

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

		DISTRIBUTION	Allocation	DISTRIBUTION DEMAND Class Allocation						
Account	Account	DEMAND	Allocation							
Description	Code	Dollars	Factor	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service	
			Embedded							
				3	4	5	6	7	8	
11										
12	I. GAS PLANT IN SERVICE									
13	Franchises & Consents	401	0	None	0	0	0	0	0	
14	Other Intangible Plant	402	0	Peak	0	0	0	0	0	
15	Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	
16										
17	B. PRODUCTION PLANT									
18	Production Plant	403-419	0	None	0	0	0	0	0	
19	Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	
20										
21	C. STORAGE PLANT									
22	Storage Plant	440-459	0	None	0	0	0	0	0	
23	Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	
24										
25	D. TRANSMISSION PLANT	460-469	0	None	0	0	0	0	0	
26										
27	E. DISTRIBUTION PLANT									
28	Land and Land Rights	470	99,626	Peak	16,146	20,052	19,935	16,091	27,401	0
29	Structures and Improvements	472	0	Peak	0	0	0	0	0	0
30	Services	473	0	Peak	0	0	0	0	0	0
31	Regulators and Meter Installations	474	0	Peak	0	0	0	0	0	0
32	Mains	475	25,647,971	Peak	4,156,738	5,162,296	5,132,241	4,142,627	7,054,069	0
33	Compressor Equipment	476	0	Peak	0	0	0	0	0	0
34	Meas. & Reg. Stat. Equip. - General	477	10,942,073	Peak	1,773,370	2,202,366	2,189,544	1,767,349	3,009,444	0
35	Meters	478	0	Peak	0	0	0	0	0	0
36	Other Distribution Equipment	479	0	Peak	0	0	0	0	0	0
37	Development O&M	479	19,895,945	DISTPT-D	3,224,514	4,004,557	3,981,242	3,213,567	5,472,065	0
38	Subtotal - DISTRIBUTION PLANT	470-479	56,585,615		9,170,769	11,389,270	11,322,963	9,139,635	15,562,979	0
39										
40	F. GENERAL PLANT									
41	Land and Land Rights	480	0	DISTLABOR-D	0	0	0	0	0	0
42	Structures and Improvements	482	64,557	DISTLABOR-D	5,323	14,228	14,145	11,418	19,442	0
43	Office Furniture and Equipment	483	36,146	DISTLABOR-D	2,981	7,966	7,920	6,393	10,886	0
44	Transportation Equipment	484	71,611	DISTLABOR-D	5,905	15,783	15,691	12,665	21,567	0
45	Heavy Work Equipment	485	0	DISTLABOR-D	0	0	0	0	0	0
46	Tools & Work Equipment	486	(26,854)	DISTLABOR-D	(2,214)	(5,918)	(5,884)	(4,749)	(8,087)	0
47	Equipment on Customers' Premises	487	0	DISTLABOR-D	0	0	0	0	0	0
48	Communication Structures & Equip	488	0	DISTLABOR-D	0	0	0	0	0	0
49	Computer Hardware & Software	490	279,305	DISTLABOR-D	23,031	61,558	61,200	49,399	84,117	0
50	Other General Equipment	489	0	DISTLABOR-D	0	0	0	0	0	0
51	Subtotal - GENERAL PLANT	480-490	424,765		35,026	93,617	93,072	75,126	127,924	0
52										
53	TOTAL UTILITY PLANT		57,010,380		9,205,794	11,482,888	11,416,035	9,214,761	15,690,903	0

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

		DISTRIBUTION	Allocation	<u>DISTRIBUTION DEMAND Class Allocation</u>					
Account	Account	DEMAND	Allocation						
Description	Code	Dollars	Factor	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service
				Embedded					
				3	4	5	6	7	8
55	II. DEPRECIATION RESERVE								
56	Intangible Plant	0	DISTPT-D_INT	0	0	0	0	0	0
57	Production Plant	0	None	0	0	0	0	0	0
58	Local Storage Plant	0	None	0	0	0	0	0	0
59	Transmission Plant	0	None	0	0	0	0	0	0
60	Mains	3,130,607	MainsDemand	0	751,987	747,608	603,452	1,027,559	0
61	Mains - Development O&M	2,198,154	MainsDemand	0	528,007	524,933	423,714	721,500	0
62	Services	0	None	0	0	0	0	0	0
63	Meters	0	None	0	0	0	0	0	0
64	Distr Other	554,423	DISTPT-D	89,855	111,592	110,942	89,550	152,485	0
65	General Plant	<u>199,872</u>	DISTLABOR-D	<u>16,481</u>	<u>44,051</u>	<u>43,795</u>	<u>35,350</u>	<u>60,195</u>	<u>0</u>
66	TOTAL - DEPRECIATION RESERVE	6,083,056		106,336	1,435,636	1,427,278	1,152,066	1,961,739	0
67									
68	III. OTHER RATE BASE ITEMS								
69	Gas Storage Inventory	0	Gas_Deliveries	0	0	0	0	0	0
70	CWIP	0	DISTPT-D	0	0	0	0	0	0
71	Customer Deposits	0	None	0	0	0	0	0	0
72	Franchise fee	129,765	DISTPT-D	21,031	26,118	25,966	20,959	35,690	0
73	Deferred development costs	0	Gas_Deliveries	0	0	0	0	0	0
74	Deferred carrying costs	0	DISTPT-D	0	0	0	0	0	0
75	Deferred equity offering costs	86,749	DISTPT-D	14,059	17,460	17,359	14,012	23,859	0
76	Term deposit	624,528	DISTPT-D	101,217	125,702	124,970	100,873	171,767	0
77	Deferral account	<u>30,790,371</u>	DISTPT-D	<u>4,990,162</u>	<u>6,197,332</u>	<u>6,161,252</u>	<u>4,973,221</u>	<u>8,468,405</u>	<u>0</u>
78	Total - OTHER RATE BASE ITEMS	31,631,413		5,126,468	6,366,613	6,329,547	5,109,065	8,699,720	0
79									
80	IV. TOTAL RATE BASE (Excl. Working Cap	<u>82,558,737</u>		<u>14,225,927</u>	<u>16,413,864</u>	<u>16,318,304</u>	<u>13,171,760</u>	<u>22,428,883</u>	<u>0</u>
81	Working Capital	131 6,916	DISTO&MXGAS-D	912	1,474	1,433	1,148	1,949	1
82									
83	V. TOTAL RATE BASE	<u>82,565,654</u>		<u>14,226,838</u>	<u>16,415,338</u>	<u>16,319,737</u>	<u>13,172,908</u>	<u>22,430,832</u>	<u>1</u>

