

**Enbridge Gas New Brunswick
 Capitalization Study**

Department Name: Sales

O&M Expenses Total \$	Sales	1,195,066
Capital	Sales	0.0%
Customer/Industry Growth	Sales	93.1%
Existing Customer Base	Sales	6.9%

Detail on O&M Expenses							
Acct No.	Account Name	Allocation Method	2010 Budget	% Allocated to Capital	% Allocated to Customer / Industry Growth	% Allocated to Existing Customer Base	Explanation
25322.000.25330.60101.000000.00000	Base Pay	Employee Time	764,790	0.0%	92.9%	7.1%	
25322.000.25330.60109.000000.00000	Temporary Payroll	Employee Time	-	0.0%	92.9%	7.1%	
25322.000.25330.60117.000000.00000	Vacation Pay	Employee Time	-	0.0%	92.9%	7.1%	
25322.000.25330.60129.000000.00000	Scheduled Overtime	Employee Time	-	0.0%	92.9%	7.1%	
25322.000.25330.60131.000000.00000	Statutory Holiday Pay	Employee Time	-	0.0%	92.9%	7.1%	
25322.000.25330.60133.000000.00000	Sick Pay	Employee Time	-	0.0%	92.9%	7.1%	
25322.000.25330.60139.000000.00000	Commission Pay	Employee Time	276,552		92.9%	7.1%	Consistent with time allocation
25322.000.25330.60401.000000.00000	Employee Training & Development		10,000		100.0%	0.0%	training is focused on customer growth
25322.000.25330.60411.000000.00000	Awards and Allowances		-				
25322.000.25330.60412.000000.00000	Employee Recognition		-				
25322.000.25330.61001.000000.00000	Tools		-				
25322.000.25330.61011.000000.00000	Uniforms and Protective Clothing	Employee Time	500		92.9%	7.1%	Consistent with time allocation
25322.000.25330.61103.000000.00000	Stationary Printing		-				
25322.000.25330.61105.000000.00000	Copier & Other Office Supplies	Employee Time	4,800		92.9%	7.1%	Consistent with time allocation
25322.000.25330.61113.000000.00000	Computer Equipment Supplies		-				
25322.000.25330.61116.000000.00000	GIS Data Refresh		-				
25322.000.25330.61117.000000.00000	Other Procurement costs		-				
25322.000.25330.61201.000000.00000	Public Awareness & Promotional Items		10,000		100.0%	0.0%	Growth related
25322.000.25330.61299.000000.00000	Other Materials & Supplies		2,000		100.0%	0.0%	Growth related
25322.000.25330.61503.000000.00000	Legal Fees		5,000		100.0%	0.0%	Growth related
25322.000.25330.61511.000000.00000	Professional Consulting (D&B subscription service)		-				
25322.000.25330.61511.JC0037.00000	Professional Consulting Fees: CW Call Centre		-				
25322.000.25330.61511.FG9160.00000	Professional Consulting Fees: Casitron		-				
25322.000.25330.61715.000000.00000	Postage and Courier		-				
25322.000.25330.62017.000000.00000	Building Operations-Materials		-				
25322.000.25330.70005.000000.00000	Office Rent		-				
25322.000.25330.70105.000000.00000	Other Equipment & Rents & Leases		-				
25322.000.25330.70301.000000.00000	Other Rents and Leases		-				
25322.000.25330.70401.000000.00000	Telecoms - Monthly Landlines	Employee Time	12,000		92.9%	7.1%	Consistent with time allocation
25322.000.25330.70405.000000.00000	Cellular & Mobile Phones	Employee Time	10,200		92.9%	7.1%	Consistent with time allocation
25322.000.25330.70501.000000.00000	Travel: Airfare		-				
25322.000.25330.70503.000000.00000	Travel: Ground Transportation	Employee Time	86,400		92.9%	7.1%	Consistent with time allocation
25322.000.25330.70505.000000.00000	Travel: Accommodation	Employee Time	7,520		92.9%	7.1%	Consistent with time allocation
25322.000.25330.70507.000000.00000	Travel: Meals & Entertainment	Employee Time	16,800		92.9%	7.1%	Consistent with time allocation
25322.000.25330.70509.000000.00000	Travel: Other		-				
25322.000.25330.70511.000000.00000	Conference and registration fees		-				
25322.000.25330.70807.000000.00000	Sponsorships		-				
25322.000.25330.70809.000000.00000	Trade & Civic Memberships		1,500		100.0%	0.0%	networking focus growth related
25322.000.25330.60141.000000.00000	Misc	Employee Time	(12,996)		92.9%	7.1%	Consistent with time allocation
25322.000.25330.61559.FG9160.00000	Advertising & PR: Misc. Sales Expense		-				
			1,195,066	0.0%	93.1%	6.9%	

**Enbridge Gas New Brunswick
 Capitalization Study**

Department Name: Marketing

O&M Expenses Total \$	Marketing	1,696,355
Capital	Marketing	0.0%
Customer/Industry Growth	Marketing	76.4%
Existing Customer Base	Marketing	23.6%

