

Schedule 6.2
Cost of Service Model Data

**Enbridge Gas New Brunswick
2015 COS Budget
Rate Classes**

		TOTAL Class Allocation						
Account	Account	Total Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars						
I. GAS PLANT IN SERVICE								
Franchises & Consents	401	0	0	0	0	0	0	0
Other Intangible Plant	402	0	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	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	0	0	0	0	0	0
Subtotal - STORAGE PLANT	440-459	0	0	0	0	0	0	0
D. TRANSMISSION PLANT								
460-469		0	0	0	0	0	0	0
E. DISTRIBUTION PLANT								
Land and Land Rights	470	533,526	66,020	129,364	133,163	74,393	130,585	0
Structures and Improvements	472	0	0	0	0	0	0	0
Services	473	63,055,632	30,731,932	25,248,390	4,806,008	1,369,077	801,072	99,152
Regulators and Meter Installations	474	0	0	0	0	0	0	0
Mains-PL	475	80,902,752	37,661,747	25,649,584	11,735,231	5,792,372	0	63,818
Mains-ST	475	47,548,803	0	13,157,288	13,543,714	7,566,288	13,281,513	0
Compressor Equipment	476	0	0	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	15,533,192	1,922,127	3,766,335	3,876,951	2,165,885	3,801,895	0
Meters	478	22,138,168	4,410,639	13,596,820	2,827,174	681,356	568,784	53,396
Other Distribution Equipment	479	0	0	0	0	0	0	0
Development O&M	479	<u>114,901,733</u>	<u>37,411,111</u>	<u>40,790,113</u>	<u>18,468,465</u>	<u>8,828,196</u>	<u>9,295,621</u>	<u>108,226</u>
Subtotal - DISTRIBUTION PLANT	470-479	344,613,806	112,203,577	122,337,894	55,390,706	26,477,567	27,879,469	324,592
F. GENERAL PLANT								
Land and Land Rights	480	0	0	0	0	0	0	0
Structures and Improvements	482	2,869,322	945,134	864,447	461,571	261,290	330,190	6,690
Office Furniture and Equipment	483	486,308	160,186	146,511	78,230	44,285	55,962	1,134
Transportation Equipment	484	1,979,561	652,053	596,387	318,440	180,265	227,800	4,615
Heavy Work Equipment	485	0	0	0	0	0	0	0
Tools & Work Equipment	486	1,832,781	603,705	552,166	294,829	166,899	210,909	4,273
Equipment on Customers' Premises	487	0	0	0	0	0	0	0
Communication Structures & Equip	488	0	0	0	0	0	0	0
Computer Hardware & Software	490	1,705,001	561,615	513,669	274,273	155,263	196,205	3,975
Other General Equipment	489	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	8,872,973	2,922,694	2,673,180	1,427,343	808,003	1,021,066	20,688
TOTAL UTILITY PLANT		353,486,780	115,126,272	125,011,074	56,818,049	27,285,570	28,900,535	345,280
II. DEPRECIATION RESERVE								
Intangible Plant		0	0	0	0	0	0	0
Production Plant		0	0	0	0	0	0	0
Local Storage Plant		0	0	0	0	0	0	0
Transmission Plant		0	0	0	0	0	0	0
Mains-PL		19,143,609	8,911,709	6,069,331	2,776,848	1,370,620	0	15,101
Mains-ST		8,548,284	0	2,365,406	2,434,878	1,360,261	2,387,739	0
Development O&M		23,334,369	7,597,489	8,283,700	3,750,596	1,792,840	1,887,765	21,979
Services		17,138,954	8,353,151	6,862,686	1,306,306	372,125	217,737	26,950
Meters		4,158,021	828,412	2,553,773	531,004	127,973	106,830	10,029
Distr Other		5,870,706	1,915,598	2,084,848	941,587	449,752	473,379	5,542

**Enbridge Gas New Brunswick
2015 COS Budget
Rate Classes**

TOTAL Class Allocation

Account	Account Code	Total Allocated Dollars	TOTAL Class Allocation						
			Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	
67	General Plant	5,393,093	1,776,447	1,624,789	867,555	491,113	620,615	12,574	
68	TOTAL - DEPRECIATION RESERVE	83,587,036	29,382,805	29,844,535	12,608,774	5,964,683	5,694,065	92,175	
70	III. OTHER RATE BASE ITEMS								
71	Gas Storage Inventory	0	0	0	0	0	0	0	
72	CWIP	0	0	0	0	0	0	0	
73	Customer Deposits	0	0	0	0	0	0	0	
74	Franchise fee	275,000	89,732	97,660	44,107	21,068	22,174	260	
75	Deferred development costs	0	0	0	0	0	0	0	
76	Deferred carrying costs	0	0	0	0	0	0	0	
77	Deferred equity offering costs	0	0	0	0	0	0	0	
78	Term deposit	2,974,961	970,723	1,056,490	477,146	227,910	239,883	2,809	
79	Deferral account	0	0	0	0	0	0	0	
80	Total - OTHER RATE BASE ITEMS	3,249,961	1,060,455	1,154,150	521,253	248,978	262,058	3,068	
82	IV. TOTAL RATE BASE (Excl. Working Capital)	273,149,705	86,803,922	96,320,690	44,730,528	21,569,865	23,468,528	256,172	
83	Working Capital	131	1,150,436	335,011	352,591	208,245	116,516	134,874	3,199
85	V. TOTAL RATE BASE		274,300,141	87,138,933	96,673,280	44,938,774	21,686,380	23,603,402	259,371
87	I. OPERATION & MAINTENANCE EXPEN								
88	A. PRODUCTION EXPENSES								
89	1. Manufactured Gas Production								
90	Operation Supv and Engineering	610	0	0	0	0	0	0	
91	Gas Wells	614	0	0	0	0	0	0	
92	Other Gas Production	619	0	0	0	0	0	0	
93	Subtotal - Production	610-619	0	0	0	0	0	0	
94	Supervision	810	0	0	0	0	0	0	
95	Gas Production Maintenance	814	0	0	0	0	0	0	
96	Subtotal - O&M Accounts 617-618	810-819	0	0	0	0	0	0	
97	Subtotal - Manufactured Gas Production	610-819	0	0	0	0	0	0	
99	Gas Supply Expenses								
100	Natural Gas Purchases	623	0	0	0	0	0	0	
101	Gas Supply Operation	624	123,576	45,030	41,130	17,043	7,920	12,336	
102	Natural Gas W/D from Storage	627-628	0	0	0	0	0	0	
103	Gas Used for Other Util Operations	629	0	0	0	0	0	0	
104	Other Gas Supply Expenses		0	0	0	0	0	0	
105	Subtotal - PRODUCTION EXPENSES	623-629	123,576	45,030	41,130	17,043	7,920	12,336	
107	B. NATURAL GAS STORAGE, TERMINAL								
108	Storage Operation & Maintenance	640-859	0	0	0	0	0	0	
109	Subtotal - NATURAL GAS STORAGE	640-859	0	0	0	0	0	0	
111	C. TRANSMISSION EXPENSES	660-869	2,064,910	255,519	500,679	515,384	287,923	505,406	
113	D. DISTRIBUTION EXPENSES								
114	Supervision	670-870	1,052,276	343,107	373,834	168,918	80,696	84,728	
115	Load Dispatching	671	0	0	0	0	0	0	
116	Meter and Regulator Work	673-878	0	0	0	0	0	0	
117	Service Work	674	0	0	0	0	0	0	
118	Mains and Services	675-875	231,002	82,498	77,265	36,289	17,765	16,987	
119	Compressor Equipment	676-876	0	0	0	0	0	0	
120	Measuring and Regulation	677-877	1,198,316	148,283	290,556	299,089	167,088	293,299	
121	Other Distribution Equipment	679-879	0	0	0	0	0	0	

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		TOTAL Class Allocation						
Account	Account	Total Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars						
122 Structures and Improvements	872	0	0	0	0	0	0	0
123 General Maintenance	884-889	3,062,462	1,008,753	922,635	492,640	278,878	352,416	7,140
124 Subtotal - DISTRIBUTION EXPENSES	670-889	<u>5,544,056</u>	<u>1,582,643</u>	<u>1,664,289</u>	<u>996,936</u>	<u>544,427</u>	<u>747,430</u>	<u>8,330</u>
125 Total - OPERATION & MAINTENANCE EXPENSES		<u>7,608,967</u>	<u>1,838,161</u>	<u>2,164,969</u>	<u>1,512,320</u>	<u>832,350</u>	<u>1,252,836</u>	<u>8,330</u>
II. SALES & MARKETING								
128 Supervision	700	448,836	146,137	159,337	72,143	34,485	36,311	423
129 Advertising - Natural Gas Promotion	701	574,926	187,192	204,099	92,409	44,173	46,512	542
130 Demonstration and Selling Exp	702	263,957	85,942	93,705	42,426	20,280	21,354	249
131 Revenue from Merchandising	703	0	0	0	0	0	0	0
132 Expense of Merchandising	704	0	0	0	0	0	0	0
133 Advertising - Other	705	92,100	29,987	32,695	14,803	7,076	7,451	87
134 Other Sales Promotion	709	0	0	0	0	0	0	0
135 Total - CUSTOMER ACCOUNTS EXPENSES		1,379,819	449,258	489,836	221,782	106,015	111,628	1,300
III. CUSTOMER SERVICE & INFORMATION								
138 Operatin Supervision	710	169,263	112,897	48,714	6,176	1,161	123	191
139 Customers' Contracts and Orders	711	0	0	0	0	0	0	0
140 Meter Reading	712	3,540	2,264	977	186	70	25	19
141 Customers' Billing and Accounting	713	1,027,754	635,624	274,268	34,774	65,393	6,924	10,771
142 Credit and Collection	714	0	0	0	0	0	0	0
143 Uncollectable Accounts	718	359,728	36,385	127,628	106,552	39,208	48,835	1,121
144 Other Customer Accounting	719	12,000	8,004	3,454	438	82	9	14
145 Total - CUSTOMER SERVICE & INFORMATION		1,572,286	795,174	455,040	148,126	105,915	55,915	12,116
147 Total - CUSTOMER ACCOUNTS, SERVICE		2,952,105	1,244,432	944,876	369,908	211,930	167,543	13,415
IV. ADMINISTRATIVE & GENERAL EXPENSES								
151 Administrative & General	721	4,891	1,611	1,474	787	445	563	11
152 Special Services	722	1,234,200	406,537	371,830	198,538	112,390	142,027	2,878
153 Insurance	723	372,017	121,126	132,066	59,795	28,583	30,096	350
154 Injuries & Damages	724	0	0	0	0	0	0	0
155 Employee Pensions and Benefits	725	2,536,453	835,490	764,163	408,024	230,978	291,885	5,914
156 Other Admin & Gen Expenses	728	3,783,284	1,246,187	1,139,798	608,595	344,519	435,365	8,821
157 Admin & Gen Expenses Transferred	729	<u>(4,648,258)</u>	<u>(1,491,031)</u>	<u>(1,407,271)</u>	<u>(769,199)</u>	<u>(426,279)</u>	<u>(554,477)</u>	<u>(0)</u>
158 Subtotal - O&M Accounts 721-729		3,282,588	1,119,919	1,002,059	506,540	290,636	345,459	17,974
160 TOTAL - OPERATING EXPENSES (Excl Depreciation)		13,843,659	4,202,513	4,111,904	2,388,768	1,334,916	1,765,838	39,720
VI. DEPRECIATION EXPENSE								
163 Intangible Plant	403	0	0	0	0	0	0	0
164 Production Plant	403	0	0	0	0	0	0	0
165 Local Storage Plant	403	0	0	0	0	0	0	0
166 Transmission Plant	403	0	0	0	0	0	0	0
167 Mains-PL	404	2,057,449	957,781	652,298	298,440	147,307	0	1,623
168 Mains-ST	404	1,015,964	0	281,129	289,385	161,667	283,783	0
169 Development O&M	404	2,792,093	909,084	991,193	448,781	214,524	225,882	2,630
170 Services	404	2,375,090	1,157,567	951,021	181,026	51,568	30,174	3,735
171 Meters	404	818,556	163,083	502,741	104,534	25,193	21,031	1,974
172 Distr Other	404	681,053	221,746	241,774	109,468	52,327	55,098	641
173 General Plant	404	1,055,443	347,656	317,976	169,783	96,112	121,456	2,461
174 Amort Ltd-Term Elect/Gas Plant	404	75,000	24,419	26,625	12,055	5,762	6,068	71
175 Adjustment		0	0	0	0	0	0	0
176 Total - DEPRECIATION EXPENSE	403-404	10,870,650	3,781,335	3,964,756	1,613,472	754,461	743,491	13,135

