bridge Gas New Brunswick	Schedule HEO-2
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Future Rate Classes	

Enbridge Gas New Brunswick
Class COS - Year Ending Dec 31, 2010
Future Rate Classes
FUNCTIONAL IZATION

7				FUNCTIONALIZATION					
8	Account	Account	Account	Allocation					
9		<u>Code</u>	<u>Balance</u>	<u>Factor</u>	<u>SUPPLY</u>	<u>STORAGE</u>	TRANSMISSION	<u>DISTRIBUTION</u>	<u>ONSITE</u>
10 11									
	I. GAS PLANT IN SERVICE								
13	Franchises & Consents	401	0	DIST	0	0	0	0	0
	Other Intangible Plant	402	0	DIST	0	0	0	0	0
15	Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0
16									
	B. PRODUCTION PLANT								
	Production Plant	403-419	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0
20	C. STORAGE PLANT								
	Storage Plant	440-459	0	None	0	0	0	0	0
	Subtotal - STORAGE PLANT	440-459	<u>0</u> 0	None	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0
24		440-433	Ŭ		0	Ü	O .	O	O
	D. TRANSMISSION PLANT	460-469	0	TRANS	0	0	0	0	0
26									
27	E. DISTRIBUTION PLANT								
28	Land and Land Rights	470	499,034	DIST	0	0	0	499,034	0
29	Structures and Improvements	472	0	DIST	0	0	0	0	0
	Services	473	46,351,854	DIST	0	0	0	46,351,854	0
	Regulators and Meter Installations	474	0	DIST	0	0	0	0	0
	Mains	475	110,304,507	DIST	0	0	0	110,304,507	0
	Compressor Equipment	476	0	DIST	0	0	0	0	0
	Meas. & Reg. Stat. Equip General	477	10,942,073	DIST	0	0	0	10,942,073	0
	Meters	478	15,683,602	DIST	0	0	0	15,683,602	0
	Other Distribution Equipment	479	0	DIST	0	0	0	0	0
	Development O&M	479.1	99,660,152	PLANT	<u>0</u>	<u>0</u>	<u>0</u>	99,660,152	<u>0</u> 0
38	Subtotal - DISTRIBUTION PLANT	470-479	283,441,222		0	0	0	283,441,222	0
	F. GENERAL PLANT								
	Land and Land Rights	480	0	LABOR	0	0	0	0	0
	Structures and Improvements	482	920,682	LABOR	0	0	0	310,328	610,354
	Office Furniture and Equipment	483	515,498	LABOR	0	0	0	173,755	341,743
	Transportation Equipment	484	1,021,289	LABOR	0	0	0	344,239	677,050
	Heavy Work Equipment	485	0	LABOR	0	0	0	0	0
46	Tools & Work Equipment	486	(382,975)	LABOR	0	0	(0)	(129,087)	(253,889)
47	Equipment on Customers' Premises	487	0	LABOR	0	0	0	0	0
48	Communication Structures & Equip	488	0	LABOR	0	0	0	0	0
	Computer Hardware & Software	490	3,983,339	LABOR	0	0	0	1,342,636	2,640,703
	Other General Equipment	489	<u>0</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Subtotal - GENERAL PLANT	480-490	6,057,832		0	0	0	2,041,871	4,015,961
52			202 122 :		_	_	_	005 100 055	4.045.004
53			289,499,054		0	0	0	285,483,092	4,015,961
54									

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## **Enbridge Gas New Brunswick** Class COS - Year Ending Dec 31, 2010 Future Rate Classes