Detail on O&M Expenses

Acct No.	Account Name	Allocation Method	2010 Budget	% Allocated to Capital	% Allocated to Customer / Industry Growth	% Allocated to Existing Customer Base	Explanation
25322.000.25332.60101.000000.00000	Base Pay	Employee Time	482,415	0.0%	77.8%	22.2%	
25322.000.25332.60109.000000.00000	Temporary Payroll	Employee Time	-	0.0%	77.8%	22.2%	
25322.000.25332.60117.000000.00000	Vacation Payroll	Employee Time	-	0.0%	77.8%	22.2%	
25322.000.25332.60119.000000.00000	Severance Pay	Employee Time	-	0.0%	77.8%	22.2%	
25322.000.25332.60131.000000.00000	Statutory Holiday Pay	Employee Time	-	0.0%	77.8%	22.2%	
25322.000.25332.60133.000000.00000	Sick Pay	Employee Time	-	0.0%	77.8%	22.2%	
25322.000.25332.60139.000000.00000	Commission Pay		-				
25322.000.25332.60401.000000.00000	Employee Training & Development		-				
25322.000.25332.61011.000000.00000	Uniforms & Protective Clothing		-				
25322.000.25332.61103.000000.00000	Stationary Printing & Drafting Supplies		20,000			100.0%	All growth activities taken from Promotions
25322.000.25332.61105.000000.00000	Copier & Other Office Supplies		-				
25322.000.25332.61109.000000.00000	Books and Subscriptions		-				
25322.000.25332.61113.000000.00000	Computer Equipment Supplies		-				
25322.000.25332.61117.000000.00000	Other Procurement costs		-				
25322.000.25332.61201.000000.00000	Public Awareness & Promo items		-				
25322.000.25332.61299.000000.00000	Other Materials & Supplies		-				
25322.000.25332.61511.000000.00000	Professional Consulting Fees (Research)		100,000		70.0%	30.0%	CSAT studies are existing customer and account for 30% of total budget
25322.000.25332.61559.000000.00000	Advertising & Public Relations		978,250		80.0%	20.0%	Some corporate communications work accounts for 20%
25322.000.25332.61601.000000.00000	Contract Services & Temp Labour		-				
25322.000.25332.61715.000000.00000	Postage Courier		-				
25322.000.25332.62016.000000.00000	Building Operations- Materials		-				
25322.000.25332.70105.000000.00000	Other Equipment Rents & Leases		-				
25322.000.25332.70301.000000.00000	Photocopier	Employee Time	10,510		77.8%	22.2%	Same as employee split
25322.000.25332.70401.000000.00000	Telephones - Landlines	Employee Time	22,176		77.8%	22.2%	Same as employee split
25322.000.25332.70405.000000.00000	Telephones - Cellular	Employee Time	2,000		77.8%	22.2%	Same as employee split
25322.000.25332.70409.000000.00000	Other Telecom Services		-				
25322.000.25332.70501.000000.00000	Travel: Airfare		-				
25322.000.25332.70503.000000.00000	Travel: Ground Transportation	Employee Time	12,000		77.8%	22.2%	Same as employee split
25322.000.25332.70505.000000.00000	Travel: Accommodation	Employee Time	2,000		77.8%	22.2%	Same as employee split
25322.000.25332.70507.000000.00000	Travel: Meals & Entertainment	Employee Time	6,000		77.8%	22.2%	Same as employee split
25322.000.25332.70509.000000.00000	Travel: Other		-				
25322.000.25332.70511.000000.00000	Conference and Registration Fees		-				
25322.000.25332.70807.000000.00000	Sponsorships		60,000		50.0%	50.0%	Supports equally growth and existing customer; includes community events, Untied Way
25322.000.25332.70809.000000.00000	Trade & Civic Membership		-				
25322.000.25332.70899.000000.00000	Other Operating & Admin Expenses		-				
25322.000.25332.70899.MCSPEC.00000	Corporate Events		20,000		50.0%	50.0%	Internal events
25322.000.25332.74002.IC0018.25502	IC: Legal Fees		-				
25322.000.25332.82102.000000.00000	Expense Clearing		-				
25322.000.25332.60141.000000.00000	Misc	Employee Time	(18,996)		77.8%	22.2%	Same as employee split
			1,696,355	0.0%	76.4%	23.6%	

**Enbridge Gas New Brunswick
 Capitalization Study**

Department Name: Installation

O&M Expenses Total \$	Installation	879,843
Capital	Installation	14.0%
Customer/Industry Growth	Installation	72.7%
Existing Customer Base	Installation	13.3%

Detail on O&M Expenses							
Acct No.	Account Name	Allocation Method	2010 Budget	% Allocated to Capital	% Allocated to Customer / Industry Growth	% Allocated to Existing Customer Base	Explanation
25322.000.25336.60101.000000.00000	Base Pay	Employee Time	642,711	14.4%	72.5%	13.1%	see employee questionnaires
25322.000.25336.60109.000000.00000	Temporary Labour	Employee Time	-	14.4%	72.5%	13.1%	see employee questionnaires
25322.000.25336.60117.000000.00000	Vacation Pay	Employee Time	-	14.4%	72.5%	13.1%	see employee questionnaires
25322.000.25336.60119.000000.00000	Severance Pay	Employee Time	-	14.4%	72.5%	13.1%	see employee questionnaires
25322.000.25336.60131.000000.00000	Statutory Holiday Pay	Employee Time	-	14.4%	72.5%	13.1%	see employee questionnaires
25322.000.25336.60133.000000.00000	Sick Pay	Employee Time	-	14.4%	72.5%	13.1%	see employee questionnaires
25322.000.25336.60401.000000.00000	Employee Training & Development		-				
25322.000.25336.60411.000000.00000	Awards & Allowances		-				
25322.000.25336.61001.000000.00000	Tools		2,921	4.4%	82.5%	13.1%	mostly utilized for new customer installs
25322.000.25336.61009.000000.00000	Safety Related Supplies		720	4.4%	82.5%	13.1%	mostly utilized for new customer installs
25322.000.25336.61011.000000.00000	Uniforms		10,260	4.4%	82.5%	13.1%	mostly utilized for new customer installs
25322.000.25336.61103.000000.00000	Printing		-				
25322.000.25336.61105.000000.00000	Copier and Other Office Supplies		-				
25322.000.25336.61109.000000.00000	Books and Subscriptions		-				
25322.000.25336.61113.000000.00000	Computer Equipment Supplies		-				
25322.000.25336.61117.000000.00000	Other Procurement Costs		-				
25322.000.25336.61299.000000.00000	Other Materials & Supplies		8,400	4.4%	82.5%	13.1%	mostly utilized for new customer installs
25322.000.25336.61503.000000.00000	Legal Fees		2,500	0.0%	20.0%	80.0%	customer claim issues
25322.000.25336.61505.000000.00000	Filing Fees		-				
25322.000.25336.61511.000000.00000	Professional Consulting Fees		-				
25322.000.25336.61715.000000.00000	Postage Courier & Misc Freight		-				
25322.000.25336.61999.000000.00000	Other Outside Services		-				
25322.000.25336.62017.000000.00000	Building Operations-Materials		-				
25322.000.25336.62030.000000.00000	Electrical and other		-				
25322.000.25336.62309.000000.00000	Vehicle Fleet/ Operation & Maintenance	Employee Time	119,784	14.4%	72.5%	13.1%	see employee questionnaires
25322.000.25336.62311.000000.00000	Equipment Repairs & Maintenance		-				
25322.000.25336.70105.000000.00000	Other Procurement Costs		-				
25322.000.25336.70301.000000.00000	Copier and Other Office Supplies		1,608	4.4%	82.5%	13.1%	mostly utilized for new customer installs
25322.000.25336.70401.000000.00000	Telecoms - Monthly Landlines	Employee Time	8,520	14.4%	72.5%	13.1%	see employee questionnaires
25322.000.25336.70405.000000.00000	Cellular and Mobile	Employee Time	13,740	14.4%	72.5%	13.1%	
25322.000.25336.70409.000000.00000	Pagers		3,772	80.0%	0.0%	20.0%	used for after hours utility on call
25322.000.25336.70501.000000.00000	Travel: Air		3,300	4.4%	82.5%	13.1%	mostly utilized for new customer equip training
25322.000.25336.70503.000000.00000	Travel: Ground Transportation		9,300	4.4%	82.5%	13.1%	mostly utilized for new customer equip training
25322.000.25336.70505.000000.00000	Travel: Accomodation		7,301	4.4%	82.5%	13.1%	mostly utilized for new customer equip training
25322.000.25336.70507.000000.00000	Travel: Meals & Entertainment		9,360	4.4%	82.5%	13.1%	mostly utilized for new customer equip training
25322.000.25336.70509.000000.00000	Travel: Other		-				
25322.000.25336.70511.000000.00000	Conference and Registration Fees		2,300	4.4%	82.5%	13.1%	mostly utilized for new customer equip training
25322.000.25336.70707.000000.00000	Vehicle Licensing		-				
25322.000.25336.70809.000000.00000	Trade and Civic		250	4.4%	82.5%	13.1%	mostly utilized for new customer equip training
25322.000.25336.74001.000000.00000	Temporary Labour		-				
25322.000.25336.74002.000000.00000	IC: Sales Secondment		-				
25322.000.25336.74002.PS0209.25102	Fleet Services	Employee Time	45,096	14.4%	72.5%	13.1%	see employee questionnaires
25322.000.25336.82102.000000.00000	Expense Clearing		-				
25322.000.25336.61601.000000.00000	Contract Services and Temp Labour		-				
25322.000.25333.60141.000000.00000	Misc	Employee Time	(12,000)	14.4%	72.5%	13.1%	see employee questionnaires
			879,843	14.0%	72.7%	13.3%	

