | 1,966.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 42.2 | 201.6 | 128.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 930.9 | 620.6 | 42.2 | 0.0 |
| CUSTOMER ACCOUNTING | | | | | | | | | | | | | | | | | | | | | | | |
| 5.1 | Billing | 3,379.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3,379.0 | - |
| 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 | 784.9 | 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 | 0.0 | 784.9 |
| 5.4 | Credit | 663.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 663.0 | - |
| 5.5 | Uncollectibles | 122.9 | 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 | 122.9 | - |
| 5. | Total Cust. Acctg. | 4,949.8 | 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 | 4,164.9 | 784.9 |
| 6. | Total O and M | 12,523.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,743.6 | 42.2 | 201.6 | 128.8 | (998.9) | 0.0 | 0.0 | 922.9 | 642.5 | 930.9 | 620.6 | 6,464.0 | 825.0 |

GAZIFERE INC.
CLASSIFICATION OF GAS COSTS (WITH NO GAS COST)
December 31, 2020

(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 | 403.3 | - | - | - | - | - | - | - | 403.3 | - | - |
| 3. | TOTAL | <u><u>403.3</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>403.3</u></u> | <u><u>-</u></u> | <u><u>-</u></u> |

GAZIFERE INC.
ALLOCATION OF RATE BASE (WITH NO GAS COST)
December 31, 2020

(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 | (228.7) | (105.5) | (101.6) | (0.4) | 0.0 | (17.6) | (3.6) | 1.1 |
| 1. | Total Gas Cost | <u>(228.7)</u> | <u>(105.5)</u> | <u>(101.6)</u> | <u>(0.4)</u> | <u>0.0</u> | <u>(17.6)</u> | <u>(3.6)</u> | |
| <u>LOAD BALANCING</u> | | | | | | | | | |
| <u>TRANSMISSION</u> | | | | | | | | | |
| 2.1 | Seasonal | (25.8) | (12.8) | (12.1) | (0.0) | (0.1) | 0.0 | (0.8) | 3.2 |
| 2.2 | Peak | (37.6) | (17.4) | (17.6) | (0.0) | (0.2) | (2.3) | 0.0 | 3.3 |
| 2.3 | Annual | (116.3) | (46.9) | (40.5) | (0.1) | (2.1) | (17.1) | (9.5) | 1.2 |
| 2. | Total Transmission | <u>(179.7)</u> | <u>(77.2)</u> | <u>(70.1)</u> | <u>(0.2)</u> | <u>(2.4)</u> | <u>(19.4)</u> | <u>(10.3)</u> | |
| <u>STORAGE</u> | | | | | | | | | |
| 3.1 | Deliverability | (17.1) | (7.7) | (8.9) | (0.0) | 0.0 | (0.4) | 0.0 | 3.1 |
| 3.2 | Space | (15.2) | (7.5) | (7.1) | (0.0) | (0.0) | 0.0 | (0.5) | 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>(32.3)</u> | <u>(15.3)</u> | <u>(16.1)</u> | <u>(0.0)</u> | <u>(0.0)</u> | <u>(0.4)</u> | <u>(0.5)</u> | |
| <u>FACILITIES' COSTS</u> | | | | | | | | | |
| <u>DISTRIBUTION FACILITIES</u> | | | | | | | | | |
| 4.1 | Capacity | 53,609.7 | 24,129.7 | 24,253.4 | 30.2 | 349.5 | 3,280.8 | 1,566.1 | 2.1 |
| 4.2 | Commodity | 57.8 | 23.3 | 20.1 | 0.1 | 1.1 | 8.5 | 4.7 | 1.2 |
| 4. | Total Distribution | <u>53,667.5</u> | <u>24,153.0</u> | <u>24,273.6</u> | <u>30.3</u> | <u>350.6</u> | <u>3,289.3</u> | <u>1,570.8</u> | |
| <u>CUSTOMER RELATED</u> | | | | | | | | | |
| 5.1 | Meters | 5,865.2 | 1,376.3 | 4,450.0 | 2.0 | 0.4 | 6.5 | 29.9 | 4.1 |
| 5.2 | Sales Stations | 2,145.8 | 1,940.8 | 0.0 | 0.0 | 0.3 | 10.9 | 193.8 | 4.2 |
| 5.3 | Services | 34,926.5 | 2,721.2 | 32,086.0 | 4.3 | 0.8 | 2.1 | 112.1 | 4.3 |
| 5.4 | Customer Plant | 14,717.4 | 1,109.6 | 13,604.8 | 0.7 | 0.7 | 0.7 | 1.0 | 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 | 1,639.3 | 123.6 | 1,515.4 | 0.1 | 0.1 | 0.1 | 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 | (519.6) | (195.0) | (288.8) | (0.5) | (2.0) | (25.6) | (7.7) | Revenues |
| 5. | Total Customer Related | <u>58,774.5</u> | <u>7,076.4</u> | <u>51,367.5</u> | <u>6.6</u> | <u>0.2</u> | <u>(5.3)</u> | <u>329.1</u> | |
| 6. | Total Rate Base | <u>112,001.5</u> | <u>31,031.5</u> | <u>75,453.2</u> | <u>36.4</u> | <u>348.3</u> | <u>3,246.6</u> | <u>1,885.5</u> | |