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

**DISTRIBUTION DEMAND Class Allocation**

		DISTRIBUTION	Allocation						
Account	Account	DEMAND	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service
Description	Code	Dollars	Factor						
				Embedded					
				3	4	5	6	7	8
85	I. OPERATION & MAINTENANCE EXPENS								
86	A. PRODUCTION EXPENSES								
87	1. Manufactured Gas Production								
88	Operation Supv and Engineering	610	0	None	0	0	0	0	0
89	Gas Wells	614	0	None	0	0	0	0	0
90	Other Gas Production	619	0	None	0	0	0	0	0
91	Subtotal - Production	610-619	0		0	0	0	0	0
92	Supervision	810	0	None	0	0	0	0	0
93	Gas Production Maintenance	814	0	None	0	0	0	0	0
94	Subtotal - O&M Accounts 617-618	810-819	0	None	0	0	0	0	0
95	Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0
96	Gas Supply Expenses								
98	Natural Gas Purchases	623	0	None	0	0	0	0	0
99	Gas Supply Operation	624	16,609	Peak	2,692	3,343	3,324	2,683	4,568
100	Natural Gas W/D from Storage	627-628	0	None	0	0	0	0	0
101	Gas Used for Other Util Operations	629	0	None	0	0	0	0	0
102	Other Gas Supply Expenses	629	0	None	0	0	0	0	0
103	Subtotal - PRODUCTION EXPENSES	623-629	16,609		2,692	3,343	3,324	2,683	4,568
104	B. NATURAL GAS STORAGE, TERMINALI								
106	Storage Operation & Maintenance	640-859	0	None	0	0	0	0	0
107	Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0
108	C. TRANSMISSION EXPENSES								
109		660-869	608,666	Peak	98,646	122,509	121,796	98,311	167,404
110	D. DISTRIBUTION EXPENSES								
112	Supervision	670-870	145,315	Peak	23,551	29,248	29,078	23,471	39,967
113	Load Dispatching	671	0	Peak	0	0	0	0	0
114	Meter and Regulator Work	673-878	0	Peak	0	0	0	0	0
115	Service Work	674	0	Peak	0	0	0	0	0
116	Mains and Services	675-875	59,265	Peak	9,605	11,929	11,859	9,572	16,300
117	Compressor Equipment	676-876	0	Peak	0	0	0	0	0
118	Measuring and Regulation	677-877	49,372	Peak	8,002	9,937	9,879	7,974	13,579
119	Other Distribution Equipment	679-879	0	Peak	0	0	0	0	0
120	Structures and Improvements	872	0	Peak	0	0	0	0	0
121	General Maintenance	884-889	240,980	MainsDemand	0	57,884	57,547	46,451	79,097
122	Subtotal - DISTRIBUTION EXPENSES	670-889	494,931		41,158	108,999	108,364	87,469	148,942
123	Total - OPERATION & MAINTENANCE EXP		1,103,598		139,804	231,508	230,160	185,780	316,346
124	II. SALES & MARKETING								

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

**DISTRIBUTION DEMAND Class Allocation**

		DISTRIBUTION	Allocation						
Account	Account	DEMAND	Allocation						
Description	Code	Dollars	Factor	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service
			Embedded						
				3	4	5	6	7	8
126 Supervision	700	0	None	0	0	0	0	0	0
127 Advertising - Natural Gas Promotion	701	0	None	0	0	0	0	0	0
128 Demonstration and Selling Exp	702	0	None	0	0	0	0	0	0
129 Revenue from Merchandising	703	0	None	0	0	0	0	0	0
130 Expense of Merchandising	704	0	None	0	0	0	0	0	0
131 Advertising - Other	705	0	None	0	0	0	0	0	0
132 Other Sales Promotion	709	0	None	0	0	0	0	0	0
133 Total - CUSTOMER ACCOUNTS EXPENSE		0		0	0	0	0	0	0
134									
135 III. CUSTOMER SERVICE & INFORMATIO									
136 Operatin Supervision	710	0	None	0	0	0	0	0	0
137 Customers' Contracts and Orders	711	0	None	0	0	0	0	0	0
138 Meter Reading	712	0	None	0	0	0	0	0	0
139 Customers' Billing and Accounting	713	0	None	0	0	0	0	0	0
140 Credit and Collection	714	0	None	0	0	0	0	0	0
141 Uncollectable Accounts	718	0	None	0	0	0	0	0	0
142 Other Customer Accounting	719	0	None	0	0	0	0	0	0
143 Total - CUSTOMER SERVICE & INFORMA'		0		0	0	0	0	0	0
144									
145 Total - CUSTOMER ACCOUNTS, SERVICE		0		0	0	0	0	0	0
146									
147 IV. ADMINISTRATIVE & GENERAL EXPEN									
148									
149 Administrative & General	721	1,540	DISTLABOR-D	127	339	337	272	464	0
150 Special Services	722	85,988	DISTLABOR-D	7,090	18,952	18,841	15,208	25,897	0
151 Insurance	723	63,626	DISTPT-D	10,312	12,806	12,732	10,277	17,499	0
152 Injuries & Damages	724	0	DISTLABOR-D	0	0	0	0	0	0
153 Employee Pensions and Benefits	725	116,658	DISTLABOR-D	9,619	25,711	25,562	20,633	35,133	0
154 Other Admin & Gen Expenses	728	638,023	DISTPT-D	103,404	128,418	127,670	103,053	175,478	0
155 Admin & Gen Expenses Transferred	729	0	DIST-TRANSFER-D	0	0	0	0	0	0
156 Subtotal - O&M Accounts 721-729		905,835		130,552	186,227	185,142	149,443	254,471	0
157									
158 TOTAL - OPERATING EXPENSES (Excl De		2,009,433		270,356	417,734	415,302	335,223	570,817	0

