

SCHEDULE 6.2

Cost of Service Model Data

**Enbridge Gas New Brunswick
2016 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	564,251	67,473	117,671	122,825	89,113	167,170	0
Structures and Improvements	472	0	0	0	0	0	0	0
Services	473	65,749,463	38,023,826	19,288,812	3,729,943	2,836,273	1,773,558	97,051
Regulators and Meter Installations	474	0	0	0	0	0	0	0
Mains-PL	475	78,684,350	36,491,825	23,290,204	11,442,932	7,388,281	0	71,108
Mains-ST	475	49,286,816	0	11,674,476	12,185,836	8,841,114	16,585,390	0
Compressor Equipment	476	0	0	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	16,209,459	1,938,317	3,380,379	3,528,445	2,559,970	4,802,348	0
Meters	478	23,759,547	5,689,900	13,324,183	2,854,792	901,771	921,862	67,040
Other Distribution Equipment	479	0	0	0	0	0	0	0
Development O&M	479	<u>114,901,733</u>	<u>40,324,734</u>	<u>34,862,704</u>	<u>16,610,700</u>	<u>11,093,423</u>	<u>11,894,807</u>	<u>115,365</u>
Subtotal - DISTRIBUTION PLANT	470-479	349,155,619	122,536,074	105,938,428	50,475,472	33,709,945	36,145,137	350,564
F. GENERAL PLANT								
Land and Land Rights	480	0	0	0	0	0	0	0
Structures and Improvements	482	1,888,543	650,037	495,585	268,512	205,248	263,900	5,260
Office Furniture and Equipment	483	486,808	167,559	127,747	69,214	52,907	68,025	1,356
Transportation Equipment	484	1,938,843	667,350	508,785	275,664	210,715	270,929	5,400
Heavy Work Equipment	485	0	0	0	0	0	0	0
Tools & Work Equipment	486	1,934,401	665,821	507,620	275,032	210,232	270,308	5,387
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	1,492,272	513,640	391,597	212,171	162,181	208,526	4,156
Other General Equipment	489	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	7,740,867	2,664,408	2,031,334	1,100,593	841,284	1,081,688	21,559
TOTAL UTILITY PLANT		356,896,486	125,200,482	107,969,762	51,576,065	34,551,229	37,226,825	372,123
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		18,543,993	8,600,238	5,488,936	2,696,822	1,741,239	0	16,758
Mains-ST		10,767,595	0	2,550,500	2,662,216	1,931,501	3,623,378	0
Development O&M		26,126,488	9,169,084	7,927,122	3,776,960	2,522,435	2,704,655	26,232
Services		17,997,015	10,407,923	5,279,755	1,020,964	776,348	485,460	26,565
Meters		5,509,689	1,319,452	3,089,794	662,008	209,115	213,774	15,546
Distr Other		6,345,650	2,232,046	1,925,938	915,327	611,055	654,897	6,387