GAZIFERE INC.
ALLOCATION OF RETURN & TAXES (WITH NO GAS COST)
December 31, 2020

(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 | (228.7) | (16.2) | (7.5) | (7.2) | (0.0) | 0.0 | (1.2) | (0.3) | 1.1 |
| 1. | Total Gas Cost | <u>(228.7)</u> | <u>(16.2)</u> | <u>(7.5)</u> | <u>(7.2)</u> | <u>(0.0)</u> | <u>0.0</u> | <u>(1.2)</u> | <u>(0.3)</u> | |
| <u>LOAD BALANCING</u> | | | | | | | | | | |
| TRANSMISSION | | | | | | | | | | |
| 2.1 | Seasonal | (25.8) | (1.8) | (0.9) | (0.9) | (0.0) | (0.0) | 0.0 | (0.1) | 3.2 |
| 2.2 | Peak | (37.6) | (2.7) | (1.2) | (1.2) | (0.0) | (0.0) | (0.2) | 0.0 | 3.3 |
| 2.3 | Annual | (116.3) | (8.3) | (3.3) | (2.9) | (0.0) | (0.2) | (1.2) | (0.7) | 1.2 |
| 2. | Total Transmission | <u>(179.7)</u> | <u>(12.7)</u> | <u>(5.5)</u> | <u>(5.0)</u> | <u>(0.0)</u> | <u>(0.2)</u> | <u>(1.4)</u> | <u>(0.7)</u> | |
| STORAGE | | | | | | | | | | |
| 3.1 | Deliverability | (17.1) | (1.2) | (0.5) | (0.6) | (0.0) | 0.0 | (0.0) | 0.0 | 3.1 |
| 3.2 | Space | (15.2) | (1.1) | (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>(32.3)</u> | <u>(2.3)</u> | <u>(1.1)</u> | <u>(1.1)</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 | 53,609.7 | 3,803.2 | 1,711.8 | 1,720.6 | 2.1 | 24.8 | 232.7 | 111.1 | 2.1 |
| 4.2 | Commodity | 57.8 | 4.1 | 1.7 | 1.4 | 0.0 | 0.1 | 0.6 | 0.3 | 1.2 |
| 4 | Total Distribution | <u>53,667.5</u> | <u>3,807.3</u> | <u>1,713.5</u> | <u>1,722.0</u> | <u>2.1</u> | <u>24.9</u> | <u>233.4</u> | <u>111.4</u> | |
| CUSTOMER RELATED | | | | | | | | | | |
| 5.1 | Meters | 5,865.2 | 416.1 | 97.6 | 315.7 | 0.1 | 0.0 | 0.5 | 2.1 | 4.1 |
| 5.2 | Reg. Stations | 2,145.8 | 152.2 | 137.7 | 0.0 | 0.0 | 0.0 | 0.8 | 13.7 | 4.2 |
| 5.3 | Services | 34,926.5 | 2,477.8 | 193.0 | 2,276.3 | 0.3 | 0.1 | 0.1 | 7.9 | 4.3 |
| 5.4 | Customer Plant | 14,717.4 | 1,044.1 | 78.7 | 965.2 | 0.0 | 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 | 1,639.3 | 116.3 | 8.8 | 107.5 | 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 | (519.6) | (36.9) | (13.8) | (20.5) | (0.0) | (0.1) | (1.8) | (0.5) | Revenues |
| 5 | Total Customer Related | <u>58,774.5</u> | <u>4,169.6</u> | <u>502.0</u> | <u>3,644.1</u> | <u>0.5</u> | <u>0.0</u> | <u>(0.4)</u> | <u>23.4</u> | |
| 6 | Total Rate Base | <u>112,001.5</u> | <u>7,945.6</u> | <u>2,201.4</u> | <u>5,352.8</u> | <u>2.6</u> | <u>24.7</u> | <u>230.3</u> | <u>133.8</u> | |