**Enbridge Gas New Brunswick
 Capitalization Study**

Department Name: Attachments

O&M Expenses Total \$	Attachments	340,987
Capital	Attachments	21.2%
Customer/Industry Growth	Attachments	53.1%
Existing Customer Base	Attachments	25.7%

Detail on O&M Expenses

Acct No.	Account Name	Allocation Method	2010 Budget	% Allocated to Capital	% Allocated to Customer / Industry Growth	% Allocated to Existing Customer Base	Explanation
25322.000.25338.60101.000000.00000	Base Pay	Employee Time	330,147	21.3%	53.1%	25.6%	See Employee Questionnaire
25322.000.25338.60109.000000.00000	Temporary Payroll - strategic projects	Employee Time	-	21.3%	53.1%	25.6%	See Employee Questionnaire
25322.000.25338.60117.000000.00000	Vacation Pay	Employee Time	-	21.3%	53.1%	25.6%	See Employee Questionnaire
25322.000.25338.60129.000000.00000	Scheduled Overtime	Employee Time	-	21.3%	53.1%	25.6%	See Employee Questionnaire
25322.000.25338.60131.000000.00000	Statutory Holiday Pay	Employee Time	-	21.3%	53.1%	25.6%	See Employee Questionnaire
25322.000.25338.60133.000000.00000	Sick Pay	Employee Time	-	21.3%	53.1%	25.6%	See Employee Questionnaire
25322.000.25338.60137.000000.00000	Short Term Incentive		-				
25322.000.25338.61503.000000.00000	Legal Fees		-				
25322.000.25338.70301.000000.00000	Copier and Other Office Supplies	Employee Time	1,500	21.3%	53.1%	25.6%	See Employee Questionnaire
25322.000.25338.70401.000000.00000	Telecoms - Monthly Landlines	Employee Time	8,640	21.3%	53.1%	25.6%	See Employee Questionnaire
25322.000.25338.70405.000000.00000	Cellular and Mobile	Employee Time	1,320	15.0%	38.3%	46.7%	See Employee Questionnaire(Avg for P.Wall, J.Patterson,K.McDermott)
25322.000.25338.70409.000000.00000	Pagers		-				
25322.000.25338.70501.000000.00000	Travel: Airfare		-				
25322.000.25338.70503.000000.00000	Travel: Ground Transportation	Employee Time	600	15.0%	75.0%	10.0%	See Employee Questionnaire_P.Wall
25322.000.25338.70505.000000.00000	Travel: Accomodation	Employee Time	300	15.0%	75.0%	10.0%	See Employee Questionnaire_P.Wall
25322.000.25338.70507.000000.00000	Travel: Meals & Entertainment	Employee Time	1,200	21.3%	53.1%	25.6%	See Employee Questionnaire
25322.000.25338.70509.000000.00000	Travel: Other		-				
25322.000.25338.70809.000000.00000	Trade and Civic Memberships	Employee Time	280	15.0%	75.0%	10.0%	See Employee Questionnaire_P.Wall
25322.000.25338.60141.000000.00000	MISC	Employee Time	(3,000)	21.3%	53.1%	25.6%	Utility expense adjustment
			-				
			340,987	21.2%	53.1%	25.7%	

**Enbridge Gas New Brunswick
 Capitalization Study**

Department Name: Logistics

O&M Expenses Total \$	Logistics	870,164
Capital	Logistics	58.8%
Customer/Industry Growth	Logistics	21.5%
Existing Customer Base	Logistics	19.7%