**Enbridge Gas New Brunswick
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Rate Classes**

		TOTAL Class Allocation						
<u>Account</u>	<u>Account</u>	Total Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
<u>Description</u>	<u>Code</u>	<u>Dollars</u>						
67	General Plant	<u>5,485,280</u>	<u>1,888,035</u>	<u>1,439,430</u>	<u>779,895</u>	<u>596,145</u>	<u>766,499</u>	<u>15,277</u>
68	TOTAL - DEPRECIATION RESERVE	90,775,711	33,616,779	27,701,475	12,514,192	8,387,838	8,448,663	106,765
69								
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	200,000	70,349	60,701	28,849	19,259	20,641	201
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	2,967,370	1,043,755	900,612	428,028	285,743	306,245	2,987
79	Deferral account	<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	3,167,370	1,114,104	961,313	456,877	305,002	326,885	3,188
81								
82	IV. TOTAL RATE BASE (Excl. Working Cap)	<u>269,288,145</u>	<u>92,697,808</u>	<u>81,229,600</u>	<u>39,518,750</u>	<u>26,468,394</u>	<u>29,105,048</u>	<u>268,546</u>
83	Working Capital	131	<u>1,109,833</u>	<u>339,754</u>	<u>301,298</u>	<u>176,345</u>	<u>131,605</u>	<u>3,575</u>
84								
85	V. TOTAL RATE BASE	<u>270,397,978</u>	<u>93,037,561</u>	<u>81,530,899</u>	<u>39,695,094</u>	<u>26,599,999</u>	<u>29,262,305</u>	<u>272,120</u>
86								
87	I. OPERATION & MAINTENANCE EXPENSES							
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	<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
94	Supervision	810	0	0	0	0	0	0
95	Gas Production Maintenance	814	<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>	<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
98								
99	Gas Supply Expenses							
100	Natural Gas Purchases	623	0	0	0	0	0	0
101	Gas Supply Operation	624	158,893	61,842	44,680	19,286	12,667	160
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		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
105	Subtotal - PRODUCTION EXPENSES	623-629	158,893	61,842	44,680	19,286	12,667	160
106								
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
110								
111	C. TRANSMISSION EXPENSES	660-869	1,700,000	203,285	354,524	370,053	268,482	503,656
112								
113	D. DISTRIBUTION EXPENSES							
114	Supervision	670-870	1,179,425	414,578	358,123	170,295	113,695	121,547
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	142,422	54,783	39,887	20,114	14,017	124
119	Compressor Equipment	676-876	0	0	0	0	0	0
120	Measuring and Regulation	677-877	1,251,646	149,671	261,023	272,456	197,673	370,823
121	Other Distribution Equipment	679-879	0	0	0	0	0	0

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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	2,582,126	888,769	677,593	367,126	280,628	360,819	7,191
124 Subtotal - DISTRIBUTION EXPENSES	670-889	<u>5,155,619</u>	<u>1,507,801</u>	<u>1,336,626</u>	<u>829,990</u>	<u>606,013</u>	<u>866,687</u>	<u>8,502</u>
125 Total - OPERATION & MAINTENANCE EX		<u>6,855,619</u>	<u>1,711,086</u>	<u>1,691,150</u>	<u>1,200,043</u>	<u>874,495</u>	<u>1,370,343</u>	<u>8,502</u>
126								
127 II. SALES & MARKETING								
128 Supervision	700	315,479	110,717	95,720	45,607	30,459	32,659	317
129 Advertising - Natural Gas Promotion	701	1,089,060	382,205	330,435	157,439	105,146	112,741	1,093
130 Demonstration and Selling Exp	702	336,820	118,207	102,196	48,692	32,519	34,868	338
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	67,100	23,549	20,359	9,700	6,478	6,946	67
134 Other Sales Promotion	709	0	0	0	0	0	0	0
135 Total - CUSTOMER ACCOUNTS EXPENS		1,808,458	634,678	548,710	261,439	174,601	187,214	1,816
136								
137 III. CUSTOMER SERVICE & INFORMATI								
138 Operatin Supervision	710	132,022	90,775	35,156	4,687	1,128	99	177
139 Customers' Contracts and Orders	711	0	0	0	0	0	0	0
140 Meter Reading	712	2,100	1,379	534	107	51	15	13
141 Customers' Billing and Accounting	713	1,100,136	690,349	267,362	35,648	85,758	7,567	13,452
142 Credit and Collection	714	0	0	0	0	0	0	0
143 Uncollectable Accounts	718	384,841	53,359	106,675	103,611	58,479	61,150	1,567
144 Other Customer Accounting	719	0	0	0	0	0	0	0
145 Total - CUSTOMER SERVICE & INFORMA		1,619,099	835,862	409,727	144,053	145,415	68,832	15,210
146								
147 Total - CUSTOMER ACCOUNTS, SERVIC		3,427,558	1,470,541	958,437	405,492	320,017	256,046	17,026
148								
149 IV. ADMINISTRATIVE & GENERAL EXPEI								
150								
151 Administrative & General	721	4,891	1,684	1,284	695	532	683	14
152 Special Services	722	1,270,700	437,375	333,453	180,668	138,101	177,564	3,539
153 Insurance	723	222,531	78,097	67,519	32,170	21,485	23,037	223
154 Injuries & Damages	724	0	0	0	0	0	0	0
155 Employee Pensions and Benefits	725	2,454,568	844,863	644,120	348,990	266,765	342,995	6,836
156 Other Admin & Gen Expenses	728	3,843,024	1,322,770	1,008,474	546,400	417,663	537,014	10,703
157 Admin & Gen Expenses Transferred	729	<u>(3,582,472)</u>	<u>(1,197,401)</u>	<u>(942,745)</u>	<u>(527,293)</u>	<u>(394,353)</u>	<u>(520,679)</u>	<u>(0)</u>
158 Subtotal - O&M Accounts 721-729		4,213,242	1,487,387	1,112,105	581,629	450,191	560,614	21,315
159								
160 TOTAL - OPERATING EXPENSES (Excl D		14,496,418	4,669,014	3,761,692	2,187,164	1,644,703	2,187,003	46,843
161								
162 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	1,068,529	495,557	316,280	155,394	100,332	0	966
168 Mains-ST	404	997,012	0	236,160	246,505	178,845	335,502	0
169 Development O&M	404	2,792,099	979,887	847,160	403,638	269,569	289,043	2,803
170 Services	404	1,138,161	658,214	333,900	64,567	49,098	30,701	1,680
171 Meters	404	1,604,832	384,323	899,978	192,826	60,910	62,267	4,528
172 Distr Other	404	469,149	164,648	142,346	67,822	45,295	48,567	471
173 General Plant	404	432,577	148,893	113,516	61,504	47,013	60,447	1,205
174 Amort Ltd-Term Elect/Gas Plant	404	75,000	26,321	22,756	10,842	7,241	7,764	75
175 Adjustment		0	0	0	0	0	0	0
176 Total - DEPRECIATION EXPENSE	403-404	8,577,360	2,857,843	2,912,096	1,203,099	758,303	834,291	11,728

