

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	53,516.5	20,298.3	31,430.4	49.1	211.7	696.5	830.5
2.	Costs of Service	53,516.5	18,958.0	32,725.9	45.9	144.3	661.3	981.1
3.	Over/Under Contribution	0.0	1,339.8	(1,295.0)	3.2	67.4	35.2	(150.6)
4.	Over/Under Contribution (\$ per 10**3 delivered)	-	16.9	(18.7)	13.4	18.6	2.0	(9.3)
5	Revenue to Cost Ratio	1.00	1.07	0.96	1.07	1.47	1.05	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	26,856.4	7,415.5	18,713.1	13.2	137.2	372.4	204.9
2.	Costs of Service	26,856.2	6,075.7	20,008.1	10.0	69.8	337.1	355.4
3.	Over/Under Contribution	0.0	1,339.7	(1,295.0)	3.2	67.4	35.3	(150.5)
4.	Over/Under Contribution (\$ per 10**3 delivered)		16.9	(18.7)	13.4	18.6	2.0	(9.2)
5.	Return on Rate Base	6.2%	10.0%	4.7%	13.8%	22.7%	7.9%	-0.6%
6.	Revenue to Cost Ratio	1.00	1.22	0.94	1.33	1.97	1.10	0.58

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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	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	62,650.7	0.0	0.0	0.0	0.0	62,650.7	0.0	0.0	0.0	0.0
1.4	MEAS. REG. & TELEMTRNG	4,425.1	0.0	2,125.7	2,299.4	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	106,808.2	0.0	2,125.7	2,455.2	33,763.7	62,650.7	5,812.8	0.0	0.0	0.0
GENERAL PLANT											
2.1	STRUCTURES AND IMPROVMENTS	578.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	578.6
2.2	OFFICE FURNITURE & EQUIP.	229.7	0.0	0.0	0.0	28.7	21.8	0.0	36.8	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.	1,571.9	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	3,864.6	0.0	0.0	0.0	768.5	651.1	0.0	72.3	1,667.7	0.0
WORKING CAPITAL											
3.1	GAS COSTS	(438.0)	(438.0)	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	297.0	63.4	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	20.3	37.2	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.	(489.5)	(374.6)	2.3	39.2	103.1	76.0	3.4	49.7	(103.0)	(519.6)
4.	TOTAL	110,183.3	(374.6)	2,128.0	2,494.4	34,635.3	63,377.8	5,816.3	122.0	1,564.6	(519.6)

GAZIFERE INC.
RATE BASE RECONCILIATION
December 31, 2020

1.	Rate Base (Cost Study)	110,183.3
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	-
		<hr/>
2.	Total	67.9
3.	Rate Base	<u>110,251.2</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	5,917.8	0.0	84.4	91.3	2,853.1	2,147.7	107.5	17.3	493.1	0.0	123.2
1.2	MISC. TAXES	815.5	174.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	641.5
1	TOTAL INVESTMENTS	<u>6,733.3</u>	<u>174.0</u>	<u>84.4</u>	<u>91.3</u>	<u>2,853.1</u>	<u>2,147.7</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>6,484.3</u>	<u>174.0</u>	<u>84.4</u>	<u>91.3</u>	<u>2,853.1</u>	<u>2,147.7</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	26,660.3	-	26,660.3	-	26,660.3	403.3	27,063.7
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	39,183.4	(0.0)	39,183.4	(0.0)	39,183.4	0.0	39,183.4

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	(374.6)	(176.1)	(21.8)	(34.0)	(107.8)	(16.6)	(14.8)	-	-	(3.6)	-	-	-	-	-	-	-	-	-
2.	DISTRIBUTION Mains	63,377.8	-	-	-	-	-	-	-	49,204.7	-	-	-	-	14,173.1	-	-	-	-	-
3.	Distr. Regulation	2,494.4	-	-	-	-	-	-	-	2,494.4	-	-	-	-	-	-	-	-	-	-
4.	CUSTOMER Sales Station	2,128.0	-	-	-	-	-	-	-	-	-	2,128.0	-	-	-	-	-	-	-	-
5.	Meters	5,816.3	-	-	-	-	-	-	-	-	5,816.3	-	-	-	-	-	-	-	-	-
6.	Services	34,635.3	-	-	-	-	-	-	-	-	-	-	34,635.3	-	-	-	-	-	-	-
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	109,244.1	(176.1)	(21.8)	(34.0)	(107.8)	(16.6)	(14.8)	0.0	51,699.1	57.4	5,816.3	2,128.0	34,635.3	14,173.1	0.0	0.0	1,625.6	0.0	(519.6)
11.	Unidentifiable	939.2	(1.5)	(0.2)	(0.3)	(0.9)	(0.1)	(0.1)	0.0	442.3	0.5	49.8	18.2	296.3	121.3	0.0	0.0	13.9	0.0	0.0
12.	Total Classified	110,183.3	(177.6)	(22.0)	(34.3)	(108.7)	(16.7)	(14.9)	0.0	52,141.4	57.9	5,866.0	2,146.2	34,931.6	14,294.3	0.0	0.0	1,639.5	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	174.0	81.8	10.1	15.8	50.1	7.7	6.9	-	-	1.7	-	-	-	-	-	-	-	-	-
2.	DISTRIBUTION Mains	2,147.7	-	-	-	-	-	-	-	1,667.4	-	-	-	-	480.3	-	-	-	-	-
3.	Distr. Regulation	91.3	-	-	-	-	-	-	-	91.3	-	-	-	-	-	-	-	-	-	-
	Sub-total	2,239.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,758.7	0.0	0.0	0.0	0.0	480.3	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	2,853.1	-	-	-	-	-	-	-	-	-	-	2,853.1	-	-	-	-	-	-	-
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	0.0	8.7	107.5	84.4	2,853.1	0.0	0.0	0.0	252.8	0.0	0.0
11.	Unidentifiable	764.7	(1.2)	(0.2)	(0.2)	(0.8)	(0.1)	(0.1)	-	361.9	0.4	40.7	14.9	242.4	99.2	-	-	11.4	-	(3.6)
12.	Total Classified	6,484.3	80.6	10.0	15.6	49.3	7.6	6.8	-	2,120.5	10.8	148.2	99.3	3,095.6	579.5	-	-	264.2	-	(3.6)