Enbridge Gas New Brunswick  
Class COS - Year Ending Dec 31, 2010

Future Rate Classes

DISTRIBUTION DEMAND Class Allocation

		DISTRIBUTION	Allocation						
Account	Account	DEMAND	Allocation						
Description	Code	Dollars	Factor	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service
				Embedded					
				3	4	5	6	7	8
159									
160									
161	403	0	DISTPT-D_INT	0	0	0	0	0	0
162	403	0	None	0	0	0	0	0	0
163	403	0	None	0	0	0	0	0	0
164	403	0	None	0	0	0	0	0	0
165	404	550,071	MainsDemand	0	132,130	131,360	106,031	180,550	0
166	404	555,049	MainsDemand	0	133,325	132,549	106,991	182,184	0
167	404	0	None	0	0	0	0	0	0
168	404	0	None	0	0	0	0	0	0
169	404	89,025	DISTPT-D	14,428	17,919	17,814	14,379	24,485	0
170	404	86,434	DISTLABOR-D	7,127	19,050	18,939	15,287	26,031	0
171	404	39,928	DISTPT-D	6,471	8,036	7,990	6,449	10,981	0
172		<u>1,026,346</u>	DISTPT-D	<u>166,339</u>	<u>206,578</u>	<u>205,375</u>	<u>165,774</u>	<u>282,280</u>	<u>0</u>
173	403-404	2,346,853		194,365	517,038	514,027	414,911	706,511	0
174									
175									
176									
177		230,766	RATEBASE	139,310	43,209	21,258	11,477	15,169	343
178		0	RATEBASE	0	0	0	0	0	0
179		0	DISTLABOR-D	0	0	0	0	0	0
180		0	DISTPT-D	0	0	0	0	0	0
181		<u>0</u>	Gas_Deliveries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
182	408	230,766		139,310	43,209	21,258	11,477	15,169	343
183									
184									
185		0	None	0	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>	<u>0</u>
187		0		0	0	0	0	0	0
188									
189									
190		0	PreTax-Dist-D	0	0	0	0	0	0
191		<u>0</u>	PreTax-Dist-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
192		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
193		230,766		139,310	43,209	21,258	11,477	15,169	343
194									
195		4,603,661		606,723	981,324	953,911	764,293	1,297,065	343
196									
197									
198	520	7,980,759	Delivery_Rev	1,563,923	1,853,406	1,818,621	1,615,759	1,119,985	9,066
199	521	0	Delivery_Rev	0	0	0	0	0	0
200	522	0	Delivery_Rev	0	0	0	0	0	0
201	529	24,853	Delivery_Rev	4,870	5,772	5,663	5,032	3,488	28
202	560	0	PENALTY_CHARGE	0	0	0	0	0	0
203	561	(22,705)	Delivery_Rev	(4,449)	(5,273)	(5,174)	(4,597)	(3,186)	(26)
204	570	0	Delivery_Rev	0	0	0	0	0	0
205	579	0	Delivery_Rev	0	0	0	0	0	0
206		19,523	Delivery_Rev	3,826	4,534	4,449	3,953	2,740	22
207		<u>22,863</u>	Delivery_Rev	<u>4,480</u>	<u>5,310</u>	<u>5,210</u>	<u>4,629</u>	<u>3,209</u>	<u>26</u>
208		8,025,294		1,572,650	1,863,748	1,828,769	1,624,776	1,126,235	9,116

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

**DISTRIBUTION DEMAND Class Allocation**

Account	Account	DEMAND	Allocation	DISTRIBUTION DEMAND Class Allocation					
				Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service
Description	Code	Dollars	Factor						
			Embedded						
				3	4	5	6	7	8
210 Non-Operating Income		0	None	0	0	0	0	0	0
211 Non-Operating Income		0	None	0	0	0	0	0	0
212 Total Non-Oper Income		0		0	0	0	0	0	0
214 Total Revenue		8,025,294		1,572,650	1,863,748	1,828,769	1,624,776	1,126,235	9,116
216 Total Expenses		4,603,661		606,723	981,324	953,911	764,293	1,297,065	343
218 NET INCOME		<u>3,421,634</u>		<u>965,926</u>	<u>882,424</u>	<u>874,858</u>	<u>860,482</u>	<u>(170,830)</u>	<u>8,773</u>
220 Tariff Revenue Requirements		4,578,649		601,822	975,516	948,212	759,230	1,293,555	315
222 <b>SUMMARY</b>									
223 <u>Revenues</u>									
224 Gas revenues		8,025,294		1,572,650	1,863,748	1,828,769	1,624,776	1,126,235	9,116
225 Non-operating income		0		0	0	0	0	0	0
226 Total revenues		8,025,294		1,572,650	1,863,748	1,828,769	1,624,776	1,126,235	9,116
228 <u>Operating Expenses</u>									
229 Production Expenses		16,609		2,692	3,343	3,324	2,683	4,568	0
230 Natural Gas Storage, Terminaling & Proc. E		0		0	0	0	0	0	0
231 Transmission Expenses		608,666		98,646	122,509	121,796	98,311	167,404	0
232 Distribution Expenses		<u>494,931</u>		<u>41,158</u>	<u>108,999</u>	<u>108,364</u>	<u>87,469</u>	<u>148,942</u>	<u>0</u>
233 Total Operating Expenses		1,120,207		142,495	234,851	233,484	188,463	320,914	0
234									
235 Customer Accounts, Services, & Sales Expe		0		0	0	0	0	0	0
236 Administrative & General Expenses		905,835		130,552	186,227	185,142	149,443	254,471	0
237 Depreciation Expense		2,346,853		194,365	517,038	514,027	414,911	706,511	0
238 Taxes other than Income, GRT		<u>230,766</u>		<u>139,310</u>	<u>43,209</u>	<u>21,258</u>	<u>11,477</u>	<u>15,169</u>	<u>343</u>
239 Total Other Expenses		3,483,454		464,228	746,473	720,428	575,831	976,151	343
240									
241 Income tax expense		0		0	0	0	0	0	0
242 Gross receipts tax expense		0		0	0	0	0	0	0
243 Total expenses		4,603,661		606,723	981,324	953,911	764,293	1,297,065	343
244									
245 NET INCOME		3,421,634		965,926	882,424	874,858	860,482	(170,830)	8,773
246									
247 <b>Total Rate Base</b>		82,565,654		14,226,838	16,415,338	16,319,737	13,172,908	22,430,832	1

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

**DISTRIBUTION DEMAND Class Allocation**

1 2 3 7 8 9 10 11 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268	Account	Account	DEMAND	Allocation							
	Description	Code	Dollars	Factor	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service	
				Embedded	3	4	5	6	7	8	
249	Return at Present Rates										
251	REVENUE REQUIREMENTS										
253	Target ROR		9.59%		9.59%	9.59%	9.59%	9.59%	9.59%	9.59%	
254	Using Target for System										
255	Rate Base		82,565,654		14,226,838	16,415,338	16,319,737	13,172,908	22,430,832	1	
257	Operating expenses		2,026,042		273,048	421,077	418,626	337,905	575,385	0	
258	Depreciation expense		2,346,853		194,365	517,038	514,027	414,911	706,511	0	
259	Additional Bad Debt expense		0	None	0	0	0	0	0	0	
260	Taxes other than Income, GRT		<u>230,766</u>		<u>139,310</u>	<u>43,209</u>	<u>21,258</u>	<u>11,477</u>	<u>15,169</u>	<u>343</u>	
261	Operating expenses to recover		4,603,661		606,723	981,324	953,911	764,293	1,297,065	343	
263	Target Return on Rate Base- After taxes		7,918,046		1,364,354	1,574,231	1,565,063	1,263,282	2,151,117	0	
265	Income taxes to recover		0	0.0%	0	0	0	0	0	0	
266	Subtotal- Rev Req before GRT		<u>12,521,707</u>		<u>1,971,077</u>	<u>2,555,555</u>	<u>2,518,974</u>	<u>2,027,575</u>	<u>3,448,182</u>	<u>343</u>	
267	GRT needed		0		0	0	0	0	0	0	
268	TOTAL REVENUE REQUIREMENT		<u>12,521,707</u>		<u>1,971,077</u>	<u>2,555,555</u>	<u>2,518,974</u>	<u>2,027,575</u>	<u>3,448,182</u>	<u>343</u>	