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Rate Classes**

		TOTAL Class Allocation						
Account	Account	Total	Small General -	Mid General	Large General	Contract	Industrial	OPS
Description	Code	Allocated	Residential			General	Contract General	
		Dollars						
VII. TAXES OTHER THAN INCOME TAXE:								
A. General Taxes								
Property Tax- Plant		1,238,487	499,474	347,555	195,834	130,226	64,475	923
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	1,238,487	499,474	347,555	195,834	130,226	64,475	923
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 Ta		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		1,238,487	499,474	347,555	195,834	130,226	64,475	923
TOTAL EXPENSES		24,471,158	8,088,172	7,066,023	3,605,383	2,545,899	3,106,028	59,653
V. REVENUES at Present Rates								
Retail Revenue	520	44,448,894	6,162,983	12,320,856	11,966,981	6,754,240	7,062,800	181,034
Commercial Sales	521	0	0	0	0	0	0	0
Industrial Sales	522	0	0	0	0	0	0	0
Other Sales	529	192,170	26,645	53,268	51,738	29,201	30,535	783
Late Payment Penalties	560	303,000	95,137	127,464	53,907	16,553	9,925	15
Revenue from Service Work	561	145,177	20,129	40,242	39,086	22,060	23,068	591
Transportation Revenue	570	0	0	0	0	0	0	0
Miscellaneous Operating Revenue	579	0	0	0	0	0	0	0
Other Revenue		26,400	3,660	7,318	7,108	4,012	4,195	108
Rent from Gas Ppty / Other Rev		<u>441,456</u>	<u>154,929</u>	<u>133,944</u>	<u>63,819</u>	<u>42,621</u>	<u>45,700</u>	<u>443</u>
Subtotal Gas Revenues, net		45,557,096	6,463,482	12,683,091	12,182,639	6,868,687	7,176,224	182,973
Non-Operating Income								
Non-Operating Income		0	0	0	0	0	0	0
Total Non-Oper Income		0	0	0	0	0	0	0
Total Revenue		45,557,096	6,463,482	12,683,091	12,182,639	6,868,687	7,176,224	182,973
Total Expenses		24,471,158	8,088,172	7,066,023	3,605,383	2,545,899	3,106,028	59,653
NET INCOME at Present Rates		<u>21,085,938</u>	<u>(1,624,689)</u>	<u>5,617,068</u>	<u>8,577,256</u>	<u>4,322,788</u>	<u>4,070,196</u>	<u>123,320</u>
		7.8%	-1.7%	6.9%	21.6%	16.3%	13.9%	45.3%
Tariff Revenue Requirements		45,530,697	6,459,822	12,675,773	12,175,531	6,864,676	7,172,029	182,866