3 7				Future Rate Classes FUNCTIONALIZATION					
8	Account	Account	Account	Allocation			LIL/(IIOI)		
9	Description	Code	Balance	<u>Factor</u>	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
10	<u> </u>	<u> </u>	<u> </u>	<u></u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>
11									
	II. DEPRECIATION RESERVE								
	Intangible Plant		0	DIST	0	0	0	0	0
	Production Plant		0	None	0	0	0	0	0
	Local Storage Plant		0	None	0	0	0	0	0
	Transmission Plant		0	TRANS	0	0	0	0	0
	Mains		13,463,834	DIST	0	0	0	13,463,834	0
	Mains - Development O&M		9,453,625	DIST	0	0	0	9,453,625	0
	Services		7,228,768	DIST	0	0	0	7,228,768	0
	Meters		2,863,463	DIST	0	0	0	2,863,463	0
	Distr Other		2,777,143	DIST	0	0	0	2,777,143	0
	General Plant		<u>2,850,502</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	960,799	1,889,704
	TOTAL - DEPRECIATION RESERVE		38,637,334		0	0	0	36,747,631	1,889,704
67	III OTHER DATE BASE ITEMS								
	III. OTHER RATE BASE ITEMS		2	CTOD	0	0	0	0	0
69	,		0	STOR	0	0	0	0	0
	CWIP		0	PLANT	0	0	0	0	0
	Customer Deposits		0	DIST	0	0	0	0	0
	Franchise fee		650,000	DIST	0	0	0	650,000	0
	Deferred development costs		0	STOR	0	0	0	0	0
	Deferred carrying costs		0	PLANT	0	0	0	0	0
	Deferred equity offering costs		434,533	PLANT	0	0	0	434,533	
	Term deposit		3,128,305	DIST	0	0	0	3,128,305	0
	Deferral account Total - OTHER RATE BASE ITEMS		<u>154,231,077</u>	PLANT	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	154,231,077 158,443,045	<u>0</u> 0
70 79	Total - OTHER RATE BASE ITEMS		158,443,915		U	U	U	158,443,915	U
80	IV. TOTAL RATE BASE (Excl. Working Capital)		409,305,635		0	0	0	407,179,377	2,126,258
	Working Capital	131	409,303,033 113,771	O&MXGAS	0	0	0	34,645	79,126
82	Working Capital	101	<u>113,771</u>	Odivingas	U	U	U	34,043	79,120
83	V. TOTAL RATE BASE		409,419,406		0	0	0	407,214,022	2,205,384
84								,,,==	_,
	I. OPERATION & MAINTENANCE EXPENSE								
	A. PRODUCTION EXPENSES								
	Manufactured Gas Production								
	Operation Supv and Engineering	610	0	None	0	0	0	0	0
	Gas Wells	614	0	None	0	0	0	0	0
90	Other Gas Production	619	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
91	Subtotal - Production	610-619	0		0	0	0	0	<u>0</u> 0
92	Supervision	810	0	None	0	0	0	0	0
93	Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> 0
94	Subtotal - O&M Accounts 617-618	810-819	0		0	0	0	0	
	Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0
96	0 0 1 5								
	Gas Supply Expenses	000	_	OLUBB	_	_	_	_	•
	Natural Gas Purchases	623	0	SUPP	0	0	0	0	0
	Gas Supply Operation	624 627-628	83,196	DIST SUPP	0	0	0	83,196	0 0
	Natural Gas W/D from Storage		0		0	0	0	0	0
	Gas Used for Other Util Operations Other Gas Supply Expenses	629	0	SUPP SUPP	0	<u>0</u>	<u>0</u>	0	<u>0</u>
	Subtotal - PRODUCTION EXPENSES	623-629	83,196	SUFF	<u>0</u>	<u>0</u> 0	<u>0</u> 0	83,196	0
.03	Subtotal TRODUCTION EXILENOLS	020 023	03,190		U	U	U	00,100	U