GAZIFERE INC.
ALLOCATION OF THE COSTS OF SERVICE (WITH NO GAS COST)
December 31, 2020

(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 | 90.8 | 90.8 | 41.9 | 40.4 | 0.1 | 0.0 | 7.0 | 1.4 | 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 | 90.8 | 90.8 | 41.9 | 40.4 | 0.1 | 0.0 | 7.0 | 1.4 | |
| <u>LOAD BALANCING</u> | | | | | | | | | | | |
| <u>TRANSMISSION</u> | | | | | | | | | | | |
| 2.1 | Seasonal / Interruptible Credit | 0.0 | 10.2 | 10.2 | 5.1 | 4.8 | 0.0 | 0.0 | 0.0 | 0.3 | 3.2 |
| 2.2 | Peak | 0.0 | 14.9 | 14.9 | 6.9 | 7.0 | 0.0 | 0.1 | 0.9 | 0.0 | 3.3 |
| 2.3 | Annual | 0.0 | 46.2 | 46.2 | 20.4 | 18.4 | 0.0 | 0.5 | 3.9 | 2.8 | 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 | 71.4 | 71.4 | 32.4 | 30.2 | 0.1 | 0.7 | 4.9 | 3.2 | |
| <u>STORAGE</u> | | | | | | | | | | | |
| 3.1 | Deliverability | 0.0 | 6.8 | 6.8 | 3.1 | 3.5 | 0.0 | 0.0 | 0.2 | 0.0 | 3.1 |
| 3.2 | Space | 0.0 | 6.0 | 6.0 | 3.0 | 2.8 | 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 | 12.8 | 12.8 | 6.1 | 6.4 | 0.0 | 0.0 | 0.2 | 0.2 | |
| <u>FACILITIES' COSTS</u> | | | | | | | | | | | |
| <u>DISTRIBUTION FACILITIES</u> | | | | | | | | | | | |
| 4.1 | Capacity | 2,743.6 | 2,157.9 | 4,901.4 | 2,206.1 | 2,217.4 | 2.8 | 32.0 | 300.0 | 143.2 | 2.1 |
| 4.2 | Commodity & UUF Deferral | 42.2 | 10.6 | 52.8 | 21.3 | 18.4 | 0.1 | 1.0 | 7.8 | 4.3 | 1.2 |
| 4.3 | DSM Direct + Fees | 590.2 | 0.0 | 590.2 | 339.0 | 154.7 | 0.5 | 7.1 | 57.2 | 31.8 | |
| 4.4 | DSM Indirect + Deferral + SPEDE | 128.8 | 0.0 | 128.8 | 112.3 | 16.5 | 0.0 | 0.0 | 0.0 | 0.0 | 1.2 |
| 4.5 | Weather Normalization Deferral | (998.9) | 0.0 | (998.9) | (542.7) | (454.5) | (1.7) | 0.0 | 0.0 | 0.0 | 1.5 |
| 4. | Total Distribution | 2,505.9 | 2,168.4 | 4,674.3 | 2,136.0 | 1,952.5 | 1.6 | 40.0 | 364.9 | 179.3 | |