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		TOTAL Class Allocation						
		Total	Small General -	Mid General	Large General	Contract	Industrial	OPS
Account	Account	Allocated	Residential			General	Contract General	
Description	Code	Dollars						
SUMMARY								
Revenues								
225	Gas revenues	45,557,096	6,463,482	12,683,091	12,182,639	6,868,687	7,176,224	182,973
228	Non-operating income	0	0	0	0	0	0	0
229	Total revenues	45,557,096	6,463,482	12,683,091	12,182,639	6,868,687	7,176,224	182,973
Operating Expenses								
232	Production Expenses	158,893	61,842	44,680	19,286	12,667	20,258	160
233	Natural Gas Storage, Terminating & Proc. E	0	0	0	0	0	0	0
234	Transmission Expenses	1,700,000	203,285	354,524	370,053	268,482	503,656	0
235	Distribution Expenses	5,155,619	1,507,801	1,336,626	829,990	606,013	866,687	8,502
236	Total Operating Expenses	7,014,512	1,772,927	1,735,831	1,219,329	887,163	1,390,601	8,662
238	Customer Accounts, Services, & Sales Exp	3,427,558	1,470,541	958,437	405,492	320,017	256,046	17,026
239	Administrative & General Expenses	4,213,242	1,487,387	1,112,105	581,629	450,191	560,614	21,315
240	Depreciation Expense	8,577,360	2,857,843	2,912,096	1,203,099	758,303	834,291	11,728
241	Taxes other than Income, GRT	1,238,487	499,474	347,555	195,834	130,226	64,475	923
242	Total Other Expenses	17,456,647	6,315,245	5,330,193	2,386,054	1,658,737	1,715,427	50,992
244	Income tax expense	0	0	0	0	0	0	0
245	Gross receipts tax expense	0	0	0	0	0	0	0
246	Total expenses	24,471,158	8,088,172	7,066,023	3,605,383	2,545,899	3,106,028	59,653
248	NET INCOME at Present Rates	21,085,938	(1,624,689)	5,617,068	8,577,256	4,322,788	4,070,196	123,320
250	Total Rate Base	270,397,978	93,037,561	81,530,899	39,695,094	26,599,999	29,262,305	272,120
251	Effective tax rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
252	Effective GRT Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVENUE REQUIREMENTS								
256	Target ROR	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%
257	Using Target for System							
258	Rate Base	270,397,978	93,037,561	81,530,899	39,695,094	26,599,999	29,262,305	272,120
260	Operating expenses	14,655,311	4,730,855	3,806,372	2,206,449	1,657,370	2,207,262	47,003
261	Depreciation expense	8,577,360	2,857,843	2,912,096	1,203,099	758,303	834,291	11,728
262	Additional Bad Debt expense	0	0	0	0	0	0	0
263	Taxes other than Income, GRT	1,238,487	499,474	347,555	195,834	130,226	64,475	923
264	Operating expenses to recover	24,471,158	8,088,172	7,066,023	3,605,383	2,545,899	3,106,028	59,653
266	Target Return on Rate Base- After taxes	21,021,027	7,232,839	6,338,299	3,085,939	2,067,912	2,274,883	21,155
268	Income taxes to recover	0	0	0	0	0	0	0
269	Subtotal- Rev Req before GRT	45,492,185	15,321,011	13,404,322	6,691,322	4,613,812	5,380,911	80,808
270	GRT needed	0	0	0	0	0	0	0
271	TOTAL REVENUE REQUIREMENT	45,492,185	15,321,011	13,404,322	6,691,322	4,613,812	5,380,911	80,808