Detail on O&M Expenses

Acct No.	Account Name	Allocation Method	2010 Budget	% Allocated to Capital	% Allocated to Customer / Industry Growth	% Allocated to Existing Customer Base	Explanation
25322.000.25350.60101.000000.00000	Base Pay	Employee Time	151,704	57.5%	22.5%	20.0%	Employee Questions Documentation
25322.000.25350.60107.000000.00000	Permanent Part Time	Employee Time	-	57.5%	22.5%	20.0%	Employee Questions Documentation
25322.000.25350.60109.000000.00000	Temporary Payroll	Employee Time	-	57.5%	22.5%	20.0%	Employee Questions Documentation
25322.000.25350.60117.000000.00000	Vacation Pay	Employee Time	-	57.5%	22.5%	20.0%	Employee Questions Documentation
25322.000.25350.60119.000000.00000	Severance Pay	Employee Time	-	57.5%	22.5%	20.0%	Employee Questions Documentation
25322.000.25350.60129.000000.00000	Scheduled Overtime	Employee Time	-	57.5%	22.5%	20.0%	Employee Questions Documentation
25322.000.25350.60131.000000.00000	Statutory Holiday Pay	Employee Time	-	57.5%	22.5%	20.0%	Employee Questions Documentation
25322.000.25350.60133.000000.00000	Sick Pay	Employee Time	-	57.5%	22.5%	20.0%	Employee Questions Documentation
25322.000.25350.60139.000000.00000	Commission Pay		-				
25322.000.25350.60401.000000.00000	Employee Training & Development		-				
25322.000.25350.60411.000000.00000	Award and Allowances		-				
25322.000.25350.61001.000000.00000	Tools		1,500	50.0%	30.0%	20.0%	50/50 split between Utility and I&S needs
25322.000.25350.61009.000000.00000	Safety Related Material		1,500	50.0%	30.0%	20.0%	50/50 split between Utility and I&S needs
25322.000.25350.61011.000000.00000	Uniforms & Protective Clothing	Employee Time	1,500	57.5%	22.5%	20.0%	Employee Questions Documentation
25322.000.25350.61101.000000.00000	Utilities		13,200	59.0%	21.0%	20.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.61105.000000.00000	Copier & Other Office Supplies		600	57.5%	22.5%	20.0%	Employee Questions Documentation
25322.000.25350.61109.000000.00000	Books and Subscriptions		-				
25322.000.25350.61117.000000.00000	Other Procurement Costs		-				
25322.000.25350.61299.000000.00000	Other Materials & Supplies	Employee Time	600	57.5%	22.5%	20.0%	Employee Questions Documentation
25322.000.25350.61503.000000.00000	Legal Fees		3,800	73.0%	21.0%	6.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.61709.000000.00000	Office Repairs & Maintenance		66,000	59.0%	21.0%	20.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.61715.000000.00000	Postage Courier		-				
25322.000.25350.62016.000000.00000	Building Operations		-				
25322.000.25350.62307.000000.00000	Vehicle/ Fleet Ops & Maintenance		-				
25322.000.25350.62309.000000.00000	Vehicle/ Fleet Ops & Maintenance		19,440	50.0%	30.0%	20.0%	50/50 split between Utility and I&S needs
25322.000.25350.62311.000000.00000	EQUIPMENT REPAIRS AN		1,200	73.0%	21.0%	6.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.70005.000000.00000	Office Rent		599,064	59.0%	21.0%	20.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.70105.000000.00000	Other Equipment Rent & Leases		-				
25322.000.25350.70301.000000.00000	Copier and Other Office Supplies		1,500	73.0%	21.0%	6.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.70401.000000.00000	Telecoms - Monthly Landlines		5,400	73.0%	21.0%	6.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.70405.000000.00000	Cellular and Mobile		2,400	73.0%	21.0%	6.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.70409.000000.00000	Pagers		-				
25322.000.25350.70501.000000.00000	Travel: Air		2,400	80.0%	15.0%	5.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.70503.000000.00000	Travel: Ground Transportation		3,000	80.0%	15.0%	5.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.70505.000000.00000	Travel: Accommodation		1,200	80.0%	15.0%	5.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.70507.000000.00000	Travel: Meals & Entertainment		1,200	80.0%	15.0%	5.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.70509.000000.00000	Travel: Other		-				
25322.000.25350.70511.000000.00000	Conference & Registration Fees		792	80.0%	15.0%	5.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.70809.000000.00000	Trade & Civic Memberships		360	80.0%	15.0%	5.0%	EUB Decision - IS Margin Review Documentation
25322.000.25350.70899.000000.00000	Other Operating & Admin Expense		-				
25322.000.25350.70909.000000.00000	S&W Adjustment		-				
25322.000.25350.70911.000000.00000	Inventory Adjustments		-				
25322.000.25350.74002.IC0018.25102	IC: Corporate Legal Services		-				
25322.000.25350.74002.IC0022.25102	IC: Ops & Engineering Consulting		-				
25322.000.25350.74002.IC0025.25102	IC: Dispatch Service		-				
25322.000.25350.74002.IC0033.25102	IC: Asset Protection		-				
25322.000.25350.74002.ICSCCEG.00000	IC: Purchasing & Warehouse		-				
25322.000.25350.74002.PS0209.25102	IC: Fleet Services		1,800	50.0%	45.0%	5.0%	50/50 split between Utility and I&S needs
25322.000.25350.82102.000000.00000	Expense Clearing		-				
25322.000.25350.60141.000000.00000	Misc		(9,996)	73.0%	21.0%	6.0%	EUB Decision - IS Margin Review Documentation
			870,164	58.8%	21.5%	19.7%	

**Enbridge Gas New Brunswick
Capitalization Study**

Department Name: Construction & Mtce

O&M Expenses Total \$	Construction & Mtce	1,965,395
Capital	Construction & Mtce	27.3%
Customer/Industry Growth	Construction & Mtce	1.2%
Existing Customer Base	Construction & Mtce	71.5%