Enbridge Gas New Brunswick
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Rate Classes

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		TOTAL Class Allocation						
Account	Account	Total Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars						
VII. TAXES OTHER THAN INCOME TAXE								
A. General Taxes								
Property Tax- Plant		1,198,391	490,011	365,134	194,588	99,271	48,599	789
Distribution Tax		0	0	0	0	0	0	0
Payroll related		0	0	0	0	0	0	0
Other taxes		0	0	0	0	0	0	0
Property Tax- Gas		0	0	0	0	0	0	0
Total Taxes Other Than Income Taxes	408	1,198,391	490,011	365,134	194,588	99,271	48,599	789
B. Franchise and Revenue Taxes								
Gross Receipts Tax		0	0	0	0	0	0	0
GRT- Uncoll Rider		0	0	0	0	0	0	0
Subtotal- Franchise and Gross Receipts T:		0	0	0	0	0	0	0
C. Income Tax Expense								
State Income Tax expense		0	0	0	0	0	0	0
Federal Income Tax expense		0	0	0	0	0	0	0
Subtotal- Income tax expense		0	0	0	0	0	0	0
Total- TAX EXPENSE		1,198,391	490,011	365,134	194,588	99,271	48,599	789
TOTAL EXPENSES		26,036,276	8,518,889	8,482,924	4,213,871	2,196,567	2,570,265	53,760
V. REVENUES at Present Rates								
Retail Revenue	520	47,370,399	4,791,304	16,806,526	14,031,148	5,163,066	6,430,734	147,620
Commercial Sales	521	0	0	0	0	0	0	0
Industrial Sales	522	0	0	0	0	0	0	0
Other Sales	529	184,085	18,619	65,311	54,526	20,064	24,990	574
Late Payment Penalties	560	0	0	0	0	0	0	0
Revenue from Service Work	561	134,112	13,565	47,582	39,724	14,617	18,206	418
Transportation Revenue	570	0	0	0	0	0	0	0
Miscellaneous Operating Revenue	579	0	0	0	0	0	0	0
Other Revenue		15,737	1,592	5,583	4,661	1,715	2,136	49
Rent from Gas Ppty / Other Rev		5,950	1,937	2,112	956	457	481	6
Subtotal Gas Revenues, net		47,710,284	4,827,017	16,927,115	14,131,016	5,199,920	6,476,549	148,666
Non-Operating Income		0	0	0	0	0	0	0
Total Non-Oper Income		0	0	0	0	0	0	0
Total Revenue		47,710,284	4,827,017	16,927,115	14,131,016	5,199,920	6,476,549	148,666
Total Expenses		26,036,276	8,518,889	8,482,924	4,213,871	2,196,567	2,570,265	53,760
NET INCOME at Present Rates		<u>21,674,008</u>	<u>(3,691,872)</u>	<u>8,444,191</u>	<u>9,917,145</u>	<u>3,003,353</u>	<u>3,906,284</u>	<u>94,907</u>
Tariff Revenue Requirements		7.9%	-4.2%	8.7%	22.1%	13.8%	16.5%	36.6%
		47,694,547	4,825,426	16,921,532	14,126,355	5,198,205	6,474,412	148,617

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		TOTAL Class Allocation						
Account	Account	Total Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars						
SUMMARY								
Revenues								
Gas revenues		47,710,284	4,827,017	16,927,115	14,131,016	5,199,920	6,476,549	148,666
Non-operating income		0	0	0	0	0	0	0
Total revenues		47,710,284	4,827,017	16,927,115	14,131,016	5,199,920	6,476,549	148,666
Operating Expenses								
Production Expenses		123,576	45,030	41,130	17,043	7,920	12,336	116
Natural Gas Storage, Terminating & Proc.		0	0	0	0	0	0	0
Transmission Expenses		2,064,910	255,519	500,679	515,384	287,923	505,406	0
Distribution Expenses		5,544,056	1,582,643	1,664,289	996,936	544,427	747,430	8,330
Total Operating Expenses		7,732,543	1,883,191	2,206,099	1,529,363	840,269	1,265,173	8,447
Customer Accounts, Services, & Sales Exp		2,952,105	1,244,432	944,876	369,908	211,930	167,543	13,415
Administrative & General Expenses		3,282,588	1,119,919	1,002,059	506,540	290,636	345,459	17,974
Depreciation Expense		10,870,650	3,781,335	3,964,756	1,613,472	754,461	743,491	13,135
Taxes other than Income, GRT		1,198,391	490,011	365,134	194,588	99,271	48,599	789
Total Other Expenses		18,303,733	6,635,697	6,276,825	2,684,508	1,356,298	1,305,092	45,313
Income tax expense		0	0	0	0	0	0	0
Gross receipts tax expense		0	0	0	0	0	0	0
Total expenses		26,036,276	8,518,889	8,482,924	4,213,871	2,196,567	2,570,265	53,760
NET INCOME at Present Rates		21,674,008	(3,691,872)	8,444,191	9,917,145	3,003,353	3,906,284	94,907
Total Rate Base		274,300,141	87,138,933	96,673,280	44,938,774	21,686,380	23,603,402	259,371
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		7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Using Target for System								
Rate Base		274,300,141	87,138,933	96,673,280	44,938,774	21,686,380	23,603,402	259,371
Operating expenses		13,967,235	4,247,543	4,153,034	2,405,811	1,342,836	1,778,175	39,836
Depreciation expense		10,870,650	3,781,335	3,964,756	1,613,472	754,461	743,491	13,135
Additional Bad Debt expense		0	0	0	0	0	0	0
Taxes other than Income, GRT		1,198,391	490,011	365,134	194,588	99,271	48,599	789
Operating expenses to recover		26,036,276	8,518,889	8,482,924	4,213,871	2,196,567	2,570,265	53,760
Target Return on Rate Base- After taxes		21,537,131	6,841,858	7,590,463	3,528,442	1,702,742	1,853,260	20,365
Income taxes to recover	0	0	0	0	0	0	0	0
Subtotal- Rev Req before GRT		47,573,407	15,360,747	16,073,387	7,742,314	3,899,309	4,423,525	74,125
GRT needed	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		47,573,407	15,360,747	16,073,387	7,742,314	3,899,309	4,423,525	74,125

Enbridge Gas New Brunswick
2015 COS Budget
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	533,526	DIST	0	0	0	533,526	0
Structures and Improvements	472	0	DIST	0	0	0	0	0
Services	473	63,055,632	DIST	0	0	0	63,055,632	0
Regulators and Meter Installations	474	0	DIST	0	0	0	0	0
Mains-PL	475	80,902,752	DIST	0	0	0	80,902,752	0
Mains-ST	475	47,548,803	DIST	0	0	0	47,548,803	0
Compressor Equipment	476	0	DIST	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	15,533,192	DIST	0	0	0	15,533,192	0
Meters	478	22,138,168	DIST	0	0	0	22,138,168	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	344,613,806		0	0	0	344,613,806	0
F. GENERAL PLANT								
Land and Land Rights	480	0	LABOR	0	0	0	0	0
Structures and Improvements	482	2,869,322	LABOR	0	0	0	1,796,500	1,072,822
Office Furniture and Equipment	483	486,308	LABOR	0	0	0	304,481	181,828
Transportation Equipment	484	1,979,561	LABOR	0	0	0	1,239,416	740,146
Heavy Work Equipment	485	0	LABOR	0	0	0	0	0
Tools & Work Equipment	486	1,832,781	LABOR	0	0	0	1,147,515	685,265
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	1,705,001	LABOR	0	0	0	1,067,512	637,489
Other General Equipment	489	0	LABOR	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	8,872,973		0	0	0	5,555,423	3,317,550
TOTAL UTILITY PLANT		353,486,780		0	0	0	350,169,230	3,317,550

Enbridge Gas New Brunswick
2015 COS Budget
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-PL		19,143,609	DIST	0	0	0	19,143,609	0
Mains-ST		8,548,284	DIST	0	0	0	8,548,284	0
Development O&M		23,334,369	PLANT	0	0	0	23,334,369	0
Services		17,138,954	DIST	0	0	0	17,138,954	0
Meters		4,158,021	DIST	0	0	0	4,158,021	0
Distr Other		5,870,706	DIST	0	0	0	5,870,706	0
General Plant		<u>5,393,093</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,376,649</u>	<u>2,016,444</u>
TOTAL - DEPRECIATION RESERVE		83,587,036		0	0	0	81,570,592	2,016,444
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		275,000	DIST	0	0	0	275,000	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		2,974,961	DIST	0	0	0	2,974,961	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		3,249,961		0	0	0	3,249,961	0
IV. TOTAL RATE BASE (Excl. Working Capital)								
Working Capital	131	<u>1,150,436</u>	O&MXGAS	0	0	0	271,848,599	1,301,106
V. TOTAL RATE BASE								
		<u>274,300,141</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>272,564,238</u>	<u>1,735,903</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	123,576	DIST	0	0	0	123,576	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>

**Enbridge Gas New Brunswick
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Rate Classes
FUNCTIONALIZATION**

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
105 Subtotal - PRODUCTION EXPENSES	623-629	123,576		0	0	0	123,576	0
B. NATURAL GAS STORAGE, TERMINALING & PROCESSIES								
108 Storage Operation & Maintenance	640-859	0	SUPP	0	0	0	0	0
109 Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0
C. TRANSMISSION EXPENSES								
111 C. TRANSMISSION EXPENSES	660-869	2,064,910	DIST	0	0	0	2,064,910	0
D. DISTRIBUTION EXPENSES								
114 Supervision	670-870	1,052,276	DIST	0	0	0	1,052,276	0
115 Load Dispatching	671	0	DIST	0	0	0	0	0
116 Meter and Regulator Work	673-878	0	DIST	0	0	0	0	0
117 Service Work	674	0	DIST	0	0	0	0	0
118 Mains and Services	675-875	231,002	DIST	0	0	0	231,002	0
119 Compressor Equipment	676-876	0	DIST	0	0	0	0	0
120 Measuring and Regulation	677-877	1,198,316	DIST	0	0	0	1,198,316	0
121 Other Distribution Equipment	679-879	0	DIST	0	0	0	0	0
122 Structures and Improvements	872	0	DIST_PT	0	0	0	0	0
123 General Maintenance	884-889	<u>3,062,462</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,917,426</u>	<u>1,145,036</u>
124 Subtotal - DISTRIBUTION EXPENSES	670-889	5,544,056		0	0	0	4,399,021	1,145,036
125 Total - OPERATION & MAINTENANCE EXPENSES		7,608,967		0	0	0	6,463,931	1,145,036
II. SALES & MARKETING								
128 Supervision	700	448,836	ONSITE	0	0	0	0	448,836
129 Advertising - Natural Gas Promotion	701	574,926	ONSITE	0	0	0	0	574,926
130 Demonstration and Selling Exp	702	263,957	ONSITE	0	0	0	0	263,957
131 Revenue from Merchandising	703	0	ONSITE	0	0	0	0	0
132 Expense of Merchandising	704	0	ONSITE	0	0	0	0	0
133 Advertising - Other	705	92,100	ONSITE	0	0	0	0	92,100
134 Other Sales Promotion	709	<u>0</u>	ONSITE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
135 Total - CUSTOMER ACCOUNTS EXPENSES		1,379,819		0	0	0	0	1,379,819
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES								
138 Operatin Supervision	710	169,263	ONSITE	0	0	0	0	169,263
139 Customers' Contracts and Orders	711	0	ONSITE	0	0	0	0	0
140 Meter Reading	712	3,540	ONSITE	0	0	0	0	3,540
141 Customers' Billing and Accounting	713	1,027,754	ONSITE	0	0	0	0	1,027,754
142 Credit and Collection	714	0	ONSITE	0	0	0	0	0
143 Uncollectable Accounts	718	359,728	ONSITE	0	0	0	0	359,728
144 Other Customer Accounting	719	12,000	ONSITE	0	0	0	0	12,000
145 Total - CUSTOMER SERVICE & INFORMATIONAL EXP.		1,572,286		0	0	0	0	1,572,286
147 Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXPI		2,952,105		0	0	0	0	2,952,105

Enbridge Gas New Brunswick
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Rate Classes
FUNCTIONALIZATION