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

DISTRIBUTION Allocation				DISTRIBUTION CUSTOMER Class Allocation						
Account	Account	CUSTOMER	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service	
Description	Code	Dollars	Factor							
			Embedded							
12 I. GAS PLANT IN SERVICE										
13 Franchises & Consents	401	0	TOTALPLANT	0	0	0	0	0	0	
14 Other Intangible Plant	402	0	None	0	0	0	0	0	0	
15 Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	0	
17 B. PRODUCTION PLANT										
18 Production Plant	403-419	0	None	0	0	0	0	0	0	
19 Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	
21 C. STORAGE PLANT										
22 Storage Plant	440-459	0	None	0	0	0	0	0	0	
23 Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	
25 D. TRANSMISSION PLANT	460-469	0	None	0	0	0	0	0	0	
27 E. DISTRIBUTION PLANT										
28 Land and Land Rights	470	399,408	DISTOnlyPT-C	285,085	73,573	26,022	8,651	5,338	739	
29 Structures and Improvements	472	0	DISTOnlyPT-C	0	0	0	0	0	0	
30 Services	473	46,351,854	Service_Invest	31,646,191	8,072,130	3,652,234	1,632,877	1,267,397	81,025	
31 Regulators and Meter Installations	474	0	Service_Invest	0	0	0	0	0	0	
32 Mains	475	84,656,536	MainsCustomer	67,961,167	12,453,167	3,304,699	742,190	70,313	125,000	
33 Compressor Equipment	476	0	Service_Invest	0	0	0	0	0	0	
34 Meas. & Reg. Stat. Equip. - General	477	0	Service_Invest	0	0	0	0	0	0	
35 Meters	478	15,683,602	Meter_Invest	5,096,837	6,496,270	2,600,369	802,240	622,678	65,207	
36 Other Distribution Equipment	479	0	None	0	0	0	0	0	0	
37 Development O&M	479	79,764,207	DISTPT-C	56,933,218	14,693,057	5,196,811	1,727,670	1,065,966	147,484	
38 Subtotal - DISTRIBUTION PLANT	470-479	226,855,607		161,922,498	41,788,198	14,780,136	4,913,629	3,031,692	419,455	
40 F. GENERAL PLANT										
41 Land and Land Rights	480	0	DISTLABOR-C	0	0	0	0	0	0	
42 Structures and Improvements	482	245,771	DISTLABOR-C	175,274	45,224	16,078	5,389	3,352	454	
43 Office Furniture and Equipment	483	137,609	DISTLABOR-C	98,137	25,321	9,002	3,017	1,877	254	
44 Transportation Equipment	484	272,628	DISTLABOR-C	194,427	50,166	17,835	5,978	3,718	504	
45 Heavy Work Equipment	485	0	DISTLABOR-C	0	0	0	0	0	0	
46 Tools & Work Equipment	486	(102,233)	DISTLABOR-C	(72,909)	(18,812)	(6,688)	(2,242)	(1,394)	(189)	
47 Equipment on Customers' Premises	487	0	DISTLABOR-C	0	0	0	0	0	0	
48 Communication Structures & Equip	488	0	DISTLABOR-C	0	0	0	0	0	0	
49 Computer Hardware & Software	490	1,063,331	DISTLABOR-C	758,324	195,662	69,564	23,315	14,503	1,964	
50 Other General Equipment	489	0	DISTLABOR-C	0	0	0	0	0	0	
51 Subtotal - GENERAL PLANT	480-490	1,617,106		1,153,253	297,561	105,792	35,457	22,055	2,987	
53 TOTAL UTILITY PLANT		228,472,712		163,075,751	42,085,759	14,885,928	4,949,086	3,053,747	422,442	