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	27,063.7	12,529.2	1,548.9	2,421.9	1,356.4	6,314.4	1,179.9	1,051.2	-	403.3	258.4	-	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION COSTS																							
OPERATING COSTS																							
2.1	Chart Processing	40.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40.0
2.2	System Ops.	1,493.8	-	-	-	-	-	-	-	-	1,172.4	-	-	-	-	-	-	-	321.4	-	-	-	-
2.3	Deferral/YFactor Accounts	(998.9)	-	-	-	-	-	-	-	-	-	-	-	-	(998.9)	-	-	-	-	-	-	-	-
MAINTENANCE COSTS																							
2.4	Mains	1,488.9	-	-	-	-	-	-	-	-	1,168.5	-	-	-	-	-	-	-	320.4	-	-	-	-
2.	Total Dist. Costs	2,023.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,340.9	0.0	0.0	0.0	(998.9)	0.0	0.0	0.0	641.8	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	39,183.4	12,529.2	1,548.9	2,421.9	1,356.4	6,314.4	1,179.9	1,051.2	0.0	2,744.3	300.6	201.6	128.8	(998.9)	0.0	0.0	922.9	641.8	930.9	620.6	6,464.0	825.0

GAZIFERE INC.
CLASSIFICATION OF GAS COSTS
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
		---GAS COSTS---		----- TRANSMISSION -----			----- STORAGE COSTS -----			----- DISTRIBUTION -----	
1.1	DIST'N (BLOCKS)	2,083.8	0.0	0.0	1,250.3	833.5	0.0	0.0	0.0	0.0	0.0
1.2	STORAGE	2,253.0	0.0	0.0	0.0	0.0	0.0	1,191.5	1,061.5	0.0	0.0
1.3	LOAD BALANCING	8,331.3	0.0	1,564.1	391.0	0.0	6,376.2	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	12,651.8	12,651.8	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	26,660.3	12,651.8	1,564.1	2,445.6	1,369.7	6,376.2	1,191.5	1,061.5	0.0	0.0
2.1	UUF ADJUSTMENT	0.0	(122.6)	(15.2)	(23.7)	(13.3)	(61.8)	(11.5)	(10.3)	0.0	258.4
2.	SUB-TOTAL	26,660.3	12,529.2	1,548.9	2,421.9	1,356.4	6,314.4	1,179.9	1,051.2	0.0	258.4
3.1	A & G	403.3	-	-	-	-	-	-	-	403.3	-
3.	TOTAL	27,063.7	12,529.2	1,548.9	2,421.9	1,356.4	6,314.4	1,179.9	1,051.2	0.0	258.4

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	(177.6)	(88.0)	(86.2)	(0.3)	0.0	0.0	(3.1)	1.1
1.	Total Gas Cost	(177.6)	(88.0)	(86.2)	(0.3)	0.0	0.0	(3.1)	
<u>LOAD BALANCING</u>									
<u>TRANSMISSION</u>									
2.1	Seasonal	(22.0)	(10.8)	(10.4)	(0.0)	(0.1)	0.0	(0.7)	3.2
2.2	Peak	(34.3)	(16.0)	(16.9)	(0.0)	(0.2)	(1.2)	0.0	3.3
2.3	Annual	(108.7)	(46.3)	(40.5)	(0.1)	(2.1)	(10.1)	(9.5)	1.2
2.	Total Transmission	(165.0)	(73.1)	(67.8)	(0.2)	(2.4)	(11.3)	(10.2)	
<u>STORAGE</u>									
3.1	Deliverability	(16.7)	(7.3)	(9.3)	(0.0)	0.0	(0.1)	0.0	3.1
3.2	Space	(14.9)	(7.3)	(7.0)	(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	(31.6)	(14.7)	(16.3)	(0.0)	(0.0)	(0.1)	(0.5)	
<u>FACILITIES' COSTS</u>									
<u>DISTRIBUTION FACILITIES</u>									
4.1	Capacity	52,141.4	23,547.4	24,806.6	30.9	358.0	1,794.5	1,604.0	2.1
4.2	Commodity	57.9	24.6	21.6	0.1	1.1	5.4	5.1	1.2
4.	Total Distribution	52,199.3	23,572.0	24,828.2	31.0	359.1	1,799.9	1,609.1	
<u>CUSTOMER RELATED</u>									
5.1	Meters	5,866.0	1,376.5	4,450.7	2.0	0.4	6.5	29.9	4.1
5.2	Sales Stations	2,146.2	1,941.2	0.0	0.0	0.3	10.9	193.8	4.2
5.3	Services	34,931.6	2,721.6	32,090.8	4.3	0.8	2.1	112.1	4.3
5.4	Customer Plant	14,294.3	1,077.4	13,214.6	0.7	0.3	0.3	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	1,639.5	123.6	1,515.7	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	(519.6)	(195.0)	(288.8)	(0.5)	(2.0)	(25.6)	(7.7)	Revenues
5.	Total Customer Related	58,358.1	7,045.2	50,983.0	6.6	(0.1)	(5.7)	329.2	
6.	Total Rate Base	110,183.3	30,441.5	75,640.9	37.1	356.5	1,782.8	1,924.4	