Detail on O&M Expenses

Acct No.	Account Name	Allocation Method	2010 Budget	% Allocated to Capital	% Allocated to Customer / Industry Growth	% Allocated to Existing Customer Base	Explanation
25322.000.25351.60101.000000.00000	Base Pay	Employee Time	826,866	44.4%	1.9%	53.8%	Aggregate of ind. assessment of daily activities
25322.000.25351.60109.PP1670.00000	Temporary Payroll	Employee Time	72,000	44.4%	1.9%	53.8%	Aggregate of ind. assessment of daily activities
25322.000.25351.60109.PP2670.00000	Temporary Payroll	Employee Time	-	44.4%	1.9%	53.8%	Aggregate of ind. assessment of daily activities
25322.000.25351.60109.PP3670.00000	Temporary Payroll	Employee Time	-	44.4%	1.9%	53.8%	Aggregate of ind. assessment of daily activities
25322.000.25351.60117.000000.00000	Vacation Pay	Employee Time	-	44.4%	1.9%	53.8%	Aggregate of ind. assessment of daily activities
25322.000.25351.60117.PP1670.00000	Vacation Pay	Employee Time	-	44.4%	1.9%	53.8%	Aggregate of ind. assessment of daily activities
25322.000.25351.60117.PP2670.00000	Vacation Pay	Employee Time	-	44.4%	1.9%	53.8%	Aggregate of ind. assessment of daily activities
25322.000.25351.60117.PP3670.00000	Vacation Pay	Employee Time	-	44.4%	1.9%	53.8%	Aggregate of ind. assessment of daily activities
25322.000.25351.60131.000000.00000	Statutory Holiday Pay	Employee Time	-	44.4%	1.9%	53.8%	Aggregate of ind. assessment of daily activities
25322.000.25351.60131.PP1670.00000	Statutory Holiday Pay	Employee Time	-	44.4%	1.9%	53.8%	Aggregate of ind. assessment of daily activities
25322.000.25351.60131.PP2670.00000	Statutory Holiday Pay	Employee Time	-	44.4%	1.9%	53.8%	Aggregate of ind. assessment of daily activities
25322.000.25351.60131.PP3670.00000	Statutory Holiday Pay	Employee Time	-	44.4%	1.9%	53.8%	Aggregate of ind. assessment of daily activities
25322.000.25351.60133.000000.00000	Sick Pay	Employee Time	-	44.4%	1.9%	53.8%	Aggregate of ind. assessment of daily activities
25322.000.25351.60139.000000.00000	Commission Pay	-	-	-	-	-	-
25322.000.25351.60401.000000.00000	Employee Training and Development	-	-	-	-	-	-
25322.000.25351.60411.000000.00000	Awards and Allowances	-	-	-	-	-	-
25322.000.25351.61001.000000.00000	Tools	-	-	-	-	-	-
25322.000.25351.61009.000000.00000	Call Before You Dig	-	50,000	0.0%	0.0%	100.0%	CBYD, One Call, Locates
25322.000.25351.61011.000000.00000	Uniforms and Protective Clothing	-	12,000	40.0%	0.0%	60.0%	PPE for all/FR for Emergency responders
25322.000.25351.61101.000000.00000	Utilities	-	-	-	-	-	-
25322.000.25351.61103.000000.00000	Stationery Printing	-	-	-	-	-	-
25322.000.25351.61105.000000.00000	Copy and Other Office Supplies	-	-	-	-	-	-
25322.000.25351.61109.000000.00000	Books and Subscriptions	-	-	-	-	-	-
25322.000.25351.61117.000000.00000	Other Procurement Costs	-	-	-	-	-	-
25322.000.25351.61299.000000.00000	Other Materials & Supplies: Maint & Services	-	35,000	30.0%	0.0%	70.0%	Costs of materials/services tied to maintenance
25322.000.25351.61601.000000.00000	Contract Services	Plant Maintenance/	700,839	0.0%	0.0%	100.0%	Costs of materials/services tied to maintenance
25322.000.25351.61607.000000.00000	Professional/Tech As - Scully Street	-	-	-	-	-	-
25322.000.25351.62016.000000.00000	Building Operations	-	-	-	-	-	-
25322.000.25351.62017.000000.00000	Building Operations	-	-	-	-	-	-
25322.000.25351.62309.000000.00000	Vehicle/Fleet	Employee Time	157,680	44.4%	1.9%	53.8%	Based on employee time
25322.000.25351.70105.000000.00000	Other Rents and leases	-	-	-	-	-	-
25322.000.25351.70301.000000.00000	Office Photocopiers	-	-	-	-	-	-
25322.000.25351.70401.000000.00000	Office Telephones	Employee Time	10,000	44.4%	1.9%	53.8%	Based on employee time
25322.000.25351.70405.000000.00000	Cellular & Mobile Telephones	Employee Time	30,000	44.4%	1.9%	53.8%	Based on employee time
25322.000.25351.70409.000000.00000	Pagers	On Call Employees	3,900	5.0%	0.0%	95.0%	Pagers mainly for emergency respnse
25322.000.25351.70501.000000.00000	Travel: Airfare	Maintenance Training	3,000	10.0%	0.0%	90.0%	Mainly training costs
25322.000.25351.70503.000000.00000	Travel: Ground Transportation	Employee Expenses	600	50.0%	0.0%	50.0%	Travel/parking for construction & Maintenance
25322.000.25351.70505.000000.00000	Travel: Accommodations	Maintenance Training	3,250	30.0%	0.0%	70.0%	Mainly training costs
25322.000.25351.70507.000000.00000	Travel: Meals & Entertainment	Employee Expenses/Training	4,500	40.0%	20.0%	40.0%	Training/permitting/safety meetings
25322.000.25351.70509.000000.00000	Travel: Other	-	-	-	-	-	-
25322.000.25351.70511.000000.00000	Conference and Registration Fees	Employee Time	1,300	44.4%	1.9%	53.8%	Based on employee time
25322.000.25351.70809.000000.00000	Trade and Civic Memberships	Employee Time	2,000	44.4%	1.9%	53.8%	Based on employee time
25322.000.25351.70951.000000.00000	Invoice Price Variance	-	-	-	-	-	-
25322.000.25351.70951.000000.00000	Moving Average Cost	-	-	-	-	-	-
25322.000.25351.71109.000000.00000	Non-stock Inventory Expense	-	-	-	-	-	-
25322.000.25351.74002.C0025.25102	I.C. Dispatch Service	-	-	-	-	-	-
25322.000.25351.74002.P50209.25102	Fixed Internal Charges - fleet lease costs	Employee Time	77,460	44.4%	1.9%	53.8%	Based on employee time
25322.000.25351.82102.000000.00000	Expense Clearing	-	-	-	-	-	-
25322.000.25351.80141.000000.00000	Misc.	-	(25,000)	20.0%	0.0%	80.0%	Based on probable budget reductions
25322.000.25351.80129.000000.00000	Scheduled Overtime	-	-	-	-	-	-
25322.000.25351.70707.000000.00000	Vehicle Licensing	-	-	-	-	-	-
25322.000.25351.61715.000000.00000	Postage Courier	-	-	-	-	-	-
25322.000.25351.62311.000000.00000	Equipment Repairs	-	-	-	-	-	-
			1,965,395	27.3%	1.2%	71.5%	

**Enbridge Gas New Brunswick
 Capitalization Study**

Department Name: Planning & Technical

O&M Expenses Total \$	Planning & Technical	722,902
Capital	Planning & Technical	47.1%
Customer/Industry Growth	Planning & Technical	0.2%
Existing Customer Base	Planning & Technical	52.7%

Detail on O&M Expenses							
Acct No.	Account Name	Allocation Method	2010 Budget	% Allocated to Capital	% Allocated to Customer / Industry Growth	% Allocated to Existing Customer Base	Explanation
25322.000.25352.60101.000000.00000	Base Pay	Employee Time	501,716	60.0%	0.2%	39.8%	
25322.000.25352.60109.000000.00000	Temporary Payroll	Employee Time	-	60.0%	0.2%	39.8%	
25322.000.25352.60117.000000.00000	Vacation Pay	Employee Time	-	60.0%	0.2%	39.8%	
25322.000.25352.60119.000000.00000	Severance Pay	Employee Time	-	60.0%	0.2%	39.8%	
25322.000.25352.60131.000000.00000	Statutory Holiday Pay	Employee Time	-	60.0%	0.2%	39.8%	
25322.000.25352.60133.000000.00000	Sick Pay	Employee Time	-	60.0%	0.2%	39.8%	
25322.000.25352.60401.000000.00000	Employee Training and Development		-				
25322.000.25352.61001.000000.00000	Tools		4,000	33.3%	0.0%	66.7%	Avg of M&R Tech Split
25322.000.25352.61009.000000.00000	Safety Related Supplies-Books		-				
25322.000.25352.61011.000000.00000	Uniforms and Protective Equipment		3,000	33.3%	0.0%	66.7%	Avg of M&R Tech Split
25322.000.25352.61103.000000.00000	Stationary Printing		-				
25322.000.25352.61105.000000.00000	Copier and Other Office		-				
25322.000.25352.61117.000000.00000	Other Procurement Costs		-				
25322.000.25352.61299.000000.00000	Other Materials & Supplies	Employee Time	6,700	60.0%	0.2%	39.8%	Avg for entire PTS Dept
25322.000.25322.61503.000000.00000	Legal Fees		-				
25322.000.25352.61511.000000.00000	Professional Consulting Fees		-				
25322.000.25352.61601.000000.00000	Contract Services		106,475			100.0%	Snow removal and M&NP Maint Cost for Gate Stns
25322.000.25352.61999.000000.00000	Utility Costs		19,572			100.0%	NB power and Satellite for Gate Stns
25322.000.25352.62004.000000.00000	Right of Way O/S		-				
25322.000.25352.62034.000000.00000	Laboratory O/S		-				
25322.000.25352.62060.000000.00000	Measurement Equipment		-				
25322.000.25352.62309.000000.00000	Vehicle /Fleet Maintenance		49,080	33.3%	0.0%	66.7%	Avg of M&R Tech Split
25322.000.25352.70105.000000.00000	Other Equipment Rent		-				
25322.000.25352.70401.000000.00000	Office Telephone	Employee Time	6,720	60.0%	0.2%	39.8%	Avg for entire PTS Dept
25322.000.25352.70405.000000.00000	Cell Phones	Employee Time	6,900	60.0%	0.2%	39.8%	Avg for entire PTS Dept
25322.000.25352.70409.000000.00000	Pagers	Employee Time	1,140	60.0%	0.2%	39.8%	Avg for entire PTS Dept
25322.000.25352.70501.000000.00000	Travel: Airfare	Employee Time	3,300	60.0%	0.2%	39.8%	Avg for entire PTS Dept
25322.000.25352.70503.000000.00000	Travel: Ground Transportation	Employee Time	4,262	60.0%	0.2%	39.8%	Avg for entire PTS Dept
25322.000.25352.70505.000000.00000	Travel: Accommodation	Employee Time	3,575	60.0%	0.2%	39.8%	Avg for entire PTS Dept
25322.000.25352.70507.000000.00000	Travel: Meals & Entertainment	Employee Time	2,520	60.0%	0.2%	39.8%	Avg for entire PTS Dept
25322.000.25352.70509.000000.00000	Travel: Other Travel Expense	Employee Time	240	60.0%	0.2%	39.8%	Avg for entire PTS Dept
25322.000.25352.70511.000000.00000	Conference and Registration Fees	Employee Time	1,950	60.0%	0.2%	39.8%	Avg for entire PTS Dept
25322.000.25352.70809.000000.00000	Trade and Civic Memberships	Employee Time	720	60.0%	0.2%	39.8%	Avg for entire PTS Dept
25322.000.25352.74002.IC0018.25102	Fixed Internal Charges	Employee Time	10,032	33.3%	0.0%	66.7%	Avg of M&R Tech Split
25322.000.25352.74002.PS0209.25102	Fixed Internal Charges		-				
25322.000.25352.82102.000000.00000	Expense Clearing		-				
25322.000....	Landfill		-				
25322.000.25352.60141.000000.00000	Misc	Employee Time	(9,000)	60.0%	0.2%	39.8%	
25322.000.25352.60129.000000.00000	Scheduled Overtime		-				
25322.000.25352.61113.000000.00000	Computer Equipment Supplies		-				
25322.000.25352.70707.000000.00000	Vehicle Licensing		-				
			722,902	47.1%	0.2%	52.7%	