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

DISTRIBUTION CUSTOMER Class Allocation

DISTRIBUTION Allocation				DISTRIBUTION CUSTOMER Class Allocation					
Account	Account	CUSTOMER	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service
Description	Code	Dollars	Factor						
			Embedded						
55 II. DEPRECIATION RESERVE									
56 Intangible Plant		0	DISTPT-C_INT	0	0	0	0	0	0
57 Production Plant		0	None	0	0	0	0	0	0
58 Local Storage Plant		0	None	0	0	0	0	0	0
59 Transmission Plant		0	None	0	0	0	0	0	0
60 Mains		10,333,227	MainsCustomer	8,295,381	1,520,041	403,373	90,592	8,582	15,258
61 Mains - Development O&M		7,255,471	MainsCustomer	5,824,598	1,067,296	283,229	63,609	6,026	10,713
62 Services		7,228,768	Service_Invest	4,935,358	1,258,883	569,581	254,654	197,656	12,636
63 Meters		2,863,463	Meter_Invest	930,564	1,186,068	474,767	146,471	113,687	11,905
64 Distr Other		2,222,720	DISTPT-C	1,586,509	409,439	144,815	48,143	29,704	4,110
65 General Plant		760,926	DISTLABOR-C	542,661	140,017	49,780	16,684	10,378	1,405
66 TOTAL - DEPRECIATION RESERVE		30,664,575		22,115,070	5,581,744	1,925,546	620,154	366,034	56,028
67									
68 III. OTHER RATE BASE ITEMS									
69 Gas Storage Inventory		0	None	0	0	0	0	0	0
70 CWIP		0	DISTPT-C	0	0	0	0	0	0
71 Customer Deposits		0	DISTPT-C	0	0	0	0	0	0
72 Franchise fee		520,235	DISTPT-C	371,328	95,831	33,894	11,268	6,952	962
73 Deferred development costs		0	DISTPT-C	0	0	0	0	0	0
74 Deferred carrying costs		0	DISTPT-C	0	0	0	0	0	0
75 Deferred equity offering costs		347,784	DISTPT-C	248,237	64,064	22,659	7,533	4,648	643
76 Term deposit		2,503,777	DISTPT-C	1,787,118	461,211	163,126	54,231	33,460	4,629
77 Deferral account		123,440,706	DISTPT-C	88,108,149	22,738,537	8,042,430	2,673,691	1,649,658	228,241
78 Total - OTHER RATE BASE ITEMS		126,812,502		90,514,832	23,359,643	8,262,110	2,746,723	1,694,719	234,476
79									
80 IV. TOTAL RATE BASE (Excl. Working Cap)		324,620,639		231,475,513	59,863,657	21,222,492	7,075,655	4,382,432	600,890
81 Working Capital	131	27,729	DISTO&MXGAS-C	19,736	5,057	1,817	631	438	50
82									
83 V. TOTAL RATE BASE		324,648,368		231,495,249	59,868,714	21,224,309	7,076,286	4,382,870	600,940
84									
85 I. OPERATION & MAINTENANCE EXPENS									
86 A. PRODUCTION EXPENSES									
87 1. Manufactured Gas Production									
88 Operation Supv and Engineering	610	0	None	0	0	0	0	0	0
89 Gas Wells	614	0	None	0	0	0	0	0	0
90 Other Gas Production	619	0	None	0	0	0	0	0	0
91 Subtotal - Production	610-619	0		0	0	0	0	0	0
92 Supervision	810	0	None	0	0	0	0	0	0
93 Gas Production Maintenance	814	0	None	0	0	0	0	0	0
94 Subtotal - O&M Accounts 617-618	810-819	0	None	0	0	0	0	0	0
95 Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0	0
96									
97 Gas Supply Expenses									
98 Natural Gas Purchases	623	0	None	0	0	0	0	0	0
99 Gas Supply Operation	624	66,587	DISTPT-C	47,528	12,266	4,338	1,442	890	123
100 Natural Gas W/D from Storage	627-628	0	None	0	0	0	0	0	0
101 Gas Used for Other Util Operations	629	0	None	0	0	0	0	0	0
102 Other Gas Supply Expenses		0	None	0	0	0	0	0	0
103 Subtotal - PRODUCTION EXPENSES	623-629	66,587		47,528	12,266	4,338	1,442	890	123

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

**DISTRIBUTION CUSTOMER Class Allocation**

DISTRIBUTION Allocation		DISTRIBUTION CUSTOMER Class Allocation								
Account	Account	CUSTOMER	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service	
Description	Code	Dollars	Factor							
			Embedded							
105	B. NATURAL GAS STORAGE, TERMINALI									
106	Storage Operation & Maintenance	640-859	0	None	0	0	0	0	0	
107	Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0	
108										
109	C. TRANSMISSION EXPENSES	660-869	0	None	0	0	0	0	0	
110										
111	D. DISTRIBUTION EXPENSES									
112	Supervision	670-870	742,261	DISTPT-C	529,803	136,729	48,360	16,077	9,920	1,372
113	Load Dispatching	671	0	DISTPT-C	0	0	0	0	0	0
114	Meter and Regulator Work	673-878	0	Meter_Invest	0	0	0	0	0	0
115	Service Work	674	0	None	0	0	0	0	0	0
116	Mains and Services	675-875	302,721	Service_Invest	206,679	52,719	23,853	10,664	8,277	529
117	Compressor Equipment	676-876	0	None	0	0	0	0	0	0
118	Measuring and Regulation	677-877	0	None	0	0	0	0	0	0
119	Other Distribution Equipment	679-879	0	None	0	0	0	0	0	0
120	Structures and Improvements	872	0	DISTPT-C	0	0	0	0	0	0
121	General Maintenance	884-889	917,424	DISTLABOR-C	654,269	168,814	60,018	20,116	12,513	1,694
122	Subtotal - DISTRIBUTION EXPENSES	670-889	1,962,406		1,390,751	358,261	132,231	46,857	30,709	3,596
123	Total - OPERATION & MAINTENANCE EXP		1,962,406		1,390,751	358,261	132,231	46,857	30,709	3,596
124										
125	II. SALES & MARKETING									
126	Supervision	700	0	None	0	0	0	0	0	0
127	Advertising - Natural Gas Promotion	701	0	None	0	0	0	0	0	0
128	Demonstration and Selling Exp	702	0	None	0	0	0	0	0	0
129	Revenue from Merchandising	703	0	Delivery_Rev	0	0	0	0	0	0
130	Expense of Merchandising	704	0	Delivery_Rev	0	0	0	0	0	0
131	Advertising - Other	705	0	None	0	0	0	0	0	0
132	Other Sales Promotion	709	0	None	0	0	0	0	0	0
133	Total - CUSTOMER ACCOUNTS EXPENSE		0		0	0	0	0	0	0
134										
135	III. CUSTOMER SERVICE & INFORMATIO									
136	Operatin Supervision	710	0	None	0	0	0	0	0	0
137	Customers' Contracts and Orders	711	0	None	0	0	0	0	0	0
138	Meter Reading	712	0	None	0	0	0	0	0	0
139	Customers' Billing and Accounting	713	0	None	0	0	0	0	0	0
140	Credit and Collection	714	0	None	0	0	0	0	0	0
141	Uncollectable Accounts	718	0	None	0	0	0	0	0	0
142	Other Customer Accounting	719	0	None	0	0	0	0	0	0
143	Total - CUSTOMER SERVICE & INFORMA'		0		0	0	0	0	0	0
144										
145	Total - CUSTOMER ACCOUNTS, SERVICE		0		0	0	0	0	0	0
146										
147	IV. ADMINISTRATIVE & GENERAL EXPEN									
148										
149	Administrative & General	721	5,862	DISTLABOR-C	4,181	1,079	384	129	80	11
150	Special Services	722	327,363	DISTLABOR-C	233,462	60,238	21,416	7,178	4,465	605
151	Insurance	723	255,080	DISTPT-C	182,068	46,987	16,619	5,525	3,409	472
152	Injuries & Damages	724	0	DISTLABOR-C	0	0	0	0	0	0
153	Employee Pensions and Benefits	725	444,125	DISTLABOR-C	316,731	81,723	29,055	9,738	6,057	820
154	Other Admin & Gen Expenses	728	2,557,878	DISTPT-C	1,825,734	471,177	166,651	55,403	34,183	4,730
155	Admin & Gen Expenses Transferred	729	0	DIST-TRANSFER-C	0	0	0	0	0	0
156	Subtotal - O&M Accounts 721-729		3,590,308		2,562,176	661,203	234,125	77,972	48,194	6,637
157										
158	TOTAL - OPERATING EXPENSES (Excl De		5,552,714		3,952,927	1,019,464	366,356	124,830	78,904	10,233