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Account   Account   Account   Balance   Factor   SUPPLY   TOTAGE   TANSMISSION   DISTRIBUTION   ONSITE   DISTRIBUTION   ONSI	1 2 3 7					Enbridge Gas New Brunswick Class COS - Year Ending Dec 31, 2010 Future Rate Classes FUNCTIONALIZATION			Sc	Page 3 of 5
10										
10			<u>Code</u>	<u>Balance</u>	<u>Factor</u>	SUPPLY	<u>STORAGE</u>	TRANSMISSION	DISTRIBUTION	<u>ONSITE</u>
104   105   S. NUTRAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES   0   0   0   0   0   0   0   0   0										
105 B. NATURAL, GAS STORAGE, TERMINALING & PROCESSING EXPENSES   0   SUPP   0   0   0   0   0   0   0   0   0										
106 Storage Operation & Maintenance   640-859   0   0   0   0   0   0   0   0   0			OCESSING EXPENSES							
107   Subtofiel - NATURAL GAS STORAGE   640-859   608-866   DIST   0   0   0   0   608-866   0   0   0   0   0   0   0   0   0		•		0	SLIDD	0	0	0	0	0
109   C.TRANSMISSION EXPENSES   660-869   608,666   DIST   0 0 0 0 608,666   0 0 0 0 0 0 608,666   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 1			3011					
100   101			040 000	9		Ū	O	· ·	O	O
111 D. IDSTRIBUTION EXPENSES			660-869	608 666	DIST	0	0	0	608 666	0
111 D. DISTRIBUTION EXPENSES			000 000	000,000	Dioi	· ·	· ·	Ŭ	000,000	· ·
113 Laad Dispathing 670-870 887,576 DIST 0 0 0 887,576 0 0 13 Laad Dispathing 671 0 0 0 0 0 0 0 14 Meter and Regulator Work 673-878 0 DIST 0 0 0 0 0 0 15 Service Work 674 0 DIST 0 0 0 0 0 0 16 Mains and Services 675-875 361,986 DIST 0 0 0 0 361,986 0 17 Compressor Equipment 676-875 361,986 DIST 0 0 0 0 361,986 0 17 Compressor Equipment 676-875 0 DIST 0 0 0 0 361,986 0 17 Compressor Equipment 679-879 0 DIST 0 0 0 0 0 94,9,72 0 18 Measuring and Regulation 677-877 49,372 DIST 0 0 0 0 49,372 0 18 Other Distribution Equipment 679-879 0 DIST 0 0 0 0 0 94,372 0 18 Other Distribution Equipment 872 0 DIST 0 0 0 0 0 0 0 0 12 General Maintenance 884-889 3,485.78 LABOR 0 0 DIST, PT 0 0 0 0 0 0 0 0 12 General Maintenance 884-889 3,485.78 LABOR 0 0 0 0 0 0 2,475,338 2,278,354 123 Total - OPERATION & MAINTENANCE EXPENSES 670-889 4,735,692 0 12 General Maintenance 7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										
113   Load Dispatching			670-870	887 576	DIST	0	0	0	887 576	0
114 Meter and Regulator Work				,			-			-
115 Service Work							ū	~	•	-
116 Mains and Services							•			-
117 Compressor Equipment   676-876   0							0		-	-
118   Measuring and Regulation   677-877   49,372   DIST   0   0   0   49,372   0   0   1   0   0   1   0   0   1   0   0				,		ŭ	•		,	-
119 Ohber Distribution Equipment   679-879   0		• • •				-	0		-	-
Structures and Improvements   872   0				*		0	0			0
121   General Maintenance		• •				-	0			-
22   Subtotal - DISTRIBUTION EXPENSES   670-889   4,735,692   0 0 0 0 2,457,338   2,278,354     23   Total - OPERATION & MAINTENANCE EXPENSES   5,344,358   0 0 0 0 0 3,066,004   2,278,354     24   125   II. SALES & MARKETING		•			_	-	0	~	-	2.278.354
123   Total - OPERATION & MAINTENANCE EXPENSES   5,344,358   0 0 0 0 3,066,004 2,278,354     124   125   II. SALES & MARKETING										
128			0.000	, ,			-			
126   Supervision   700   1,507,212   ONSITE   0 0 0 0 0 1,507,212     127   Advertising - Natural Gas Promotion   701   1,100,611   ONSITE   0 0 0 0 0 0 1,100,611     128   Demonstration and Selling Exp   702   138,019   ONSITE   0 0 0 0 0 138,019     129   Revenue from Merchandising   703   0 ONSITE   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				2,2 : 1,2 2 2		-	_	-	-,,	_, ,_, .
126   Supervision   700   1,507,212   ONSITE   0 0 0 0 0 1,507,212     127   Advertising - Natural Gas Promotion   701   1,100,611   ONSITE   0 0 0 0 0 0 1,100,611     128   Demonstration and Selling Exp   702   138,019   ONSITE   0 0 0 0 0 138,019     129   Revenue from Merchandising   703   0 ONSITE   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										
127   Advertising - Natural Gas Promotion   701   1,100,611   ONSITE   0 0 0 0 0 1,100,611     128   Demonstration and Selling Exp   702   138,019   ONSITE   0 0 0 0 0 138,019     29   Revenue from Merchandising   703   0 ONSITE   0 0 0 0 0 0 138,019     30   Expense of Merchandising   704   0 ONSITE   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			700	1.507.212	ONSITE	0	0	0	0	1.507.212
128 Demonstration and Selling Exp         702         138,019         ONSITE         0         0         0         138,019           129 Revenue from Merchandising         703         0         ONSITE         0         0         0         0         0           130 Expense of Merchandising         704         0         ONSITE         0         0         0         0         0           131 Advertising - Other         705         118,671         ONSITE         0         0         0         0         118,671           132 Other Sales Promotion         709         8,439,875         ONSITE         0         0         0         0         0         118,671           133 Total - CUSTOMER ACCOUNTS EXPENSES         11,304,389         0         0         0         0         0         0         0         113,304,389           134         III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES         11,304,389         0         0         0         0         0         0         480,180           137 Customers' Contracts and Orders         711         0         0NSITE         0         0         0         0         0         0         93,590           138 Customers' Elilling and Accounting		•					-			, ,
129   Revenue from Merchandising   703   0 ONSITE   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		<u> </u>		, ,			0			
130   Expense of Merchandising   704   0   ONSITE   0   0   0   0   0   0   0   0   131   Advertising - Other   705   118,671   ONSITE   0   0   0   0   0   118,671   132   Other Sales Promotion   709   8,439,875   ONSITE   0   0   0   0   0   0   8,439,875   0   0   0   0   0   0   0   0   0		<b>5</b> 1		,			0			,