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
IV. ADMINISTRATIVE & GENERAL EXPENSES								
151 Administrative & General	721	4,891	LABOR	0	0	0	3,062	1,829
152 Special Services	722	1,234,200	LABOR	0	0	0	772,740	461,460
153 Insurance	723	372,017	PLANT	0	0	0	372,017	0
154 Injuries & Damages	724	0	LABOR	0	0	0	0	0
155 Employee Pensions and Benefits	725	2,536,453	LABOR	0	0	0	1,588,089	948,364
156 Other Admin & Gen Expenses	728	3,783,284	LABOR	0	0	0	2,368,738	1,414,547
157 Admin & Gen Expenses Transferred	729	(4,648,258)	LABOR	0	0	0	(2,910,303)	(1,737,955)
158 Subtotal - O&M Accounts 721-729		3,282,588		0	0	0	2,194,344	1,088,244
160 TOTAL - OPERATING EXPENSES (Excl Depr, Tax and Gas)		13,843,659		0	0	0	8,658,275	5,185,384
VI. DEPRECIATION EXPENSE								
163 Intangible Plant	403.10	0	INTANG_PT	0	0	0	0	0
164 Production Plant	403.20	0	None	0	0	0	0	0
165 Local Storage Plant	403.30	0	None	0	0	0	0	0
166 Transmission Plant	403.40	0	TRANS	0	0	0	0	0
167 Mains-PL	403.51	2,057,449	DIST	0	0	0	2,057,449	0
168 Mains-ST	403.51	1,015,964	DIST	0	0	0	1,015,964	0
169 Development O&M	403.52	2,792,093	PLANT	0	0	0	2,792,093	0
170 Services	403.53	2,375,090	DIST	0	0	0	2,375,090	0
171 Meters	403.54	818,556	DIST	0	0	0	818,556	0
172 Distr Other	403.55	681,053	DIST	0	0	0	681,053	0
173 General Plant	403.60	1,055,443	LABOR	0	0	0	660,820	394,624
174 Amort Ltd-Term Elect/Gas Plant	404.00	75,000	PLANT	0	0	0	75,000	0
175 Adjustment		0	PLANT	0	0	0	0	0
176 Total - DEPRECIATION EXPENSE	403-404	10,870,650		0	0	0	10,476,026	394,624
VII. TAXES OTHER THAN INCOME TAXES								
A. General Taxes								
180 Property Tax- Plant		1,198,391	DIST	0	0	0	1,198,391	0
181 Distribution Tax		0	PLANT	0	0	0	0	0
182 Payroll related		0	LABOR	0	0	0	0	0
183 Other taxes		0	PLANT	0	0	0	0	0
184 Property Tax- Gas		0	STOR	0	0	0	0	0
185 Total Taxes Other Than Income Taxes	408	1,198,391		0	0	0	1,198,391	0
B. Franchise and Revenue Taxes								
188 Gross Receipts Tax		0	REVENUE	0	0	0	0	0
189 GRT- Uncoll Rider		0	None	0	0	0	0	0
190 Subtotal- Franchise and Gross Receipts Tax		0		0	0	0	0	0
C. Income Tax Expense								
193 State Income Tax expense		0	Pre-Tax	0	0	0	0	0
194 Federal Income Tax expense		0	Pre-Tax	0	0	0	0	0
195 Subtotal- Income tax expense		0		0	0	0	0	0
196 Total- TAX EXPENSE		1,198,391		0	0	0	1,198,391	0
198 TOTAL EXPENSES		26,036,276		0	0	0	20,456,268	5,580,008

**Enbridge Gas New Brunswick
2015 COS Budget
Rate Classes
FUNCTIONALIZATION**

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
V. REVENUES at Present Rates								
Retail Revenue	520	47,370,399	RevReqxGas	0	0	0	41,663,663	5,706,736
Commercial Sales	521	0	RevReqxGas	0	0	0	0	0
Industrial Sales	522	0	RevReqxGas	0	0	0	0	0
Other Sales	529	184,085	RevReqxGas	0	0	0	161,908	22,177
Late Payment Penalties	560	0	RevReqxGas	0	0	0	0	0
Revenue from Service Work	561	134,112	RevReqxGas	0	0	0	117,956	16,157
Transportation Revenue	570	0	RevReqxGas	0	0	0	0	0
Miscellaneous Operating Revenue	579	0	RevReqxGas	0	0	0	0	0
Other Revenue		15,737	RevReqxGas	0	0	0	13,841	1,896
Rent from Gas Ppty / Other Rev		<u>5,950</u>	DIST_PT	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,950</u>	<u>0</u>
Subtotal Gas Revenues, net		47,710,284		0	0	0	41,963,318	5,746,966
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		47,710,284		0	0	0	41,963,318	5,746,966
Total Expenses		26,036,276		0	0	0	20,456,268	5,580,008
NET INCOME at Present Rates		<u>21,674,008</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>21,507,050</u>	<u>166,957</u>

Enbridge Gas New Brunswick

2015 COS Budget

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	533,526	DEMAND	533,526	0	0
29 Structures and Improvements	472	0	DEMAND	0	0	0
30 Services	473	63,055,632	CUST	0	0	63,055,632
31 Regulators and Meter Installations	474	0	DEMAND	0	0	0
32 Mains-PL	475	80,902,752	MAINS-PL	24,478,508	0	56,424,245
33 Mains-ST	475	47,548,803	DEMAND	47,548,803	0	0
34 Compressor Equipment	476	0	DEMAND	0	0	0
35 Meas. & Reg. Stat. Equip. - General	477	15,533,192	DEMAND	15,533,192	0	0
36 Meters	478	22,138,168	CUST	0	0	22,138,168
37 Other Distribution Equipment	479	0	DEMAND	0	0	0
38 Development O&M	479	114,901,733	DISTPT	44,064,539	0	70,837,194
39 Subtotal - DISTRIBUTION PLANT	470-479	344,613,806		132,158,567	0	212,455,239
41 F. GENERAL PLANT						
42 Land and Land Rights	480	0	DISTLABOR	0	0	0
43 Structures and Improvements	482	1,796,500	DISTLABOR	1,231,511	0	564,989
44 Office Furniture and Equipment	483	304,481	DISTLABOR	208,723	0	95,757
45 Transportation Equipment	484	1,239,416	DISTLABOR	849,627	0	389,789
46 Heavy Work Equipment	485	0	DISTLABOR	0	0	0
47 Tools & Work Equipment	486	1,147,515	DISTLABOR	786,629	0	360,887
48 Equipment on Customers' Premises	487	0	DISTLABOR	0	0	0
49 Communication Structures & Equip	488	0	DISTLABOR	0	0	0
50 Computer Hardware & Software	490	1,067,512	DISTLABOR	731,786	0	335,726
51 Other General Equipment	489	0	DISTLABOR	0	0	0
52 Subtotal - GENERAL PLANT	480-490	5,555,423		3,808,275	0	1,747,148
54 TOTAL UTILITY PLANT		350,169,230		135,966,843	0	214,202,387

**Enbridge Gas New Brunswick
2015 COS Budget
Rate Classes**

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
99 Gas Supply Expenses						
100 Natural Gas Purchases	623	0	None	0	0	0
101 Gas Supply Operation	624	123,576	DISTPT	47,391	0	76,185
102 Natural Gas W/D from Storage	627-628	0	None	0	0	0
103 Gas Used for Other Util Operations	629	0	None	0	0	0
104 Other Gas Supply Expenses		0	None	0	0	0
105 Subtotal - PRODUCTION EXPENSES	623-629	123,576		47,391	0	76,185
107 B. NATURAL GAS STORAGE, TERMINAL						
108 Storage Operation & Maintenance	640-859	0	None	0	0	0
109 Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0
111 C. TRANSMISSION EXPENSES	660-869	2,064,910	DEMAND	2,064,910	0	0
113 D. DISTRIBUTION EXPENSES						
114 Supervision	670-870	1,052,276	DISTOnlyPT	402,035	0	650,241
115 Load Dispatching	671	0	None	0	0	0
116 Meter and Regulator Work	673-878	0	MAIN&SERVICE	0	0	0
117 Service Work	674	0	DEMAND	0	0	0
118 Mains and Services	675-875	231,002	MAIN&SERVICE	86,881	0	144,120
119 Compressor Equipment	676-876	0	DEMAND	0	0	0
120 Measuring and Regulation	677-877	1,198,316	DEMAND	1,198,316	0	0
121 Other Distribution Equipment	679-879	0	DEMAND	0	0	0
122 Structures and Improvements	872	0	DISTOnlyPT	0	0	0
123 General Maintenance	884-889	1,917,426	DISTLABOR	1,314,407	0	603,019
124 Subtotal - DISTRIBUTION EXPENSES	670-889	4,399,021		3,001,640	0	1,397,381
125 Total - OPERATION & MAINTENANCE EX		6,463,931		5,066,550	0	1,397,381
127 II. SALES & MARKETING						
128 Supervision	700	0	None	0	0	0
129 Advertising - Natural Gas Promotion	701	0	None	0	0	0
130 Demonstration and Selling Exp	702	0	None	0	0	0
131 Revenue from Merchandising	703	0	CUST	0	0	0
132 Expense of Merchandising	704	0	CUST	0	0	0
133 Advertising - Other	705	0	None	0	0	0
134 Other Sales Promotion	709	0	None	0	0	0
135 Total - CUSTOMER ACCOUNTS EXPENS		0		0	0	0
137 III. CUSTOMER SERVICE & INFORMATI						
138 Operatin Supervision	710	0	CUST	0	0	0
139 Customers' Contracts and Orders	711	0	CUST	0	0	0
140 Meter Reading	712	0	CUST	0	0	0
141 Customers' Billing and Accounting	713	0	CUST	0	0	0
142 Credit and Collection	714	0	CUST	0	0	0
143 Uncollectable Accounts	718	0	CUST	0	0	0
144 Other Customer Accounting	719	0	CUST	0	0	0
145 Total - CUSTOMER SERVICE & INFORMA		0		0	0	0

Enbridge Gas New Brunswick

2015 COS Budget

Rate Classes

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
147 Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0
149 IV. ADMINISTRATIVE & GENERAL EXPEI						
151 Administrative & General	721	3,062	DISTLABOR	2,099	0	963
152 Special Services	722	772,740	DISTLABOR	529,718	0	243,022
153 Insurance	723	372,017	DISTPT	142,668	0	229,350
154 Injuries & Damages	724	0	DISTLABOR	0	0	0
155 Employee Pensions and Benefits	725	1,588,089	DISTLABOR	1,088,644	0	499,445
156 Other Admin & Gen Expenses	728	2,368,738	DISTLABOR	1,623,784	0	744,954
157 Admin & Gen Expenses Transferred	729	(2,910,303)	DISTLABOR	(1,995,030)	0	(915,273)
158 Subtotal - O&M Accounts 721-729		2,194,344		1,391,883	0	802,461
160 TOTAL - OPERATING EXPENSES (Excl D		8,658,275		6,458,434	0	2,199,841
162 VI. DEPRECIATION EXPENSE						
163 Intangible Plant	403	0	DISTPT_INT	0	0	0
164 Production Plant	403	0	None	0	0	0
165 Local Storage Plant	403	0	None	0	0	0
166 Transmission Plant	403	0	None	0	0	0
167 Mains-PL	404	2,057,449	MAINS-PL	622,516	0	1,434,933
168 Mains-ST	404	1,015,964	DEMAND	1,015,964	0	0
169 Development O&M	404	2,792,093	DISTPT	1,070,761	0	1,721,332
170 Services	404	2,375,090	CUST	0	0	2,375,090
171 Meters	404	818,556	CUST	0	0	818,556
172 Distr Other	404	681,053	DISTPT	261,182	0	419,871
173 General Plant	404	660,820	DISTLABOR	452,996	0	207,824
174 Amort Ltd-Term Elect/Gas Plant	404	75,000	DISTPT	28,762	0	46,238
175 Adjustment		0	DISTPT	0	0	0
176 Total - DEPRECIATION EXPENSE	403-404	10,476,026		3,452,182	0	7,023,844
178 VII. TAXES OTHER THAN INCOME TAXE						
179 A. General Taxes						
180 Property Tax- Plant		1,198,391	PropertyTax	501,076	0	697,315
181 Distribution Tax		0	DISTPT	0	0	0
182 Payroll related		0	DISTLABOR	0	0	0
183 Other taxes		0	DISTPT	0	0	0
184 Property Tax- Gas		0	COMMODITY	0	0	0
185 Total Taxes Other Than Income Taxes	408	1,198,391		501,076	0	697,315
187 B. Franchise and Revenue Taxes						
188 Gross Receipts Tax		0	CUST	0	0	0
189 GRT- Uncoll Rider		0	CUST	0	0	0
190 Subtotal- Franchise and Gross Receipts Ta		0		0	0	0