**Enbridge Gas New Brunswick
2016 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	564,251	DIST	0	0	0	564,251	0
Structures and Improvements	472	0	DIST	0	0	0	0	0
Services	473	65,749,463	DIST	0	0	0	65,749,463	0
Regulators and Meter Installations	474	0	DIST	0	0	0	0	0
Mains-PL	475	78,684,350	DIST	0	0	0	78,684,350	0
Mains-ST	475	49,286,816	DIST	0	0	0	49,286,816	0
Compressor Equipment	476	0	DIST	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	16,209,459	DIST	0	0	0	16,209,459	0
Meters	478	23,759,547	DIST	0	0	0	23,759,547	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	349,155,619		0	0	0	349,155,619	0
F. GENERAL PLANT								
Land and Land Rights	480	0	LABOR	0	0	0	0	0
Structures and Improvements	482	1,888,543	LABOR	0	0	0	1,133,941	754,601
Office Furniture and Equipment	483	486,808	LABOR	0	0	0	292,295	194,513
Transportation Equipment	484	1,938,843	LABOR	0	0	0	1,164,143	774,700
Heavy Work Equipment	485	0	LABOR	0	0	0	0	0
Tools & Work Equipment	486	1,934,401	LABOR	0	0	0	1,161,476	772,925
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	1,492,272	LABOR	0	0	0	896,008	596,264
Other General Equipment	489	0	LABOR	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	7,740,867		0	0	0	4,647,864	3,093,003
TOTAL UTILITY PLANT		356,896,486		0	0	0	353,803,483	3,093,003

**Enbridge Gas New Brunswick
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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		18,543,993	DIST	0	0	0	18,543,993	0
Mains-ST		10,767,595	DIST	0	0	0	10,767,595	0
Development O&M		26,126,488	PLANT	0	0	0	26,126,488	0
Services		17,997,015	DIST	0	0	0	17,997,015	0
Meters		5,509,689	DIST	0	0	0	5,509,689	0
Distr Other		6,345,650	DIST	0	0	0	6,345,650	0
General Plant		<u>5,485,280</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,293,538</u>	<u>2,191,743</u>
TOTAL - DEPRECIATION RESERVE		90,775,711		0	0	0	88,583,968	2,191,743
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		200,000	DIST	0	0	0	200,000	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		2,967,370	DIST	0	0	0	2,967,370	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		3,167,370		0	0	0	3,167,370	0
IV. TOTAL RATE BASE (Excl. Working Capital)								
Working Capital	131	<u>1,109,833</u>	O&MXGAS	0	0	0	641,219	468,614
V. TOTAL RATE BASE								
		<u>270,397,978</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>269,028,104</u>	<u>1,369,874</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	158,893	DIST	0	0	0	158,893	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>

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Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
Subtotal - PRODUCTION EXPENSES	623-629	158,893		0	0	0	158,893	0
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	1,700,000	DIST	0	0	0	1,700,000	0
D. DISTRIBUTION EXPENSES								
Supervision	670-870	1,179,425	DIST	0	0	0	1,179,425	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	142,422	DIST	0	0	0	142,422	0
Compressor Equipment	676-876	0	DIST	0	0	0	0	0
Measuring and Regulation	677-877	1,251,646	DIST	0	0	0	1,251,646	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	2,582,126	LABOR	0	0	0	1,550,391	1,031,735
Subtotal - DISTRIBUTION EXPENSES	670-889	5,155,619		0	0	0	4,123,884	1,031,735
Total - OPERATION & MAINTENANCE EXPENSES		6,855,619		0	0	0	5,823,884	1,031,735
II. SALES & MARKETING								
Supervision	700	315,479	ONSITE	0	0	0	0	315,479
Advertising - Natural Gas Promotion	701	1,089,060	ONSITE	0	0	0	0	1,089,060
Demonstration and Selling Exp	702	336,820	ONSITE	0	0	0	0	336,820
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	67,100	ONSITE	0	0	0	0	67,100
Other Sales Promotion	709	0	ONSITE	0	0	0	0	0
Total - CUSTOMER ACCOUNTS EXPENSES		1,808,458		0	0	0	0	1,808,458
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES								
Operatin Supervision	710	132,022	ONSITE	0	0	0	0	132,022
Customers' Contracts and Orders	711	0	ONSITE	0	0	0	0	0
Meter Reading	712	2,100	ONSITE	0	0	0	0	2,100
Customers' Billing and Accounting	713	1,100,136	ONSITE	0	0	0	0	1,100,136
Credit and Collection	714	0	ONSITE	0	0	0	0	0
Uncollectable Accounts	718	384,841	ONSITE	0	0	0	0	384,841
Other Customer Accounting	719	0	ONSITE	0	0	0	0	0
Total - CUSTOMER SERVICE & INFORMATIONAL EXP.		1,619,099		0	0	0	0	1,619,099
Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXPE		3,427,558		0	0	0	0	3,427,558