131 Advertising - Other   705   118,671   ONSITE   0 0 0 0 0 118,671     132 Other Sales Promotion   709   8,439,875   ONSITE   0 0 0 0 0 0 0 8,439,875     133 Total - CUSTOMER ACCOUNTS EXPENSES   11,304,389     134		· · · · · · · · · · · · · · · · · · ·				0	0			
132   Other Sales Promotion   709   8,439,875   ONSITE   0 0 0 0 0 0 8,439,875     133   Total - CUSTOMER ACCOUNTS EXPENSES   11,304,389     134		· · · · · · · · · · · · · · · · · · ·	705	118.671		0	0	0	0	118.671
133 Total - CUSTOMER ACCOUNTS EXPENSES  11,304,389  134  135 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES  136 Operatin Supervision 710 480,180 ONSITE 0 0 0 0 0 480,180  137 Customers' Contracts and Orders 711 0 0 ONSITE 0 0 0 0 0 0 93,590  138 Meter Reading 712 93,590 ONSITE 0 0 0 0 0 93,590  139 Customers' Billing and Accounting 713 718,611 ONSITE 0 0 0 0 0 718,611  140 Credit and Collection 714 0 0 ONSITE 0 0 0 0 0 718,611  140 Credit and Collection 718 275,684 ONSITE 0 0 0 0 0 0 275,684  142 Other Customer Accounting 719 0 ONSITE 0 0 0 0 0 0 1,568,065  144 Total - CUSTOMER SERVICE & INFORMATIONAL EXP.  145 Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES  12,872,454	132	•	709		ONSITE	0	0	0	0	
135   III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES   12,872,454   10   0   0   0   0   0   0   1,568,065   136   Operatin Supervision   710   480,180   ONSITE   0   0   0   0   0   0   0   0   0	133	Total - CUSTOMER ACCOUNTS EXPENSES							0	
136 Operatin Supervision       710       480,180       ONSITE       0       0       0       0       480,180         137 Customers' Contracts and Orders       711       0       0 NSITE       0       93,590       0 </td <td>134</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	134									
136 Operatin Supervision       710       480,180       ONSITE       0       0       0       0       480,180         137 Customers' Contracts and Orders       711       0       0 NSITE       0       0       0       0       0       0         138 Meter Reading       712       93,590       ONSITE       0       0       0       0       0       93,590         139 Customers' Billing and Accounting       713       718,611       ONSITE       0       0       0       0       0       718,611         140 Credit and Collection       714       0       ONSITE       0       1,568,065       0       0       0	135	III. CUSTOMER SERVICE & INFORMATIONAL EXP	ENSES							
137 Customers' Contracts and Orders       711       0       ONSITE       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       93,590       0       0       0       0       0       0       93,590       0       0       0       0       0       93,590       1,568,065       0       0       0       0       0       1,568,065       0       0 <td></td> <td></td> <td></td> <td>480.180</td> <td>ONSITE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>480.180</td>				480.180	ONSITE	0	0	0	0	480.180
138 Meter Reading       712       93,590       ONSITE       0       0       0       0       93,590         139 Customers' Billing and Accounting       713       718,611       ONSITE       0       0       0       0       718,611         140 Credit and Collection       714       0       ONSITE       0       0       0       0       0       0         141 Uncollectable Accounts       718       275,684       ONSITE       0       0       0       0       0       275,684         142 Other Customer Accounting       719       0       ONSITE       0       1,568,065       0       0       0       0       1,568,065       0       0       0       0       12,872,454       0       0       0       0       0       12,872,454       0       0       0       0       0       12,872,454       0       0       0       0       0       12,872,454       0	137	Customers' Contracts and Orders	711	0	ONSITE	0	0	0	0	0
140 Credit and Collection     714     0 ONSITE     0 0 0 0 0       141 Uncollectable Accounts     718     275,684 ONSITE     0 0 0 0 0 0       142 Other Customer Accounting     719     0 ONSITE     0 0 0 0 0 0       143 Total - CUSTOMER SERVICE & INFORMATIONAL EXP.     1,568,065     0 0 0 0 0 0 1,568,065       144 Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES     12,872,454     0 0 0 0 0 0 12,872,454			712	93,590	ONSITE	0	0	0	0	93,590
140 Credit and Collection     714     0 ONSITE     0 0 0 0 0       141 Uncollectable Accounts     718     275,684 ONSITE     0 0 0 0 0 0       142 Other Customer Accounting     719     0 ONSITE     0 0 0 0 0 0       143 Total - CUSTOMER SERVICE & INFORMATIONAL EXP.     1,568,065     0 0 0 0 0 0 1,568,065       144 Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES     12,872,454     0 0 0 0 0 0 12,872,454	139	8	713	*		0	0	0	0	
142 Other Customer Accounting     719     0 ONSITE     0 0 0     0 0 0       143 Total - CUSTOMER SERVICE & INFORMATIONAL EXP.     1,568,065     0 0 0 0 0 1,568,065       144 Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES     12,872,454     0 0 0 0 0 12,872,454	140	· · · · · · · · · · · · · · · · · · ·	714	,		0	0	0	0	
143 Total - CUSTOMER SERVICE & INFORMATIONAL EXP.       1,568,065       0       0       0       0       0       0       1,568,065         144         145 Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES       12,872,454       0       0       0       0       0       0       12,872,454	141	Uncollectable Accounts	718	275,684	ONSITE	0	0	0	0	275,684
143 Total - CUSTOMER SERVICE & INFORMATIONAL EXP.       1,568,065       0       0       0       0       0       0       1,568,065         144         145 Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES       12,872,454       0       0       0       0       0       0       12,872,454	142	Other Customer Accounting	719	0	ONSITE	0	0	0	0	0
145 <b>Total - CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b> 12,872,454 0 0 0 0 12,872,454	143		XP.	1,568,065		0	0	0	0	1,568,065
	144									
146	145	Total - CUSTOMER ACCOUNTS, SERVICES & SAL	ES EXPENSES	12,872,454		0	0	0	0	12,872,454
	146									