**Enbridge Gas New Brunswick
2015 COS Budget
Rate Classes**

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
192 C. Income Tax Expense						
193 State Income Tax expense		0	PreTax-DIST	0	0	0
194 Federal Income Tax expense		0	PreTax-DIST	0	0	0
195 Subtotal- Income tax expense		0		0	0	0
196 Total- TAX EXPENSE		<u>1,198,391</u>		<u>501,076</u>	<u>0</u>	<u>697,315</u>
198 TOTAL EXPENSES		20,456,268		10,459,082	0	9,997,185
200 V. REVENUES at Present Rates						
201 Retail Revenue	520	41,663,663	RevReq_Dist	18,999,496	0	22,664,167
202 Commercial Sales	521	0	RevReq_Dist	0	0	0
203 Industrial Sales	522	0	RevReq_Dist	0	0	0
204 Other Sales	529	161,908	RevReq_Dist	73,834	0	88,075
205 Late Payment Penalties	560	0	RevReq_Dist	0	0	0
206 Revenue from Service Work	561	117,956	RevReq_Dist	53,790	0	64,165
207 Transportation Revenue	570	0	RevReq_Dist	0	0	0
208 Miscellaneous Operating Revenue	579	0	RevReq_Dist	0	0	0
209 Other Revenue		13,841	RevReq_Dist	6,312	0	7,529
210 Rent from Gas Ppty / Other Rev		<u>5,950</u>	DISTPT	<u>2,282</u>	<u>0</u>	<u>3,668</u>
211 Subtotal Gas Revenues, net		41,963,318		19,135,713	0	22,827,605
213 Non-Operating Income		0	None	0	0	0
214 Non-Operating Income		0	None	0	0	0
215 Total Non-Oper Income		0		0	0	0
217 Total Revenue		41,963,318		19,135,713	0	22,827,605
219 Total Expenses		20,456,268		10,459,082	0	9,997,185
221 NET INCOME at Present Rates		<u>21,507,050</u>		<u>8,676,631</u>	<u>0</u>	<u>12,830,419</u>

Enbridge Gas New Brunswick
2015 COS Budget

		DISTRIBUTION	Allocation	Rate Classes							
		DISTRIBUTION	Allocation	DISTRIBUTION DEMAND Class Allocation							
Account	Account	DEMAND	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
Description	Code	Dollars	Factor								
				Embedded	3	4	5	6	7	8	9
I. GAS PLANT IN SERVICE											
Franchises & Consents	401	0	None	0	0	0	0	0	0	0	0
Other Intangible Plant	402	0	Peak	0	0	0	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	0	0	0
B. PRODUCTION PLANT											
Production Plant	403-419	0	None	0	0	0	0	0	0	0	0
Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	0	0
C. STORAGE PLANT											
Storage Plant	440-459	0	None	0	0	0	0	0	0	0	0
Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	0	0
D. TRANSMISSION PLANT											
460-469		0	None	0	0	0	0	0	0	0	0
E. DISTRIBUTION PLANT											
Land and Land Rights	470	533,526	Peak	66,020	129,364	133,163	74,393	130,585	0	0	
Structures and Improvements	472	0	Peak	0	0	0	0	0	0	0	
Services	473	0	Peak	0	0	0	0	0	0	0	
Regulators and Meter Installations	474	0	Peak	0	0	0	0	0	0	0	
Mains-PL	475	24,478,508	MainsDemand-PL	0	9,398,782	9,674,821	5,404,905	0	0	0	
Mains-ST	475	47,548,803	MainsDemand	0	13,157,288	13,543,714	7,566,288	13,281,513	0	0	
Compressor Equipment	476	0	Peak	0	0	0	0	0	0	0	
Meas. & Reg. Stat. Equip. - General	477	15,533,192	Peak	1,922,127	3,766,335	3,876,951	2,165,885	3,801,895	0	0	
Meters	478	0	Peak	0	0	0	0	0	0	0	
Other Distribution Equipment	479	0	Peak	0	0	0	0	0	0	0	
Development O&M	479	44,064,539	DISTPT-D	994,469	13,231,146	13,619,741	7,608,762	8,610,421	0	0	
Subtotal - DISTRIBUTION PLANT	470-479	132,158,567		2,982,616	39,682,914	40,848,391	22,820,233	25,824,414	0	0	
F. GENERAL PLANT											
Land and Land Rights	480	0	DISTLABOR-D	0	0	0	0	0	0	0	
Structures and Improvements	482	1,231,511	DISTLABOR-D	116,675	319,008	328,377	183,450	284,001	0	0	
Office Furniture and Equipment	483	208,723	DISTLABOR-D	19,775	54,067	55,655	31,092	48,134	0	0	
Transportation Equipment	484	849,627	DISTLABOR-D	80,494	220,086	226,549	126,563	195,934	0	0	
Heavy Work Equipment	485	0	DISTLABOR-D	0	0	0	0	0	0	0	
Tools & Work Equipment	486	786,629	DISTLABOR-D	74,526	203,767	209,751	117,179	181,406	0	0	
Equipment on Customers' Premises	487	0	DISTLABOR-D	0	0	0	0	0	0	0	
Communication Structures & Equip	488	0	DISTLABOR-D	0	0	0	0	0	0	0	
Computer Hardware & Software	490	731,786	DISTLABOR-D	69,330	189,560	195,128	109,009	168,758	0	0	
Other General Equipment	489	0	DISTLABOR-D	0	0	0	0	0	0	0	
Subtotal - GENERAL PLANT	480-490	3,808,275		360,800	986,488	1,015,461	567,294	878,233	0	0	
TOTAL UTILITY PLANT		135,966,843		3,343,416	40,669,402	41,863,852	23,387,527	26,702,646	0	0	
II. DEPRECIATION RESERVE											

Enbridge Gas New Brunswick
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Rate Classes

DISTRIBUTION DEMAND Class Allocation

Account	Account	DEMAND	Allocation	DISTRIBUTION DEMAND Class Allocation							0
				Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS		
Description	Code	Dollars	Factor								
			Embedded								
				3	4	5	6	7	8	9	
57 Intangible Plant		0	DISTPT-D_INT	0	0	0	0	0	0	0	
58 Production Plant		0	None	0	0	0	0	0	0	0	
59 Local Storage Plant		0	None	0	0	0	0	0	0	0	
60 Transmission Plant		0	None	0	0	0	0	0	0	0	
61 Mains-PL		5,792,225	MainsDemand-PL	0	2,223,986	2,289,304	1,278,935	0	0	0	
62 Mains-ST		8,548,284	MainsDemand	0	2,365,406	2,434,878	1,360,261	2,387,739	0	0	
63 Development O&M		8,948,674	DISTPT-D	201,958	2,686,996	2,765,912	1,545,196	1,748,614	0	0	
64 Services		0	None	0	0	0	0	0	0	0	
65 Meters		0	None	0	0	0	0	0	0	0	
66 Distr Other		2,242,976	DISTPT-D	50,621	673,493	693,273	387,302	438,288	0	0	
67 General Plant		<u>2,314,713</u>	DISTLABOR-D	<u>219,298</u>	<u>599,599</u>	<u>617,209</u>	<u>344,808</u>	<u>533,800</u>	<u>0</u>	<u>0</u>	
68 TOTAL - DEPRECIATION RESERVE		27,846,873		471,877	8,549,479	8,800,575	4,916,501	5,108,441	0	0	
69											
70 III. OTHER RATE BASE ITEMS											
71 Gas Storage Inventory		0	Gas_Deliveries	0	0	0	0	0	0	0	
72 CWIP		0	DISTPT-D	0	0	0	0	0	0	0	
73 Customer Deposits		0	None	0	0	0	0	0	0	0	
74 Franchise fee		105,067	DISTPT-D	2,371	31,548	32,475	18,142	20,531	0	0	
75 Deferred development costs		0	Gas_Deliveries	0	0	0	0	0	0	0	
76 Deferred carrying costs		0	DISTPT-D	0	0	0	0	0	0	0	
77 Deferred equity offering costs		0	DISTPT-D	0	0	0	0	0	0	0	
78 Term deposit		1,136,621	DISTPT-D	25,652	341,290	351,314	196,264	222,101	0	0	
79 Deferral account		<u>0</u>	DISTPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
80 Total - OTHER RATE BASE ITEMS		1,241,688		28,023	372,838	383,789	214,406	242,632	0	0	
81											
82 IV. TOTAL RATE BASE (Excl. Working Ca		<u>109,361,658</u>		<u>2,899,562</u>	<u>32,492,762</u>	<u>33,447,065</u>	<u>18,685,432</u>	<u>21,836,837</u>	<u>0</u>	<u>0</u>	
83 Working Capital	131	533,814	DISTO&MXGAS-L	38,367	146,704	151,013	84,364	113,366	0	0	
84											
85 V. TOTAL RATE BASE		<u>109,895,472</u>		<u>2,937,929</u>	<u>32,639,466</u>	<u>33,598,078</u>	<u>18,769,796</u>	<u>21,950,203</u>	<u>0</u>	<u>0</u>	
86											
87 I. OPERATION & MAINTENANCE EXPEN											
88 A. PRODUCTION EXPENSES											
89 1. Manufactured Gas Production											
90 Operation Supv and Engineering	610	0	None	0	0	0	0	0	0	0	
91 Gas Wells	614	0	None	0	0	0	0	0	0	0	
92 Other Gas Production	619	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
93 Subtotal - Production	610-619	0		0	0	0	0	0	0	0	
94 Supervision	810	0	None	0	0	0	0	0	0	0	
95 Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
96 Subtotal - O&M Accounts 617-618	810-819	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
97 Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0	0	0	
98											
99 Gas Supply Expenses											
100 Natural Gas Purchases	623	0	None	0	0	0	0	0	0	0	
101 Gas Supply Operation	624	47,391	Peak	5,864	11,491	11,828	6,608	11,599	0	0	

Enbridge Gas New Brunswick
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Rate Classes

DISTRIBUTION DEMAND Class Allocation

Account	Account Code	DEMAND Dollars	Allocation Factor	DISTRIBUTION DEMAND Class Allocation						
				Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
			Embedded							
				3	4	5	6	7	8	9
238	Customer Accounts, Services, & Sales Exp	0		0	0	0	0	0	0	0
239	Administrative & General Expenses	1,391,883		110,515	372,749	383,696	214,355	310,568	0	0
240	Depreciation Expense	3,452,182		73,626	1,046,069	1,076,792	601,557	654,137	0	0
241	Taxes other than Income, GRT	501,076		24,570	164,299	169,124	94,483	48,599	0	0
242	Total Other Expenses	5,345,141		208,712	1,583,117	1,629,613	910,394	1,013,305	0	0
243										
244	Income tax expense	0		0	0	0	0	0	0	0
245	Gross receipts tax expense	0		0	0	0	0	0	0	0
246	Total expenses	10,459,082		751,732	2,874,392	2,958,812	1,652,960	2,221,186	0	0
247										
248	NET INCOME at Present Rates	8,676,631		1,183,580	3,914,636	2,709,230	432,854	376,705	59,625	0
249										
250	Total Rate Base	109,895,472		2,937,929	32,639,466	33,598,078	18,769,796	21,950,203	0	0
251										
252	Return at Present Rates									
253										
254	REVENUE REQUIREMENTS									
255										
256	Target ROR	7.85%		7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
257	Using Target for System									
258	Rate Base	109,895,472		2,937,929	32,639,466	33,598,078	18,769,796	21,950,203	0	0
259										
260	Operating expenses	6,505,825		653,535	1,664,023	1,712,895	956,921	1,518,450	0	0
261	Depreciation expense	3,452,182		73,626	1,046,069	1,076,792	601,557	654,137	0	0
262	Additional Bad Debt expense	0	None	0	0	0	0	0	0	0
263	Taxes other than Income, GRT	501,076		24,570	164,299	169,124	94,483	48,599	0	0
264	Operating expenses to recover	10,459,082		751,732	2,874,392	2,958,812	1,652,960	2,221,186	0	0
265										
266	Target Return on Rate Base- After taxes	8,628,625		230,676	2,562,742	2,638,009	1,473,742	1,723,457	0	0
267										
268	Income taxes to recover	0	0.0%	0	0	0	0	0	0	0
269	Subtotal- Rev Req before GRT	19,087,707		982,408	5,437,133	5,596,821	3,126,702	3,944,643	0	0
270	GRT needed	0		0	0	0	0	0	0	0
271	TOTAL REVENUE REQUIREMENT	19,087,707		982,408	5,437,133	5,596,821	3,126,702	3,944,643	0	0