GAZIFERE INC.
ALLOCATION OF RETURN & TAXES
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	ALLOCATION FACTOR
		RATE BASE	RETURN & TAXES	TARIF 1	TARIF 2	TARIF 3	TARIF 4	TARIF 5	TARIF 9	
<u>GAS COSTS</u>										
1.1	Annual Commodity	(177.6)	(12.6)	(6.2)	(6.1)	(0.0)	0.0	0.0	(0.2)	1.1
1.	Total Gas Cost	(177.6)	(12.6)	(6.2)	(6.1)	(0.0)	0.0	0.0	(0.2)	
<u>LOAD BALANCING</u>										
<u>TRANSMISSION</u>										
2.1	Seasonal	(22.0)	(1.6)	(0.8)	(0.7)	(0.0)	(0.0)	0.0	(0.1)	3.2
2.2	Peak	(34.3)	(2.4)	(1.1)	(1.2)	(0.0)	(0.0)	(0.1)	0.0	3.3
2.3	Annual	(108.7)	(7.7)	(3.3)	(2.9)	(0.0)	(0.2)	(0.7)	(0.7)	1.2
2.	Total Transmission	(165.0)	(11.7)	(5.2)	(4.8)	(0.0)	(0.2)	(0.8)	(0.7)	
<u>STORAGE</u>										
3.1	Deliverability	(16.7)	(1.2)	(0.5)	(0.7)	(0.0)	0.0	(0.0)	0.0	3.1
3.2	Space	(14.9)	(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	(31.6)	(2.2)	(1.0)	(1.2)	(0.0)	(0.0)	(0.0)	(0.0)	
<u>FACILITIES' COSTS</u>										
<u>DISTRIBUTION FACILITIES</u>										
4.1	Capacity	52,141.4	3,700.0	1,670.9	1,760.3	2.2	25.4	127.3	113.8	2.1
4.2	Commodity	57.9	4.1	1.7	1.5	0.0	0.1	0.4	0.4	1.2
4.	Total Distribution	52,199.3	3,704.1	1,672.7	1,761.8	2.2	25.5	127.7	114.2	
<u>CUSTOMER RELATED</u>										
5.1	Meters	5,866.0	416.3	97.7	315.8	0.1	0.0	0.5	2.1	4.1
5.2	Reg. Stations	2,146.2	152.3	137.7	0.0	0.0	0.0	0.8	13.8	4.2
5.3	Services	34,931.6	2,478.8	193.1	2,277.2	0.3	0.1	0.1	8.0	4.3
5.4	Customer Plant	14,294.3	1,014.3	76.5	937.7	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	1,639.5	116.3	8.8	107.6	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	58,358.1	4,141.1	499.9	3,617.8	0.5	(0.0)	(0.4)	23.4	
6.	Total Rate Base	110,183.3	7,818.7	2,160.1	5,367.5	2.6	25.3	126.5	136.6	

