

Enbridge Gas New Brunswick						
Class COS - Year Ending Dec 31, 2010						
Future Rate Classes						
Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
I. GAS PLANT IN SERVICE						
Franchises & Consents	401	0	CUST	0	0	0
Other Intangible Plant	402	0	DEMAND	0	0	0
Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0
B. PRODUCTION PLANT						
Production Plant	403-419	0	None	0	0	0
Subtotal - PRODUCTION PLANT	403-419	0		0	0	0
C. STORAGE PLANT						
Storage Plant	440-459	0	None	0	0	0
Subtotal - STORAGE PLANT	440-459	0		0	0	0
D. TRANSMISSION PLANT						
460-469		0	None	0	0	0
E. DISTRIBUTION PLANT						
Land and Land Rights	470	499,034	DISTOnlyPT	99,626	0	399,408
Structures and Improvements	472	0	DISTOnlyPT	0	0	0
Services	473	46,351,854	CUST	0	0	46,351,854
Regulators and Meter Installations	474	0	DEMAND	0	0	0
Mains	475	110,304,507	MAINS	25,647,971	0	84,656,536
Compressor Equipment	476	0	DEMAND	0	0	0
Meas. & Reg. Stat. Equip. - General	477	10,942,073	DEMAND	10,942,073	0	0
Meters	478	15,683,602	CUST	0	0	15,683,602
Other Distribution Equipment	479	0	DEMAND	0	0	0
Development O&M	479	99,660,152	DISTPT	19,895,945	0	79,764,207
Subtotal - DISTRIBUTION PLANT	470-479	283,441,222		56,585,615	0	226,855,607
F. GENERAL PLANT						
Land and Land Rights	480	0	DISTLABOR	0	0	0
Structures and Improvements	482	310,328	DISTLABOR	64,557	0	245,771
Office Furniture and Equipment	483	173,755	DISTLABOR	36,146	0	137,609
Transportation Equipment	484	344,239	DISTLABOR	71,611	0	272,628
Heavy Work Equipment	485	0	DISTLABOR	0	0	0
Tools & Work Equipment	486	(129,087)	DISTLABOR	(26,854)	0	(102,233)
Equipment on Customers' Premises	487	0	DISTLABOR	0	0	0
Communication Structures & Equip	488	0	DISTLABOR	0	0	0
Computer Hardware & Software	490	1,342,636	DISTLABOR	279,305	0	1,063,331
Other General Equipment	489	0	DISTLABOR	0	0	0
Subtotal - GENERAL PLANT	480-490	2,041,871		424,765	0	1,617,106
TOTAL UTILITY PLANT						
		285,483,092		57,010,380	0	228,472,712
II. DEPRECIATION RESERVE						
Intangible Plant		0	DISTPT_INT	0	0	0
Production Plant		0	None	0	0	0
Local Storage Plant		0	None	0	0	0
Transmission Plant		0	None	0	0	0
Mains		13,463,834	MAINS	3,130,607	0	10,333,227
Mains - Development O&M		9,453,625	MAINS	2,198,154	0	7,255,471
Services		7,228,768	CUST	0	0	7,228,768

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1 2 3 4 5 6 7 8 9 10 11	Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
					Demand	Commodity	Customer
63	Meters		2,863,463	CUST	0	0	2,863,463
64	Distr Other		2,777,143	DISTOnlyPT	554,423	0	2,222,720
65	General Plant		<u>960,799</u>	DISTLABOR	<u>199,872</u>	<u>0</u>	<u>760,926</u>
66	TOTAL - DEPRECIATION RESERVE		36,747,631		6,083,056	0	30,664,575
67							
68	III. OTHER RATE BASE ITEMS						
69	Gas Storage Inventory		0	COMMODITY	0	0	0
70	CWIP		0	DISTOnlyPT	0	0	0
71	Customer Deposits		0	CUST	0	0	0
72	Franchise fee		650,000	DISTOnlyPT	129,765	0	520,235
73	Deferred development costs		0	COMMODITY	0	0	0
74	Deferred carrying costs		0	DISTPT	0	0	0
75	Deferred equity offering costs		434,533	DISTOnlyPT	86,749	0	347,784
76	Term deposit		3,128,305	DISTOnlyPT	624,528	0	2,503,777
77	Deferral account		<u>154,231,077</u>	DISTPT	<u>30,790,371</u>	<u>0</u>	<u>123,440,706</u>
78	Total - OTHER RATE BASE ITEMS		158,443,915		31,631,413	0	126,812,502
79							
80	IV. TOTAL RATE BASE (Excl. Working Ca		407,179,377		82,558,737	0	324,620,639
81	Working Capital	131	<u>34,645</u>	DISTPT	6,916	0	27,729
82							
83	V. TOTAL RATE BASE		407,214,022		82,565,654	0	324,648,368