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Rate Classes

DISTRIBUTION Allocation

DISTRIBUTION CUSTOMER Class Allocation

Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
I. GAS PLANT IN SERVICE										
Franchises & Consents	401	0	TOTALPLANT	0	0	0	0	0	0	0
Other Intangible Plant	402	0	None	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	None	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	None	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	None	0	0	0	0	0	0	0
E. DISTRIBUTION PLANT										
Land and Land Rights	470	0	DISTOnlyPT-C	0	0	0	0	0	0	0
Structures and Improvements	472	0	DISTOnlyPT-C	0	0	0	0	0	0	0
Services	473	63,055,632	Service_Invest	30,731,932	25,248,390	4,806,008	1,369,077	801,072	99,152	0
Regulators and Meter Installations	474	0	Service_Invest	0	0	0	0	0	0	0
Mains-PL	475	56,424,245	MainsCustomer-PL	37,661,747	16,250,802	2,060,410	387,467	0	63,818	0
Mains-ST	475	0	MainsCustomer	0	0	0	0	0	0	0
Compressor Equipment	476	0	Service_Invest	0	0	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	0	Service_Invest	0	0	0	0	0	0	0
Meters	478	22,138,168	Meter_Invest	4,410,639	13,596,820	2,827,174	681,356	568,784	53,396	0
Other Distribution Equipment	479	0	None	0	0	0	0	0	0	0
Development O&M	479	70,837,194	DISTPT-C	36,416,642	27,558,967	4,848,724	1,219,435	685,200	108,226	0
Subtotal - DISTRIBUTION PLANT	470-479	212,455,239		109,220,961	82,654,980	14,542,316	3,657,335	2,055,056	324,592	0
F. GENERAL PLANT										
Land and Land Rights	480	0	DISTLABOR-C	0	0	0	0	0	0	0
Structures and Improvements	482	564,989	DISTLABOR-C	295,617	216,115	37,701	9,504	5,202	849	0
Office Furniture and Equipment	483	95,757	DISTLABOR-C	50,103	36,628	6,390	1,611	882	144	0
Transportation Equipment	484	389,789	DISTLABOR-C	203,948	149,099	26,010	6,557	3,589	586	0
Heavy Work Equipment	485	0	DISTLABOR-C	0	0	0	0	0	0	0
Tools & Work Equipment	486	360,887	DISTLABOR-C	188,826	138,044	24,082	6,070	3,323	542	0
Equipment on Customers' Premises	487	0	DISTLABOR-C	0	0	0	0	0	0	0
Communication Structures & Equip	488	0	DISTLABOR-C	0	0	0	0	0	0	0
Computer Hardware & Software	490	335,726	DISTLABOR-C	175,661	128,419	22,403	5,647	3,091	504	0
Other General Equipment	489	0	DISTLABOR-C	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	1,747,148		914,155	668,306	116,586	29,389	16,088	2,624	0
TOTAL UTILITY PLANT		214,202,387		110,135,116	83,323,286	14,658,901	3,686,723	2,071,144	327,216	0
II. DEPRECIATION RESERVE										
Intangible Plant		0	DISTPT-C_INT	0	0	0	0	0	0	0

Enbridge Gas New Brunswick

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Rate Classes

DISTRIBUTION CUSTOMER Class Allocation

DISTRIBUTION Allocation		DISTRIBUTION CUSTOMER Class Allocation									
Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
Description	Code	Dollars	Factor								
			Embedded								
58 Production Plant		0	None	0	0	0	0	0	0	0	
59 Local Storage Plant		0	None	0	0	0	0	0	0	0	
60 Transmission Plant		0	None	0	0	0	0	0	0	0	
61 Mains-PL		13,351,384	MainsCustomer-PL	8,911,709	3,845,345	487,544	91,684	0	15,101	0	
62 Mains-ST		0	MainsCustomer	0	0	0	0	0	0	0	
63 Development O&M		14,385,694	DISTPT-C	7,395,531	5,596,705	984,684	247,644	139,151	21,979	0	
64 Services		17,138,954	Service_Invest	8,353,151	6,862,686	1,306,306	372,125	217,737	26,950	0	
65 Meters		4,158,021	Meter_Invest	828,412	2,553,773	531,004	127,973	106,830	10,029	0	
66 Distr Other		3,627,730	DISTPT-C	1,864,977	1,411,356	248,314	62,450	35,091	5,542	0	
67 General Plant		<u>1,061,936</u>	DISTLABOR-C	<u>555,634</u>	<u>406,204</u>	<u>70,862</u>	<u>17,863</u>	<u>9,778</u>	<u>1,595</u>	<u>0</u>	
68 TOTAL - DEPRECIATION RESERVE		53,723,719		27,909,414	20,676,069	3,628,714	919,739	508,587	81,196	0	
69											
70 III. OTHER RATE BASE ITEMS											
71 Gas Storage Inventory		0	None	0	0	0	0	0	0	0	
72 CWIP		0	DISTPT-C	0	0	0	0	0	0	0	
73 Customer Deposits		0	DISTPT-C	0	0	0	0	0	0	0	
74 Franchise fee		169,933	DISTPT-C	87,361	66,112	11,632	2,925	1,644	260	0	
75 Deferred development costs		0	DISTPT-C	0	0	0	0	0	0	0	
76 Deferred carrying costs		0	DISTPT-C	0	0	0	0	0	0	0	
77 Deferred equity offering costs		0	DISTPT-C	0	0	0	0	0	0	0	
78 Term deposit		1,838,340	DISTPT-C	945,071	715,200	125,832	31,646	17,782	2,809	0	
79 Deferral account		<u>0</u>	DISTPT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
80 Total - OTHER RATE BASE ITEMS		2,008,273		1,032,432	781,312	137,464	34,572	19,426	3,068	0	
81											
82 IV. TOTAL RATE BASE (Excl. Working Ca		<u>162,486,941</u>		<u>83,258,134</u>	<u>63,428,529</u>	<u>11,167,651</u>	<u>2,801,556</u>	<u>1,581,983</u>	<u>249,088</u>	<u>0</u>	
83 Working Capital	131	181,825	DISTO&MXGAS-C	93,956	70,376	12,350	3,108	1,733	301	0	
84											
85 V. TOTAL RATE BASE		<u>162,668,766</u>		<u>83,352,091</u>	<u>63,498,905</u>	<u>11,180,002</u>	<u>2,804,664</u>	<u>1,583,716</u>	<u>249,390</u>	<u>0</u>	
86											
87 I. OPERATION & MAINTENANCE EXPEN											
88 A. PRODUCTION EXPENSES											
89 1. Manufactured Gas Production											
90 Operation Supv and Engineering	610	0	None	0	0	0	0	0	0	0	
91 Gas Wells	614	0	None	0	0	0	0	0	0	0	
92 Other Gas Production	619	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
93 Subtotal - Production	610-619	0		0	0	0	0	0	0	0	
94 Supervision	810	0	None	0	0	0	0	0	0	0	
95 Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
96 Subtotal - O&M Accounts 617-618	810-819	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
97 Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0	0	0	
98											
99 Gas Supply Expenses											
100 Natural Gas Purchases	623	0	None	0	0	0	0	0	0	0	
101 Gas Supply Operation	624	76,185	DISTPT-C	39,166	29,639	5,215	1,311	737	116	0	
102 Natural Gas W/D from Storage	627-628	0	None	0	0	0	0	0	0	0	
103 Gas Used for Other Util Operations	629	0	None	0	0	0	0	0	0	0	

Enbridge Gas New Brunswick

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Rate Classes

DISTRIBUTION CUSTOMER Class Allocation

DISTRIBUTION Allocation		DISTRIBUTION CUSTOMER Class Allocation									
Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
Description	Code	Dollars	Factor								
			Embedded								
151	Administrative & General	721	963	DISTLABOR-C	504	368	64	16	9	1	0
152	Special Services	722	243,022	DISTLABOR-C	127,156	92,959	16,217	4,088	2,238	365	0
153	Insurance	723	229,350	DISTPT-C	117,906	89,228	15,699	3,948	2,218	350	0
154	Injuries & Damages	724	0	DISTLABOR-C	0	0	0	0	0	0	0
155	Employee Pensions and Benefits	725	499,445	DISTLABOR-C	261,323	191,044	33,327	8,401	4,599	750	0
156	Other Admin & Gen Expenses	728	744,954	DISTLABOR-C	389,780	284,954	49,710	12,531	6,860	1,119	0
157	Admin & Gen Expenses Transferred	729	(915,273)	DIST-TRANSFER-C	(479,338)	(350,830)	(61,220)	(15,431)	(8,455)	0	0
158	Subtotal - O&M Accounts 721-729		802,461		417,331	307,724	53,798	13,553	7,469	2,586	0
160	TOTAL - OPERATING EXPENSES (Excl [2,199,841		1,149,628	841,418	146,827	37,009	20,277	4,682	0
162	VI. DEPRECIATION EXPENSE										
163	Intangible Plant	403	0	DISTPT-C_INT	0	0	0	0	0	0	0
164	Production Plant	403	0	None	0	0	0	0	0	0	0
165	Local Storage Plant	403	0	None	0	0	0	0	0	0	0
166	Transmission Plant	403	0	None	0	0	0	0	0	0	0
167	Mains-PL	404	1,434,933	MainsCustomer-PL	957,781	413,276	52,399	9,854	0	1,623	0
168	Mains-ST	404	0	MainsCustomer	0	0	0	0	0	0	0
169	Development O&M	404	1,721,332	DISTPT-C	884,919	669,678	117,823	29,632	16,650	2,630	0
170	Services	404	2,375,090	Service_Invest	1,157,567	951,021	181,026	51,568	30,174	3,735	0
171	Meters	404	818,556	Meter_Invest	163,083	502,741	104,534	25,193	21,031	1,974	0
172	Distr Other	404	419,871	DISTPT-C	215,851	163,349	28,740	7,228	4,061	641	0
173	General Plant	404	207,824	DISTLABOR-C	108,739	79,495	13,868	3,496	1,914	312	0
174	Amort Ltd-Term Elect/Gas Plant	404	46,238	DISTPT-C	23,770	17,989	3,165	796	447	71	0
175	Adjustment		0	DISTPT-C	0	0	0	0	0	0	0
176	Total - DEPRECIATION EXPENSE	403-404	7,023,844		3,511,710	2,797,549	501,555	127,767	74,277	10,986	0
178	VII. TAXES OTHER THAN INCOME TAXE										
180	Property Tax- Plant		697,315	PropertyTax-C	465,440	200,835	25,463	4,788	0	789	0
181	Distribution Tax		0	RATEBASE	0	0	0	0	0	0	0
182	Payroll related		0	DISTLABOR-C	0	0	0	0	0	0	0
183	Other taxes		0	DISTPT-C	0	0	0	0	0	0	0
184	Property Tax- Gas		0	None	0	0	0	0	0	0	0
185	Total Taxes Other Than Income Taxes	408	697,315		465,440	200,835	25,463	4,788	0	789	0
187	B. Franchise and Revenue Taxes										
188	Gross Receipts Tax		0	None	0	0	0	0	0	0	0
189	GRT- Uncoll Rider		0	None	0	0	0	0	0	0	0
190	Subtotal- Franchise and Gross Receipts T		0		0	0	0	0	0	0	0
192	C. Income Tax Expense										
193	State Income Tax expense		0	PreTax-Dist-C	0	0	0	0	0	0	0
194	Federal Income Tax expense		0	PreTax-Dist-C	0	0	0	0	0	0	0
195	Subtotal- Income tax expense		0		0	0	0	0	0	0	0