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	12,529.2	80.6	12,609.8	6,247.2	6,122.1	21.4	0.0	0.0	219.0	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	12,529.2	80.6	12,609.8	6,247.2	6,122.1	21.4	0.0	0.0	219.0	
<u>LOAD BALANCING</u>											
<u>TRANSMISSION</u>											
2.1	Seasonal / Interruptible Credit	1,548.9	10.0	1,558.9	766.5	736.9	0.8	4.2	0.0	50.5	3.2
2.2	Peak	2,421.9	15.6	2,437.4	1,135.7	1,199.5	1.5	16.7	84.1	0.0	3.3
2.3	Annual	1,356.4	49.3	1,405.7	639.0	585.1	1.4	17.3	72.9	90.0	1.3
2.4	Upstream Transportation	5,968.5	0.0	5,968.5	2,956.9	2,897.7	10.1	0.0	0.0	103.7	1.6
2.5	Dawn Transportation	345.9	0.0	345.9	67.3	0.0	0.0	29.1	138.8	110.7	1.7
2.	Total Transmission	11,641.6	74.9	11,716.4	5,565.3	5,419.2	13.8	67.4	295.8	354.9	
<u>STORAGE</u>											
3.1	Deliverability	1,179.9	7.6	1,187.5	520.9	659.1	0.0	0.0	7.5	0.0	3.1
3.2	Space	1,051.2	6.8	1,058.0	520.2	500.1	0.6	2.8	0.0	34.3	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	14.3	2,245.5	1,041.1	1,159.3	0.6	2.8	7.5	34.3	
<u>FACILITIES' COSTS</u>											
<u>DISTRIBUTION FACILITIES</u>											
4.1	Capacity	2,744.3	2,120.5	4,864.8	2,197.0	2,314.5	2.9	33.4	167.4	149.7	2.1
4.2	Commodity & UUF Deferral	300.6	10.8	311.4	132.5	116.1	0.4	6.1	29.0	27.3	1.2
4.3	DSM Direct + Fees	590.2	0.0	590.2	347.6	164.3	0.5	7.6	36.2	34.0	
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)	(501.9)	(495.2)	(1.8)	0.0	0.0	0.0	1.5
4.	Total Distribution	2,765.0	2,131.3	4,896.3	2,287.5	2,116.2	2.0	47.1	232.6	210.9	
<u>CUSTOMER RELATED</u>											
5.1	Meters	0.0	148.2	148.2	34.8	112.5	0.1	0.0	0.2	0.8	4.1
5.2	Sales Stations	0.0	99.3	99.3	89.8	0.0	0.0	0.0	0.5	9.0	4.2
5.3	Services	922.9	3,095.6	4,018.4	313.1	3,691.6	0.5	0.1	0.2	12.9	4.3
5.4	Customer Plant	641.8	579.5	1,221.2	92.0	1,129.0	0.1	0.0	0.0	0.1	4.4
5.5	Comm/Ind. Customers	620.6	0.0	620.6	619.3	0.0	0.4	0.2	0.2	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	264.2	6,728.2	507.1	6,220.0	0.3	0.2	0.2	0.5	4.5
5.8	Readings Processed	825.0	0.0	825.0	83.7	726.1	4.3	2.2	2.2	6.5	4.8 & 4.9
5.9	GST/QST Revenues	0.0	(3.6)	(3.6)	(1.8)	(1.8)	(0.0)	0.0	0.0	(0.1)	Revenues
5.	Total Customer Related	10,405.0	4,183.2	14,588.2	1,738.0	12,808.3	5.6	2.7	3.5	30.2	
6.1	Return	6,808.0	0.0	6,808.0	1,880.9	4,673.7	2.3	22.0	110.2	118.9	5
6.2	Taxes	1,010.7	0.0	1,010.7	279.2	693.8	0.3	3.3	16.4	17.7	5
6.	Return and Taxes	7,818.7	0.0	7,818.7	2,160.1	5,367.5	2.6	25.3	126.5	136.6	
7.	Total Facilities	20,988.7	6,314.5	27,303.2	6,185.6	20,292.1	10.3	75.0	362.5	377.7	
8.	Total before Earnings Sharing	47,390.6	6,484.3	53,874.9	19,039.3	32,992.8	46.0	145.2	665.8	985.9	
9.	Earnings Sharing	(358.4)	0.0	(358.4)	(81.1)	(267.0)	(0.1)	(0.9)	(4.5)	(4.7)	
10.	Total Costs of Service	47,032.3	6,484.3	53,516.6	18,958.2	32,725.9	45.9	144.3	661.3	981.1	

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	142,753.2	70,723.6	69,307.8	242.0	0.0	0.0	0.0	2,479.8
1.2	Annual Deliveries	185,866.5	79,107.5	69,311.3	242.0	3,631.8	17,300.0	0.0	16,274.0
1.3	Winter Deliveries	107,549.8	48,885.9	44,763.5	105.1	1,327.2	5,580.4	0.0	6,887.7
1.4	System Gas Sales	84,724.4	31,599.3	53,124.4	0.6	0.0	0.0	0.0	0.0
1.5	Heating Load	134,162.2	67,413.2	66,507.0	242.0	0.0	0.0	1.0	0.0
1.6	Transportation Deliveries	142,753.2	70,723.6	69,307.8	242.0	0.0	-	-	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	45.2	47.6	0.1	0.7	3.4	0.0	3.1
STORAGE AND PEAK RESPONSIBILITY									
3.1	Deliverability	618.5	271.3	343.3	0.0	0.0	3.9	0.0	0.0
3.2	Space	46,088.5	22,661.2	21,786.3	24.9	123.3	0.0	0.0	1,492.8
3.3	Peak	1,449.4	675.3	713.2	0.9	10.0	50.0	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	34,932	2,722	32,091	4	1	2	0	112
4.4	Customer Related Plant	43,555	3,283	40,265	2	1	1	0	3
4.5	Total Customer Count	43,555	3,283	40,265	2	1	1	0	3
4.6	Comm/Ind Customer Count	3,290	3,283	0	2	1	1	0	3
4.7	Residential Customer Count	40,265	0	40,265	0	0	0	0	0
4.8	Chart Readings per Year	6,726	4,171	0	730	365	365	0	1,095
4.9	Meter Readings per Year	253,484	19,002	234,483	0	0	0	0	0
5.	Rate Base	110,183.3	30,441.5	75,640.9	37.1	356.5	1,782.8	0.0	1,924.4