**Enbridge Gas New Brunswick
 Capitalization Study**

Department Name: Service

O&M Expenses Total \$	Service	1,019,089
Capital	Service	50.1%
Customer/Industry Growth	Service	19.2%
Existing Customer Base	Service	30.7%

Detail on O&M Expenses

Acct No.	Account Name	Allocation Method	2010 Budget	% Allocated to Capital	% Allocated to Customer / Industry Growth	% Allocated to Existing Customer Base	Explanation
25322.000.25353.60101.000000.00000	Base Pay	Employee Time	659,808	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.60105.000000.00000	Hourly Payroll	Employee Time	-	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.60117.000000.00000	Vacation Pay	Employee Time	-	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.60129.000000.00000	Scheduled On Call & Overtime	Employee Time	84,780	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.60131.000000.00000	Statutory Holiday Pay	Employee Time	-	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.60133.000000.00000	Sick Pay	Employee Time	-	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.60139.000000.00000	Commission Pay	Retail Cost	-	0.0%	0.0%	100.0%	Paid for sales of retail maintenance plans.
25322.000.25353.60401.000000.00000	Training (Gas Technician)		-				
25322.000.25353.60411.000000.00000	Awards and Allowances		-				
25322.000.25353.61001.000000.00000	Tools	Employee Time	3,600	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.61009.000000.00000	Safety Related Supplies	Employee Time	600	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.61011.000000.00000	Uniforms and Protective Clothing	Employee Time	5,525	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.61103.000000.00000	Reprographics/Stationary Printing	Employee Time	9,000	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.61105.000000.00000	Copier and Other Office Supplies	Employee Time	315	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.61109.000000.00000	Books & Subscriptions	Employee Time	216	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.61113.000000.00000	Computer Equipment Supplies		-				
25322.000.25353.61117.000000.00000	Other Procurement Cost		-				
25322.000.25353.61201.000000.00000	Public Awareness		-				
25322.000.25353.61299.000000.00000	Other Materials & Supplies	Employee Time	6,996	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.61503.000000.00000	Legal Fees	Retail Cost	900	0.0%	0.0%	100.0%	Legal fees to administer maintenance plan changes and inquiries.
25322.000.25353.61601.000000.00000	Contract Services	Utility Cost	91,000	100.0%	0.0%	0.0%	Utility gas permits and utility contractor on call work
25322.000.25353.61715.000000.00000	Courier/ Transport		-				
25322.000.25353.61999.000000.00000	Other Outside Services		-				
25322.000.25353.62016.000000.00000	Building Operations-Materials		-				
25322.000.25353.62030.000000.00000	Electrical and Other		-				
25322.000.25353.62309.000000.00000	Vehicle / Fleet Operation Maintenance	Employee Time	86,040	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.62311.000000.00000	Equipment Repairs		-				
25322.000.25353.70105.000000.00000	Other Equipment Rents and Leases		-				
25322.000.25353.70301.000000.00000	Copier and Other Office Supplies		-				
25322.000.25353.70401.000000.00000	Telecoms - Monthly Landlines	Employee Time	6,600	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.70405.000000.00000	Cellular & Mobile Phones	Employee Time	6,060	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.70409.000000.00000	Pagers	Utility Cost	3,300	100.0%	0.0%	0.0%	Used for Utility emergency response.
25322.000.25353.70501.000000.00000	Travel: Airfare		-				
25322.000.25353.70503.000000.00000	Travel: Ground Transportation	Employee Time	1,150	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.70505.000000.00000	Travel: Accommodation	Employee Time	1,275	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.70507.000000.00000	Travel: Meals & Entertainment	Employee Time	4,500	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.70509.000000.00000	Travel: Other		-				
25322.000.25353.70511.000000.00000	Conference and Registration	Employee Time	444	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.70809.000000.00000	Trade and Civic Memberships	Employee Time	1,800	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.74002.PSO209.25102	Fleet Services	Employee Time	58,176	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.60141.000000.00000	Misc	Employee Time	(12,996)	45.0%	21.2%	33.8%	Split as % breakdown of work performed.
25322.000.25353.62060.000000.00000	Measurement Equipment		-				
25322.000.25353.60109.000000.00000	Temporary Payroll		-				
			1,019,089	50.1%	19.2%	30.7%	

**Enbridge Gas New Brunswick
 Capitalization Study**

Department Name: Engineering QA

O&M Expenses Total \$	Engineering QA	257,155
Capital	Engineering QA	15.0%
Customer/Industry Growth	Engineering QA	0.0%
Existing Customer Base	Engineering QA	85.0%