| <u>CUSTOMER RELATED</u> | | | | | | | | | | | |
| 5.1 | Meters | 0.0 | 147.6 | 147.6 | 34.6 | 112.0 | 0.1 | 0.0 | 0.2 | 0.8 | 4.1 |
| 5.2 | Sales Stations | 0.0 | 99.1 | 99.1 | 89.6 | 0.0 | 0.0 | 0.0 | 0.5 | 8.9 | 4.2 |
| 5.3 | Services | 922.9 | 3,091.6 | 4,014.5 | 312.8 | 3,688.0 | 0.5 | 0.1 | 0.2 | 12.9 | 4.3 |
| 5.4 | Customer Plant | 642.5 | 590.3 | 1,232.8 | 92.9 | 1,139.6 | 0.1 | 0.1 | 0.1 | 0.1 | 4.4 |
| 5.5 | Comm/Ind. Customers | 620.6 | 0.0 | 620.6 | 618.9 | 0.0 | 0.4 | 0.4 | 0.4 | 0.6 | 4.6 |
| 5.6 | Residential Customers | 930.9 | 0.0 | 930.9 | 0.0 | 930.9 | 0.0 | 0.0 | 0.0 | 0.0 | 4.7 |
| 5.7 | Total Customers | 6,464.0 | 264.0 | 6,728.0 | 507.2 | 6,219.4 | 0.3 | 0.3 | 0.3 | 0.5 | 4.5 |
| 5.8 | Readings Processed | 825.0 | 0.0 | 825.0 | 81.3 | 726.1 | 5.8 | 2.0 | 3.9 | 5.9 | 4.8 & 4.9 |
| 5.9 | GST/QST Revenues | 0.0 | (3.5) | (3.5) | (1.6) | (1.6) | (0.0) | 0.0 | (0.3) | (0.1) | Revenues |
| 5. | Total Customer Related | 10,405.7 | 4,189.0 | 14,594.7 | 1,735.7 | 12,814.3 | 7.1 | 2.8 | 5.3 | 29.5 | |
| 6.1 | Return | 6,920.5 | 0.0 | 6,920.5 | 1,917.4 | 4,662.2 | 2.2 | 21.5 | 200.6 | 116.5 | 5 |
| 6.2 | Taxes | 1,025.2 | 0.0 | 1,025.2 | 284.0 | 690.6 | 0.3 | 3.2 | 29.7 | 17.3 | 5 |
| 6. | Return and Taxes | 7,945.6 | 0.0 | 7,945.6 | 2,201.4 | 5,352.8 | 2.6 | 24.7 | 230.3 | 133.8 | |
| 7. | Total Facilities | 20,857.2 | 6,357.4 | 27,214.7 | 6,073.2 | 20,119.7 | 11.4 | 67.5 | 600.5 | 342.5 | |
| 8. | Total before Earnings Sharing | 20,857.2 | 6,532.5 | 27,389.7 | 6,153.6 | 20,196.6 | 11.6 | 68.2 | 612.5 | 347.3 | |
| 9. | Earnings Sharing | (358.4) | 0.0 | (358.4) | (80.5) | (264.2) | (0.2) | (0.9) | (8.0) | (4.5) | |
| 10. | Total Costs of Service | 20,498.9 | 6,532.5 | 27,031.4 | 6,073.1 | 19,932.4 | 11.4 | 67.3 | 604.5 | 342.8 | |