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	0.4954	0.4855	0.0017	0.0000	0.0174
1.2	Annual Deliveries	1.0000	0.4256	0.3729	0.0013	0.0195	0.0876
1.3	Winter Deliveries	1.0000	0.4545	0.4162	0.0010	0.0123	0.0640
1.4	System Gas Sales	1.0000	0.3730	0.6270	0.0000	0.0000	0.0000
1.5	Heating Load	1.0000	0.5025	0.4957	0.0018	0.0000	0.0000
1.6	Transportation Deliveries	1.0000	0.4954	0.4855	0.0017	0.0000	0.0174
1.7	Dawn Transportation	1.0000	0.1945	0.0001	0.0000	0.0842	0.3200
CAPACITY RESPONSIBILITY							
2.1	Capacity Assigned and Used	1.0000	0.4516	0.4758	0.0006	0.0069	0.0344
STORAGE AND PEAK RESPONSIBILITY							
3.1	Deliverability	1.0000	0.4386	0.5551	0.0000	0.0000	0.0000
3.2	Space	1.0000	0.4917	0.4727	0.0005	0.0027	0.0324
3.3	Peak	1.0000	0.4659	0.4921	0.0006	0.0069	0.0000
CUSTOMER RESPONSIBILITY							
4.1	Meters	1.0000	0.2347	0.7587	0.0003	0.0001	0.0051
4.2	Sales Stations	1.0000	0.9045	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	0.9245	0.0000	0.0000	0.0001
4.5	Total Customer Count	1.0000	0.0754	0.9245	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	0.6201	0.0000	0.1085	0.0543	0.1628
4.9	Meter Readings per Month	1.0000	0.0750	0.9250	0.0000	0.0000	0.0000
5.	Rate Base	1.0000	0.2763	0.6865	0.0003	0.0032	0.0175

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	62,650.7	0.0	0.0	0.0	0.0	62,650.7	0.0	0.0	0.0	0.0	
1.4	MEAS. REG. & TELEMTRNG	4,425.1	0.0	2,125.7	2,299.4	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	5,813.0	0.0	0.0	0.0	0.0	5,813.0	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	106,808.4	0.0	2,125.7	2,455.2	33,763.7	62,650.7	5,813.0	0.0	0.0	0.0	
GENERAL PLANT												
2.1	STRUCTURES AND IMPROVMENTS	578.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	578.6	
2.2	OFFICE FURNITURE & EQUIP.	229.7	0.0	0.0	0.0	28.7	21.8	0.0	36.8	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.	1,571.9	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	3,864.6	0.0	0.0	0.0	768.5	651.1	0.0	72.3	1,667.7	705.1	
WORKING CAPITAL												
3.1	GAS COSTS	(438.0)	(438.0)	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	297.0	63.4	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	20.3	37.2	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.	(489.5)	(374.6)	2.3	39.2	103.1	76.0	3.4	49.7	(103.0)	234.0	
4.	TOTAL	110,183.5	(374.6)	2,128.0	2,494.4	34,635.3	63,377.8	5,816.5	122.0	1,564.6	(519.6)	939.2

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

1.	Rate Base (Cost Study)	110,183.5
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>110,251.4</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	5,917.8	0.0	84.4	91.3	2,853.1	2,147.7	107.5	17.3	493.1	0.0	123.2
1.2	MISC. TAXES	815.5	174.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	641.5
1	TOTAL INVESTMENTS	6,733.3	174.0	84.4	91.3	2,853.1	2,147.7	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>6,484.3</u>	<u>174.0</u>	<u>84.4</u>	<u>91.3</u>	<u>2,853.1</u>	<u>2,147.7</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)

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 CUSTOMER ----																				
1.	GAS SUPPLY																			
	Gas Supply	(374.6)	(176.1)	(21.8)	(34.0)	(107.8)	(16.6)	(14.8)	-	-	(3.6)	-	-	-	-	-	-	-	-	-
DISTRIBUTION																				
2.	Mains	63,377.8	-	-	-	-	-	-	-	49,204.7	-	-	-	-	14,173.1	-	-	-	-	-
3.	Distr. Regulation	2,494.4	-	-	-	-	-	-	-	2,494.4	-	-	-	-	-	-	-	-	-	-
CUSTOMER																				
4.	Sales Station	2,128.0	-	-	-	-	-	-	-	-	-	2,128.0	-	-	-	-	-	-	-	-
5.	Meters	5,816.5	-	-	-	-	-	-	-	-	5,816.5	-	-	-	-	-	-	-	-	-
6.	Services	34,635.3	-	-	-	-	-	-	-	-	-	-	34,635.3	-	-	-	-	-	-	-
7.	Sales Promotion	122.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61.0	-	-
8.	Customer Accounting	1,564.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,564.6	-	-
9.	Specific Costs	(519.6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(519.6)
10.	Sub-total	109,244.3	(176.1)	(21.8)	(34.0)	(107.8)	(16.6)	(14.8)	0.0	51,699.1	57.4	5,816.5	2,128.0	34,635.3	14,173.1	0.0	0.0	1,625.6	0.0	(519.6)
11.	Unidentifiable	939.2	(1.5)	(0.2)	(0.3)	(0.9)	(0.1)	(0.1)	0.0	442.3	0.5	49.8	18.2	296.3	121.3	0.0	0.0	13.9	0.0	0.0
12.	Total Classified	110,183.5	(177.6)	(22.0)	(34.3)	(108.7)	(16.7)	(14.9)	0.0	52,141.4	57.9	5,866.2	2,146.2	34,931.6	14,294.3	0.0	0.0	1,639.5	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	174.0	81.8	10.1	15.8	50.1	7.7	6.9	-	-	1.7	-	-	-	-	-	-	-	-	-
2.	DISTRIBUTION Mains	2,147.7	-	-	-	-	-	-	-	1,667.4	-	-	-	-	480.3	-	-	-	-	-
3.	Distr. Regulation	91.3	-	-	-	-	-	-	-	91.3	-	-	-	-	-	-	-	-	-	-
	Sub-total	2,239.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,758.7	0.0	0.0	0.0	0.0	480.3	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	2,853.1	-	-	-	-	-	-	-	-	-	-	2,853.1	-	-	-	-	-	-	-
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	0.0	8.7	107.5	84.4	2,853.1	0.0	0.0	0.0	252.8	0.0	0.0
11.	Unidentifiable	764.7	(1.2)	(0.2)	(0.2)	(0.8)	(0.1)	(0.1)	-	361.9	0.4	40.7	14.9	242.4	99.2	-	-	11.4	-	(3.6)
12.	Total Classified	6,484.3	80.6	10.0	15.6	49.3	7.6	6.8	-	2,120.5	10.8	148.2	99.3	3,095.6	579.5	-	-	264.2	-	(3.6)