**Enbridge Gas New Brunswick
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FUNCTIONALIZATION**

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
IV. ADMINISTRATIVE & GENERAL EXPENSES								
Administrative & General	721	4,891	LABOR	0	0	0	2,937	1,954
Special Services	722	1,270,700	LABOR	0	0	0	762,969	507,731
Insurance	723	222,531	PLANT	0	0	0	222,531	0
Injuries & Damages	724	0	LABOR	0	0	0	0	0
Employee Pensions and Benefits	725	2,454,568	LABOR	0	0	0	1,473,801	980,767
Other Admin & Gen Expenses	728	3,843,024	LABOR	0	0	0	2,307,474	1,535,549
Admin & Gen Expenses Transferred	729	<u>(3,582,472)</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,151,031)</u>	<u>(1,431,441)</u>
Subtotal - O&M Accounts 721-729		4,213,242		0	0	0	2,618,681	1,594,561
TOTAL - OPERATING EXPENSES (Excl Depr, Tax and Gas		14,496,418		0	0	0	8,442,565	6,053,853
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-PL	403.51	1,068,529	DIST	0	0	0	1,068,529	0
Mains-ST	403.51	997,012	DIST	0	0	0	997,012	0
Development O&M	403.52	2,792,099	PLANT	0	0	0	2,792,099	0
Services	403.53	1,138,161	DIST	0	0	0	1,138,161	0
Meters	403.54	1,604,832	DIST	0	0	0	1,604,832	0
Distr Other	403.55	469,149	DIST	0	0	0	469,149	0
General Plant	403.60	432,577	LABOR	0	0	0	259,733	172,844
Amort Ltd-Term Elect/Gas Plant	404.00	75,000	PLANT	0	0	0	75,000	0
Adjustment		<u>0</u>	PLANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - DEPRECIATION EXPENSE	403-404	8,577,360		0	0	0	8,404,516	172,844
VII. TAXES OTHER THAN INCOME TAXES								
A. General Taxes								
Property Tax- Plant		1,238,487	DIST	0	0	0	1,238,487	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		<u>0</u>	STOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Taxes Other Than Income Taxes	408	1,238,487		0	0	0	1,238,487	0
B. Franchise and Revenue Taxes								
Gross Receipts Tax		0	REVENUE	0	0	0	0	0
GRT- Uncoll Rider		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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		<u>0</u>	Pre-Tax	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal- Income tax expense		0		0	0	0	0	0
Total- TAX EXPENSE		<u>1,238,487</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>1,238,487</u>	<u>0</u>
TOTAL EXPENSES		24,471,158		0	0	0	18,244,461	6,226,697

**Enbridge Gas New Brunswick
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Rate Classes
FUNCTIONALIZATION**

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
V. REVENUES at Present Rates								
Retail Revenue	520	44,448,894	RevReqxGas	0	0	0	38,239,254	6,209,640
Commercial Sales	521	0	RevReqxGas	0	0	0	0	0
Industrial Sales	522	0	RevReqxGas	0	0	0	0	0
Other Sales	529	192,170	RevReqxGas	0	0	0	165,324	26,847
Late Payment Penalties	560	303,000	RevReqxGas	0	0	0	260,670	42,330
Revenue from Service Work	561	145,177	RevReqxGas	0	0	0	124,895	20,282
Transportation Revenue	570	0	RevReqxGas	0	0	0	0	0
Miscellaneous Operating Revenue	579	0	RevReqxGas	0	0	0	0	0
Other Revenue		26,400	RevReqxGas	0	0	0	22,711	3,688
Rent from Gas Ppty / Other Rev		<u>441,456</u>	DIST_PT	<u>0</u>	<u>0</u>	<u>0</u>	<u>441,456</u>	<u>0</u>
Subtotal Gas Revenues, net		45,557,096		0	0	0	39,254,310	6,302,786
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		45,557,096		0	0	0	39,254,310	6,302,786
Total Expenses		24,471,158		0	0	0	18,244,461	6,226,697
NET INCOME at Present Rates		<u>21,085,938</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>21,009,849</u>	<u>76,089</u>