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Class COS - Year Ending Dec 31, 2010 Future Rate Classes

3 7					0.000	Future Rate			
8	Account	Account	Account	Allocation					
9 10		<u>Code</u>	<u>Balance</u>	<u>Factor</u>	<u>SUPPLY</u>	<u>STORAGE</u>	TRANSMISSION	DISTRIBUTION	<u>ONSITE</u>
11									
147	IV. ADMINISTRATIVE & GENERAL EXPENSE	:S							
148									
149	Administrative & General	721	21,961	LABOR	0	0	0	7,402	14,559
150	Special Services	722	1,226,333	LABOR	0	0	0	413,351	812,982
151	Insurance	723	318,706	PLANT	0	0	0	318,706	0
152	Injuries & Damages	724	0	LABOR	0	0	0	0	0
153	1 7	725	1,663,733	LABOR	0	0	0	560,783	1,102,950
	Other Admin & Gen Expenses	728	3,195,901	PLANT	0	0	0	3,195,901	0
155		729	<u>0</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
156	Subtotal - O&M Accounts 721-729		6,426,634		0	0	0	4,496,143	1,930,491
157	TOTAL OPERATING EVENINGS (First Dame	Toward Coa Complet	04.040.440		0	0	0	7 500 4 47	47 004 000
158	TOTAL - OPERATING EXPENSES (Excl Depr	r, Tax and Gas Supply)	24,643,446		0	0	0	7,562,147	17,081,299
159	VI. DEPRECIATION EXPENSE								
160		402.40	0	INTANC DT	0	0	0	0	0
	Intangible Plant Production Plant	403.10 403.20	0	INTANG_PT None	0	0	0	0	0
163		403.20	0	None	0	0	0	0	0
164	•	403.40	0	TRANS	0	0	0	0	0
165		403.51	2,365,697	DIST	0	0	0	2,365,697	0
166		403.52	2,387,103	DIST	0	0	0	2,387,103	0
167	•	403.53	1,457,802	DIST	0	0	0	1,457,802	0
	Meters	403.54	518,040	DIST	0	0	0	518,040	0
169		403.55	445,934	DIST	0	0	0	445,934	0
170		403.60	1,232,692	LABOR	0	0	0	415,495	817,197
	Amort Ltd-Term Elect/Gas Plant	404.00	200,000	PLANT	0	0	0	200,000	0
	Amortization of Deferral		5,141,036	PLANT	0	<u>0</u>	<u>0</u>	5,141,036	<u>0</u>
173	Total - DEPRECIATION EXPENSE	403-404	13,748,304		0	0	0	12,931,107	817,197
174									
175	VII. TAXES OTHER THAN INCOME TAXES								
176	A. General Taxes								
177	Property Tax- Plant		1,155,923	PLANT	0	0	0	1,155,923	0
178	Distribution Tax		0	PLANT	0	0	0	0	0
179	Payroll related		0	LABOR	0	0	0	0	0
180	Other taxes		0	PLANT	0	0	0	0	0
181	Property Tax- Gas		<u>0</u>	STOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Taxes Other Than Income Taxes	408	1,155,923		0	0	0	1,155,923	0
183									
184	B. Franchise and Revenue Taxes								
185	•		0	REVENUE	0	0	0	0	0
186			<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
187	Subtotal- Franchise and Gross Receipts Tax		0		0	0	0	0	0
188	C. Income Tou Fundance								
189			•	Des Terr	•	_	•	•	•
190	•		0	Pre-Tax	0	0	0	0	0
191	•		<u>0</u>	Pre-Tax	0	0	<u>0</u>	<u>0</u>	<u>0</u>
192	•		1 155 023		0	0	0	1 155 022	0
193 194	Total- TAX EXPENSE		1,155,923		0	0	0	1,155,923	0
	TOTAL EXPENSES		39,630,869		0	0	0	21,732,373	17,898,497
195	IOTAL LAFEINSES		39,030,009		U	U	U	21,132,313	17,080,487