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	-	-	-	-	-	-	-	-	1,172.4	-	-	-	-	-	-	-	-	-	-	-	-
2.3	Deferral/YFactor Accounts	(998.9)	-	-	-	-	-	-	-	-	-	-	-	-	(998.9)	-	-	-	-	-	-	-	-
	MAINTENANCE COSTS																						
2.4	Mains	1,488.9	-	-	-	-	-	-	-	-	1,168.5	-	-	-	-	-	-	-	-	-	-	-	-
2.	Total Dist. Costs	2,023.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,340.9	0.0	0.0	0.0	(998.9)	0.0	0.0	0.0	641.8	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	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	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	2,744.3	42.2	201.6	128.8	(998.9)	0.0	0.0	922.9	641.8	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
1.2	STORAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.3	LOAD BALANCING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.4	FUEL GAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.5	GAS SUPPLY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.6	NIAGARA GAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.	TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-
2.1	UUF ADJUSTMENT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-
2.	SUB-TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-
3.1	A & G	403.3	-	-	-	-	-	-	-	403.3	-
3.	TOTAL	403.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	403.3	-

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	(177.6)	(88.0)	(86.2)	(0.3)	0.0	0.0	(3.1)	1.1
1.	Total Gas Cost	<u>(177.6)</u>	<u>(88.0)</u>	<u>(86.2)</u>	<u>(0.3)</u>	<u>0.0</u>	<u>0.0</u>	<u>(3.1)</u>	
<u>LOAD BALANCING</u>									
<u>TRANSMISSION</u>									
2.1	Seasonal	(22.0)	(10.8)	(10.4)	(0.0)	(0.1)	0.0	(0.7)	3.2
2.2	Peak	(34.3)	(16.0)	(16.9)	(0.0)	(0.2)	(1.2)	0.0	3.3
2.3	Annual	(108.7)	(46.3)	(40.5)	(0.1)	(2.1)	(10.1)	(9.5)	1.2
2.	Total Transmission	<u>(165.0)</u>	<u>(73.1)</u>	<u>(67.8)</u>	<u>(0.2)</u>	<u>(2.4)</u>	<u>(11.3)</u>	<u>(10.2)</u>	
<u>STORAGE</u>									
3.1	Deliverability	(16.7)	(7.3)	(9.3)	(0.0)	0.0	(0.1)	0.0	3.1
3.2	Space	(14.9)	(7.3)	(7.0)	(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>(31.6)</u>	<u>(14.7)</u>	<u>(16.3)</u>	<u>(0.0)</u>	<u>(0.0)</u>	<u>(0.1)</u>	<u>(0.5)</u>	
<u>FACILITIES' COSTS</u>									
<u>DISTRIBUTION FACILITIES</u>									
4.1	Capacity	52,141.4	23,547.4	24,806.6	30.9	358.0	1,794.5	1,604.0	2.1
4.2	Commodity	57.9	24.6	21.6	0.1	1.1	5.4	5.1	1.2
4.	Total Distribution	<u>52,199.3</u>	<u>23,572.0</u>	<u>24,828.2</u>	<u>31.0</u>	<u>359.1</u>	<u>1,799.9</u>	<u>1,609.1</u>	
<u>CUSTOMER RELATED</u>									
5.1	Meters	5,866.2	1,376.5	4,450.8	2.0	0.4	6.5	29.9	4.1
5.2	Sales Stations	2,146.2	1,941.2	0.0	0.0	0.3	10.9	193.8	4.2
5.3	Services	34,931.6	2,721.6	32,090.8	4.3	0.8	2.1	112.1	4.3
5.4	Customer Plant	14,294.3	1,077.4	13,214.6	0.7	0.3	0.3	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	1,639.5	123.6	1,515.7	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	(519.6)	(195.0)	(288.8)	(0.5)	(2.0)	(25.6)	(7.7)	Revenues
5.	Total Customer Related	<u>58,358.3</u>	<u>7,045.2</u>	<u>50,983.2</u>	<u>6.6</u>	<u>(0.1)</u>	<u>(5.7)</u>	<u>329.2</u>	
6.	Total Rate Base	<u><u>110,183.5</u></u>	<u><u>30,441.6</u></u>	<u><u>75,641.1</u></u>	<u><u>37.1</u></u>	<u><u>356.5</u></u>	<u><u>1,782.8</u></u>	<u><u>1,924.4</u></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	(177.6)	(12.6)	(6.2)	(6.1)	(0.0)	0.0	0.0	(0.2)	1.1
1.	Total Gas Cost	<u>(177.6)</u>	<u>(12.6)</u>	<u>(6.2)</u>	<u>(6.1)</u>	<u>(0.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>(0.2)</u>	
<u>LOAD BALANCING</u>										
TRANSMISSION										
2.1	Seasonal	(22.0)	(1.6)	(0.8)	(0.7)	(0.0)	(0.0)	0.0	(0.1)	3.2
2.2	Peak	(34.3)	(2.4)	(1.1)	(1.2)	(0.0)	(0.0)	(0.1)	0.0	3.3
2.3	Annual	(108.7)	(7.7)	(3.3)	(2.9)	(0.0)	(0.2)	(0.7)	(0.7)	1.2