Detail on O&M Expenses							
Acct No.	Account Name	Allocation Method	2010 Budget	% Allocated to Capital	% Allocated to Customer / Industry Growth	% Allocated to Existing Customer Base	Explanation
25322.000.25354.60101.000000.00000	Base Pay	Employee Time	120,462	15.0%	0.0%	85.0%	
25322.000.25354.60117.000000.00000	Vacation Pay	Employee Time	-	15.0%	0.0%	85.0%	
25322.000.25354.60131.000000.00000	Statutory Holiday Pay	Employee Time	-	15.0%	0.0%	85.0%	
25322.000.25354.60133.000000.00000	Sick Pay	Employee Time	-	15.0%	0.0%	85.0%	
25322.000.25354.60401.000000.00000	Employee Training & Development		36,500	20.0%	0.0%	80.0%	
25322.000.25354.61001.000000.00000	Tools		300	20.0%	0.0%	80.0%	
25322.000.25354.61009.000000.00000	Safety Related Material		3,900	20.0%	0.0%	80.0%	
25322.000.25354.61011.000000.00000	Uniforms & Protective Clothing		200	20.0%	0.0%	80.0%	
25322.000.25354.61105.000000.00000	Copier		4,800	20.0%	0.0%	80.0%	
25322.000.25354.61299.000000.00000	Other Materials & Supplies		8,000	20.0%	0.0%	80.0%	
25322.000.25354.61703.000000.00000	Legal Fees		-				
25322.000.25354.61709.000000.00000	Office Repairs & Maintenance		-				
25322.000.25354.70401.000000.00000	Telecoms - Monthly Landlines		600	20.0%	0.0%	80.0%	
25322.000.25354.70405.000000.00000	Cellular & Mobile Phones		300	20.0%	0.0%	80.0%	
25322.000.25354.70409.000000.00000	Pagers		240	20.0%	0.0%	80.0%	
25322.000.25354.70503.000000.00000	Travel: Ground Transportation		3,480	20.0%	0.0%	80.0%	
25322.000.25354.70505.000000.00000	Travel: Accommodations		3,000	20.0%	0.0%	80.0%	
25322.000.25354.70507.000000.00000	Travel: Meals & Entertainment		5,820	20.0%	0.0%	80.0%	
25322.000.25354.70511.000000.00000	Conference & Registration Fees		650	20.0%	0.0%	80.0%	
25322.000.25354.70809.000000.00000	Trade & Civic Memberships		1,775	20.0%	0.0%	80.0%	
25322.000.25354.74002.IC0022.25102	IC: Ops & Engineering Consulting		69,132	10.0%	0.0%	90.0%	
25322.000.25354.60141.000000.00000	Misc	Employee Time	(2,004)	15.0%	0.0%	85.0%	
			257,155	15.0%	0.0%	85.0%	

**Enbridge Gas New Brunswick
 Capitalization Study**

Department Name: Regulatory

O&M Expenses Total \$	Regulatory	1,000,546
Capital	Regulatory	0.0%
Customer/Industry Growth	Regulatory	77.5%
Existing Customer Base	Regulatory	22.5%

Detail on O&M Expenses							
Acct No.	Account Name	Allocation Method	2010 Budget	% Allocated to Capital	% Allocated to Customer / Industry Growth	% Allocated to Existing Customer Base	Explanation
25322.000.25361.60101.000000.00000	Base Pay		-				
25322.000.25361.60109.000000.00000	Temp Payroll		-				
25322.000.25361.60117.000000.00000	Vacation Pay		-				
25322.000.25361.60119.000000.00000	Severance Pay		-				
25322.000.25361.60131.000000.00000	Statutory Holiday Pay		-				
25322.000.25361.60133.000000.00000	Sick Pay		-				
25322.000.25361.60411.000000.00000	Awards and Allowances		-				
25322.000.25361.61105.000000.00000	Copier and Other Office Supplies		-				
25322.000.25361.70401.000000.00000	Office Telephones		-				
25322.000.25361.70405.000000.00000	Cellular & Mobile Telephones		-				
25322.000.25361.70409.000000.00000	Other Telecom Services (Pagers)		-				
25322.000.25361.70501.000000.00000	Travel: Airfare	Other costs allocated	1,000	0.0%	75.0%	25.0%	Based on allocation of hearings
25322.000.25361.70503.000000.00000	Travel: Ground Transportation	Other costs allocated	1,000	0.0%	75.0%	25.0%	Based on allocation of hearings
25322.000.25361.70505.000000.00000	Travel: Accomodation	Other costs allocated	1,750	0.0%	75.0%	25.0%	Based on allocation of hearings
25322.000.25361.70507.000000.00000	Travel: Meals & Entertainment	Other costs allocated	1,800	0.0%	75.0%	25.0%	Based on allocation of hearings
25322.000.25361.70509.000000.00000	Travel: Other Travel Expense	Other costs allocated	1,000	0.0%	75.0%	25.0%	Based on allocation of hearings
25322.000.25361.70809.000000.00000	Trade & Civic Memberships		-				
25322.000.25361.61103.000000.00000	Stationary Printing		-				
25322.000.25361.61111.000000.00000	Audiovisual Supplies		-				
25322.000.25361.61299.000000.00000	Other Materials and Supplies		-				
25322.000.25361.61503.000000.00000	Legal Fees	Estimate of effort	300,000	0.0%	75.0%	25.0%	See Regulatory Compliance
25322.000.25361.61503.RDCPBR.00000	Legal Fees-Rates Case		-				
25322.000.25361.61507.000000.00000	Regulatory Compliance Services & Fees	Estimate of effort	600,000	0.0%	75.0%	25.0%	COS and COC will be principal effort
25322.000.25361.61511.000000.00000	Professional Consulting Fees	Direct Allocation	100,000	0.0%	100.0%	0.0%	Consulting in support of Cost of Service
25322.000.25361.61559.000000.00000	Advertising & Public Relations		-				
25322.000.25361.61999.000000.00000	Other Outside Services		-				
25322.000.25361.74002.IC0018.25102	Fixed Internal Charges		5,000	0.0%	75.0%	25.0%	Based on allocation of hearings
25322.000.25361.74002.IC0019.25102	Fixed Internal Charges		-				
25322.000.25361.74002.IC0022.25102	Fixed Internal Charges		-				
25322.000.25361.74002.IC0026.25102	IC: Rates Group		-				
25322.000.25361.60141.000000.00000	Misc		(11,004)	0.0%	75.0%	25.0%	Reductions not associated with Const
25322.000.25361.70899.000000.00000	Other Operating and Main						
			1,000,546	0.0%	77.5%	22.5%	

**Enbridge Gas New Brunswick
 Capitalization Study**

Department Name: Customer Care

O&M Expenses Total \$	Customer Care	1,292,381
Capital	Customer Care	0.0%
Customer/Industry Growth	Customer Care	2.0%
Existing Customer Base	Customer Care	98.0%