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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	564,251	DEMAND	564,251	0	0
29 Structures and Improvements	472	0	DEMAND	0	0	0
30 Services	473	65,749,463	CUST	0	0	65,749,463
31 Regulators and Meter Installations	474	0	DEMAND	0	0	0
32 Mains-PL	475	78,684,350	MAINS-PL	25,650,986	0	53,033,363
33 Mains-ST	475	49,286,816	DEMAND	49,286,816	0	0
34 Compressor Equipment	476	0	DEMAND	0	0	0
35 Meas. & Reg. Stat. Equip. - General	477	16,209,459	DEMAND	16,209,459	0	0
36 Meters	478	23,759,547	CUST	0	0	23,759,547
37 Other Distribution Equipment	479	0	DEMAND	0	0	0
38 Development O&M	479	114,901,733	DISTPT	44,984,576	0	69,917,157
39 Subtotal - DISTRIBUTION PLANT	470-479	349,155,619		136,696,088	0	212,459,531
41 F. GENERAL PLANT						
42 Land and Land Rights	480	0	DISTLABOR	0	0	0
43 Structures and Improvements	482	1,133,941	DISTLABOR	782,546	0	351,396
44 Office Furniture and Equipment	483	292,295	DISTLABOR	201,716	0	90,579
45 Transportation Equipment	484	1,164,143	DISTLABOR	803,388	0	360,755
46 Heavy Work Equipment	485	0	DISTLABOR	0	0	0
47 Tools & Work Equipment	486	1,161,476	DISTLABOR	801,548	0	359,928
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	896,008	DISTLABOR	618,345	0	277,663
51 Other General Equipment	489	0	DISTLABOR	0	0	0
52 Subtotal - GENERAL PLANT	480-490	4,647,864		3,207,543	0	1,440,321
54 TOTAL UTILITY PLANT		353,803,483		139,903,631	0	213,899,852

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Rate Classes

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
II. DEPRECIATION RESERVE						
Intangible Plant		0	DISTPT_INT	0	0	0
Production Plant		0	None	0	0	0
Local Storage Plant		0	None	0	0	0
Transmission Plant		0	None	0	0	0
Mains-PL		18,543,993	MAINS-PL	6,045,316	0	12,498,678
Mains-ST		10,767,595	DEMAND	10,767,595	0	0
Development O&M		26,126,488	DISTPT	10,228,645	0	15,897,844
Services		17,997,015	CUST	0	0	17,997,015
Meters		5,509,689	CUST	0	0	5,509,689
Distr Other		6,345,650	DISTOnlyPT	2,475,029	0	3,870,621
General Plant		<u>3,293,538</u>	DISTLABOR	<u>2,272,907</u>	<u>0</u>	<u>1,020,630</u>
TOTAL - DEPRECIATION RESERVE		88,583,968		31,789,491	0	56,794,477
III. OTHER RATE BASE ITEMS						
Gas Storage Inventory		0	COMMODITY	0	0	0
CWIP		0	DISTOnlyPT	0	0	0
Customer Deposits		0	CUST	0	0	0
Franchise fee		200,000	DISTOnlyPT	78,007	0	121,993
Deferred development costs		0	COMMODITY	0	0	0
Deferred carrying costs		0	DISTPT	0	0	0
Deferred equity offering costs		0	DISTOnlyPT	0	0	0
Term deposit		2,967,370	DISTOnlyPT	1,157,380	0	1,809,990
Deferral account		<u>0</u>	DISTPT	<u>0</u>	<u>0</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS		3,167,370		1,235,387	0	1,931,983
IV. TOTAL RATE BASE (Excl. Working Capital)						
Working Capital	131	<u>641,219</u>	DISTO&MXGAS	476,776	0	164,443
V. TOTAL RATE BASE		269,028,104		109,826,302	0	159,201,802
I. OPERATION & MAINTENANCE EXPENSES						
A. PRODUCTION EXPENSES						
1. Manufactured Gas Production						
Operation Supv and Engineering	610	0	None	0	0	0
Gas Wells	614	0	None	0	0	0
Other Gas Production	619	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Production	610-619	0		0	0	0
Supervision	810	0	None	0	0	0
Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - O&M Accounts 617-618	810-819	0		0	0	0
Subtotal - Manufactured Gas Production	610-819	0		0	0	0