2.	Total Transmission	<u>(165.0)</u>	<u>(11.7)</u>	<u>(5.2)</u>	<u>(4.8)</u>	<u>(0.0)</u>	<u>(0.2)</u>	<u>(0.8)</u>	<u>(0.7)</u>	
STORAGE										
3.1	Deliverability	(16.7)	(1.2)	(0.5)	(0.7)	(0.0)	0.0	(0.0)	0.0	3.1
3.2	Space	(14.9)	(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>(31.6)</u>	<u>(2.2)</u>	<u>(1.0)</u>	<u>(1.2)</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	52,141.4	3,700.0	1,670.9	1,760.3	2.2	25.4	127.3	113.8	2.1
4.2	Commodity	57.9	4.1	1.7	1.5	0.0	0.1	0.4	0.4	1.2
4	Total Distribution	<u>52,199.3</u>	<u>3,704.1</u>	<u>1,672.7</u>	<u>1,761.8</u>	<u>2.2</u>	<u>25.5</u>	<u>127.7</u>	<u>114.2</u>	
CUSTOMER RELATED										
5.1	Meters	5,866.2	416.3	97.7	315.8	0.1	0.0	0.5	2.1	4.1
5.2	Reg. Stations	2,146.2	152.3	137.7	0.0	0.0	0.0	0.8	13.8	4.2
5.3	Services	34,931.6	2,478.8	193.1	2,277.2	0.3	0.1	0.1	8.0	4.3
5.4	Customer Plant	14,294.3	1,014.3	76.5	937.7	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	1,639.5	116.3	8.8	107.6	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>58,358.3</u>	<u>4,141.1</u>	<u>499.9</u>	<u>3,617.8</u>	<u>0.5</u>	<u>(0.0)</u>	<u>(0.4)</u>	<u>23.4</u>	
6	Total Rate Base	<u>110,183.5</u>	<u>7,818.7</u>	<u>2,160.1</u>	<u>5,367.5</u>	<u>2.6</u>	<u>25.3</u>	<u>126.5</u>	<u>136.6</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	80.6	80.6	39.9	39.1	0.1	0.0	0.0	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	80.6	80.6	39.9	39.1	0.1	0.0	0.0	1.4	
<u>LOAD BALANCING</u>											
<u>TRANSMISSION</u>											
2.1	Seasonal / Interruptible Credit	0.0	10.0	10.0	4.9	4.7	0.0	0.0	0.0	0.3	3.2
2.2	Peak	0.0	15.6	15.6	7.3	7.7	0.0	0.1	0.5	0.0	3.3
2.3	Annual	0.0	49.3	49.3	22.4	20.5	0.0	0.6	2.6	3.2	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	74.9	74.9	34.6	32.9	0.1	0.7	3.1	3.5	
<u>STORAGE</u>											
3.1	Deliverability	0.0	7.6	7.6	3.3	4.2	0.0	0.0	0.0	0.0	3.1
3.2	Space	0.0	6.8	6.8	3.3	3.2	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	14.3	14.3	6.7	7.4	0.0	0.0	0.0	0.2	
<u>FACILITIES' COSTS</u>											
<u>DISTRIBUTION FACILITIES</u>											
4.1	Capacity	2,744.3	2,120.5	4,864.8	2,197.0	2,314.5	2.9	33.4	167.4	149.7	2.1
4.2	Commodity & UUF Deferral	42.2	10.8	53.0	22.5	19.7	0.1	1.0	4.9	4.6	1.2
4.3	DSM Direct + Fees	590.2	0.0	590.2	347.6	164.3	0.5	7.6	36.2	34.0	
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)	(501.9)	(495.2)	(1.8)	0.0	0.0	0.0	1.5
4.	Total Distribution	2,506.6	2,131.3	4,637.9	2,177.5	2,019.9	1.7	42.0	208.5	188.3	
<u>CUSTOMER RELATED</u>											
5.1	Meters	0.0	148.2	148.2	34.8	112.5	0.1	0.0	0.2	0.8	4.1
5.2	Sales Stations	0.0	99.3	99.3	89.8	0.0	0.0	0.0	0.5	9.0	4.2
5.3	Services	922.9	3,095.6	4,018.4	313.1	3,691.6	0.5	0.1	0.2	12.9	4.3
5.4	Customer Plant	641.8	579.5	1,221.2	92.0	1,129.0	0.1	0.0	0.0	0.1	4.4
5.5	Comm/Ind. Customers	620.6	0.0	620.6	619.3	0.0	0.4	0.2	0.2	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	264.2	6,728.2	507.1	6,220.0	0.3	0.2	0.2	0.5	4.5
5.8	Readings Processed	825.0	0.0	825.0	83.7	726.1	4.3	2.2	2.2	6.5	4.8 & 4.9
5.9	GST/QST Revenues	0.0	(3.6)	(3.6)	(1.8)	(1.8)	(0.0)	0.0	0.0	(0.1)	Revenues
5.	Total Customer Related	10,405.0	4,183.2	14,588.2	1,738.0	12,808.3	5.6	2.7	3.5	30.2	
6.1	Return	6,808.0	0.0	6,808.0	1,880.9	4,673.7	2.3	22.0	110.2	118.9	5
6.2	Taxes	1,010.7	0.0	1,010.7	279.2	693.8	0.3	3.3	16.4	17.7	5
6.	Return and Taxes	7,818.7	0.0	7,818.7	2,160.1	5,367.5	2.6	25.3	126.5	136.6	
7.	Total Facilities	20,730.3	6,314.5	27,044.8	6,075.6	20,195.7	9.9	70.0	338.5	355.1	
8.	Total before Earnings Sharing	20,730.3	6,484.3	27,214.5	6,156.8	20,275.1	10.1	70.7	341.6	360.2	
9.	Earnings Sharing	(358.4)	0.0	(358.4)	(81.1)	(267.0)	(0.1)	(0.9)	(4.5)	(4.7)	
10.	Total Costs of Service	20,371.9	6,484.3	26,856.2	6,075.7	20,008.1	10.0	69.8	337.1	355.4	

