

SCHEDULE 19
Cost of Service Data

**Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes**

TOTAL Class Allocation									
		Total	Small General	Mid General	Large General	Contract General	Industrial Contract General	OPS	
Account	Account	Allocated							
Description	Code	Dollars							
I. GAS PLANT IN SERVICE									
Franchises & Consents	401	0	0	0	0	0	0	0	0
Other Intangible Plant	402	0	0	0	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	401-402	0	0	0	0	0	0	0	0
B. PRODUCTION PLANT									
Production Plant	403-419	0	0	0	0	0	0	0	0
Subtotal - PRODUCTION PLANT	403-419	0	0	0	0	0	0	0	0
C. STORAGE PLANT									
Storage Plant	440-459	0	0	0	0	0	0	0	0
Subtotal - STORAGE PLANT	440-459	0	0	0	0	0	0	0	0
D. TRANSMISSION PLANT									
460-469		0	0	0	0	0	0	0	0
E. DISTRIBUTION PLANT									
Land and Land Rights	470	531,176	83,971	95,022	107,615	89,276	155,292	0	0
Structures and Improvements	472	0	0	0	0	0	0	0	0
Services	473	58,429,239	38,065,144	11,965,032	5,123,864	1,774,420	1,389,096	111,684	0
Regulators and Meter Installations	474	0	0	0	0	0	0	0	0
Mains	475	122,531,321	55,258,445	19,467,996	15,853,351	11,897,755	19,985,949	67,826	0
Compressor Equipment	476	0	0	0	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	11,316,914	1,789,042	2,024,481	2,292,776	1,902,051	3,308,565	0	0
Meters	478	22,147,945	7,696,014	8,745,962	3,694,223	1,082,600	847,509	81,636	0
Other Distribution Equipment	479	0	0	0	0	0	0	0	0
Development O&M	479	114,901,733	54,999,661	22,610,007	14,470,828	8,951,370	13,730,275	139,592	0
Subtotal - DISTRIBUTION PLANT	470-479	329,858,328	157,892,277	64,908,500	41,542,656	25,697,472	39,416,686	400,738	0
F. GENERAL PLANT									
Land and Land Rights	480	0	0	0	0	0	0	0	0
Structures and Improvements	482	(18,282)	(8,037)	(3,244)	(2,404)	(1,826)	(2,731)	(40)	0
Office Furniture and Equipment	483	484,695	213,083	86,003	63,735	48,410	72,406	1,057	0
Transportation Equipment	484	1,698,254	746,590	301,334	223,313	169,618	253,695	3,703	0
Heavy Work Equipment	485	0	0	0	0	0	0	0	0
Tools & Work Equipment	486	879,456	386,628	156,049	115,645	87,838	131,378	1,918	0
Equipment on Customers' Premises	487	0	0	0	0	0	0	0	0
Communication Structures & Equip	488	0	0	0	0	0	0	0	0
Computer Hardware & Software	490	4,127,895	1,814,715	732,444	542,801	412,286	616,648	9,001	0
Other General Equipment	489	0	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	7,172,017	3,152,979	1,272,586	943,090	716,327	1,071,396	15,638	0
TOTAL UTILITY PLANT									
		337,030,346	161,045,255	66,181,086	42,485,746	26,413,799	40,488,083	416,376	0
II. DEPRECIATION RESERVE									
Intangible Plant		0	0	0	0	0	0	0	0
Production Plant		0	0	0	0	0	0	0	0
Local Storage Plant		0	0	0	0	0	0	0	0
Transmission Plant		0	0	0	0	0	0	0	0
Mains		21,695,422	9,784,072	3,447,008	2,806,998	2,106,619	3,538,716	12,009	0
Development O&M		17,767,428	8,504,680	3,496,219	2,237,646	1,384,164	2,123,133	21,585	0
Services		13,168,565	8,578,981	2,696,634	1,154,797	399,912	313,069	25,171	0
Meters		4,995,466	1,735,835	1,972,650	833,232	244,180	191,155	18,413	0
Distr Other		4,144,941	1,987,338	815,812	521,230	321,984	493,528	5,048	0
General Plant		3,965,972	1,743,530	703,713	521,509	396,114	592,459	8,648	0
TOTAL - DEPRECIATION RESERVE		65,737,793	32,334,435	13,132,037	8,075,412	4,852,973	7,252,062	90,874	0

**Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes**

TOTAL Class Allocation								
Account	Account	Total Allocated	Small General	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars						
III. OTHER RATE BASE ITEMS								
Gas Storage Inventory		0	0	0	0	0	0	0
CWIP		0	0	0	0	0	0	0
Customer Deposits		0	0	0	0	0	0	0
Franchise fee		425,000	203,771	83,649	53,444	33,015	50,604	518
Deferred development costs		0	0	0	0	0	0	0
Deferred carrying costs		0	0	0	0	0	0	0
Deferred equity offering costs		0	0	0	0	0	0	0
Term deposit		2,977,924	1,427,799	586,119	374,477	231,329	354,574	3,627
Deferral account		0	0	0	0	0	0	0
Total - OTHER RATE BASE ITEMS		3,402,924	1,631,569	669,768	427,921	264,343	405,178	4,144
IV. TOTAL RATE BASE (Excl. Working Ca								
Working Capital	131	<u>274,695,476</u>	<u>130,342,389</u>	<u>53,718,817</u>	<u>34,838,256</u>	<u>21,825,169</u>	<u>33,641,199</u>	<u>329,646</u>
		<u>1,481,455</u>	<u>781,504</u>	<u>273,776</u>	<u>163,600</u>	<u>109,855</u>	<u>147,922</u>	<u>4,798</u>
V. TOTAL RATE BASE								
		<u>276,176,931</u>	<u>131,123,893</u>	<u>53,992,593</u>	<u>35,001,856</u>	<u>21,935,025</u>	<u>33,789,121</u>	<u>334,444</u>
I. OPERATION & MAINTENANCE EXPEN								
A. PRODUCTION EXPENSES								
1. Manufactured Gas Production								
Operation Supv and Engineering	610	0	0	0	0	0	0	0
Gas Wells	614	0	0	0	0	0	0	0
Other Gas Production	619	0	0	0	0	0	0	0
Subtotal - Production	610-619	0	0	0	0	0	0	0
Supervision	810	0	0	0	0	0	0	0
Gas Production Maintenance	814	0	0	0	0	0	0	0
Subtotal - O&M Accounts 617-618	810-819	0	0	0	0	0	0	0
Subtotal - Manufactured Gas Production	610-819	0	0	0	0	0	0	0
Gas Supply Expenses								
Natural Gas Purchases	623	0	0	0	0	0	0	0
Gas Supply Operation	624	108,576	51,972	21,365	13,674	8,459	12,974	132
Natural Gas W/D from Storage	627-628	0	0	0	0	0	0	0
Gas Used for Other Util Operations	629	0	0	0	0	0	0	0
Other Gas Supply Expenses		0	0	0	0	0	0	0
Subtotal - PRODUCTION EXPENSES	623-629	108,576	51,972	21,365	13,674	8,459	12,974	132
B. NATURAL GAS STORAGE, TERMINAL								
Storage Operation & Maintenance	640-859	0	0	0	0	0	0	0
Subtotal - NATURAL GAS STORAGE	640-859	0	0	0	0	0	0	0
C. TRANSMISSION EXPENSES								
660-869		1,901,476	300,596	340,155	385,234	319,584	555,908	0
D. DISTRIBUTION EXPENSES								
Supervision	670-870	877,325	420,643	172,676	110,325	68,152	104,461	1,068
Load Dispatching	671	0	0	0	0	0	0	0
Meter and Regulator Work	673-878	0	0	0	0	0	0	0
Service Work	674	0	0	0	0	0	0	0
Mains and Services	675-875	231,498	119,386	40,211	26,836	17,490	27,344	230
Compressor Equipment	676-876	0	0	0	0	0	0	0
Measuring and Regulation	677-877	1,134,729	179,384	202,991	229,893	190,716	331,745	0
Other Distribution Equipment	679-879	0	0	0	0	0	0	0
Structures and Improvements	872	0	0	0	0	0	0	0
General Maintenance	884-889	3,445,102	1,514,544	611,291	453,016	344,090	514,649	7,512

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Future Rate Classes**

		TOTAL Class Allocation						
Account	Account	Total Allocated	Small General	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars						
SUMMARY								
Revenues								
Gas revenues		42,931,801	12,047,177	10,917,348	7,386,841	4,942,056	7,538,378	100,000
Non-operating income		0	0	0	0	0	0	0
Total revenues		42,931,801	12,047,177	10,917,348	7,386,841	4,942,056	7,538,378	100,000
Operating Expenses								
Production Expenses		108,576	51,972	21,365	13,674	8,459	12,974	132
Natural Gas Storage, Terminating & Proc.		0	0	0	0	0	0	0
Transmission Expenses		1,901,476	300,596	340,155	385,234	319,584	555,908	0
Distribution Expenses		<u>5,688,654</u>	<u>2,233,958</u>	<u>1,027,170</u>	<u>820,069</u>	<u>620,448</u>	<u>978,199</u>	<u>8,810</u>
Total Operating Expenses		7,698,707	2,586,525	1,388,690	1,218,978	948,491	1,547,081	8,942
Customer Accounts, Services, & Sales Exp		3,324,525	1,931,492	574,574	309,390	236,279	258,712	14,077
Administrative & General Expenses		3,200,770	1,434,496	566,471	412,645	308,482	460,740	17,936
Depreciation Expense		10,374,175	5,111,857	2,091,110	1,272,893	759,814	1,123,297	15,204
Taxes other than Income, GRT		<u>1,195,256</u>	<u>508,163</u>	<u>192,013</u>	<u>162,360</u>	<u>123,538</u>	<u>208,577</u>	<u>603</u>
Total Other Expenses		18,094,725	8,986,008	3,424,168	2,157,288	1,428,114	2,051,326	47,821
Income tax expense		0	0	0	0	0	0	0
Gross receipts tax expense		0	0	0	0	0	0	0
Total expenses		25,793,432	11,572,534	4,812,858	3,376,266	2,376,605	3,598,407	56,763
NET INCOME at Present Rates		<u>17,138,369</u>	<u>474,644</u>	<u>6,104,490</u>	<u>4,010,575</u>	<u>2,565,452</u>	<u>3,939,971</u>	<u>43,237</u>
Total Rate Base		276,176,931	131,123,893	53,992,593	35,001,856	21,935,025	33,789,121	334,444
Effective tax rate		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Effective GRT Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVENUE REQUIREMENTS								
Target ROR		7.94%	7.94%	7.94%	7.94%	7.94%	7.94%	7.94%
Using Target for System								
Rate Base		276,176,931	131,123,893	53,992,593	35,001,856	21,935,025	33,789,121	334,444
Operating expenses		14,224,002	5,952,513	2,529,735	1,941,013	1,493,252	2,266,533	40,956
Depreciation expense		10,374,175	5,111,857	2,091,110	1,272,893	759,814	1,123,297	15,204
Additional Bad Debt expense		0	0	0	0	0	0	0
Taxes other than Income, GRT		<u>1,195,256</u>	<u>508,163</u>	<u>192,013</u>	<u>162,360</u>	<u>123,538</u>	<u>208,577</u>	<u>603</u>
Operating expenses to recover		25,793,432	11,572,534	4,812,858	3,376,266	2,376,605	3,598,407	56,763
Target Return on Rate Base- After taxes		21,928,448	10,411,237	4,287,012	2,779,147	1,741,641	2,682,856	26,555
Income taxes to recover	0	0	0	0	0	0	0	0
Subtotal- Rev Req before GRT		47,721,880	21,983,771	9,099,870	6,155,413	4,118,245	6,281,263	83,318
GRT needed	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		<u>47,721,880</u>	<u>21,983,771</u>	<u>9,099,870</u>	<u>6,155,413</u>	<u>4,118,245</u>	<u>6,281,263</u>	<u>83,318</u>

**Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes
FUNCTIONALIZATION**

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
I. GAS PLANT IN SERVICE								
Franchises & Consents	401	0	DIST	0	0	0	0	0
Other Intangible Plant	402	0	DIST	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0
B. PRODUCTION PLANT								
Production Plant	403-419	0	None	0	0	0	0	0
Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0
C. STORAGE PLANT								
Storage Plant	440-459	0	None	0	0	0	0	0
Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0
D. TRANSMISSION PLANT								
	460-469	0	TRANS	0	0	0	0	0
E. DISTRIBUTION PLANT								
Land and Land Rights	470	531,176	DIST	0	0	0	531,176	0
Structures and Improvements	472	0	DIST	0	0	0	0	0
Services	473	58,429,239	DIST	0	0	0	58,429,239	0
Regulators and Meter Installations	474	0	DIST	0	0	0	0	0
Mains	475	122,531,321	DIST	0	0	0	122,531,321	0
Compressor Equipment	476	0	DIST	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	11,316,914	DIST	0	0	0	11,316,914	0
Meters	478	22,147,945	DIST	0	0	0	22,147,945	0
Other Distribution Equipment	479	0	DIST	0	0	0	0	0
Development O&M	479.1	114,901,733	PLANT	0	0	0	114,901,733	0
Subtotal - DISTRIBUTION PLANT	470-479	329,858,328		0	0	0	329,858,328	0
F. GENERAL PLANT								
Land and Land Rights	480	0	LABOR	0	0	0	0	0
Structures and Improvements	482	(18,282)	LABOR	0	0	0	(10,585)	(7,697)
Office Furniture and Equipment	483	484,695	LABOR	0	0	0	280,628	204,067
Transportation Equipment	484	1,698,254	LABOR	0	0	0	983,253	715,001
Heavy Work Equipment	485	0	LABOR	0	0	0	0	0
Tools & Work Equipment	486	879,456	LABOR	0	0	0	509,186	370,270
Equipment on Customers' Premises	487	0	LABOR	0	0	0	0	0
Communication Structures & Equip	488	0	LABOR	0	0	0	0	0
Computer Hardware & Software	490	4,127,895	LABOR	0	0	0	2,389,963	1,737,932
Other General Equipment	489	0	LABOR	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	7,172,017		0	0	0	4,152,444	3,019,573
TOTAL UTILITY PLANT		337,030,346		0	0	0	334,010,773	3,019,573

Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes
FUNCTIONALIZATION

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
II. DEPRECIATION RESERVE								
Intangible Plant		0	DIST	0	0	0	0	0
Production Plant		0	None	0	0	0	0	0
Local Storage Plant		0	None	0	0	0	0	0
Transmission Plant		0	TRANS	0	0	0	0	0
Mains		21,695,422	DIST	0	0	0	21,695,422	0
Development O&M		17,767,428	PLANT	0	0	0	17,767,428	0
Services		13,168,565	DIST	0	0	0	13,168,565	0
Meters		4,995,466	DIST	0	0	0	4,995,466	0
Distr Other		4,144,941	DIST	0	0	0	4,144,941	0
General Plant		<u>3,965,972</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,296,213</u>	<u>1,669,759</u>
TOTAL - DEPRECIATION RESERVE		65,737,793		0	0	0	64,068,034	1,669,759
III. OTHER RATE BASE ITEMS								
Gas Storage Inventory		0	STOR	0	0	0	0	0
CWIP		0	PLANT	0	0	0	0	0
Customer Deposits		0	DIST	0	0	0	0	0
Franchise fee		425,000	DIST	0	0	0	425,000	0
Deferred development costs		0	STOR	0	0	0	0	0
Deferred carrying costs		0	PLANT	0	0	0	0	0
Deferred equity offering costs		0	PLANT	0	0	0	0	0
Term deposit		2,977,924	DIST	0	0	0	2,977,924	0
Deferral account		<u>0</u>	PLANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS		3,402,924		0	0	0	3,402,924	0
IV. TOTAL RATE BASE (Excl. Working Capital)								
Working Capital	131	<u>1,481,455</u>	O&MXGAS	0	0	0	849,210	632,245
V. TOTAL RATE BASE								
		<u>276,176,931</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>274,194,873</u>	<u>1,982,059</u>
I. OPERATION & MAINTENANCE EXPENSE								
A. PRODUCTION EXPENSES								
1. Manufactured Gas Production								
Operation Supv and Engineering	610	0	None	0	0	0	0	0
Gas Wells	614	0	None	0	0	0	0	0
Other Gas Production	619	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Production	610-619	0		0	0	0	0	0
Supervision	810	0	None	0	0	0	0	0
Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - O&M Accounts 617-618	810-819	0		0	0	0	0	0
Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0
Gas Supply Expenses								
Natural Gas Purchases	623	0	SUPP	0	0	0	0	0
Gas Supply Operation	624	108,576	DIST	0	0	0	108,576	0
Natural Gas W/D from Storage	627-628	0	SUPP	0	0	0	0	0
Gas Used for Other Util Operations	629	0	SUPP	0	0	0	0	0
Other Gas Supply Expenses		<u>0</u>	SUPP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - PRODUCTION EXPENSES	623-629	108,576		0	0	0	108,576	0

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Future Rate Classes
FUNCTIONALIZATION

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
B. NATURAL GAS STORAGE, TERMINALING & PROCESSIES								
Storage Operation & Maintenance	640-859	0	SUPP	0	0	0	0	0
Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0
C. TRANSMISSION EXPENSES								
	660-869	1,901,476	DIST	0	0	0	1,901,476	0
D. DISTRIBUTION EXPENSES								
Supervision	670-870	877,325	DIST	0	0	0	877,325	0
Load Dispatching	671	0	DIST	0	0	0	0	0
Meter and Regulator Work	673-878	0	DIST	0	0	0	0	0
Service Work	674	0	DIST	0	0	0	0	0
Mains and Services	675-875	231,498	DIST	0	0	0	231,498	0
Compressor Equipment	676-876	0	DIST	0	0	0	0	0
Measuring and Regulation	677-877	1,134,729	DIST	0	0	0	1,134,729	0
Other Distribution Equipment	679-879	0	DIST	0	0	0	0	0
Structures and Improvements	872	0	DIST_PT	0	0	0	0	0
General Maintenance	884-889	<u>3,445,102</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,994,640</u>	<u>1,450,462</u>
Subtotal - DISTRIBUTION EXPENSES	670-889	5,688,654		0	0	0	4,238,192	1,450,462
Total - OPERATION & MAINTENANCE EXPENSES		7,590,131		0	0	0	6,139,669	1,450,462
II. SALES & MARKETING								
Supervision	700	1,194,337	ONSITE	0	0	0	0	1,194,337
Advertising - Natural Gas Promotion	701	411,982	ONSITE	0	0	0	0	411,982
Demonstration and Selling Exp	702	84,963	ONSITE	0	0	0	0	84,963
Revenue from Merchandising	703	0	ONSITE	0	0	0	0	0
Expense of Merchandising	704	0	ONSITE	0	0	0	0	0
Advertising - Other	705	72,404	ONSITE	0	0	0	0	72,404
Other Sales Promotion	709	<u>0</u>	ONSITE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - CUSTOMER ACCOUNTS EXPENSES		1,763,686		0	0	0	0	1,763,686
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES								
Operatin Supervision	710	349,187	ONSITE	0	0	0	0	349,187
Customers' Contracts and Orders	711	0	ONSITE	0	0	0	0	0
Meter Reading	712	45,684	ONSITE	0	0	0	0	45,684
Customers' Billing and Accounting	713	934,578	ONSITE	0	0	0	0	934,578
Credit and Collection	714	0	ONSITE	0	0	0	0	0
Uncollectable Accounts	718	231,390	ONSITE	0	0	0	0	231,390
Other Customer Accounting	719	0	ONSITE	0	0	0	0	0
Total - CUSTOMER SERVICE & INFORMATIONAL EXP.		1,560,839		0	0	0	0	1,560,839
Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXP		3,324,525		0	0	0	0	3,324,525

Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes
FUNCTIONALIZATION

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
IV. ADMINISTRATIVE & GENERAL EXPENSES								
Administrative & General	721	7,300	LABOR	0	0	0	4,227	3,073
Special Services	722	1,196,700	LABOR	0	0	0	692,864	503,836
Insurance	723	344,011	PLANT	0	0	0	344,011	0
Injuries & Damages	724	0	LABOR	0	0	0	0	0
Employee Pensions and Benefits	725	2,749,552	LABOR	0	0	0	1,591,932	1,157,621
Other Admin & Gen Expenses	728	4,080,667	LABOR	0	0	0	2,362,619	1,718,048
Admin & Gen Expenses Transferred	729	(5,177,461)	LABOR	0	0	0	(2,997,639)	(2,179,822)
Subtotal - O&M Accounts 721-729		3,200,770		0	0	0	1,998,014	1,202,757
TOTAL - OPERATING EXPENSES (Excl Depr, Tax and Gas)		14,115,426		0	0	0	8,137,682	5,977,743
VI. DEPRECIATION EXPENSE								
Intangible Plant	403.10	0	INTANG_PT	0	0	0	0	0
Production Plant	403.20	0	None	0	0	0	0	0
Local Storage Plant	403.30	0	None	0	0	0	0	0
Transmission Plant	403.40	0	TRANS	0	0	0	0	0
Mains	403.51	2,938,237	DIST	0	0	0	2,938,237	0
Development O&M	403.52	2,802,463	PLANT	0	0	0	2,802,463	0
Services	403.53	2,174,332	DIST	0	0	0	2,174,332	0
Meters	403.54	825,233	DIST	0	0	0	825,233	0
Distr Other	403.55	502,786	DIST	0	0	0	502,786	0
General Plant	403.60	1,025,278	LABOR	0	0	0	593,614	431,664
Amort Ltd-Term Elect/Gas Plant	404.00	105,846	PLANT	0	0	0	105,846	0
Adjustment		0	PLANT	0	0	0	0	0
Total - DEPRECIATION EXPENSE	403-404	10,374,175		0	0	0	9,942,510	431,664
VII. TAXES OTHER THAN INCOME TAXES								
A. General Taxes								
Property Tax- Plant		1,195,256	DIST	0	0	0	1,195,256	0
Distribution Tax		0	PLANT	0	0	0	0	0
Payroll related		0	LABOR	0	0	0	0	0
Other taxes		0	PLANT	0	0	0	0	0
Property Tax- Gas		0	STOR	0	0	0	0	0
Total Taxes Other Than Income Taxes	408	1,195,256		0	0	0	1,195,256	0
B. Franchise and Revenue Taxes								
Gross Receipts Tax		0	REVENUE	0	0	0	0	0
GRT- Uncoll Rider		0	None	0	0	0	0	0
Subtotal- Franchise and Gross Receipts Tax		0		0	0	0	0	0
C. Income Tax Expense								
State Income Tax expense		0	Pre-Tax	0	0	0	0	0
Federal Income Tax expense		0	Pre-Tax	0	0	0	0	0
Subtotal- Income tax expense		0		0	0	0	0	0
Total- TAX EXPENSE		1,195,256		0	0	0	1,195,256	0
TOTAL EXPENSES		25,793,432		0	0	0	19,384,025	6,409,407

Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes
FUNCTIONALIZATION

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
V. REVENUES at Present Rates								
Retail Revenue	520	42,545,323	RevReqxGas	0	0	0	36,677,512	5,867,812
Commercial Sales	521	0	RevReqxGas	0	0	0	0	0
Industrial Sales	522	0	RevReqxGas	0	0	0	0	0
Other Sales	529	168,783	RevReqxGas	0	0	0	145,504	23,278
Late Payment Penalties	560	0	RevReqxGas	0	0	0	0	0
Revenue from Service Work	561	169,549	RevReqxGas	0	0	0	146,165	23,384
Transportation Revenue	570	0	RevReqxGas	0	0	0	0	0
Miscellaneous Operating Revenue	579	0	RevReqxGas	0	0	0	0	0
Other Revenue		42,189	RevReqxGas	0	0	0	36,371	5,819
Rent from Gas Ppty / Other Rev		<u>5,956</u>	DIST_PT	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,956</u>	<u>0</u>
Subtotal Gas Revenues, net		42,931,801		0	0	0	37,011,508	5,920,293
Non-Operating Income		0	None	0	0	0	0	0
Non-Operating Income		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Non-Oper Income		0		0	0	0	0	0
Total Revenue		42,931,801		0	0	0	37,011,508	5,920,293
Total Expenses		25,793,432		0	0	0	19,384,025	6,409,407
NET INCOME at Present Rates		<u>17,138,369</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>17,627,483</u>	<u>(489,115)</u>

**Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes**

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
13 Franchises & Consents	401	0	CUST	0	0	0
14 Other Intangible Plant	402	0	DEMAND	0	0	0
15 Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0
17 B. PRODUCTION PLANT						
18 Production Plant	403-419	0	None	0	0	0
19 Subtotal - PRODUCTION PLANT	403-419	0		0	0	0
21 C. STORAGE PLANT						
22 Storage Plant	440-459	0	None	0	0	0
23 Subtotal - STORAGE PLANT	440-459	0		0	0	0
25 D. TRANSMISSION PLANT	460-469	0	None	0	0	0
27 E. DISTRIBUTION PLANT						
28 Land and Land Rights	470	531,176	DEMAND	531,176	0	0
29 Structures and Improvements	472	0	DEMAND	0	0	0
30 Services	473	58,429,239	CUST	0	0	58,429,239
31 Regulators and Meter Installations	474	0	DEMAND	0	0	0
32 Mains	475	122,531,321	MAINS	68,207,075	0	54,324,247
33 Compressor Equipment	476	0	DEMAND	0	0	0
34 Meas. & Reg. Stat. Equip. - General	477	11,316,914	DEMAND	11,316,914	0	0
35 Meters	478	22,147,945	CUST	0	0	22,147,945
36 Other Distribution Equipment	479	0	DEMAND	0	0	0
37 Development O&M	479	114,901,733	DISTPT	42,792,254	0	72,109,479
38 Subtotal - DISTRIBUTION PLANT	470-479	329,858,328		122,847,419	0	207,010,909
40 F. GENERAL PLANT						
41 Land and Land Rights	480	0	DISTLABOR	0	0	0
42 Structures and Improvements	482	(10,585)	DISTLABOR	(7,300)	0	(3,285)
43 Office Furniture and Equipment	483	280,628	DISTLABOR	193,547	0	87,081
44 Transportation Equipment	484	983,253	DISTLABOR	678,141	0	305,112
45 Heavy Work Equipment	485	0	DISTLABOR	0	0	0
46 Tools & Work Equipment	486	509,186	DISTLABOR	351,181	0	158,005
47 Equipment on Customers' Premises	487	0	DISTLABOR	0	0	0
48 Communication Structures & Equip	488	0	DISTLABOR	0	0	0
49 Computer Hardware & Software	490	2,389,963	DISTLABOR	1,648,336	0	741,626
50 Other General Equipment	489	0	DISTLABOR	0	0	0
51 Subtotal - GENERAL PLANT	480-490	4,152,444		2,863,904	0	1,288,540
53 TOTAL UTILITY PLANT		334,010,773		125,711,324	0	208,299,449

**Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes**

1 2 3 7 8	Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
					Demand	Commodity	Customer
9							
10							
11							
55	II. DEPRECIATION RESERVE						
56	Intangible Plant		0	DISTPT_INT	0	0	0
57	Production Plant		0	None	0	0	0
58	Local Storage Plant		0	None	0	0	0
59	Transmission Plant		0	None	0	0	0
60	Mains		21,695,422	MAINS	12,076,759	0	9,618,663
61	Development O&M		17,767,428	DISTPT	6,617,031	0	11,150,397
62	Services		13,168,565	CUST	0	0	13,168,565
63	Meters		4,995,466	CUST	0	0	4,995,466
64	Distr Other		4,144,941	DISTOnlyPT	1,537,235	0	2,607,706
65	General Plant		<u>2,296,213</u>	DISTLABOR	<u>1,583,678</u>	<u>0</u>	<u>712,535</u>
66	TOTAL - DEPRECIATION RESERVE		<u>64,068,034</u>		<u>21,814,703</u>	<u>0</u>	<u>42,253,331</u>
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		425,000	DISTOnlyPT	157,620	0	267,380
73	Deferred development costs		0	COMMODITY	0	0	0
74	Deferred carrying costs		0	DISTPT	0	0	0
75	Deferred equity offering costs		0	DISTOnlyPT	0	0	0
76	Term deposit		2,977,924	DISTOnlyPT	1,104,423	0	1,873,501
77	Deferral account		<u>0</u>	DISTPT	<u>0</u>	<u>0</u>	<u>0</u>
78	Total - OTHER RATE BASE ITEMS		3,402,924		1,262,043	0	2,140,881
79							
80	IV. TOTAL RATE BASE (Excl. Working Cap		273,345,663		105,158,664	0	168,186,999
81	Working Capital	131	<u>849,210</u>	DISTPT	316,267	0	532,943
82							
83	V. TOTAL RATE BASE		274,194,873		105,474,931	0	168,719,942
84							
85	I. OPERATION & MAINTENANCE EXPENSES						
86	A. PRODUCTION EXPENSES						
87	1. Manufactured Gas Production						
88	Operation Supv and Engineering	610	0	None	0	0	0
89	Gas Wells	614	0	None	0	0	0
90	Other Gas Production	619	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
91	Subtotal - Production	610-619	0		0	0	0
92	Supervision	810	0	None	0	0	0
93	Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
94	Subtotal - O&M Accounts 617-618	810-819	0		0	0	0
95	Subtotal - Manufactured Gas Production	610-819	0		0	0	0
96							

**Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes**

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
97 Gas Supply Expenses						
98 Natural Gas Purchases	623	0	None	0	0	0
99 Gas Supply Operation	624	108,576	DISTPT	40,436	0	68,140
100 Natural Gas W/D from Storage	627-628	0	None	0	0	0
101 Gas Used for Other Util Operations	629	0	None	0	0	0
102 Other Gas Supply Expenses		0	None	0	0	0
103 Subtotal - PRODUCTION EXPENSES	623-629	108,576		40,436	0	68,140
104						
105 B. NATURAL GAS STORAGE, TERMINAL						
106 Storage Operation & Maintenance	640-859	0	None	0	0	0
107 Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0
108						
109 C. TRANSMISSION EXPENSES	660-869	1,901,476	DEMAND	1,901,476	0	0
110						
111 D. DISTRIBUTION EXPENSES						
112 Supervision	670-870	877,325	DISTOnlyPT	325,374	0	551,952
113 Load Dispatching	671	0	MAINS	0	0	0
114 Meter and Regulator Work	673-878	0	MAIN&SERVICE	0	0	0
115 Service Work	674	0	DEMAND	0	0	0
116 Mains and Services	675-875	231,498	MAIN&SERVICE	87,255	0	144,242
117 Compressor Equipment	676-876	0	DEMAND	0	0	0
118 Measuring and Regulation	677-877	1,134,729	DEMAND	1,134,729	0	0
119 Other Distribution Equipment	679-879	0	DEMAND	0	0	0
120 Structures and Improvements	872	0	DISTOnlyPT	0	0	0
121 General Maintenance	884-889	1,994,640	DISTLABOR	1,375,686	0	618,954
122 Subtotal - DISTRIBUTION EXPENSES	670-889	4,238,192		2,923,044	0	1,315,148
123 Total - OPERATION & MAINTENANCE EX		6,139,669		4,824,521	0	1,315,148
124						
125 II. SALES & MARKETING						
126 Supervision	700	0	None	0	0	0
127 Advertising - Natural Gas Promotion	701	0	None	0	0	0
128 Demonstration and Selling Exp	702	0	None	0	0	0
129 Revenue from Merchandising	703	0	CUST	0	0	0
130 Expense of Merchandising	704	0	CUST	0	0	0
131 Advertising - Other	705	0	None	0	0	0
132 Other Sales Promotion	709	0	None	0	0	0
133 Total - CUSTOMER ACCOUNTS EXPENS		0		0	0	0
134						
135 III. CUSTOMER SERVICE & INFORMATI						
136 Operatin Supervision	710	0	CUST	0	0	0
137 Customers' Contracts and Orders	711	0	CUST	0	0	0
138 Meter Reading	712	0	CUST	0	0	0
139 Customers' Billing and Accounting	713	0	CUST	0	0	0
140 Credit and Collection	714	0	CUST	0	0	0
141 Uncollectable Accounts	718	0	CUST	0	0	0
142 Other Customer Accounting	719	0	CUST	0	0	0
143 Total - CUSTOMER SERVICE & INFORMA		0		0	0	0

**Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes**

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
145 Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0
147 IV. ADMINISTRATIVE & GENERAL EXPEI						
149 Administrative & General	721	4,227	DISTLABOR	2,915	0	1,312
150 Special Services	722	692,864	DISTLABOR	477,862	0	215,002
151 Insurance	723	344,011	DISTPT	128,118	0	215,893
152 Injuries & Damages	724	0	DISTLABOR	0	0	0
153 Employee Pensions and Benefits	725	1,591,932	DISTLABOR	1,097,942	0	493,990
154 Other Admin & Gen Expenses	728	2,362,619	DISTLABOR	1,629,478	0	733,141
155 Admin & Gen Expenses Transferred	729	<u>(2,997,639)</u>	DISTLABOR	<u>(2,067,445)</u>	<u>0</u>	<u>(930,194)</u>
156 Subtotal - O&M Accounts 721-729		1,998,014		1,268,869	0	729,144
158 TOTAL - OPERATING EXPENSES (Excl D		8,137,682		6,093,390	0	2,044,292
160 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	2,938,237	MAINS	1,635,570	0	1,302,667
166 Development O&M	404	2,802,463	DISTPT	1,043,707	0	1,758,756
167 Services	404	2,174,332	CUST	0	0	2,174,332
168 Meters	404	825,233	CUST	0	0	825,233
169 Distr Other	404	502,786	DISTPT	187,250	0	315,536
170 General Plant	404	593,614	DISTLABOR	409,411	0	184,204
171 Amort Ltd-Term Elect/Gas Plant	404	105,846	DISTPT	39,420	0	66,426
172 Adjustment		<u>0</u>	DISTPT	<u>0</u>	<u>0</u>	<u>0</u>
173 Total - DEPRECIATION EXPENSE	403-404	9,942,510		3,315,357	0	6,627,153
175 VII. TAXES OTHER THAN INCOME TAXE:						
176 A. General Taxes						
177 Property Tax- Plant		1,195,256	PropertyTax	712,061	0	483,194
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		<u>0</u>	COMMODITY	<u>0</u>	<u>0</u>	<u>0</u>
182 Total Taxes Other Than Income Taxes	408	1,195,256		712,061	0	483,194
184 B. Franchise and Revenue Taxes						
185 Gross Receipts Tax		0	CUST	0	0	0
186 GRT- Uncoll Rider		<u>0</u>	CUST	<u>0</u>	<u>0</u>	<u>0</u>
187 Subtotal- Franchise and Gross Receipts Ta		0		0	0	0

**Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes**

1 2 3 7 8	Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
					Demand	Commodity	Customer
189	C. Income Tax Expense						
190	State Income Tax expense		0	PreTax-DIST	0	0	0
191	Federal Income Tax expense		<u>0</u>	PreTax-DIST	<u>0</u>	<u>0</u>	<u>0</u>
192	Subtotal- Income tax expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
193	Total- TAX EXPENSE		<u>1,195,256</u>		<u>712,061</u>	<u>0</u>	<u>483,194</u>
194							
195	TOTAL EXPENSES		19,384,025		10,161,245	0	9,222,780
196							
197	V. REVENUES at Present Rates						
198	Retail Revenue	520	36,677,512	RevReq_Dist	16,519,282	0	20,158,229
199	Commercial Sales	521	0	RevReq_Dist	0	0	0
200	Industrial Sales	522	0	RevReq_Dist	0	0	0
201	Other Sales	529	145,504	RevReq_Dist	65,534	0	79,970
202	Late Payment Penalties	560	0	RevReq_Dist	0	0	0
203	Revenue from Service Work	561	146,165	RevReq_Dist	65,832	0	80,333
204	Transportation Revenue	570	0	RevReq_Dist	0	0	0
205	Miscellaneous Operating Revenue	579	0	RevReq_Dist	0	0	0
206	Other Revenue		36,371	RevReq_Dist	16,381	0	19,990
207	Rent from Gas Ppty / Other Rev		<u>5,956</u>	DISTPT	<u>2,218</u>	<u>0</u>	<u>3,738</u>
208	Subtotal Gas Revenues, net		37,011,508		16,669,247	0	20,342,260
209							
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		37,011,508		16,669,247	0	20,342,260
215							
216	Total Expenses		19,384,025		10,161,245	0	9,222,780
217							
218	NET INCOME at Present Rates		<u>17,627,483</u>		<u>6,508,003</u>	<u>0</u>	<u>11,119,481</u>

Enbridge Gas New Brunswick

2013 COS Budget

Future Rate Classes

DISTRIBUTION DEMAND Class Allocation

Account		Account	DISTRIBUTION DEMAND	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description		Code	Dollars	Factor						
				Embedded						
					3	4	5	6	7	8
12	I. GAS PLANT IN SERVICE									
13	Franchises & Consents	401	0	None	0	0	0	0	0	0
14	Other Intangible Plant	402	0	Peak	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	531,176	Peak	83,971	95,022	107,615	89,276	155,292	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	68,207,075	MainsDemand	10,782,559	12,201,552	13,818,565	11,463,668	19,940,731	0
33	Compressor Equipment	476	0	Peak	0	0	0	0	0	0
34	Meas. & Reg. Stat. Equip. - General	477	11,316,914	Peak	1,789,042	2,024,481	2,292,776	1,902,051	3,308,565	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	42,792,254	DISTPT-D	6,764,841	7,655,099	8,669,593	7,192,160	12,510,562	0
38	Subtotal - DISTRIBUTION PLANT	470-479	122,847,419		19,420,413	21,976,154	24,888,548	20,647,154	35,915,151	0
40	F. GENERAL PLANT									
41	Land and Land Rights	480	0	DISTLABOR-D	0	0	0	0	0	0
42	Structures and Improvements	482	(7,300)	DISTLABOR-D	(1,154)	(1,306)	(1,479)	(1,227)	(2,134)	0
43	Office Furniture and Equipment	483	193,547	DISTLABOR-D	30,597	34,624	39,212	32,530	56,585	0
44	Transportation Equipment	484	678,141	DISTLABOR-D	107,204	121,312	137,389	113,976	198,258	0
45	Heavy Work Equipment	485	0	DISTLABOR-D	0	0	0	0	0	0
46	Tools & Work Equipment	486	351,181	DISTLABOR-D	55,517	62,823	71,148	59,024	102,670	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	1,648,336	DISTLABOR-D	260,578	294,871	333,948	277,038	481,901	0
50	Other General Equipment	489	0	DISTLABOR-D	0	0	0	0	0	0
51	Subtotal - GENERAL PLANT	480-490	2,863,904		452,742	512,323	580,219	481,341	837,279	0
53	TOTAL UTILITY PLANT		125,711,324		19,873,155	22,488,477	25,468,767	21,128,495	36,752,430	0
55	II. DEPRECIATION RESERVE									
56	Intangible Plant		0	DISTPT-D_INT	0	0	0	0	0	0

Enbridge Gas New Brunswick
2013 COS Budget

Future Rate Classes

DISTRIBUTION DEMAND Class Allocation

DISTRIBUTION Allocation		DISTRIBUTION DEMAND Class Allocation							
Account	Account	DEMAND	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars	Factor						
			Embedded						
				3	4	5	6	7	8
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		12,076,759	MainsDemand	1,909,162	2,160,409	2,446,718	2,029,759	3,530,710	0
61 Development O&M		6,617,031	DISTPT-D	1,046,058	1,183,719	1,340,592	1,112,134	1,934,527	0
62 Services		0	None	0	0	0	0	0	0
63 Meters		0	None	0	0	0	0	0	0
64 Distr Other		1,537,235	DISTPT-D	243,015	274,996	311,440	258,365	449,419	0
65 General Plant		1,583,678	DISTLABOR-D	250,357	283,304	320,849	266,171	462,997	0
66 TOTAL - DEPRECIATION RESERVE		21,814,703		3,448,591	3,902,428	4,419,599	3,666,430	6,377,654	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		157,620	DISTPT-D	24,917	28,197	31,933	26,491	46,081	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		0	DISTPT-D	0	0	0	0	0	0
76 Term deposit		1,104,423	DISTPT-D	174,593	197,570	223,753	185,622	322,884	0
77 Deferral account		0	DISTPT-D	0	0	0	0	0	0
78 Total - OTHER RATE BASE ITEMS		1,262,043		199,511	225,767	255,686	212,113	368,965	0
79									
80 IV. TOTAL RATE BASE (Excl. Working Ca		105,158,664		16,624,075	18,811,815	21,304,855	17,674,178	30,743,741	0
81 Working Capital	131	316,267	DISTO&MXGAS-C	49,997	56,577	64,075	53,155	92,462	0
82									
83 V. TOTAL RATE BASE		105,474,931		16,674,072	18,868,392	21,368,930	17,727,333	30,836,204	0
84									
85 I. OPERATION & MAINTENANCE EXPEN									
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	40,436	Peak	6,392	7,234	8,192	6,796	11,822	0
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

Enbridge Gas New Brunswick

2013 COS Budget

Future Rate Classes

DISTRIBUTION DEMAND Class Allocation

Account		Account	DEMAND	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description		Code	Dollars	Factor						
				Embedded	3	4	5	6	7	8
147	IV. ADMINISTRATIVE & GENERAL EXPE									
148										
149	Administrative & General	721	2,915	DISTLABOR-D	461	521	591	490	852	0
150	Special Services	722	477,862	DISTLABOR-D	75,543	85,485	96,814	80,315	139,706	0
151	Insurance	723	128,118	DISTPT-D	20,254	22,919	25,956	21,533	37,456	0
152	Injuries & Damages	724	0	DISTLABOR-D	0	0	0	0	0	0
153	Employee Pensions and Benefits	725	1,097,942	DISTLABOR-D	173,569	196,411	222,440	184,533	320,990	0
154	Other Admin & Gen Expenses	728	1,629,478	DISTLABOR-D	257,597	291,497	330,128	273,869	476,387	0
155	Admin & Gen Expenses Transferred	729	(2,067,445)	DIST-TRANSFER-I	(326,833)	(369,845)	(418,859)	(347,479)	(604,430)	0
156	Subtotal - O&M Accounts 721-729		1,268,869		200,590	226,988	257,069	213,261	370,961	0
157										
158	TOTAL - OPERATING EXPENSES (Excl [6,093,390		963,277	1,090,045	1,234,504	1,024,125	1,781,438	0
159										
160	VI. DEPRECIATION EXPENSE									
161	Intangible Plant	403	0	DISTPT-D_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	1,635,570	MainsDemand	258,560	292,587	331,362	274,893	478,168	0
166	Development O&M	404	1,043,707	DISTPT-D	164,995	186,708	211,452	175,417	305,134	0
167	Services	404	0	None	0	0	0	0	0	0
168	Meters	404	0	None	0	0	0	0	0	0
169	Distr Other	404	187,250	DISTPT-D	29,602	33,497	37,936	31,471	54,744	0
170	General Plant	404	409,411	DISTLABOR-D	64,722	73,239	82,945	68,810	119,694	0
171	Amort Ltd-Term Elect/Gas Plant	404	39,420	DISTPT-D	6,232	7,052	7,986	6,625	11,525	0
172	Adjustment		0	DISTPT-D	0	0	0	0	0	0
173	Total - DEPRECIATION EXPENSE	403-404	3,315,357		524,110	593,084	671,682	557,217	969,264	0
174										
175	VII. TAXES OTHER THAN INCOME TAXE									
176										
177	Property Tax- Plant		712,061	PropertyTax-D	112,567	127,381	144,262	119,677	208,175	0
178	Distribution Tax		0	RATEBASE	0	0	0	0	0	0
179	Payroll related		0	DISTLABOR-D	0	0	0	0	0	0
180	Other taxes		0	DISTPT-D	0	0	0	0	0	0
181	Property Tax- Gas		0	Gas_Deliveries	0	0	0	0	0	0
182	Total Taxes Other Than Income Taxes	408	712,061		112,567	127,381	144,262	119,677	208,175	0
183										
184	B. Franchise and Revenue Taxes									
185	Gross Receipts Tax		0	None	0	0	0	0	0	0
186	GRT- Uncoll Rider		0	None	0	0	0	0	0	0
187	Subtotal- Franchise and Gross Receipts T:		0		0	0	0	0	0	0
188										
189	C. Income Tax Expense									
190	State Income Tax expense		0	PreTax-Dist-D	0	0	0	0	0	0
191	Federal Income Tax expense		0	PreTax-Dist-D	0	0	0	0	0	0
192	Subtotal- Income tax expense		0		0	0	0	0	0	0