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Rate Classes

DISTRIBUTION CUSTOMER Class Allocation

DISTRIBUTION Allocation		DISTRIBUTION CUSTOMER Class Allocation								
Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
196 Total- TAX EXPENSE		697,315		465,440	200,835	25,463	4,788	0	789	0
197										
198 TOTAL EXPENSES		9,997,185		5,165,944	3,869,441	679,060	170,876	95,291	16,573	0
199										
200 V. REVENUES at Present Rates										
201 Retail Revenue	520	22,664,167	Delivery_Rev	2,292,379	8,041,011	6,713,144	2,470,247	3,076,758	70,628	0
202 Commercial Sales	521	0	Delivery_Rev	0	0	0	0	0	0	0
203 Industrial Sales	522	0	Delivery_Rev	0	0	0	0	0	0	0
204 Other Sales	529	88,075	Delivery_Rev	8,908	31,248	26,088	9,600	11,957	274	0
205 Late Payment Penalties	560	0	ENALTY_CHARG	0	0	0	0	0	0	0
206 Revenue from Service Work	561	64,165	Delivery_Rev	6,490	22,765	19,006	6,994	8,711	200	0
207 Transportation Revenue	570	0	Delivery_Rev	0	0	0	0	0	0	0
208 Miscellaneous Operating Revenue	579	0	Delivery_Rev	0	0	0	0	0	0	0
209 Other Revenue		7,529	Delivery_Rev	762	2,671	2,230	821	1,022	23	0
210 Rent from Gas Ppty / Other Rev		3,668	DISTPT-C	1,886	1,427	251	63	35	6	0
211 Subtotal Gas Revenues, net		22,827,605		2,310,425	8,099,123	6,760,718	2,487,724	3,098,483	71,132	0
212										
213 Non-Operating Income		0	RATEBASE	0	0	0	0	0	0	0
214 Non-Operating Income		0	RATEBASE	0	0	0	0	0	0	0
215 Total Non-Oper Income		0		0	0	0	0	0	0	0
216										
217 Total Revenue		22,827,605		2,310,425	8,099,123	6,760,718	2,487,724	3,098,483	71,132	0
218										
219 Total Expenses		9,997,185		5,165,944	3,869,441	679,060	170,876	95,291	16,573	0
220										
221 NET INCOME at Present Rates		12,830,419		(2,855,519)	4,229,682	6,081,659	2,316,848	3,003,191	54,558	(0)
222										
223 Tariff Revenue Requirements		9,841,277		5,148,660	3,814,001	633,715	154,220	74,588	16,093	0
224										
225 SUMMARY										
226 <u>Revenues</u>										
227 Gas revenues		22,827,605		2,310,425	8,099,123	6,760,718	2,487,724	3,098,483	71,132	0
228 Non-operating income		0		0	0	0	0	0	0	0
229 Total revenues		22,827,605		2,310,425	8,099,123	6,760,718	2,487,724	3,098,483	71,132	0
230										
231 <u>Operating Expenses</u>										
232 Production Expenses		76,185		39,166	29,639	5,215	1,311	737	116	0
233 Natural Gas Storage, Terminaling & Proc.		0		0	0	0	0	0	0	0
234 Transmission Expenses		0		0	0	0	0	0	0	0
235 Distribution Expenses		1,397,381		732,297	533,694	93,030	23,456	12,809	2,096	0
236 Total Operating Expenses		1,473,565		771,462	563,334	98,244	24,767	13,545	2,212	0
237										
238 Customer Accounts, Services, & Sales Exp		0		0	0	0	0	0	0	0
239 Administrative & General Expenses		802,461		417,331	307,724	53,798	13,553	7,469	2,586	0
240 Depreciation Expense		7,023,844		3,511,710	2,797,549	501,555	127,767	74,277	10,986	0
241 Taxes other than Income, GRT		697,315		465,440	200,835	25,463	4,788	0	789	0

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Rate Classes

DISTRIBUTION CUSTOMER Class Allocation

DISTRIBUTION Allocation				DISTRIBUTION CUSTOMER Class Allocation						
Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
242 Total Other Expenses		8,523,620		4,394,481	3,306,108	580,816	146,109	81,746	14,361	0
243										
244 Income tax expense		0		0	0	0	0	0	0	0
245 Gross receipts tax expense		0		0	0	0	0	0	0	0
246 Total expenses		9,997,185		5,165,944	3,869,441	679,060	170,876	95,291	16,573	0
247										
248 NET INCOME at Present Rates		12,830,419		(2,855,519)	4,229,682	6,081,659	2,316,848	3,003,191	54,558	(0)
249										
250 Total Rate Base		162,668,766		83,352,091	63,498,905	11,180,002	2,804,664	1,583,716	249,390	0
251										
252 Return at Present Rates										
253										
254 REVENUE REQUIREMENTS										
255										
256 Target ROR		7.85%		7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
257 Using Target for System										
258 Rate Base	391,531	162,668,766		83,352,091	63,498,905	11,180,002	2,804,664	1,583,716	249,390	0
259										
260 Operating expenses	156,757	2,276,026		1,188,794	871,057	152,042	38,321	21,014	4,798	0
261 Depreciation expense	22,095	7,023,844		3,511,710	2,797,549	501,555	127,767	74,277	10,986	0
262 Additional Bad Debt expense		0	None	0	0	0	0	0	0	0
263 Taxes other than Income, GRT	19,364	697,315		465,440	200,835	25,463	4,788	0	789	0
264 Operating expenses to recover	198,216	9,997,185		5,165,944	3,869,441	679,060	170,876	95,291	16,573	0
265										
266 Target Return on Rate Base- After taxes	35,915	12,772,208		6,544,528	4,985,722	877,816	220,213	124,348	19,581	0
267										
268 Income taxes to recover	13,559	0	0.0%	0	0	0	0	0	0	0
269 Subtotal- Rev Req before GRT	247,690	22,769,393		11,710,471	8,855,163	1,556,876	391,089	219,639	36,155	0
270 GRT needed	11,474	0		0	0	0	0	0	0	0
271 TOTAL REVENUE REQUIREMENT	259,165	22,769,393		11,710,471	8,855,163	1,556,876	391,089	219,639	36,155	0

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Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Account	ONSITE	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
I. GAS PLANT IN SERVICE										
Franchises & Consents	401	0	None	0	0	0	0	0	0	0
Other Intangible Plant	402	0	None	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	None	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	None	0	0	0	0	0	0	0
Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	0
D. TRANSMISSION PLANT										
Subtotal - TRANSMISSION PLANT	460-469	0	None	0	0	0	0	0	0	0
E. DISTRIBUTION PLANT										
Land and Land Rights	470	0	None	0	0	0	0	0	0	0
Structures and Improvements	472	0	None	0	0	0	0	0	0	0
Services	473	0	None	0	0	0	0	0	0	0
Regulators and Meter Installations	474	0	None	0	0	0	0	0	0	0
Mains-PL	475	0	None	0	0	0	0	0	0	0
Mains-ST	475	0	None	0	0	0	0	0	0	0
Compressor Equipment	476	0	None	0	0	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	0	Meter_Invest	0	0	0	0	0	0	0
Meters	478	0	Meter_Invest_Res	0	0	0	0	0	0	0
Other Distribution Equipment	479	0	None	0	0	0	0	0	0	0
Development O&M	479	0	None	0	0	0	0	0	0	0
Subtotal - DISTRIBUTION PLANT	470-479	0		0	0	0	0	0	0	0
F. GENERAL PLANT										
Land and Land Rights	480	0	ONSITELABOR-C	0	0	0	0	0	0	0
Structures and Improvements	482	1,072,822	ONSITELABOR-C	532,842	329,323	95,492	68,336	40,987	5,841	0
Office Furniture and Equipment	483	181,828	ONSITELABOR-C	90,309	55,815	16,185	11,582	6,947	990	0
Transportation Equipment	484	740,146	ONSITELABOR-C	367,611	227,202	65,881	47,145	28,277	4,030	0
Heavy Work Equipment	485	0	ONSITELABOR-C	0	0	0	0	0	0	0
Tools & Work Equipment	486	685,265	ONSITELABOR-C	340,353	210,355	60,996	43,650	26,180	3,731	0
Equipment on Customers' Premises	487	0	ONSITELABOR-C	0	0	0	0	0	0	0
Communication Structures & Equip	488	0	ONSITELABOR-C	0	0	0	0	0	0	0
Computer Hardware & Software	490	637,489	ONSITELABOR-C	316,624	195,690	56,743	40,606	24,355	3,471	0
Other General Equipment	489	0	ONSITELABOR-C	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	3,317,550		1,647,739	1,018,386	295,296	211,320	126,745	18,063	0
TOTAL UTILITY PLANT		3,317,550		1,647,739	1,018,386	295,296	211,320	126,745	18,063	0
II. DEPRECIATION RESERVE										
Intangible Plant		0	ONSITEPT-C_INT	0	0	0	0	0	0	0
Production Plant		0	None	0	0	0	0	0	0	0

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Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Description	Account Code	ONSITE	Allocation	ONSITE CUSTOMER Class Allocation						0	
			CUSTOMER	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS		
59	Local Storage Plant		0	None	0	0	0	0	0	0	0	
60	Transmission Plant		0	None	0	0	0	0	0	0	0	
61	Mains-PL		0	None	0	0	0	0	0	0	0	
62	Mains-ST		0	None	0	0	0	0	0	0	0	
63	Development O&M		0	None	0	0	0	0	0	0	0	
64	Services		0	None	0	0	0	0	0	0	0	
65	Meters		0	Meter_Invest	0	0	0	0	0	0	0	
66	Distr Other		0	ONSITE-CxMSM	0	0	0	0	0	0	0	
67	General Plant		2,016,444	ONSITELABOR-C	1,001,515	618,986	179,484	128,442	77,037	10,979	0	
68	TOTAL - DEPRECIATION RESERVE		2,016,444		1,001,515	618,986	179,484	128,442	77,037	10,979	0	
70	III. OTHER RATE BASE ITEMS											
71	Gas Storage Inventory		0	None	0	0	0	0	0	0	0	
72	CWIP		0	ONSITEPT-C	0	0	0	0	0	0	0	
73	Customer Deposits		0	ONSITEPT-C	0	0	0	0	0	0	0	
74	Franchise fee		0	ONSITEPT-C	0	0	0	0	0	0	0	
75	Deferred development costs		0	ONSITEPT-C	0	0	0	0	0	0	0	
76	Deferred carrying costs		0	ONSITEPT-C	0	0	0	0	0	0	0	
77	Deferred equity offering costs		0	ONSITEPT-C	0	0	0	0	0	0	0	
78	Term deposit		0	ONSITEPT-C	0	0	0	0	0	0	0	
79	Deferral account		0	ONSITELABOR-C	0	0	0	0	0	0	0	
80	Total - OTHER RATE BASE ITEMS		0		0	0	0	0	0	0	0	
81	IV. TOTAL RATE BASE (Excl. Working Capital)											
82	Working Capital	131	1,301,106	NSITEO&MXGAS	646,225	399,399	115,812	82,877	49,708	7,084	0	
83			434,797		202,688	135,511	44,882	29,043	19,775	2,898	0	
84	V. TOTAL RATE BASE											
85			1,735,903		848,913	534,910	160,694	111,921	69,483	9,982	0	
86	I. OPERATION & MAINTENANCE EXPENSES											
87	A. PRODUCTION EXPENSES											
88	1. Manufactured Gas Production											
89	Operation Supv and Engineering	610	0	None	0	0	0	0	0	0	0	
90	Gas Wells	614	0	None	0	0	0	0	0	0	0	
91	Other Gas Production	619	0	None	0	0	0	0	0	0	0	
92	Subtotal - Production	610-619	0		0	0	0	0	0	0	0	
93	Supervision	810	0	None	0	0	0	0	0	0	0	
94	Gas Production Maintenance	814	0	None	0	0	0	0	0	0	0	
95	Subtotal - O&M Accounts 617-618	810-819	0	None	0	0	0	0	0	0	0	
96	Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0	0	0	
97	98											
98	Gas Supply Expenses											
99	Natural Gas Purchases	623	0	None	0	0	0	0	0	0	0	
100	Gas Supply Operation	624	0	None	0	0	0	0	0	0	0	
101	Natural Gas W/D from Storage	627-628	0	None	0	0	0	0	0	0	0	
102	Gas Used for Other Util Operations	629	0	None	0	0	0	0	0	0	0	
103	Other Gas Supply Expenses		0	None	0	0	0	0	0	0	0	
104	Subtotal - PRODUCTION EXPENSES	623-629	0		0	0	0	0	0	0	0	

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ONSITE CUSTOMER Class Allocation