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	142,753.2	70,723.6	69,307.8	242.0	0.0	2,479.8
1.2	Annual Deliveries	185,866.5	79,107.5	69,311.3	242.0	3,631.8	16,274.0
1.3	Winter Deliveries	107,549.8	48,885.9	44,763.5	105.1	1,327.2	6,887.7
1.4	System Gas Sales	84,724.4	31,599.3	53,124.4	0.6	0.0	0.0
1.5	Heating Load	134,162.2	67,413.2	66,507.0	242.0	0.0	0.0
1.6	Transportation Deliveries	142,753.2	70,723.6	69,307.8	242.0	0.0	2,479.8
1.7	Dawn Transportation	43,113.3	8,383.9	3.5	0.0	3,631.8	13,794.2
CAPACITY RESPONSIBILITY							
2.1	Capacity Assigned and Used	100.0	45.2	47.6	0.1	0.7	3.1
STORAGE AND PEAK RESPONSIBILITY							
3.1	Deliverability	618.5	271.3	343.3	0.0	0.0	0.0
3.2	Space	46,088.5	22,661.2	21,786.3	24.9	123.3	1,492.8
3.3	Peak	1,449.4	675.3	713.2	0.9	10.0	0.0
CUSTOMER RESPONSIBILITY							
4.1	Meters	5,865	1,376	4,450	2	0	30
4.2	Sales Stations	2,146	1,941	0	0	0	194
4.3	Services	34,932	2,722	32,091	4	1	112
4.4	Customer Related Plant	43,555	3,283	40,265	2	1	3
4.5	Total Customer Count	43,555	3,283	40,265	2	1	3
4.6	Comm/Ind Customer Count	3,290	3,283	0	2	1	3
4.7	Residential Customer Count	40,265	0	40,265	0	0	0
4.8	Chart Readings per Year	6,726	4,171	0	730	365	1,095
4.9	Meter Readings per Year	253,484	19,002	234,483	0	0	0
5.	Rate Base	110,183.5	30,441.6	75,641.1	37.1	356.5	1,924.4

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	0.4954	0.4855	0.0017	0.0000	0.0174
1.2	Annual Deliveries	1.0000	0.4256	0.3729	0.0013	0.0195	0.0876
1.3	Winter Deliveries	1.0000	0.4545	0.4162	0.0010	0.0123	0.0640
1.4	System Gas Sales	1.0000	0.3730	0.6270	0.0000	0.0000	0.0000
1.5	Heating Load	1.0000	0.5025	0.4957	0.0018	0.0000	0.0000
1.6	Transportation Deliveries	1.0000	0.4954	0.4855	0.0017	0.0000	0.0174
1.7	Dawn Transportation	1.0000	0.1945	0.0001	0.0000	0.0842	0.3200
CAPACITY RESPONSIBILITY							
2.1	Capacity Assigned and Used	1.0000	0.4516	0.4758	0.0006	0.0069	0.0308
STORAGE AND PEAK RESPONSIBILITY							
3.1	Deliverability	1.0000	0.4386	0.5551	0.0000	0.0000	0.0000
3.2	Space	1.0000	0.4917	0.4727	0.0005	0.0027	0.0324
3.3	Peak	1.0000	0.4659	0.4921	0.0006	0.0069	0.0000
CUSTOMER RESPONSIBILITY							
4.1	Meters	1.0000	0.2347	0.7587	0.0003	0.0001	0.0051
4.2	Sales Stations	1.0000	0.9045	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	0.9245	0.0000	0.0000	0.0001
4.5	Total Customer Count	1.0000	0.0754	0.9245	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	0.6201	0.0000	0.1085	0.0543	0.1628
4.9	Meter Readings per Month	1.0000	0.0750	0.9250	0.0000	0.0000	0.0000
5.	Rate Base	1.0000	0.2763	0.6865	0.0003	0.0032	0.0175