GAZIFERE INC.
ALLOCATION FACTORS (WITH NO GAS COST)
December 31, 2020

| 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 | 156,003.2 | 71,973.6 | 69,307.8 | 242.0 | 0.0 | 12,000.0 | 2,479.8 |
| 1.2 | Annual Deliveries | 199,116.5 | 80,357.5 | 69,311.3 | 242.0 | 3,631.8 | 29,300.0 | 16,274.0 |
| 1.3 | Winter Deliveries | 112,337.3 | 49,673.4 | 44,763.5 | 105.1 | 1,327.2 | 9,580.4 | 6,887.7 |
| 1.4 | System Gas Sales | 85,282.9 | 32,157.8 | 53,124.4 | 0.6 | 0.0 | 0.0 | 0.0 |
| 1.5 | Heating Load | 146,162.2 | 79,413.2 | 66,507.0 | 242.0 | 0.0 | 0.0 | 0.0 |
| 1.6 | Transportation Deliveries | 156,003.2 | 71,973.6 | 69,307.8 | 242.0 | 0.0 | 12,000.0 | 2,479.8 |
| 1.7 | Dawn Transportation | 43,113.3 | 8,383.9 | 3.5 | 0.0 | 3,631.8 | 17,300.0 | 13,794.2 |
| CAPACITY RESPONSIBILITY | | | | | | | | |
| 2.1 | Capacity Assigned and Used | 100.0 | 45.0 | 45.2 | 0.1 | 0.7 | 6.1 | 2.9 |
| STORAGE AND PEAK RESPONSIBILITY | | | | | | | | |
| 3.1 | Deliverability | 655.8 | 297.7 | 343.3 | 0.0 | 0.0 | 14.8 | 0.0 |
| 3.2 | Space | 46,461.6 | 23,034.3 | 21,786.3 | 24.9 | 123.3 | 0.0 | 1,492.8 |
| 3.3 | Peak | 1,526.2 | 708.2 | 713.2 | 0.9 | 10.0 | 94.0 | 0.0 |
| CUSTOMER RESPONSIBILITY | | | | | | | | |
| 4.1 | Meters | 5,865 | 1,376 | 4,450 | 2 | 0 | 7 | 30 |
| 4.2 | Sales Stations | 2,146 | 1,941 | 0 | 0 | 0 | 11 | 194 |
| 4.3 | Services | 34,926 | 2,721 | 32,086 | 4 | 1 | 2 | 112 |
| 4.4 | Customer Related Plant | 43,558 | 3,284 | 40,265 | 2 | 2 | 2 | 3 |
| 4.5 | Total Customer Count | 43,558 | 3,284 | 40,265 | 2 | 2 | 2 | 3 |
| 4.6 | Comm/Ind Customer Count | 3,293 | 3,284 | 0 | 2 | 2 | 2 | 3 |
| 4.7 | Residential Customer Count | 40,265 | 0 | 40,265 | 0 | 0 | 0 | 0 |
| 4.8 | Chart Readings per Year | 7,456 | 4,171 | 0 | 1,095 | 365 | 730 | 1,095 |
| 4.9 | Meter Readings per Year | 253,478 | 19,007 | 234,483 | (12) | 0 | 0 | 0 |
| 5. | Rate Base | 112,001.5 | 31,031.5 | 75,453.2 | 36.4 | 348.3 | 3,246.6 | 1,885.5 |

GAZIFERE INC.
ALLOCATION PERCENTAGES (WITH NO GAS COST)
December 31, 2020

| 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 | 0.4614 | 0.4443 | 0.0016 | 0.0000 | 0.0769 | 0.0159 |
| 1.2 | Annual Deliveries | 1.0000 | 0.4036 | 0.3481 | 0.0012 | 0.0182 | 0.1472 | 0.0817 |
| 1.3 | Winter Deliveries | 1.0000 | 0.4422 | 0.3985 | 0.0009 | 0.0118 | 0.0853 | 0.0613 |
| 1.4 | System Gas Sales | 1.0000 | 0.3771 | 0.6229 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 1.5 | Heating Load | 1.0000 | 0.5433 | 0.4550 | 0.0017 | 0.0000 | 0.0000 | 0.0000 |
| 1.6 | Transportation Deliveries | 1.0000 | 0.4614 | 0.4443 | 0.0016 | 0.0000 | 0.0769 | 0.0159 |
| 1.7 | Dawn Transportation | 1.0000 | 0.1945 | 0.0001 | 0.0000 | 0.0842 | 0.4013 | 0.3200 |
| CAPACITY RESPONSIBILITY | | | | | | | | |
| 2.1 | Capacity Assigned and Used | 1.0000 | 0.4501 | 0.4524 | 0.0006 | 0.0065 | 0.0612 | 0.0292 |
| STORAGE AND PEAK RESPONSIBILITY | | | | | | | | |
| 3.1 | Deliverability | 1.0000 | 0.4539 | 0.5235 | 0.0000 | 0.0000 | 0.0226 | 0.0000 |
| 3.2 | Space | 1.0000 | 0.4958 | 0.4689 | 0.0005 | 0.0027 | 0.0000 | 0.0321 |
| 3.3 | Peak | 1.0000 | 0.4640 | 0.4673 | 0.0006 | 0.0065 | 0.0616 | 0.0000 |
| CUSTOMER RESPONSIBILITY | | | | | | | | |
| 4.1 | Meters | 1.0000 | 0.2347 | 0.7587 | 0.0003 | 0.0001 | 0.0011 | 0.0051 |
| 4.2 | Sales Stations | 1.0000 | 0.9045 | 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 | 0.9973 | 0.0000 | 0.0006 | 0.0006 | 0.0006 | 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 | 0.5594 | 0.0000 | 0.1469 | 0.0490 | 0.0979 | 0.1469 |
| 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 | 0.2771 | 0.6737 | 0.0003 | 0.0031 | 0.0290 | 0.0168 |