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

DISTRIBUTION CUSTOMER Class Allocation

Account	Account	CUSTOMER	Allocation							
<u>Description</u>	<u>Code</u>	Dollars	Factor		Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service
			Embedded							
214 Total Revenue		30,935,479			6,109,629	7,179,876	7,034,528	6,246,527	4,329,712	35,207



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

DISTRIBUTION Allocation				DISTRIBUTION CUSTOMER Class Allocation					
Account	Account	CUSTOMER	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service
Description	Code	Dollars	Factor						
			Embedded						
249 Return at Present Rates									
250									
251 REVENUE REQUIREMENTS									
252									
253 Target ROR		9.59%		9.59%	9.59%	9.59%	9.59%	9.59%	9.59%
254 Using Target for System									
255 Rate Base	391,531	324,648,368		231,495,249	59,868,714	21,224,309	7,076,286	4,382,870	600,940
256									
257 Operating expenses	156,757	5,619,301		4,000,455	1,031,730	370,694	126,272	79,794	10,356
258 Depreciation expense	22,095	10,584,254		7,632,576	1,918,765	666,441	217,369	129,843	19,260
259 Additional Bad Debt expense		0	None	0	0	0	0	0	0
260 Taxes other than Income, GRT	19,364	925,157		558,505	173,228	85,225	46,012	60,812	1,376
261 Operating expenses to recover	198,216	17,128,712		12,191,535	3,123,723	1,122,360	389,653	270,449	30,992
262									
263 Target Return on Rate Base- After taxes	35,915	31,133,778		22,200,394	5,741,410	2,035,411	678,616	420,317	57,630
264									
265 Income taxes to recover	13,559	0	0.0%	0	0	0	0	0	0
266 Subtotal- Rev Req before GRT	247,690	48,262,491		34,391,930	8,865,133	3,157,771	1,068,269	690,766	88,622
267 GRT needed	11,474	0		0	0	0	0	0	0
268 TOTAL REVENUE REQUIREMENT	259,165	48,262,491		34,391,930	8,865,133	3,157,771	1,068,269	690,766	88,622

Enbridge Gas New Brunswick										
Class COS - Year Ending Dec 31, 2010										
Future Rate Classes										
<u>ONSITE CUSTOMER Class Allocation</u>										
Account	Account	ONSITE CUSTOMER	Allocation							
<u>Description</u>	<u>Code</u>	Dollars	Factor	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service	
			Embedded							
13 I. GAS PLANT IN SERVICE										
13 Franchises & Consents	401	0	None	0	0	0	0	0	0	
14 Other Intangible Plant	402	0	None	0	0	0	0	0	0	
15 Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	0	
17 B. PRODUCTION PLANT										
18 Production Plant	403-419	0	None	0	0	0	0	0	0	
19 Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	
21 C. STORAGE PLANT										
22 Storage Plant	440-459	0	None	0	0	0	0	0	0	
23 Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	
25 D. TRANSMISSION PLANT	460-469	0	None	0	0	0	0	0	0	
27 E. DISTRIBUTION PLANT										
28 Land and Land Rights	470	0	None	0	0	0	0	0	0	
29 Structures and Improvements	472	0	None	0	0	0	0	0	0	
30 Services	473	0	None	0	0	0	0	0	0	
31 Regulators and Meter Installations	474	0	None	0	0	0	0	0	0	
32 Mains	475	0	None	0	0	0	0	0	0	
33 Compressor Equipment	476	0	None	0	0	0	0	0	0	
34 Meas. & Reg. Stat. Equip. - General	477	0	Meter_Invest	0	0	0	0	0	0	
35 Meters	478	0	Meter_Invest_Res	0	0	0	0	0	0	
36 Other Distribution Equipment	479	0	None	0	0	0	0	0	0	
37 Development O&M	479	0	None	0	0	0	0	0	0	
38 Subtotal - DISTRIBUTION PLANT	470-479	0		0	0	0	0	0	0	
40 F. GENERAL PLANT										
41 Land and Land Rights	480	0	ONSITELABOR-C	0	0	0	0	0	0	
42 Structures and Improvements	482	610,354	ONSITELABOR-C	400,971	104,609	45,344	29,582	27,571	2,277	
43 Office Furniture and Equipment	483	341,743	ONSITELABOR-C	224,508	58,572	25,389	16,563	15,437	1,275	
44 Transportation Equipment	484	677,050	ONSITELABOR-C	444,787	116,040	50,299	32,814	30,584	2,525	
45 Heavy Work Equipment	485	0	ONSITELABOR-C	0	0	0	0	0	0	
46 Tools & Work Equipment	486	(253,889)	ONSITELABOR-C	(166,792)	(43,514)	(18,862)	(12,305)	(11,469)	(947)	
47 Equipment on Customers' Premises	487	0	ONSITELABOR-C	0	0	0	0	0	0	
48 Communication Structures & Equip	488	0	ONSITELABOR-C	0	0	0	0	0	0	
49 Computer Hardware & Software	490	2,640,703	ONSITELABOR-C	1,734,806	452,592	196,183	127,986	119,286	9,850	
50 Other General Equipment	489	0	ONSITELABOR-C	0	0	0	0	0	0	
51 Subtotal - GENERAL PLANT	480-490	4,015,961		2,638,280	688,299	298,353	194,640	181,410	14,980	
53 TOTAL UTILITY PLANT		4,015,961		2,638,280	688,299	298,353	194,640	181,410	14,980	