Account	Account	ONSITE	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
107 B. NATURAL GAS STORAGE, TERMI										
108 Storage Operation & Maintenance	640-859	0	None	0	0	0	0	0	0	0
109 Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0	0	0
111 C. TRANSMISSION EXPENSES	660-869	0	None	0	0	0	0	0	0	0
113 D. DISTRIBUTION EXPENSES										
114 Supervision	670-870	0	ONSITEDistPT-C	0	0	0	0	0	0	0
115 Load Dispatching	671	0	None	0	0	0	0	0	0	0
116 Meter and Regulator Work	673-878	0	None	0	0	0	0	0	0	0
117 Service Work	674	0	None	0	0	0	0	0	0	0
118 Mains and Services	675-875	0	None	0	0	0	0	0	0	0
119 Compressor Equipment	676-876	0	None	0	0	0	0	0	0	0
120 Measuring and Regulation	677-877	0	Meter_Invest	0	0	0	0	0	0	0
121 Other Distribution Equipment	679-879	0	Meter_Invest	0	0	0	0	0	0	0
122 Structures and Improvements	872	0	ONSITEPT-C	0	0	0	0	0	0	0
123 General Maintenance	884-889	1,145,036	ONSITELABOR-C	568,709	351,491	101,920	72,936	43,746	6,234	0
124 Subtotal - DISTRIBUTION EXPENSES	670-889	1,145,036		568,709	351,491	101,920	72,936	43,746	6,234	0
125 Total - OPERATION & MAINTENANCE		1,145,036		568,709	351,491	101,920	72,936	43,746	6,234	0
127 II. SALES & MARKETING										
128 Supervision	700	448,836	TOTALPLANT	146,137	159,337	72,143	34,485	36,311	423	0
129 Advertising - Natural Gas Promotion	701	574,926	TOTALPLANT	187,192	204,099	92,409	44,173	46,512	542	0
130 Demonstration and Selling Exp	702	263,957	TOTALPLANT	85,942	93,705	42,426	20,280	21,354	249	0
131 Revenue from Merchandising	703	0	TOTALPLANT	0	0	0	0	0	0	0
132 Expense of Merchandising	704	0	TOTALPLANT	0	0	0	0	0	0	0
133 Advertising - Other	705	92,100	TOTALPLANT	29,987	32,695	14,803	7,076	7,451	87	0
134 Other Sales Promotion	709	0	Incentives	0	0	0	0	0	0	0
135 Total - CUSTOMER ACCOUNTS EXP		1,379,819		449,258	489,836	221,782	106,015	111,628	1,300	0
137 III. CUSTOMER SERVICE & INFORM.										
138 Operatin Supervision	710	169,263	Bills_All	112,897	48,714	6,176	1,161	123	191	0
139 Customers' Contracts and Orders	711	0	Bills_All	0	0	0	0	0	0	0
140 Meter Reading	712	3,540	MetersRead	2,264	977	186	70	25	19	0
141 Customers' Billing and Accounting	713	1,027,754	Billing	635,624	274,268	34,774	65,393	6,924	10,771	0
142 Credit and Collection	714	0	ENALTY_CHARG	0	0	0	0	0	0	0
143 Uncollectable Accounts	718	359,728	Write-offs	36,385	127,628	106,552	39,208	48,835	1,121	0
144 Other Customer Accounting	719	12,000	Bills_All	8,004	3,454	438	82	9	14	0
145 Total - CUSTOMER SERVICE & INFO		1,572,286		795,174	455,040	148,126	105,915	55,915	12,116	0
147 Total - CUSTOMER ACCOUNTS, SEF		2,952,105		1,244,432	944,876	369,908	211,930	167,543	13,415	0
149 IV. ADMINISTRATIVE & GENERAL E										
151 Administrative & General	721	1,829	ONSITELABOR-C	908	561	163	116	70	10	0
152 Special Services	722	461,460	ONSITELABOR-C	229,195	141,654	41,075	29,394	17,630	2,513	0

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Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Description	Account Code	ONSITE	Allocation	ONSITE CUSTOMER Class Allocation						0
			CUSTOMER	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	
153	Insurance	723	0	ONSITEPT-C	0	0	0	0	0	0	0
154	Injuries & Damages	724	0	ONSITELABOR-C	0	0	0	0	0	0	0
155	Employee Pensions and Benefits	725	948,364	ONSITELABOR-C	471,027	291,119	84,414	60,408	36,232	5,164	0
156	Other Admin & Gen Expenses	728	1,414,547	ONSITELABOR-C	702,568	434,222	125,909	90,103	54,042	7,702	0
157	Admin & Gen Expenses Transferred	729	(1,737,955)	ONSITE-TRANSFER	(811,626)	(545,969)	(182,515)	(117,294)	(80,552)	0	0
158	Subtotal - O&M Accounts 721-729		1,088,244		592,073	321,587	69,046	62,728	27,422	15,388	0
160	TOTAL - OPERATING EXPENSES (E:		5,185,384		2,405,214	1,617,954	540,874	347,594	238,711	35,038	0
162	VI. DEPRECIATION EXPENSE										
163	Intangible Plant	403	0	ONSITEPT-C_INT	0	0	0	0	0	0	0
164	Production Plant	403	0	None	0	0	0	0	0	0	0
165	Local Storage Plant	403	0	None	0	0	0	0	0	0	0
166	Transmission Plant	403	0	None	0	0	0	0	0	0	0
167	Mains-PL	404	0	None	0	0	0	0	0	0	0
168	Mains-ST	404	0	None	0	0	0	0	0	0	0
169	Development O&M	404	0	None	0	0	0	0	0	0	0
170	Services	404	0	None	0	0	0	0	0	0	0
171	Meters	404	0	Meter_Invest	0	0	0	0	0	0	0
172	Distr Other	404	0	ONSITE-CxMSM	0	0	0	0	0	0	0
173	General Plant	404	394,624	ONSITELABOR-C	195,999	121,137	35,126	25,137	15,076	2,149	0
174	Amort Ltd-Term Elect/Gas Plant	404	0	ONSITEPT-C	0	0	0	0	0	0	0
175	Adjustment		0	ONSITEPT-C	0	0	0	0	0	0	0
176	Total - DEPRECIATION EXPENSE	403-404	394,624		195,999	121,137	35,126	25,137	15,076	2,149	0
178	VII. TAXES OTHER THAN INCOME T.										
180	Property Tax- Plant		0	ONSITEPT-C	0	0	0	0	0	0	0
181	Distribution Tax		0	RATEBASE	0	0	0	0	0	0	0
182	Payroll related		0	ONSITELABOR-C	0	0	0	0	0	0	0
183	Other taxes		0	ONSITEPT-C	0	0	0	0	0	0	0
184	Property Tax- Gas		0	None	0	0	0	0	0	0	0
185	Total Taxes Other Than Income Taxes	408	0		0	0	0	0	0	0	0
187	B. Franchise and Revenue Taxes										
188	Gross Receipts Tax		0	NSITE-C_Rev_GF	0	0	0	0	0	0	0
189	GRT- Uncoll Rider		0	None	0	0	0	0	0	0	0
190	Subtotal- Franchise and Gross Receipts		0		0	0	0	0	0	0	0
192	C. Income Tax Expense										
193	State Income Tax expense		0	PreTax-OnSi-C	0	0	0	0	0	0	0
194	Federal Income Tax expense		0	PreTax-OnSi-C	0	0	0	0	0	0	0
195	Subtotal- Income tax expense		0		0	0	0	0	0	0	0
196	Total- TAX EXPENSE		0		0	0	0	0	0	0	0
198	TOTAL EXPENSES		5,580,008		2,601,213	1,739,091	576,000	372,731	253,787	37,187	0

Enbridge Gas New Brunswick

2015 COS Budget

Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Description	Account Code	CUSTOMER Dollars	Allocation Factor	Allocation						
					Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
200	V. REVENUES at Present Rates			Embedded							
201	Retail Revenue	520	5,706,736	Delivery_Rev	577,211	2,024,691	1,690,340	621,997	774,714	17,784	0
202	Commercial Sales	521	0	Delivery_Rev	0	0	0	0	0	0	0
203	Industrial Sales	522	0	Delivery_Rev	0	0	0	0	0	0	0
204	Other Sales	529	22,177	Delivery_Rev	2,243	7,868	6,569	2,417	3,011	69	0
205	Late Payment Penalties	560	0	ENALTY_CHARG	0	0	0	0	0	0	0
206	Revenue from Service Work	561	16,157	Delivery_Rev	1,634	5,732	4,786	1,761	2,193	50	0
207	Transportation Revenue	570	0	Delivery_Rev	0	0	0	0	0	0	0
208	Miscellaneous Operating Revenue	579	0	Delivery_Rev	0	0	0	0	0	0	0
209	Other Revenue		1,896	Delivery_Rev	192	673	562	207	257	6	0
210	Rent from Gas Ppty / Other Rev		0	ONSITEPT-C	0	0	0	0	0	0	0
211	Subtotal Gas Revenues, net		5,746,966		581,280	2,038,964	1,702,256	626,382	780,175	17,909	0
212											
213	Non-Operating Income		0	None	0	0	0	0	0	0	0
214	Non-Operating Income		0	None	0	0	0	0	0	0	0
215	Total Non-Oper Income		0		0	0	0	0	0	0	0
216											
217	Total Revenue		5,746,966		581,280	2,038,964	1,702,256	626,382	780,175	17,909	0
218											
219	Total Expenses		5,580,008		2,601,213	1,739,091	576,000	372,731	253,787	37,187	0
220											
221	NET INCOME at Present Rates		166,957		(2,019,933)	299,873	1,126,256	253,651	526,388	(19,277)	(0)
222											
223	Tariff Revenue Requirements		5,541,675		2,597,336	1,725,491	564,645	368,553	248,583	37,067	0
224											
225	SUMMARY										
226	<u>Revenues</u>										
227	Gas revenues		5,746,966		581,280	2,038,964	1,702,256	626,382	780,175	17,909	0
228	Non-operating income		0		0	0	0	0	0	0	0
229	Total revenues		5,746,966		581,280	2,038,964	1,702,256	626,382	780,175	17,909	0
230											
231	<u>Operating Expenses</u>										
232	Production Expenses		0		0	0	0	0	0	0	0
233	Natural Gas Storage, Terminating & Pr		0		0	0	0	0	0	0	0
234	Transmission Expenses		0		0	0	0	0	0	0	0
235	Distribution Expenses		1,145,036		568,709	351,491	101,920	72,936	43,746	6,234	0
236	Total Operating Expenses		1,145,036		568,709	351,491	101,920	72,936	43,746	6,234	0
237											
238	Customer Accounts, Services, & Sales		2,952,105		1,244,432	944,876	369,908	211,930	167,543	13,415	0
239	Administrative & General Expenses		1,088,244		592,073	321,587	69,046	62,728	27,422	15,388	0
240	Depreciation Expense		394,624		195,999	121,137	35,126	25,137	15,076	2,149	0
241	Taxes other than Income, GRT		0		0	0	0	0	0	0	0
242	Total Other Expenses		4,434,973		2,032,504	1,387,600	474,080	299,795	210,042	30,952	0
243											
244	Income tax expense		0		0	0	0	0	0	0	0
245	Gross receipts tax expense		0		0	0	0	0	0	0	0
246	Total expenses		5,580,008		2,601,213	1,739,091	576,000	372,731	253,787	37,187	0

Enbridge Gas New Brunswick

2015 COS Budget

Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
247										
248	NET INCOME at Present Rates	166,957		(2,019,933)	299,873	1,126,256	253,651	526,388	(19,277)	(0)
249										
250	Total Rate Base	1,735,903		848,913	534,910	160,694	111,921	69,483	9,982	0
251										
252	Return at Present Rates									
253										
254	REVENUE REQUIREMENTS									
255										
256	Target ROR	7.85%		7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
257	Using Target for System									
258	Rate Base	1,735,903		848,913	534,910	160,694	111,921	69,483	9,982	0
259										
260	Operating expenses	5,185,384		2,405,214	1,617,954	540,874	347,594	238,711	35,038	0
261	Depreciation expense	394,624		195,999	121,137	35,126	25,137	15,076	2,149	0
262	Additional Bad Debt expense	0	None	0	0	0	0	0	0	0
263	Taxes other than Income, GRT	0		0	0	0	0	0	0	0
264	Operating expenses to recover	5,580,008		2,601,213	1,739,091	576,000	372,731	253,787	37,187	0
265										
266	Target Return on Rate Base- After taxes	136,297		66,654	41,999	12,617	8,788	5,456	784	0
267										
268	Income taxes to recover	0	0.0%	0	0	0	0	0	0	0
269	Subtotal- Rev Req before GRT	<u>5,716,306</u>		<u>2,667,867</u>	<u>1,781,090</u>	<u>588,617</u>	<u>381,519</u>	<u>259,243</u>	<u>37,970</u>	<u>0</u>
270	GRT needed	0		0	0	0	0	0	0	0
271	TOTAL REVENUE REQUIREMENT	<u><u>5,716,306</u></u>		<u><u>2,667,867</u></u>	<u><u>1,781,090</u></u>	<u><u>588,617</u></u>	<u><u>381,519</u></u>	<u><u>259,243</u></u>	<u><u>37,970</u></u>	<u><u>0</u></u>