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196

1 2 3 7					Enbridge Gas New Brunswick Class COS - Year Ending Dec 31, 2010 Future Rate Classes FUNCTIONALIZATION			Schedule HEO-2 Page 5 of 5	
8	Account	Account	Account	Allocation					
9	Description	<u>Code</u>	Balance	Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
10		<u></u>							
11									
197	V. REVENUES								
198		520	50,299,343	RevReqxGas	0	0	0	38,741,048	11,558,295
199		521	0	RevReqxGas	0	0	0	0	0
200	Industrial Sales	522	0	RevReqxGas	0	0	0	0	0
201	Other Sales	529	156,640	RevReqxGas	0	0	0	120,646	35,994
202	Late Payment Penalties	560	0	RevReqxGas	0	0	0	0	0
203	Revenue from Service Work	561	(143,100)	RevReqxGas	0	0	(0)	(110,217)	(32,883)
204	Transportation Revenue	570	0	RevReqxGas	0	0	0	0	0
205	Miscellaneous Operating Revenue	579	0	RevReqxGas	0	0	0	0	0
206	Other Revenue		123,048	RevReqxGas	0	0	0	94,773	28,275
207	Rent from Gas Ppty / Other Rev		<u>114,524</u>	DIST_PT	<u>0</u>	<u>0</u>	<u>0</u>	<u>114,524</u>	<u>0</u>
208	Subtotal Gas Revenues, net		50,550,455		0	0	0	38,960,773	11,589,682
209									
210	Non-Operating Income		0	None	0	0	0	0	0
211	Non-Operating Income		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
212	Total Non-Oper Income		0		0	0	0	0	0
213									
214	Total Revenue		50,550,455		0	0	0	38,960,773	11,589,682
215									
216	Total Expenses		39,630,869		0	0	0	21,732,373	17,898,497
217									
					_	_			

10,919,586

<u>0</u>

<u>0</u>

<u>17,228,400</u> (6,308,815)

218 NET INCOME