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

		ONSITE	Allocation	ONSITE CUSTOMER Class Allocation					
Account	Account	CUSTOMER	Allocation						
Description	Code	Dollars	Factor	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service
			Embedded						
54									
55	II. DEPRECIATION RESERVE								
56		0	ONSITEPT-C_INT	0	0	0	0	0	0
57		0	None	0	0	0	0	0	0
58		0	None	0	0	0	0	0	0
59		0	None	0	0	0	0	0	0
60		0	None	0	0	0	0	0	0
61		0	None	0	0	0	0	0	0
62		0	None	0	0	0	0	0	0
63		0	Meter_Invest	0	0	0	0	0	0
64		0	ONSITE-CxMSM	0	0	0	0	0	0
65		1,889,704	ONSITELABOR-C	1,241,438	323,878	140,389	91,588	85,362	7,049
66	TOTAL - DEPRECIATION RESERVE	1,889,704		1,241,438	323,878	140,389	91,588	85,362	7,049
67									
68	III. OTHER RATE BASE ITEMS								
69		0	None	0	0	0	0	0	0
70		0	ONSITEPT-C	0	0	0	0	0	0
71		0	ONSITEPT-C	0	0	0	0	0	0
72		0	ONSITEPT-C	0	0	0	0	0	0
73		0	ONSITEPT-C	0	0	0	0	0	0
74		0	ONSITEPT-C	0	0	0	0	0	0
75		0	ONSITEPT-C	0	0	0	0	0	0
76		0	ONSITEPT-C	0	0	0	0	0	0
77		0	ONSITELABOR-C	0	0	0	0	0	0
78	Total - OTHER RATE BASE ITEMS	0		0	0	0	0	0	0
79									
80	IV. TOTAL RATE BASE (Excl. Working	2,126,258		1,396,842	364,421	157,963	103,052	96,048	7,931
81	Working Capital	131	ONSITEO&MXGAS-C	41,932	11,809	13,390	9,809	2,035	152
82									
83	V. TOTAL RATE BASE	2,205,384		1,438,774	376,230	171,353	112,862	98,082	8,083
84									
85	I. OPERATION & MAINTENANCE EXPI								
86	A. PRODUCTION EXPENSES								
87	1. Manufactured Gas Production								
88	Operation Supv and Engineering	610	0	None	0	0	0	0	0
89	Gas Wells	614	0	None	0	0	0	0	0
90	Other Gas Production	619	0	None	0	0	0	0	0
91	Subtotal - Production	610-619	0	None	0	0	0	0	0
92	Supervision	810	0	None	0	0	0	0	0
93	Gas Production Maintenance	814	0	None	0	0	0	0	0
94	Subtotal - O&M Accounts 617-618	810-819	0	None	0	0	0	0	0
95	Subtotal - Manufactured Gas Production	610-819	0	None	0	0	0	0	0
96									
97	Gas Supply Expenses								
98	Natural Gas Purchases	623	0	None	0	0	0	0	0
99	Gas Supply Operation	624	0	None	0	0	0	0	0
100	Natural Gas W/D from Storage	627-628	0	None	0	0	0	0	0
101	Gas Used for Other Util Operations	629	0	None	0	0	0	0	0
102	Other Gas Supply Expenses		0	None	0	0	0	0	0
103	Subtotal - PRODUCTION EXPENSES	623-629	0	None	0	0	0	0	0



Enbridge Gas New Brunswick										
Class COS - Year Ending Dec 31, 2010										
Future Rate Classes										
<u>ONSITE CUSTOMER Class Allocation</u>										
Account	Account	ONSITE	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service	
Description	Code	Dollars	Factor							
			Embedded							
104										
105	B. NATURAL GAS STORAGE, TERMIN									
106	Storage Operation & Maintenance	640-859	0	None	0	0	0	0	0	0
107	Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0	0
108										
109	C. TRANSMISSION EXPENSES	660-869	0	None	0	0	0	0	0	0
110										
111	D. DISTRIBUTION EXPENSES									
112	Supervision	670-870	0	ONSITEDistPT-C	0	0	0	0	0	0
113	Load Dispatching	671	0	None	0	0	0	0	0	0
114	Meter and Regulator Work	673-878	0	None	0	0	0	0	0	0
115	Service Work	674	0	None	0	0	0	0	0	0
116	Mains and Services	675-875	0	None	0	0	0	0	0	0
117	Compressor Equipment	676-876	0	None	0	0	0	0	0	0
118	Measuring and Regulation	677-877	0	Meter_Invest	0	0	0	0	0	0
119	Other Distribution Equipment	679-879	0	Meter_Invest	0	0	0	0	0	0
120	Structures and Improvements	872	0	ONSITEPT-C	0	0	0	0	0	0
121	General Maintenance	884-889	2,278,354	ONSITELABOR-C	1,496,762	390,489	169,263	110,424	102,918	8,498
122	Subtotal - DISTRIBUTION EXPENSES	670-889	2,278,354		1,496,762	390,489	169,263	110,424	102,918	8,498
123	Total - OPERATION & MAINTENANCE		2,278,354		1,496,762	390,489	169,263	110,424	102,918	8,498
124										
125	II. SALES & MARKETING									
126	Supervision	700	1,507,212	TOTALPLANT	909,797	282,774	138,804	74,729	98,878	2,230
127	Advertising - Natural Gas Promotion	701	1,100,611	TOTALPLANT	664,361	206,490	101,359	54,569	72,204	1,629
128	Demonstration and Selling Exp	702	138,019	TOTALPLANT	83,312	25,894	12,711	6,843	9,055	204
129	Revenue from Merchandising	703	0	TOTALPLANT	0	0	0	0	0	0
130	Expense of Merchandising	704	0	TOTALPLANT	0	0	0	0	0	0
131	Advertising - Other	705	118,671	TOTALPLANT	71,633	22,264	10,929	5,884	7,785	176
132	Other Sales Promotion	709	8,439,875	Incentives	3,418,500	1,028,500	2,279,275	1,713,600	0	0
133	Total - CUSTOMER ACCOUNTS EXPE		11,304,389		5,147,603	1,565,922	2,543,078	1,855,625	187,921	4,239
134										
135	III. CUSTOMER SERVICE & INFORMA									
136	Operatin Supervision	710	480,180	Bills_All	385,482	70,636	18,745	4,210	399	709
137	Customers' Contracts and Orders	711	0	Bills_All	0	0	0	0	0	0
138	Meter Reading	712	93,590	MetersRead	71,525	13,106	5,217	2,343	740	658
139	Customers' Billing and Accounting	713	718,611	Billing	524,606	96,128	25,510	57,291	5,428	9,649
140	Credit and Collection	714	0	PENALTY_CHARGE	0	0	0	0	0	0
141	Uncollectable Accounts	718	275,684	Write-offs	54,024	64,023	62,822	55,814	38,688	313
142	Other Customer Accounting	719	0	Bills_All	0	0	0	0	0	0
143	Total - CUSTOMER SERVICE & INFOR		1,568,065		1,035,637	243,894	112,293	119,658	45,255	11,329
144										
145	Total - CUSTOMER ACCOUNTS, SER\		12,872,454		6,183,239	1,809,816	2,655,371	1,975,284	233,176	15,568
146										
147	IV. ADMINISTRATIVE & GENERAL EXI									
148										
149	Administrative & General	721	14,559	ONSITELABOR-C	9,564	2,495	1,082	706	658	54
150	Special Services	722	812,982	ONSITELABOR-C	534,087	139,338	60,398	39,402	36,724	3,032
151	Insurance	723	0	ONSITELABOR-C	0	0	0	0	0	0
152	Injuries & Damages	724	0	ONSITELABOR-C	0	0	0	0	0	0
153	Employee Pensions and Benefits	725	1,102,950	ONSITELABOR-C	724,582	189,036	81,940	53,456	49,823	4,114
154	Other Admin & Gen Expenses	728	0	ONSITELABOR-C	0	0	0	0	0	0
155	Admin & Gen Expenses Transferred	729	0	INSITE-TRANSFER-I	0	0	0	0	0	0
156	Subtotal - O&M Accounts 721-729		1,930,491		1,268,233	330,868	143,420	93,564	87,205	7,201
157										
158	TOTAL - OPERATING EXPENSES (Ex		17,081,299		8,948,235	2,531,173	2,968,054	2,179,272	423,299	31,267