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Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
I. OPERATION & MAINTENANCE EXPEN						
A. PRODUCTION EXPENSES						
1. Manufactured Gas Production						
Operation Supv and Engineering	610	0	None	0	0	0
Gas Wells	614	0	None	0	0	0
Other Gas Production	619	0	None	0	0	0
Subtotal - Production	610-619	0		0	0	0
Supervision	810	0	None	0	0	0
Gas Production Maintenance	814	0	None	0	0	0
Subtotal - O&M Accounts 617-618	810-819	0		0	0	0
Subtotal - Manufactured Gas Production	610-819	0		0	0	0
Gas Supply Expenses						
Natural Gas Purchases	623	0	None	0	0	0
Gas Supply Operation	624	83,196	DISTPT	16,609	0	66,587
Natural Gas W/D from Storage	627-628	0	None	0	0	0
Gas Used for Other Util Operations	629	0	None	0	0	0
Other Gas Supply Expenses		0	None	0	0	0
Subtotal - PRODUCTION EXPENSES	623-629	83,196		16,609	0	66,587
B. NATURAL GAS STORAGE, TERMINAL						
Storage Operation & Maintenance	640-859	0	None	0	0	0
Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0
C. TRANSMISSION EXPENSES						
	660-869	608,666	DEMAND	608,666	0	0
D. DISTRIBUTION EXPENSES						
Supervision	670-870	887,576	MAIN&SERVICE	145,315	0	742,261
Load Dispatching	671	0	MAINS	0	0	0
Meter and Regulator Work	673-878	0	MAIN&SERVICE	0	0	0
Service Work	674	0	DEMAND	0	0	0
Mains and Services	675-875	361,986	MAIN&SERVICE	59,265	0	302,721
Compressor Equipment	676-876	0	DEMAND	0	0	0
Measuring and Regulation	677-877	49,372	DEMAND	49,372	0	0
Other Distribution Equipment	679-879	0	DEMAND	0	0	0
Structures and Improvements	872	0	DISTOnlyPT	0	0	0
General Maintenance	884-889	1,158,404	DISTLABOR	240,980	0	917,424
Subtotal - DISTRIBUTION EXPENSES	670-889	2,457,338		494,931	0	1,962,406
Total - OPERATION & MAINTENANCE EXPEN		3,066,004		1,103,598	0	1,962,406
II. SALES & MARKETING						
Supervision	700	0	None	0	0	0
Advertising - Natural Gas Promotion	701	0	None	0	0	0
Demonstration and Selling Exp	702	0	None	0	0	0
Revenue from Merchandising	703	0	CUST	0	0	0
Expense of Merchandising	704	0	CUST	0	0	0
Advertising - Other	705	0	None	0	0	0
Other Sales Promotion	709	0	None	0	0	0
Total - CUSTOMER ACCOUNTS EXPENSES		0		0	0	0

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1	2	3	7	8	9	10	11																
								135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150
Account	Account	DISTRIBUTION	Classification	DISTRIBUTION																			
135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158
III. CUSTOMER SERVICE & INFORMATI	Operatin Supervision	Customers' Contracts and Orders	Meter Reading	Customers' Billing and Accounting	Credit and Collection	Uncollectable Accounts	Other Customer Accounting	Total - CUSTOMER SERVICE & INFORM.	Total - CUSTOMER ACCOUNTS, SERVIC	IV. ADMINISTRATIVE & GENERAL EXPE	Administrative & General	Special Services	Insurance	Injuries & Damages	Employee Pensions and Benefits	Other Admin & Gen Expenses	Admin & Gen Expenses Transferred	Subtotal - O&M Accounts 721-729	TOTAL - OPERATING EXPENSES (Excl I				
Code	Dollars	Factor	Demand	Commodity	Customer																		
710	0	CUST	0	0	0																		
711	0	CUST	0	0	0																		
712	0	CUST	0	0	0																		
713	0	CUST	0	0	0																		
714	0	CUST	0	0	0																		
718	0	CUST	0	0	0																		
719	0	CUST	0	0	0																		
0	0		0	0	0																		
0	0		0	0	0																		
721	7,402	DISTLABOR	1,540	0	5,862																		
722	413,351	DISTLABOR	85,988	0	327,363																		
723	318,706	DISTPT	63,626	0	255,080																		
724	0	DISTLABOR	0	0	0																		
725	560,783	DISTLABOR	116,658	0	444,125																		
728	3,195,901	DISTPT	638,023	0	2,557,878																		
729	0	DISTLABOR	0	0	0																		
	4,496,143		905,835	0	3,590,308																		
	7,562,147		2,009,433	0	5,552,714																		