Detail on O&M Expenses

Acct No.	Account Name	Allocation Method	2010 Budget	% Allocated to Capital	% Allocated to Customer / Industry Growth	% Allocated to Existing Customer Base	Explanation
25322.000.25362.60101.000000.00000	Base Pay	Employee Time	470,778	0.00%	1.54%	98.46%	Estimated times in bringing a new customer online and includes any time spent in explaining bills and new billing explanation.
25322.000.25362.60109.000000.00000	Temporary Payroll - strategic projects	Employee Time	24,600	0.00%	1.54%	98.46%	
25322.000.25362.60117.000000.00000	Vacation Pay	Employee Time	-	0.00%	1.54%	98.46%	
25322.000.25362.60119.000000.00000	Severance Pay	Employee Time	-	0.00%	1.54%	98.46%	
25322.000.25362.60129.000000.00000	Scheduled Overtime	Employee Time	12,175	0.00%	1.54%	98.46%	
25322.000.25362.60131.000000.00000	Statutory Holiday Pay	Employee Time	-	0.00%	1.54%	98.46%	
25322.000.25362.60133.000000.00000	Sick Pay	Employee Time	-	0.00%	1.54%	98.46%	
25322.000.25362.60137.000000.00000	Short Term Incentive		-				
25322.000.25362.60139.000000.00000	Commission Pay		-				
25322.000.25362.60401.000000.00000	Employee Training & Development		-				
25322.000.25362.60412.000000.00000	Employee Recognition		-				
25322.000.25362.61001.000000.00000	Tools		-				
25322.000.25362.61011.000000.00000	Uniforms & Protective Clothing		3,600			100.0%	
25322.000.25362.61103.000000.00000	Stationary Printing		17,085			100.0%	
25322.000.25362.61105.000000.00000	Copier and Other Supplies		3,480			100.0%	
25322.000.25362.61109.000000.00000	Books and Subscriptions		-				
25322.000.25362.61113.000000.00000	Computer Equipment suppl		-				
25322.000.25362.61117.000000.00000	Other Procurement Cost		-				
25322.000.25362.61299.000000.00000	Other Materials & Supplies		-				
25322.000.25362.61503.000000.00000	Legal Fees		5,600			100.0%	
25322.000.25362.61511.000000.00000	Professional Consulting (D&B Subscription Service)		18,000			100.0%	
25322.000.25362.61511.IC0017.00000	Professional Consulting (CW: Work Requests)		-				
25322.000.25362.61511.IC0024.00000	Professional Consulting (CW: File Management)		-				
25322.000.25362.61511.IC0035.00000	Professional Consulting (CW: Billing Related)		-				
25322.000.25362.61511.IC0036.00000	Professional Consulting (CW: Credit & Collection)		-				
25322.000.25362.61511.IC0037.00000	Professional Consulting (CW: Call Center re: Billing)		597,600		3.0%	97.0%	Estimated the Call centre
25322.000.25362.61601.000000.00000	Contract Services and Temp Labour		-				
25322.000.25362.61715.000000.00000	Postage Courier (PITNEYBOWS)		85,187			100.0%	
25322.000.25362.61999.000000.00000	Other Outside Services		-				
25322.000.25362.62309.000000.00000	Vehicle Fleet/ Operation & Maintenance		39,600			100.0%	
25322.000.25362.70301.000000.00000	Copier and Other Office Supplies		-				
25322.000.25362.70401.000000.00000	Telecoms - Monthly Landlines		7,764			100.0%	
25322.000.25362.70405.000000.00000	Cellular and Mobile		2,880			100.0%	
25322.000.25362.70409.000000.00000	Pagers		-				
25322.000.25362.70501.000000.00000	Travel: Airfare		2,000			100.0%	
25322.000.25362.70503.000000.00000	Travel: Ground Transportation		2,000			100.0%	
25322.000.25362.70505.000000.00000	Travel: Accommodation		550			100.0%	
25322.000.25362.70507.000000.00000	Travel: Meals & Entertainment		250			100.0%	
25322.000.25362.70509.000000.00000	Travel: Other		-				
25322.000.25362.70511.000000.00000	Conference & Registration		-				
25322.000.25362.74002.IC0018.25102	IC: Legal Fees		-				
25322.000.25362.74002.PS0209.25102	Fleet Services		14,232			100.0%	
25322.000.25362.60141.000000.00000	Misc		(15,000)			100.0%	
25322.000.25362.62027.000000.00000	Main Pumps - Mat		-				
			1,292,381	0.0%	2.0%	98.0%	

**Enbridge Gas New Brunswick
 Capitalization Study**

Department Name: Upstream

O&M Expenses Total \$	Upstream	83,196
Capital	Upstream	0%
Customer/Industry Growth	Upstream	0%
Existing Customer Base	Upstream	100%

Detail on O&M Expenses							
Acct No.	Account Name	Allocation Method	2010 Budget	% Allocated to Capital	% Allocated to Customer / Industry Growth	% Allocated to Existing Customer Base	Explanation
25322.000.25363.61103.000000.00000	Stationary Printing & Drafting Supplies		-				
25322.000.25363.61109.000000.00000	Books & Subscriptions (Gas Daily)		-				
25322.000.25363.61503.000000.00000	Legal Fees		9,996			100.0%	Potential costs to set up contracts with M&NP
25322.000.25363.61511.000000.00000	Professional Consulting Fees (G. Forget)		12,000			100.0%	Pertains to work on M&NP measurement discrepanc
25322.000.25363.70503.000000.00000	Travel: Ground Transportation		-				
25322.000.25363.70505.000000.00000	Travel: Accommodation		-				
25322.000.25363.70507.000000.00000	Travel: Meals & Entertainment		-				
25322.000.25363.70511.000000.00000	Conference and Registrations		-				
25322.000.25363.74002.IC0022.26222	IC: Consulting & Special Training		-				
25322.000.25363.74002.IC0027.40121	IC: Nomination Services		61,200			100.0%	Cost does not vary for load growth.
			83,196	0%	0%	100%	

**Enbridge Gas New Brunswick
 Capitalization Study**

Department Name: Incentives

O&M Expenses Total \$	Incentives	8,439,875
Capital	Incentives	0.0%
Customer/Industry Growth	Incentives	100.0%
Existing Customer Base	Incentives	0.0%

Detail on O&M Expenses							
Acct No.	Account Name	Allocation Method	2010 Budget	% Allocated to Capital	% Allocated to Customer / Industry Growth	% Allocated to Existing Customer Base	Explanation
25322.000.25330.61559.FG1560.00000	Incentives Other	NA	-	0.0%	0.0%	0.0%	100% utility
25322.000.25331.61559.MCCTRA.00000	New Construction Water Heater	NA	-	0.0%	0.0%	0.0%	100% utility
25322.000.25331.61559.MCRSDV.00000	Retro-fit Water Heater	NA	-	0.0%	0.0%	0.0%	100% utility
25322.000.25330.61559.PS0112.00000	Commercial Incentives (Including AWL)	NA	5,021,375	0.0%	100.0%	0.0%	100% utility
25322.000.25330.61559.PS0116.00000	New Construction Incentives	NA	1,285,000	0.0%	100.0%	0.0%	100% utility
25322.000.25330.61559.PS0117.00000	Retro-fit Incentives	NA	2,133,500	0.0%	100.0%	0.0%	100% utility
			8,439,875	0.0%	100.0%	0.0%	