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

		ONSITE	Allocation	<u>ONSITE CUSTOMER Class Allocation</u>						
Account	Account	CUSTOMER	Allocation							
<u>Description</u>	<u>Code</u>	Dollars	Factor	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service	
			Embedded							
159										
160										
161	Intangible Plant	403	0	ONSITEPT-C_INT	0	0	0	0	0	0
162	Production Plant	403	0	None	0	0	0	0	0	0
163	Local Storage Plant	403	0	None	0	0	0	0	0	0
164	Transmission Plant	403	0	None	0	0	0	0	0	0
165	Mains	404	0	None	0	0	0	0	0	0
166	Mains - Development O&M	404	0	None	0	0	0	0	0	0
167	Services	404	0	None	0	0	0	0	0	0
168	Meters	404	0	Meter_Invest	0	0	0	0	0	0
169	Distr Other	404	0	ONSITE-CxMSM	0	0	0	0	0	0
170	General Plant	404	817,197	ONSITELABOR-C	536,857	140,060	60,711	39,607	36,915	3,048
171	Amort Ltd-Term Elect/Gas Plant	404	0	ONSITEPT-C	0	0	0	0	0	0
172	Amortization of Deferral		0	ONSITEPT-C	0	0	0	0	0	0
173	Total - DEPRECIATION EXPENSE	403-404	817,197		536,857	140,060	60,711	39,607	36,915	3,048
174										
175	VII. TAXES OTHER THAN INCOME TA									
176										
177	Property Tax- Plant		0	ONSITEPT-C	0	0	0	0	0	0
178	Distribution Tax		0	RATEBASE	0	0	0	0	0	0
179	Payroll related		0	ONSITELABOR-C	0	0	0	0	0	0
180	Other taxes		0	ONSITEPT-C	0	0	0	0	0	0
181	Property Tax- Gas		0	None	0	0	0	0	0	0
182	Total Taxes Other Than Income Taxes	408	0		0	0	0	0	0	0
183										
184	B. Franchise and Revenue Taxes									
185	Gross Receipts Tax		0	JNSITE-C_Rev_GRT	0	0	0	0	0	0
186	GRT- Uncoll Rider		0	None	0	0	0	0	0	0
187	Subtotal- Franchise and Gross Receipts		0		0	0	0	0	0	0
188										
189	C. Income Tax Expense									
190	State Income Tax expense		0	PreTax-OnSi-C	0	0	0	0	0	0
191	Federal Income Tax expense		0	PreTax-OnSi-C	0	0	0	0	0	0
192	Subtotal- Income tax expense		0		0	0	0	0	0	0
193	Total- TAX EXPENSE		0		0	0	0	0	0	0
194										
195	TOTAL EXPENSES		17,898,497		9,485,091	2,671,233	3,028,765	2,218,879	460,214	34,315
196										
197	V. REVENUES									
198	Retail Revenue	520	11,558,295	Delivery_Rev	2,264,982	2,684,232	2,633,854	2,340,056	1,622,041	13,130
199	Commercial Sales	521	0	Delivery_Rev	0	0	0	0	0	0
200	Industrial Sales	522	0	Delivery_Rev	0	0	0	0	0	0
201	Other Sales	529	35,994	Delivery_Rev	7,054	8,359	8,202	7,287	5,051	41
202	Late Payment Penalties	560	0	PENALTY_CHARGE	0	0	0	0	0	0
203	Revenue from Service Work	561	(32,883)	Delivery_Rev	(6,444)	(7,637)	(7,493)	(6,657)	(4,615)	(37)
204	Transportation Revenue	570	0	Delivery_Rev	0	0	0	0	0	0
205	Miscellaneous Operating Revenue	579	0	Delivery_Rev	0	0	0	0	0	0
206	Other Revenue		28,275	Delivery_Rev	5,541	6,566	6,443	5,725	3,968	32
207	Rent from Gas Pty / Other Rev		0	ONSITEPT-C	0	0	0	0	0	0
208	Subtotal Gas Revenues, net		11,589,682		2,271,133	2,691,521	2,641,007	2,346,410	1,626,446	13,165
209										
210	Non-Operating Income		0	None	0	0	0	0	0	0
211	Non-Operating Income		0	None	0	0	0	0	0	0
212	Total Non-Oper Income		0		0	0	0	0	0	0
213										
214	Total Revenue		11,589,682		2,271,133	2,691,521	2,641,007	2,346,410	1,626,446	13,165



Enbridge Gas New Brunswick									
Class COS - Year Ending Dec 31, 2010									
Future Rate Classes									
<u>ONSITE CUSTOMER Class Allocation</u>									
Account	Account	ONSITE	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	Off Peak Service
<u>Description</u>	<u>Code</u>	Dollars	Factor						
249			Embedded						
250									
251									
252									
253		9.59%		9.59%	9.59%	9.59%	9.59%	9.59%	9.59%
254									
255		2,205,384		1,438,774	376,230	171,353	112,862	98,082	8,083
256									
257		17,081,299		8,948,235	2,531,173	2,968,054	2,179,272	423,299	31,267
258		817,197		536,857	140,060	60,711	39,607	36,915	3,048
259		0	None	0	0	0	0	0	0
260		0		0	0	0	0	0	0
261		17,898,497		9,485,091	2,671,233	3,028,765	2,218,879	460,214	34,315
262									
263		211,496		137,978	36,080	16,433	10,823	9,406	775
264									
265		0	0.0%	0	0	0	0	0	0
266		<u>18,109,993</u>		<u>9,623,070</u>	<u>2,707,313</u>	<u>3,045,198</u>	<u>2,229,702</u>	<u>469,620</u>	<u>35,090</u>
267		0		0	0	0	0	0	0
268		<u>18,109,993</u>		<u>9,623,070</u>	<u>2,707,313</u>	<u>3,045,198</u>	<u>2,229,702</u>	<u>469,620</u>	<u>35,090</u>