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159	VI. DEPRECIATION EXPENSE						
161	Intangible Plant	403	0	DISTPT_INT	0	0	0
162	Production Plant	403	0	None	0	0	0
163	Local Storage Plant	403	0	None	0	0	0
164	Transmission Plant	403	0	None	0	0	0
165	Mains	404	2,365,697	MAINS	550,071	0	1,815,626
166	Mains - Development O&M	404	2,387,103	MAINS	555,049	0	1,832,055
167	Services	404	1,457,802	CUST	0	0	1,457,802
168	Meters	404	518,040	CUST	0	0	518,040
169	Distr Other	404	445,934	DISTPT	89,025	0	356,909
170	General Plant	404	415,495	DISTLABOR	86,434	0	329,060
171	Amort Ltd-Term Elect/Gas Plant	404	200,000	DISTPT	39,928	0	160,072
172	Amortization of Deferral		5,141,036	DISTPT	1,026,346	0	4,114,690
173	Total - DEPRECIATION EXPENSE	403-404	12,931,107		2,346,853	0	10,584,254
174	VII. TAXES OTHER THAN INCOME TAXE						
176	A. General Taxes						
177	Property Tax- Plant		1,155,923	DISTPT	230,766	0	925,157
178	Distribution Tax		0	DISTPT	0	0	0
179	Payroll related		0	DISTLABOR	0	0	0
180	Other taxes		0	DISTPT	0	0	0
181	Property Tax- Gas		0	COMMODITY	0	0	0
182	Total Taxes Other Than Income Taxes	408	1,155,923		230,766	0	925,157
183	B. Franchise and Revenue Taxes						
185	Gross Receipts Tax		0	CUST	0	0	0
186	GRT- Uncoll Rider		0	CUST	0	0	0
187	Subtotal- Franchise and Gross Receipts T:		0		0	0	0
188	C. Income Tax Expense						
190	State Income Tax expense		0	PreTax-DIST	0	0	0
191	Federal Income Tax expense		0	PreTax-DIST	0	0	0
192	Subtotal- Income tax expense		0		0	0	0
193	Total- TAX EXPENSE		1,155,923		230,766	0	925,157
194	TOTAL EXPENSES		21,732,373		4,603,661	0	17,128,712
196	V. REVENUES						
198	Retail Revenue	520	38,741,048	RevReq_Dist	7,980,759	0	30,760,289
199	Commercial Sales	521	0	RevReq_Dist	0	0	0
200	Industrial Sales	522	0	RevReq_Dist	0	0	0
201	Other Sales	529	120,646	RevReq_Dist	24,853	0	95,792
202	Late Payment Penalties	560	0	RevReq_Dist	0	0	0
203	Revenue from Service Work	561	(110,217)	RevReq_Dist	(22,705)	0	(87,512)
204	Transportation Revenue	570	0	RevReq_Dist	0	0	0
205	Miscellaneous Operating Revenue	579	0	RevReq_Dist	0	0	0
206	Other Revenue		94,773	RevReq_Dist	19,523	0	75,249
207	Rent from Gas Pty / Other Rev		114,524	DISTPT	22,863	0	91,660
208	Subtotal Gas Revenues, net		38,960,773		8,025,294	0	30,935,479
209							

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10 11	210 Non-Operating Income		0	None	0	0	0
	211 Non-Operating Income		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
	212 Total Non-Oper Income		0		0	0	0
213							
214	Total Revenue		38,960,773		8,025,294	0	30,935,479
215							
216	Total Expenses		21,732,373		4,603,661	0	17,128,712
217							
218	NET INCOME		<u>17,228,400</u>		<u>3,421,634</u>	<u>0</u>	<u>13,806,766</u>
219							
220	Tariff Revenue Requirements		21,607,421		4,578,649	0	17,028,772