Enbridge Gas New Brunswick

2013 COS Budget

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	OPS
			Embedded						
				3	4	5	6	7	8
193	Total- TAX EXPENSE	712,061		112,567	127,381	144,262	119,677	208,175	0
194									
195	TOTAL EXPENSES	10,161,245		1,606,347	1,817,743	2,058,640	1,707,816	2,970,698	0
196									
197	V. REVENUES at Present Rates								
198	Retail Revenue	520 16,519,282	Delivery_Rev	4,635,055	4,200,905	2,842,412	1,901,688	2,900,743	38,480
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 65,534	Delivery_Rev	18,388	16,666	11,276	7,544	11,508	153
202	Late Payment Penalties	560 0	ENALTY_CHARG	0	0	0	0	0	0
203	Revenue from Service Work	561 65,832	Delivery_Rev	18,471	16,741	11,327	7,579	11,560	153
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	16,381	Delivery_Rev	4,596	4,166	2,819	1,886	2,876	38
207	Rent from Gas Ppty / Other Rev	2,218	DISTPT-D	351	397	449	373	648	0
208	Subtotal Gas Revenues, net	16,669,247		4,676,861	4,238,874	2,868,283	1,919,069	2,927,335	38,825
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	16,669,247		4,676,861	4,238,874	2,868,283	1,919,069	2,927,335	38,825
215									
216	Total Expenses	10,161,245		1,606,347	1,817,743	2,058,640	1,707,816	2,970,698	0
217									
218	NET INCOME at Present Rates	6,508,003		3,070,514	2,421,131	809,643	211,253	(43,363)	38,825
219									
220	Tariff Revenue Requirements	10,027,661		1,569,137	1,783,940	2,035,587	1,692,320	2,946,982	(306)
221									
222	SUMMARY								
223	<u>Revenues</u>								
224	Gas revenues	16,669,247		4,676,861	4,238,874	2,868,283	1,919,069	2,927,335	38,825
225	Non-operating income	0		0	0	0	0	0	0
226	Total revenues	16,669,247		4,676,861	4,238,874	2,868,283	1,919,069	2,927,335	38,825
227									
228	<u>Operating Expenses</u>								
229	Production Expenses	40,436		6,392	7,234	8,192	6,796	11,822	0
230	Natural Gas Storage, Terminaling & Proc.	0		0	0	0	0	0	0
231	Transmission Expenses	1,901,476		300,596	340,155	385,234	319,584	555,908	0
232	Distribution Expenses	2,923,044		462,091	522,903	592,201	491,281	854,569	0
233	Total Operating Expenses	4,864,957		769,080	870,291	985,627	817,661	1,422,298	0
234									
235	Customer Accounts, Services, & Sales Exp	0		0	0	0	0	0	0
236	Administrative & General Expenses	1,268,869		200,590	226,988	257,069	213,261	370,961	0
237	Depreciation Expense	3,315,357		524,110	593,084	671,682	557,217	969,264	0

Enbridge Gas New Brunswick

2013 COS Budget

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	OPS
			Embedded						
				3	4	5	6	7	8
238 Taxes other than Income, GRT		712,061		112,567	127,381	144,262	119,677	208,175	0
239 Total Other Expenses		5,296,288		837,267	947,452	1,073,013	890,155	1,548,400	0
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		10,161,245		1,606,347	1,817,743	2,058,640	1,707,816	2,970,698	0
244									
245 NET INCOME at Present Rates		6,508,003		3,070,514	2,421,131	809,643	211,253	(43,363)	38,825
246									
247 Total Rate Base		105,474,931		16,674,072	18,868,392	21,368,930	17,727,333	30,836,204	0
248									
249 Return at Present Rates									
250									
251 REVENUE REQUIREMENTS									
252									
253 Target ROR		7.94%		7.94%	7.94%	7.94%	7.94%	7.94%	7.94%
254 Using Target for System									
255 Rate Base		105,474,931		16,674,072	18,868,392	21,368,930	17,727,333	30,836,204	0
256									
257 Operating expenses		6,133,826		969,670	1,097,279	1,242,696	1,030,922	1,793,259	0
258 Depreciation expense		3,315,357		524,110	593,084	671,682	557,217	969,264	0
259 Additional Bad Debt expense		0	None	0	0	0	0	0	0
260 Taxes other than Income, GRT		712,061		112,567	127,381	144,262	119,677	208,175	0
261 Operating expenses to recover		10,161,245		1,606,347	1,817,743	2,058,640	1,707,816	2,970,698	0
262									
263 Target Return on Rate Base- After taxes		8,374,710		1,323,921	1,498,150	1,696,693	1,407,550	2,448,395	0
264									
265 Income taxes to recover		0	0.0%	0	0	0	0	0	0
266 Subtotal- Rev Req before GRT		18,535,954		2,930,268	3,315,894	3,755,333	3,115,366	5,419,093	0
267 GRT needed		0		0	0	0	0	0	0
268 TOTAL REVENUE REQUIREMENT		18,535,954		2,930,268	3,315,894	3,755,333	3,115,366	5,419,093	0

Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes

DISTRIBUTION Allocation				DISTRIBUTION CUSTOMER Class Allocation						
Account	Account	CUSTOMER	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	OPS	
Description	Code	Dollars	Factor							
			Embedded							
I. GAS PLANT IN SERVICE										
Franchises & Consents	401	0	TOTALPLANT	0	0	0	0	0	0	
Other Intangible Plant	402	0	None	0	0	0	0	0	0	
Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	0	
B. PRODUCTION PLANT										
Production Plant	403-419	0	None	0	0	0	0	0	0	
Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	
C. STORAGE PLANT										
Storage Plant	440-459	0	None	0	0	0	0	0	0	
Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	
D. TRANSMISSION PLANT	460-469	0	None	0	0	0	0	0	0	
E. DISTRIBUTION PLANT										
Land and Land Rights	470	0	DISTOnlyPT-C	0	0	0	0	0	0	
Structures and Improvements	472	0	DISTOnlyPT-C	0	0	0	0	0	0	
Services	473	58,429,239	Service_Invest	38,065,144	11,965,032	5,123,864	1,774,420	1,389,096	111,684	
Regulators and Meter Installations	474	0	Service_Invest	0	0	0	0	0	0	
Mains	475	54,324,247	MainsCustomer	44,475,886	7,266,445	2,034,785	434,088	45,217	67,826	
Compressor Equipment	476	0	Service_Invest	0	0	0	0	0	0	
Meas. & Reg. Stat. Equip. - General	477	0	Service_Invest	0	0	0	0	0	0	
Meters	478	22,147,945	Meter_Invest	7,696,014	8,745,962	3,694,223	1,082,600	847,509	81,636	
Other Distribution Equipment	479	0	None	0	0	0	0	0	0	
Development O&M	479	72,109,479	DISTPT-C	48,234,820	14,954,908	5,801,236	1,759,211	1,219,713	139,592	
Subtotal - DISTRIBUTION PLANT	470-479	207,010,909		138,471,864	42,932,346	16,654,108	5,050,318	3,501,535	400,738	
F. GENERAL PLANT										
Land and Land Rights	480	0	DISTLABOR-C	0	0	0	0	0	0	
Structures and Improvements	482	(3,285)	DISTLABOR-C	(2,236)	(658)	(254)	(77)	(53)	(6)	
Office Furniture and Equipment	483	87,081	DISTLABOR-C	59,287	17,455	6,727	2,045	1,404	163	
Transportation Equipment	484	305,112	DISTLABOR-C	207,728	61,157	23,570	7,167	4,919	571	
Heavy Work Equipment	485	0	DISTLABOR-C	0	0	0	0	0	0	
Tools & Work Equipment	486	158,005	DISTLABOR-C	107,574	31,671	12,206	3,711	2,548	296	
Equipment on Customers' Premises	487	0	DISTLABOR-C	0	0	0	0	0	0	
Communication Structures & Equip	488	0	DISTLABOR-C	0	0	0	0	0	0	
Computer Hardware & Software	490	741,626	DISTLABOR-C	504,918	148,653	57,290	17,420	11,957	1,388	
Other General Equipment	489	0	DISTLABOR-C	0	0	0	0	0	0	
Subtotal - GENERAL PLANT	480-490	1,288,540		877,271	258,277	99,539	30,266	20,775	2,411	
TOTAL UTILITY PLANT		208,299,449		139,349,135	43,190,623	16,753,647	5,080,584	3,522,311	403,148	
II. DEPRECIATION RESERVE										
Intangible Plant		0	DISTPT-C_INT	0	0	0	0	0	0	
Production Plant		0	None	0	0	0	0	0	0	

Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes

DISTRIBUTION Allocation				DISTRIBUTION CUSTOMER Class Allocation					
Account	Account	CUSTOMER	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars	Factor						
			Embedded						
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		9,618,663	MainsCustomer	7,874,910	1,286,598	360,280	76,860	8,006	12,009
61 Development O&M		11,150,397	DISTPT-C	7,458,623	2,312,500	897,054	272,029	188,606	21,585
62 Services		13,168,565	Service_Invest	8,578,981	2,696,634	1,154,797	399,912	313,069	25,171
63 Meters		4,995,466	Meter_Invest	1,735,835	1,972,650	833,232	244,180	191,155	18,413
64 Distr Other		2,607,706	DISTPT-C	1,744,323	540,817	209,791	63,619	44,109	5,048
65 General Plant		712,535	DISTLABOR-C	485,112	142,821	55,043	16,737	11,488	1,333
66 TOTAL - DEPRECIATION RESERVE		42,253,331		27,877,784	8,952,021	3,510,196	1,073,337	756,434	83,560
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		267,380	DISTPT-C	178,854	55,452	21,511	6,523	4,523	518
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		0	DISTPT-C	0	0	0	0	0	0
76 Term deposit		1,873,501	DISTPT-C	1,253,205	388,549	150,724	45,707	31,690	3,627
77 Deferral account		0	DISTPT-C	0	0	0	0	0	0
78 Total - OTHER RATE BASE ITEMS		2,140,881		1,432,059	444,001	172,235	52,230	36,212	4,144
79									
80 IV. TOTAL RATE BASE (Excl. Working Ca		168,186,999		112,903,410	34,682,603	13,415,686	4,059,477	2,802,089	323,733
81 Working Capital	131	532,943	DISTO&MXGAS-C	355,828	110,668	43,065	13,113	9,136	1,134
82									
83 V. TOTAL RATE BASE		168,719,942		113,259,238	34,793,271	13,458,751	4,072,590	2,811,225	324,867
84									
85 I. OPERATION & MAINTENANCE EXPEN									
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	68,140	DISTPT-C	45,579	14,132	5,482	1,662	1,153	132
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	68,140		45,579	14,132	5,482	1,662	1,153	132

Enbridge Gas New Brunswick

2013 COS Budget

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	OPS	
Description	Code	Dollars	Factor							
			Embedded							
105 B. NATURAL GAS STORAGE, TERMINAL										
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	
109 C. TRANSMISSION EXPENSES	660-869	0	None	0	0	0	0	0	0	
111 D. DISTRIBUTION EXPENSES										
112 Supervision	670-870	551,952	DISTPT-C	369,206	114,470	44,405	13,466	9,336	1,068	
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	144,242	STMAIN-SERVICE	105,592	24,602	9,158	2,825	1,835	230	
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	618,954	DISTLABOR-C	421,400	124,064	47,814	14,538	9,980	1,158	
122 Subtotal - DISTRIBUTION EXPENSES	670-889	1,315,148		896,199	263,136	101,377	30,829	21,151	2,456	
123 Total - OPERATION & MAINTENANCE E		1,315,148		896,199	263,136	101,377	30,829	21,151	2,456	
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	
135 III. CUSTOMER SERVICE & INFORMATI										
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 & INFORM		0		0	0	0	0	0	0	
145 Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0	0	0	0	
147 IV. ADMINISTRATIVE & GENERAL EXPE										
149 Administrative & General	721	1,312	DISTLABOR-C	893	263	101	31	21	2	

Enbridge Gas New Brunswick

2013 COS Budget

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	OPS
Description	Code	Dollars	Factor						
			Embedded						
150 Special Services	722	215,002	DISTLABOR-C	146,379	43,095	16,609	5,050	3,467	402
151 Insurance	723	215,893	DISTPT-C	144,413	44,774	17,369	5,267	3,652	418
152 Injuries & Damages	724	0	DISTLABOR-C	0	0	0	0	0	0
153 Employee Pensions and Benefits	725	493,990	DISTLABOR-C	336,322	99,016	38,161	11,603	7,965	924
154 Other Admin & Gen Expenses	728	733,141	DISTLABOR-C	499,142	146,952	56,635	17,221	11,821	1,372
155 Admin & Gen Expenses Transferred	729	(930,194)	DIST-TRANSFER-C	(633,938)	(187,121)	(72,140)	(21,932)	(15,063)	0
156 Subtotal - O&M Accounts 721-729		729,144		493,211	146,979	56,734	17,240	11,862	3,119
158 TOTAL - OPERATING EXPENSES (Excl [2,044,292		1,389,410	410,116	158,111	48,069	33,013	5,575
160 VI. DEPRECIATION EXPENSE									
161 Intangible Plant	403	0	DISTPT-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	1,302,667	MainsCustomer	1,066,509	174,246	48,793	10,409	1,084	1,626
166 Development O&M	404	1,758,756	DISTPT-C	1,176,451	364,751	141,493	42,907	29,749	3,405
167 Services	404	2,174,332	Service_Invest	1,416,521	445,256	190,675	66,032	51,693	4,156
168 Meters	404	825,233	Meter_Invest	286,754	325,875	137,647	40,338	31,578	3,042
169 Distr Other	404	315,536	DISTPT-C	211,066	65,440	25,385	7,698	5,337	611
170 General Plant	404	184,204	DISTLABOR-C	125,411	36,922	14,230	4,327	2,970	345
171 Amort Ltd-Term Elect/Gas Plant	404	66,426	DISTPT-C	44,433	13,776	5,344	1,621	1,124	129
172 Adjustment		0	DISTPT-C	0	0	0	0	0	0
173 Total - DEPRECIATION EXPENSE	403-404	6,627,153		4,327,144	1,426,265	563,566	173,331	123,535	13,313
175 VII. TAXES OTHER THAN INCOME TAXE									
177 Property Tax- Plant		483,194	PropertyTax-C	395,597	64,632	18,099	3,861	402	603
178 Distribution Tax		0	RATEBASE	0	0	0	0	0	0
179 Payroll related		0	DISTLABOR-C	0	0	0	0	0	0
180 Other taxes		0	DISTPT-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	483,194		395,597	64,632	18,099	3,861	402	603
184 B. Franchise and Revenue Taxes									
185 Gross Receipts Tax		0	None	0	0	0	0	0	0
186 GRT- Uncoll Rider		0	None	0	0	0	0	0	0
187 Subtotal- Franchise and Gross Receipts T		0		0	0	0	0	0	0
189 C. Income Tax Expense									
190 State Income Tax expense		0	PreTax-Dist-C	0	0	0	0	0	0
191 Federal Income Tax expense		0	PreTax-Dist-C	0	0	0	0	0	0
192 Subtotal- Income tax expense		0		0	0	0	0	0	0
193 Total- TAX EXPENSE		483,194		395,597	64,632	18,099	3,861	402	603
195 TOTAL EXPENSES		9,222,780		6,157,729	1,915,145	745,257	226,923	158,102	19,623

Enbridge Gas New Brunswick

2013 COS Budget

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	OPS
Description	Code	Dollars	Factor						
			Embedded						
196									
197			V. REVENUES at Present Rates						
198	520	20,158,229	Delivery_Rev	5,656,087	5,126,301	3,468,552	2,320,601	3,539,733	46,957
199	521	0	Delivery_Rev	0	0	0	0	0	0
200	522	0	Delivery_Rev	0	0	0	0	0	0
201	529	79,970	Delivery_Rev	22,438	20,337	13,760	9,206	14,043	186
202	560	0	ENALTY_CHARG	0	0	0	0	0	0
203	561	80,333	Delivery_Rev	22,540	20,429	13,823	9,248	14,106	187
204	570	0	Delivery_Rev	0	0	0	0	0	0
205	579	0	Delivery_Rev	0	0	0	0	0	0
206		19,990	Delivery_Rev	5,609	5,083	3,440	2,301	3,510	47
207		3,738	DISTPT-C	2,500	775	301	91	63	7
208		20,342,260		5,709,174	5,172,925	3,499,875	2,341,447	3,571,455	47,384
209									
210		0	RATEBASE	0	0	0	0	0	0
211		0	RATEBASE	0	0	0	0	0	0
212		0		0	0	0	0	0	0
213									
214		20,342,260		5,709,174	5,172,925	3,499,875	2,341,447	3,571,455	47,384
215									
216		9,222,780		6,157,729	1,915,145	745,257	226,923	158,102	19,623
217									
218		11,119,481		(448,555)	3,257,780	2,754,618	2,114,524	3,413,353	27,761
219									
220		9,058,738		6,110,250	1,873,604	717,373	208,378	129,890	19,242
221									
222			SUMMARY						
223			<u>Revenues</u>						
224		20,342,260		5,709,174	5,172,925	3,499,875	2,341,447	3,571,455	47,384
225		0		0	0	0	0	0	0
226		20,342,260		5,709,174	5,172,925	3,499,875	2,341,447	3,571,455	47,384
227									
228			<u>Operating Expenses</u>						
229		68,140		45,579	14,132	5,482	1,662	1,153	132
230		0		0	0	0	0	0	0
231		0		0	0	0	0	0	0
232		1,315,148		896,199	263,136	101,377	30,829	21,151	2,456
233		1,383,288		941,778	277,268	106,858	32,492	22,303	2,588
234									
235		0		0	0	0	0	0	0
236		729,144		493,211	146,979	56,734	17,240	11,862	3,119
237		6,627,153		4,327,144	1,426,265	563,566	173,331	123,535	13,313
238		483,194		395,597	64,632	18,099	3,861	402	603
239		7,839,492		5,215,951	1,637,877	638,399	194,432	135,799	17,035
240									
241		0		0	0	0	0	0	0

**Enbridge Gas New Brunswick
2013 COS Budget
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	OPS
Description	Code	Dollars	Factor						
			Embedded						
242	Gross receipts tax expense	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
243	Total expenses	9,222,780		6,157,729	1,915,145	745,257	226,923	158,102	19,623
244									
245	NET INCOME at Present Rates	11,119,481		(448,555)	3,257,780	2,754,618	2,114,524	3,413,353	27,761
246									
247	Total Rate Base	168,719,942		113,259,238	34,793,271	13,458,751	4,072,590	2,811,225	324,867
248									
249	Return at Present Rates								
250									
251	REVENUE REQUIREMENTS								
252									
253	Target ROR	7.94%		7.94%	7.94%	7.94%	7.94%	7.94%	7.94%
254	Using Target for System								
255	Rate Base	391,531	168,719,942	113,259,238	34,793,271	13,458,751	4,072,590	2,811,225	324,867
256									
257	Operating expenses	156,757	2,112,432	1,434,989	424,247	163,592	49,731	34,165	5,707
258	Depreciation expense	22,095	6,627,153	4,327,144	1,426,265	563,566	173,331	123,535	13,313
259	Additional Bad Debt expense		0	0	0	0	0	0	0
260	Taxes other than Income, GRT	19,364	<u>483,194</u>	<u>395,597</u>	<u>64,632</u>	<u>18,099</u>	<u>3,861</u>	<u>402</u>	<u>603</u>
261	Operating expenses to recover	198,216	9,222,780	6,157,729	1,915,145	745,257	226,923	158,102	19,623
262									
263	Target Return on Rate Base- After taxes	35,915	13,396,363	8,992,784	2,762,586	1,068,625	323,364	223,211	25,794
264									
265	Income taxes to recover	13,559	0	0	0	0	0	0	0
266	Subtotal- Rev Req before GRT	247,690	<u>22,619,143</u>	<u>15,150,513</u>	<u>4,677,731</u>	<u>1,813,882</u>	<u>550,287</u>	<u>381,314</u>	<u>45,417</u>
267	GRT needed	11,474	0	0	0	0	0	0	0
268	TOTAL REVENUE REQUIREMENT	259,165	<u>22,619,143</u>	<u>15,150,513</u>	<u>4,677,731</u>	<u>1,813,882</u>	<u>550,287</u>	<u>381,314</u>	<u>45,417</u>