**Enbridge Gas New Brunswick
2015 COS Budget
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	533,526	DIST	DEMAND	Peak	-	-	-
Structures and Improvements	472	0	-	-	-	-	-	-
Services	473	63,055,632	DIST	CUST	-	-	Service_Invest	-
Regulators and Meter Installations	474	0	-	-	-	-	-	-
Mains-PL	475	80,902,752	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	-
Mains-ST	475	47,548,803	DIST	DEMAND	MainsDemand	-	-	-
Compressor Equipment	476	0	-	-	-	-	-	-
Meas. & Reg. Stat. Equip. - General	477	15,533,192	DIST	DEMAND	Peak	-	-	-
Meters	478	22,138,168	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	344,613,806						
F. GENERAL PLANT								
Land and Land Rights	480	0	-	-	-	-	-	-
Structures and Improvements	482	2,869,322	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Office Furniture and Equipment	483	486,308	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Transportation Equipment	484	1,979,561	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Heavy Work Equipment	485	0	-	-	-	-	-	-
Tools & Work Equipment	486	1,832,781	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Equipment on Customers' Premises	487	0	-	-	-	-	-	-
Communication Structures & Equip	488	0	-	-	-	-	-	-
Computer Hardware & Software	490	1,705,001	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Other General Equipment	489	0	-	-	-	-	-	-
Subtotal - GENERAL PLANT	480-490	8,872,973						
TOTAL UTILITY PLANT								
II. DEPRECIATION RESERVE								
Intangible Plant		0	-	-	-	-	-	-
Production Plant		0	-	-	-	-	-	-
Local Storage Plant		0	-	-	-	-	-	-
Transmission Plant		0	-	-	-	-	-	-
Mains-PL		19,143,609	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	-

**Enbridge Gas New Brunswick
2015 COS Budget
Rate Classes**

				DISTRIBUTION				ONSITE
Account	Total	Functional	Classification	Demand	Commodity	Customer	Customer	
Description	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	
62 Mains-ST	8,548,284	DIST	DEMAND	MainsDemand	-	-	-	
63 Development O&M	23,334,369	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-	
64 Services	17,138,954	DIST	CUST	-	-	Service_Invest	-	
65 Meters	4,158,021	DIST	CUST	-	-	Meter_Invest	-	
66 Distr Other	5,870,706	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-	
67 General Plant	5,393,093	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C	
68 TOTAL - DEPRECIATION RESERVE	83,587,036							
70 III. OTHER RATE BASE ITEMS								
71 Gas Storage Inventory	0	-	-	-	-	-	-	
72 CWIP	0	-	-	-	-	-	-	
73 Customer Deposits	0	-	-	-	-	-	-	
74 Franchise fee	275,000	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-	
75 Deferred development costs	0	-	-	-	-	-	-	
76 Deferred carrying costs	0	-	-	-	-	-	-	
77 Deferred equity offering costs	0	-	-	-	-	-	-	
78 Term deposit	2,974,961	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-	
79 Deferral account	0	-	-	-	-	-	-	
80 Total - OTHER RATE BASE ITEMS	3,249,961							
82 IV. TOTAL RATE BASE (Excl. Working Ca	273,149,705							
83 Working Capital	131 1,150,436	O&MXGAS	DISTO&MXGAS	DISTO&MXGAS-D	-	DISTO&MXGAS-C	NSITEO&MXGAS-	
85 V. TOTAL RATE BASE								
87 I. OPERATION & MAINTENANCE EXPEN								
88 A. PRODUCTION EXPENSES								
89 1. Manufactured Gas Production								
90 Operation Supv and Engineering	610 0	-	-	-	-	-	-	
91 Gas Wells	614 0	-	-	-	-	-	-	
92 Other Gas Production	619 0	-	-	-	-	-	-	
93 Subtotal - Production	610-619 0							
94 Supervision	810 0	-	-	-	-	-	-	
95 Gas Production Maintenance	814 0	-	-	-	-	-	-	
96 Subtotal - O&M Accounts 617-618	810-819 0							
97 Subtotal - Manufactured Gas Production	610-819 0							
99 Gas Supply Expenses	0							
100 Natural Gas Purchases	623 0	-	-	-	-	-	-	
101 Gas Supply Operation	624 123,576	DIST	DISTPT	Peak	-	DISTPT-C	-	
102 Natural Gas W/D from Storage	627-628 0	-	-	-	-	-	-	
103 Gas Used for Other Util Operations	629 0	-	-	-	-	-	-	
104 Other Gas Supply Expenses	0	-	-	-	-	-	-	
105 Subtotal - PRODUCTION EXPENSES	623-629 123,576							
107 B. NATURAL GAS STORAGE, TERMINAL								
108 Storage Operation & Maintenance	640-859 0	-	-	-	-	-	-	
109 Subtotal - NATURAL GAS STORAGE	640-859 0							
111 C. TRANSMISSION EXPENSES	660-869 2,064,910							

**Enbridge Gas New Brunswick
2015 COS Budget
Rate Classes**

Account Description	Account	Total Dollars	Functional Allocator	DISTRIBUTION				ONSITE
				Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
113 D. DISTRIBUTION EXPENSES								
114 Supervision	670-870	1,052,276	DIST	DISTOnlyPT	DISTOnlyPT-D	-	DISTOnlyPT-C	-
115 Load Dispatching	671	0	-	-	-	-	-	-
116 Meter and Regulator Work	673-878	0	-	-	-	-	-	-
117 Service Work	674	0	-	-	-	-	-	-
118 Mains and Services	675-875	231,002	DIST	MAIN&SERVICE	DISTMAIN-SERVICE-I	-	DISTMAIN-SERVICE-	-
119 Compressor Equipment	676-876	0	-	-	-	-	-	-
120 Measuring and Regulation	677-877	1,198,316	DIST	DEMAND	Peak	-	-	-
121 Other Distribution Equipment	679-879	0	-	-	-	-	-	-
122 Structures and Improvements	872	0	-	-	-	-	-	-
123 General Maintenance	884-889	3,062,462	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
124 Subtotal - DISTRIBUTION EXPENSES	670-889	5,544,056						
125 Total - OPERATION & MAINTENANCE E		7,608,967						
126								
127 II. SALES & MARKETING								
128 Supervision	700	448,836	ONSITE	-	-	-	-	TOTALPLANT
129 Advertising - Natural Gas Promotion	701	574,926	ONSITE	-	-	-	-	TOTALPLANT
130 Demonstration and Selling Exp	702	263,957	ONSITE	-	-	-	-	TOTALPLANT
131 Revenue from Merchandising	703	0	-	-	-	-	-	-
132 Expense of Merchandising	704	0	-	-	-	-	-	-
133 Advertising - Other	705	92,100	ONSITE	-	-	-	-	TOTALPLANT
134 Other Sales Promotion	709	0	-	-	-	-	-	-
135 Total - CUSTOMER ACCOUNTS EXPENSE		1,379,819						
136								
137 III. CUSTOMER SERVICE & INFORMATION								
138 Operatin Supervision	710	169,263	ONSITE	-	-	-	-	Bills_All
139 Customers' Contracts and Orders	711	0	-	-	-	-	-	-
140 Meter Reading	712	3,540	ONSITE	-	-	-	-	MetersRead
141 Customers' Billing and Accounting	713	1,027,754	ONSITE	-	-	-	-	Billing
142 Credit and Collection	714	0	-	-	-	-	-	-
143 Uncollectable Accounts	718	359,728	ONSITE	-	-	-	-	Write-offs
144 Other Customer Accounting	719	12,000	ONSITE	-	-	-	-	Bills_All
145 Total - CUSTOMER SERVICE & INFORMATION		1,572,286						
146								
147 Total - CUSTOMER ACCOUNTS, SERVICE		2,952,105						
148								
149 IV. ADMINISTRATIVE & GENERAL EXPENSES								
150								
151 Administrative & General	721	4,891	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
152 Special Services	722	1,234,200	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
153 Insurance	723	372,017	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
154 Injuries & Damages	724	0	-	-	-	-	-	-
155 Employee Pensions and Benefits	725	2,536,453	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
156 Other Admin & Gen Expenses	728	3,783,284	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
157 Admin & Gen Expenses Transferred	729	(4,648,258)	LABOR	DISTLABOR	DIST-TRANSFER-D	-	DIST-TRANSFER-C	ONSITE-TRANSFER
158 Subtotal - O&M Accounts 721-729		3,282,588						
159								
160 TOTAL - OPERATING EXPENSES (Excl I		13,843,659						
161								
162 VI. DEPRECIATION EXPENSE								
163 Intangible Plant	403	0	-	-	-	-	-	-

**Enbridge Gas New Brunswick
2015 COS Budget
Rate Classes**

Account Description	Account	Total Dollars	Functional Allocator	DISTRIBUTION				ONSITE
				Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
164 Production Plant	403	0	-	-	-	-	-	-
165 Local Storage Plant	403	0	-	-	-	-	-	-
166 Transmission Plant	403	0	-	-	-	-	-	-
167 Mains-PL	404	2,057,449	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	-
168 Mains-ST	404	1,015,964	DIST	DEMAND	MainsDemand	-	-	-
169 Development O&M	404	2,792,093	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
170 Services	404	2,375,090	DIST	CUST	-	-	Service_Invest	-
171 Meters	404	818,556	DIST	CUST	-	-	Meter_Invest	-
172 Distr Other	404	681,053	DIST	DISTPT	DISTPT-D	-	DISTPT-C	-
173 General Plant	404	1,055,443	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONITELABOR-C
174 Amort Ltd-Term Elect/Gas Plant	404	75,000	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
175 Adjustment		0	-	-	-	-	-	-
176 Total - DEPRECIATION EXPENSE	403-404	10,870,650						
177								
178 VII. TAXES OTHER THAN INCOME TAXE								
179 A. General Taxes								
180 Property Tax- Plant		1,198,391	DIST	PropertyTax	PropertyTax-D	-	PropertyTax-C	-
181 Distribution Tax		0	-	-	-	-	-	-
182 Payroll related		0	-	-	-	-	-	-
183 Other taxes		0	-	-	-	-	-	-
184 Property Tax- Gas		0	-	-	-	-	-	-
185 Total Taxes Other Than Income Taxes	408	1,198,391						
186								
187 B. Franchise and Revenue Taxes								
188 Gross Receipts Tax		0	-	-	-	-	-	-
189 GRT- Uncoll Rider		0	-	-	-	-	-	-
190 Subtotal- Franchise and Gross Receipts Tax		0						
191								
192 C. Income Tax Expense								
193 State Income Tax expense		0	-	-	-	-	-	-
194 Federal Income Tax expense		0	-	-	-	-	-	-
195 Subtotal- Income tax expense		0						
196 Total- TAX EXPENSE		1,198,391						
197								
198 TOTAL EXPENSES								
199								
200 V. REVENUES at Present Rates								
201 Retail Revenue	520	47,370,399	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
202 Commercial Sales	521	0	-	-	-	-	-	-
203 Industrial Sales	522	0	-	-	-	-	-	-
204 Other Sales	529	184,085	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
205 Late Payment Penalties	560	0	-	-	-	-	-	-
206 Revenue from Service Work	561	134,112	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
207 Transportation Revenue	570	0	-	-	-	-	-	-
208 Miscellaneous Operating Revenue	579	0	-	-	-	-	-	-
209 Other Revenue		15,737	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
210 Rent from Gas Ppty / Other Rev		5,950	DIST_PT	DISTPT	DISTPT-D	-	DISTPT-C	-
211 Subtotal Gas Revenues, net		47,710,284						
212								
213 Non-Operating Income		0	-	-	-	-	-	-
214 Non-Operating Income		0	-	-	-	-	-	-

**Enbridge Gas New Brunswick
2015 COS Budget
Rate Classes**

1
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3
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8 Account
9 Description
10
215 Total Non-Oper Income

<u>Account</u>	<u>Total Dollars</u>	<u>Functional Allocator</u>	<u>DISTRIBUTION</u>				<u>ONSITE</u>
			<u>Classification Allocator</u>	<u>Demand Allocator</u>	<u>Commodity Allocator</u>	<u>Customer Allocator</u>	<u>Customer Allocator</u>
	0						

**Enbridge Gas New Brunswick
2015 COS Budget
Rate Classes**

Mature Utility Rate Design

<u>Description</u>	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	Company Total
Billing Determinant Information for 2015							
Average Number of Customer 2015	8,262	3,565	452	85	9	14	
Annual Sales 2015 (GJs)	619,681	1,252,356	1,598,306	730,581	1,615,552	29,057	
Revenue Requirement	15,360,747	16,073,387	7,742,314	3,899,309	4,423,525	74,125	47,573,407
Other Revenues	22,148	73,007	60,144	22,236	27,608	628	
Distribution Revenue Requirement / Sales (\$/GJs)	24.7524	12.7762	4.8064	5.3068	2.7210	2.5294	
*Range Limits are based on Max Months Consumption							