Enbridge Gas New Brunswick

2013 COS Budget

Future Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Account	ONSITE	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	OPS	
Description	Code	Dollars	Factor							
			Embedded							
I. GAS PLANT IN SERVICE										
Franchises & Consents	401	0	None	0	0	0	0	0	0	
Other Intangible Plant	402	0	None	0	0	0	0	0	0	
Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	0	
B. PRODUCTION PLANT										
Production Plant	403-419	0	None	0	0	0	0	0	0	
Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	
C. STORAGE PLANT										
Storage Plant	440-459	0	None	0	0	0	0	0	0	
Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	
D. TRANSMISSION PLANT										
Land and Land Rights	470	0	None	0	0	0	0	0	0	
Structures and Improvements	472	0	None	0	0	0	0	0	0	
Services	473	0	None	0	0	0	0	0	0	
Regulators and Meter Installations	474	0	None	0	0	0	0	0	0	
Mains	475	0	None	0	0	0	0	0	0	
Compressor Equipment	476	0	None	0	0	0	0	0	0	
Meas. & Reg. Stat. Equip. - General	477	0	Meter_Invest	0	0	0	0	0	0	
Meters	478	0	Meter_Invest_Res	0	0	0	0	0	0	
Other Distribution Equipment	479	0	None	0	0	0	0	0	0	
Development O&M	479	0	None	0	0	0	0	0	0	
Subtotal - DISTRIBUTION PLANT	470-479	0		0	0	0	0	0	0	
F. GENERAL PLANT										
Land and Land Rights	480	0	ONSITELABOR-C	0	0	0	0	0	0	
Structures and Improvements	482	(7,697)	ONSITELABOR-C	(4,647)	(1,280)	(671)	(522)	(544)	(34)	
Office Furniture and Equipment	483	204,067	ONSITELABOR-C	123,199	33,925	17,796	13,835	14,418	894	
Transportation Equipment	484	715,001	ONSITELABOR-C	431,658	118,865	62,354	48,476	50,517	3,132	
Heavy Work Equipment	485	0	ONSITELABOR-C	0	0	0	0	0	0	
Tools & Work Equipment	486	370,270	ONSITELABOR-C	223,538	61,555	32,291	25,103	26,161	1,622	
Equipment on Customers' Premises	487	0	ONSITELABOR-C	0	0	0	0	0	0	
Communication Structures & Equip	488	0	ONSITELABOR-C	0	0	0	0	0	0	
Computer Hardware & Software	490	1,737,932	ONSITELABOR-C	1,049,218	288,921	151,562	117,828	122,790	7,613	
Other General Equipment	489	0	ONSITELABOR-C	0	0	0	0	0	0	
Subtotal - GENERAL PLANT	480-490	3,019,573		1,822,965	501,986	263,332	204,720	213,342	13,228	
TOTAL UTILITY PLANT		3,019,573		1,822,965	501,986	263,332	204,720	213,342	13,228	
II. DEPRECIATION RESERVE										
Intangible Plant		0	ONSITEPT-C_INT	0	0	0	0	0	0	
Production Plant		0	None	0	0	0	0	0	0	
Local Storage Plant		0	None	0	0	0	0	0	0	

Enbridge Gas New Brunswick

2013 COS Budget

Future Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor	ONSITE CUSTOMER Class Allocation						
				Small General	Mid General	Large General	Contract General	Industrial Contract General	OPS	
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
109	C. TRANSMISSION EXPENSES	660-869	0	None	0	0	0	0	0	0
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	1,450,462	ONSITELABOR-C	875,667	241,131	126,492	98,338	102,480	6,354
122	Subtotal - DISTRIBUTION EXPENSES	670-889	1,450,462		875,667	241,131	126,492	98,338	102,480	6,354
123	Total - OPERATION & MAINTENANCE		1,450,462		875,667	241,131	126,492	98,338	102,480	6,354
125	II. SALES & MARKETING									
126	Supervision	700	1,194,337	TOTALPLANT	571,689	235,018	150,416	93,044	142,718	1,451
127	Advertising - Natural Gas Promotion	701	411,982	TOTALPLANT	197,202	81,069	51,885	32,095	49,230	501
128	Demonstration and Selling Exp	702	84,963	TOTALPLANT	40,669	16,719	10,700	6,619	10,153	103
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	72,404	TOTALPLANT	34,657	14,247	9,119	5,641	8,652	88
132	Other Sales Promotion	709	0	Incentives	0	0	0	0	0	0
133	Total - CUSTOMER ACCOUNTS EXP		1,763,686		844,218	347,053	222,120	137,399	210,753	2,143
135	III. CUSTOMER SERVICE & INFORM.									
136	Operatin Supervision	710	349,187	Bills_All	285,883	46,707	13,079	2,790	291	436
137	Customers' Contracts and Orders	711	0	Bills_All	0	0	0	0	0	0
138	Meter Reading	712	45,684	MetersRead	35,716	5,835	2,451	1,046	363	272
139	Customers' Billing and Accounting	713	934,578	Billing	701,558	114,620	32,096	68,472	7,133	10,699
140	Credit and Collection	714	0	ENALTY_CHARG	0	0	0	0	0	0
141	Uncollectable Accounts	718	231,390	Write-offs	64,116	60,359	39,643	26,572	40,173	528
142	Other Customer Accounting	719	0	Bills_All	0	0	0	0	0	0
143	Total - CUSTOMER SERVICE & INFO		1,560,839		1,087,274	227,521	87,270	98,880	47,959	11,935
145	Total - CUSTOMER ACCOUNTS, SEF		3,324,525		1,931,492	574,574	309,390	236,279	258,712	14,077
147	IV. ADMINISTRATIVE & GENERAL E									
149	Administrative & General	721	3,073	ONSITELABOR-C	1,855	511	268	208	217	13
150	Special Services	722	503,836	ONSITELABOR-C	304,174	83,760	43,939	34,159	35,598	2,207
151	Insurance	723	0	ONSITEPT-C	0	0	0	0	0	0
152	Injuries & Damages	724	0	ONSITELABOR-C	0	0	0	0	0	0

Enbridge Gas New Brunswick

2013 COS Budget

Future Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Description	Account Code	ONSITE	Allocation	Future Rate Classes					
			CUSTOMER	Factor	Small General	Mid General	Large General	Contract General	Industrial Contract General	OPS
			Dollars	Embedded						
153	Employee Pensions and Benefits	725	1,157,621	ONSITELABOR-C	698,874	192,448	100,954	78,484	81,789	5,071
154	Other Admin & Gen Expenses	728	1,718,048	ONSITELABOR-C	1,037,214	285,615	149,828	116,480	121,385	7,526
155	Admin & Gen Expenses Transferred	729	(2,179,822)	ONSITE-TRANSFER	(1,301,422)	(369,830)	(196,147)	(151,349)	(161,073)	0
156	Subtotal - O&M Accounts 721-729		1,202,757		740,696	192,504	98,842	77,982	77,916	14,818
158	TOTAL - OPERATING EXPENSES (E:		5,977,743		3,547,855	1,008,208	534,724	412,599	439,108	35,249
160	VI. DEPRECIATION EXPENSE									
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	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	431,664	ONSITELABOR-C	260,603	71,762	37,645	29,266	30,498	1,891
171	Amort Ltd-Term Elect/Gas Plant	404	0	ONSITEPT-C	0	0	0	0	0	0
172	Adjustment		0	ONSITEPT-C	0	0	0	0	0	0
173	Total - DEPRECIATION EXPENSE	403-404	431,664		260,603	71,762	37,645	29,266	30,498	1,891
175	VII. TAXES OTHER THAN INCOME T.									
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
184	B. Franchise and Revenue Taxes									
185	Gross Receipts Tax		0	NSITE-C_Rev_GF	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
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
195	TOTAL EXPENSES		6,409,407		3,808,457	1,079,970	572,369	441,865	469,606	37,140
197	V. REVENUES at Present Rates									
198	Retail Revenue	520	5,867,812	Delivery_Rev	1,646,417	1,492,203	1,009,653	675,498	1,030,372	13,669
199	Commercial Sales	521	0	Delivery_Rev	0	0	0	0	0	0

Enbridge Gas New Brunswick

2013 COS Budget

Future Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Account	Allocation	Allocation	Small General	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars	Factor						
247 Total Rate Base		1,982,059	Embedded	1,190,583	330,930	174,175	135,101	141,692	9,577
249 Return at Present Rates									
251 REVENUE REQUIREMENTS									
253 Target ROR		7.94%		7.94%	7.94%	7.94%	7.94%	7.94%	7.94%
254 Using Target for System									
255 Rate Base		1,982,059		1,190,583	330,930	174,175	135,101	141,692	9,577
257 Operating expenses		5,977,743		3,547,855	1,008,208	534,724	412,599	439,108	35,249
258 Depreciation expense		431,664		260,603	71,762	37,645	29,266	30,498	1,891
259 Additional Bad Debt expense		0	None	0	0	0	0	0	0
260 Taxes other than Income, GRT		0		0	0	0	0	0	0
261 Operating expenses to recover		6,409,407		3,808,457	1,079,970	572,369	441,865	469,606	37,140
263 Target Return on Rate Base- After taxes		157,375		94,532	26,276	13,830	10,727	11,250	760
265 Income taxes to recover		0	0.0%	0	0	0	0	0	0
266 Subtotal- Rev Req before GRT		<u>6,566,783</u>		<u>3,902,990</u>	<u>1,106,246</u>	<u>586,198</u>	<u>452,592</u>	<u>480,857</u>	<u>37,900</u>
267 GRT needed		0		0	0	0	0	0	0
268 TOTAL REVENUE REQUIREMENT		<u>6,566,783</u>		<u>3,902,990</u>	<u>1,106,246</u>	<u>586,198</u>	<u>452,592</u>	<u>480,857</u>	<u>37,900</u>

**Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes**

Account Description	Account	Total Dollars	Functional Allocator	DISTRIBUTION				ONSITE
				Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
I. GAS PLANT IN SERVICE								
Franchises & Consents	401	0	-	-	-	-	-	-
Other Intangible Plant	402	0	-	-	-	-	-	-
Subtotal - INTANGIBLE ASSETS	401-402	0						
B. PRODUCTION PLANT								
Production Plant	403-419	0	-	-	-	-	-	-
Subtotal - PRODUCTION PLANT	403-419	0						
C. STORAGE PLANT								
Storage Plant	440-459	0	-	-	-	-	-	-
Subtotal - STORAGE PLANT	440-459	0						
D. TRANSMISSION PLANT	460-469	0						
E. DISTRIBUTION PLANT								
Land and Land Rights	470	531,176	DIST	DEMAND	Peak	-	-	-
Structures and Improvements	472	0	-	-	-	-	-	-
Services	473	58,429,239	DIST	CUST	-	-	Service_Invest	-
Regulators and Meter Installations	474	0	-	-	-	-	-	-
Mains	475	122,531,321	DIST	MAINS	MainsDemand	-	MainsCustomer	-
Compressor Equipment	476	0	-	-	-	-	-	-
Meas. & Reg. Stat. Equip. - General	477	11,316,914	DIST	DEMAND	Peak	-	-	-
Meters	478	22,147,945	DIST	CUST	-	-	Meter_Invest	-
Other Distribution Equipment	479	0	-	-	-	-	-	-
Development O&M	479	114,901,733	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
Subtotal - DISTRIBUTION PLANT	470-479	329,858,328						
F. GENERAL PLANT								
Land and Land Rights	480	0	-	-	-	-	-	-
Structures and Improvements	482	(18,282)	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Office Furniture and Equipment	483	484,695	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Transportation Equipment	484	1,698,254	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Heavy Work Equipment	485	0	-	-	-	-	-	-
Tools & Work Equipment	486	879,456	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Equipment on Customers' Premises	487	0	-	-	-	-	-	-
Communication Structures & Equip	488	0	-	-	-	-	-	-
Computer Hardware & Software	490	4,127,895	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Other General Equipment	489	0	-	-	-	-	-	-
Subtotal - GENERAL PLANT	480-490	7,172,017						
TOTAL UTILITY PLANT								
II. DEPRECIATION RESERVE								
Intangible Plant		0	-	-	-	-	-	-
Production Plant		0	-	-	-	-	-	-
Local Storage Plant		0	-	-	-	-	-	-
Transmission Plant		0	-	-	-	-	-	-
Mains		21,695,422	DIST	MAINS	MainsDemand	-	MainsCustomer	-
Development O&M		17,767,428	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-

**Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes**

Account Description	Account	Total Dollars	Functional Allocator	DISTRIBUTION				ONSITE
				Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
62 Services		13,168,565	DIST	CUST	-	-	Service_Invest	-
63 Meters		4,995,466	DIST	CUST	-	-	Meter_Invest	-
64 Distr Other		4,144,941	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-
65 General Plant		3,965,972	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
66 TOTAL - DEPRECIATION RESERVE		65,737,793						
67								
68 III. OTHER RATE BASE ITEMS								
69 Gas Storage Inventory		0	-	-	-	-	-	-
70 CWIP		0	-	-	-	-	-	-
71 Customer Deposits		0	-	-	-	-	-	-
72 Franchise fee		425,000	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-
73 Deferred development costs		0	-	-	-	-	-	-
74 Deferred carrying costs		0	-	-	-	-	-	-
75 Deferred equity offering costs		0	-	-	-	-	-	-
76 Term deposit		2,977,924	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-
77 Deferral account		0	-	-	-	-	-	-
78 Total - OTHER RATE BASE ITEMS		3,402,924						
79								
80 IV. TOTAL RATE BASE (Excl. Working Ca		274,695,476						
81 Working Capital	131	1,481,455	O&MXGAS	DISTPT	DISTO&MXGAS-I	-	DISTO&MXGAS-C	ONSITEO&MXGAS-
82								
83 V. TOTAL RATE BASE								
84								
85 I. OPERATION & MAINTENANCE EXPEN								
86 A. PRODUCTION EXPENSES								
87 1. Manufactured Gas Production								
88 Operation Supv and Engineering	610	0	-	-	-	-	-	-
89 Gas Wells	614	0	-	-	-	-	-	-
90 Other Gas Production	619	0	-	-	-	-	-	-
91 Subtotal - Production	610-619	0						
92 Supervision	810	0	-	-	-	-	-	-
93 Gas Production Maintenance	814	0	-	-	-	-	-	-
94 Subtotal - O&M Accounts 617-618	810-819	0						
95 Subtotal - Manufactured Gas Production	610-819	0						
96								
97 Gas Supply Expenses		0						
98 Natural Gas Purchases	623	0	-	-	-	-	-	-
99 Gas Supply Operation	624	108,576	DIST	DISTPT	Peak	-	DISTPT-C	-
100 Natural Gas W/D from Storage	627-628	0	-	-	-	-	-	-
101 Gas Used for Other Util Operations	629	0	-	-	-	-	-	-
102 Other Gas Supply Expenses		0	-	-	-	-	-	-
103 Subtotal - PRODUCTION EXPENSES	623-629	108,576						
104								
105 B. NATURAL GAS STORAGE, TERMINAL								
106 Storage Operation & Maintenance	640-859	0	-	-	-	-	-	-
107 Subtotal - NATURAL GAS STORAGE	640-859	0						
108								
109 C. TRANSMISSION EXPENSES	660-869	1,901,476						
110								
111 D. DISTRIBUTION EXPENSES								
112 Supervision	670-870	877,325	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-

**Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes**

Account Description	Account	Total Dollars	Functional Allocator	DISTRIBUTION				ONSITE
				Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
113 Load Dispatching	671	0	-	-	-	-	-	-
114 Meter and Regulator Work	673-878	0	-	-	-	-	-	-
115 Service Work	674	0	-	-	-	-	-	-
116 Mains and Services	675-875	231,498	DIST	MAIN&SERVICE	MAIN-SERVIC	-	MAIN-SERVIC	-
117 Compressor Equipment	676-876	0	-	-	-	-	-	-
118 Measuring and Regulation	677-877	1,134,729	DIST	DEMAND	Peak	-	-	-
119 Other Distribution Equipment	679-879	0	-	-	-	-	-	-
120 Structures and Improvements	872	0	-	-	-	-	-	-
121 General Maintenance	884-889	3,445,102	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
122 Subtotal - DISTRIBUTION EXPENSES	670-889	5,688,654						
123 Total - OPERATION & MAINTENANCE EXPENSES		7,590,131						
124								
125 II. SALES & MARKETING								
126 Supervision	700	1,194,337	ONSITE	-	-	-	-	TOTALPLANT
127 Advertising - Natural Gas Promotion	701	411,982	ONSITE	-	-	-	-	TOTALPLANT
128 Demonstration and Selling Exp	702	84,963	ONSITE	-	-	-	-	TOTALPLANT
129 Revenue from Merchandising	703	0	-	-	-	-	-	-
130 Expense of Merchandising	704	0	-	-	-	-	-	-
131 Advertising - Other	705	72,404	ONSITE	-	-	-	-	TOTALPLANT
132 Other Sales Promotion	709	0	-	-	-	-	-	-
133 Total - CUSTOMER ACCOUNTS EXPENSES		1,763,686						
134								
135 III. CUSTOMER SERVICE & INFORMATION								
136 Operatin Supervision	710	349,187	ONSITE	-	-	-	-	Bills_All
137 Customers' Contracts and Orders	711	0	-	-	-	-	-	-
138 Meter Reading	712	45,684	ONSITE	-	-	-	-	MetersRead
139 Customers' Billing and Accounting	713	934,578	ONSITE	-	-	-	-	Billing
140 Credit and Collection	714	0	-	-	-	-	-	-
141 Uncollectable Accounts	718	231,390	ONSITE	-	-	-	-	Write-offs
142 Other Customer Accounting	719	0	-	-	-	-	-	-
143 Total - CUSTOMER SERVICE & INFORMATION		1,560,839						
144								
145 Total - CUSTOMER ACCOUNTS, SERVICE & INFORMATION		3,324,525						
146								
147 IV. ADMINISTRATIVE & GENERAL EXPENSES								
148								
149 Administrative & General	721	7,300	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
150 Special Services	722	1,196,700	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
151 Insurance	723	344,011	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
152 Injuries & Damages	724	0	-	-	-	-	-	-
153 Employee Pensions and Benefits	725	2,749,552	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
154 Other Admin & Gen Expenses	728	4,080,667	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
155 Admin & Gen Expenses Transferred	729	(5,177,461)	LABOR	DISTLABOR	IST-TRANSFER-	-	IST-TRANSFER-	ISITE-TRANSFER
156 Subtotal - O&M Accounts 721-729		3,200,770						
157								
158 TOTAL - OPERATING EXPENSES (Excludes Depreciation)		14,115,426						
159								
160 VI. DEPRECIATION EXPENSE								
161 Intangible Plant	403	0	-	-	-	-	-	-
162 Production Plant	403	0	-	-	-	-	-	-
163 Local Storage Plant	403	0	-	-	-	-	-	-

**Enbridge Gas New Brunswick
2013 COS Budget
Future Rate Classes**

				DISTRIBUTION				ONSITE
Account	Total	Functional	Classification	Demand	Commodity	Customer	Customer	
Description	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	
164 Transmission Plant	403	0	-	-	-	-	-	
165 Mains	404	2,938,237	DIST	MAINS	MainsDemand	-	MainsCustomer	
166 Development O&M	404	2,802,463	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	
167 Services	404	2,174,332	DIST	CUST	-	-	Service_Invest	
168 Meters	404	825,233	DIST	CUST	-	-	Meter_Invest	
169 Distr Other	404	502,786	DIST	DISTPT	DISTPT-D	-	DISTPT-C	
170 General Plant	404	1,025,278	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	
171 Amort Ltd-Term Elect/Gas Plant	404	105,846	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	
172 Adjustment		0	-	-	-	-	-	
173 Total - DEPRECIATION EXPENSE	403-404	10,374,175						
174								
175 VII. TAXES OTHER THAN INCOME TAXE								
176 A. General Taxes								
177 Property Tax- Plant		1,195,256	DIST	PropertyTax	PropertyTax-D	-	PropertyTax-C	
178 Distribution Tax		0	-	-	-	-	-	
179 Payroll related		0	-	-	-	-	-	
180 Other taxes		0	-	-	-	-	-	
181 Property Tax- Gas		0	-	-	-	-	-	
182 Total Taxes Other Than Income Taxes	408	1,195,256						
183								
184 B. Franchise and Revenue Taxes								
185 Gross Receipts Tax		0	-	-	-	-	-	
186 GRT- Uncoll Rider		0	-	-	-	-	-	
187 Subtotal- Franchise and Gross Receipts T		0						
188								
189 C. Income Tax Expense								
190 State Income Tax expense		0	-	-	-	-	-	
191 Federal Income Tax expense		0	-	-	-	-	-	
192 Subtotal- Income tax expense		0						
193 Total- TAX EXPENSE		1,195,256						
194								
195 TOTAL EXPENSES								
196								
197 V. REVENUES at Present Rates								
198 Retail Revenue	520	42,545,323	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	
199 Commercial Sales	521	0	-	-	-	-	-	
200 Industrial Sales	522	0	-	-	-	-	-	
201 Other Sales	529	168,783	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	
202 Late Payment Penalties	560	0	-	-	-	-	-	
203 Revenue from Service Work	561	169,549	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	
204 Transportation Revenue	570	0	-	-	-	-	-	
205 Miscellaneous Operating Revenue	579	0	-	-	-	-	-	
206 Other Revenue		42,189	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	
207 Rent from Gas Pty / Other Rev		5,956	DIST_PT	DISTPT	DISTPT-D	-	DISTPT-C	
208 Subtotal Gas Revenues, net		42,931,801						
209								
210 Non-Operating Income		0	-	-	-	-	-	
211 Non-Operating Income		0	-	-	-	-	-	
212 Total Non-Oper Income		0						