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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	158,893	DISTPT	62,207	0	96,686
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	158,893		62,207	0	96,686
106						
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
110						
111 C. TRANSMISSION EXPENSES	660-869	1,700,000	DEMAND	1,700,000	0	0
112						
113 D. DISTRIBUTION EXPENSES						
114 Supervision	670-870	1,179,425	DISTOnlyPT	460,018	0	719,407
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	142,422	MAIN&SERVICE	55,094	0	87,328
119 Compressor Equipment	676-876	0	DEMAND	0	0	0
120 Measuring and Regulation	677-877	1,251,646	DEMAND	1,251,646	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	1,550,391	DISTLABOR	1,069,942	0	480,449
124 Subtotal - DISTRIBUTION EXPENSES	670-889	4,123,884		2,836,699	0	1,287,184
125 Total - OPERATION & MAINTENANCE EX		5,823,884		4,536,699	0	1,287,184
126						
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
136						
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
2016 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	2,937	DISTLABOR	2,027	0	910
152 Special Services	722	762,969	DISTLABOR	526,533	0	236,435
153 Insurance	723	222,531	DISTPT	87,122	0	135,409
154 Injuries & Damages	724	0	DISTLABOR	0	0	0
155 Employee Pensions and Benefits	725	1,473,801	DISTLABOR	1,017,087	0	456,714
156 Other Admin & Gen Expenses	728	2,307,474	DISTLABOR	1,592,414	0	715,060
157 Admin & Gen Expenses Transferred	729	<u>(2,151,031)</u>	DISTLABOR	<u>(1,484,451)</u>	<u>0</u>	<u>(666,580)</u>
158 Subtotal - O&M Accounts 721-729		2,618,681		1,740,732	0	877,949
160 TOTAL - OPERATING EXPENSES (Excl D		8,442,565		6,277,432	0	2,165,133
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	1,068,529	MAINS-PL	348,339	0	720,190
168 Mains-ST	404	997,012	DEMAND	997,012	0	0
169 Development O&M	404	2,792,099	DISTPT	1,093,120	0	1,698,979
170 Services	404	1,138,161	CUST	0	0	1,138,161
171 Meters	404	1,604,832	CUST	0	0	1,604,832
172 Distr Other	404	469,149	DISTPT	183,674	0	285,475
173 General Plant	404	259,733	DISTLABOR	179,245	0	80,488
174 Amort Ltd-Term Elect/Gas Plant	404	75,000	DISTPT	29,363	0	45,637
175 Adjustment		<u>0</u>	DISTPT	<u>0</u>	<u>0</u>	<u>0</u>
176 Total - DEPRECIATION EXPENSE	403-404	8,404,516		2,830,753	0	5,573,763
177						
178 VII. TAXES OTHER THAN INCOME TAXE:						
179 A. General Taxes						
180 Property Tax- Plant		1,238,487	PropertyTax	550,424	0	688,063
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		<u>0</u>	COMMODITY	<u>0</u>	<u>0</u>	<u>0</u>
185 Total Taxes Other Than Income Taxes	408	1,238,487		550,424	0	688,063
186						
187 B. Franchise and Revenue Taxes						
188 Gross Receipts Tax		0	CUST	0	0	0
189 GRT- Uncoll Rider		<u>0</u>	CUST	<u>0</u>	<u>0</u>	<u>0</u>
190 Subtotal- Franchise and Gross Receipts Ta		0		0	0	0
191						

Enbridge Gas New Brunswick

2016 COS Budget

Rate Classes

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											
13	Franchises & Consents	401	0	None	0	0	0	0	0	0	0
14	Other Intangible Plant	402	0	Peak	0	0	0	0	0	0	0
15	Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	0	0
B. PRODUCTION PLANT											
18	Production Plant	403-419	0	None	0	0	0	0	0	0	0
19	Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	0
C. STORAGE PLANT											
22	Storage Plant	440-459	0	None	0	0	0	0	0	0	0
23	Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	0
D. TRANSMISSION PLANT											
25		460-469	0	None	0	0	0	0	0	0	0
E. DISTRIBUTION PLANT											
28	Land and Land Rights	470	564,251	Peak	67,473	117,671	122,825	89,113	167,170	0	0
29	Structures and Improvements	472	0	Peak	0	0	0	0	0	0	0
30	Services	473	0	Peak	0	0	0	0	0	0	0
31	Regulators and Meter Installations	474	0	Peak	0	0	0	0	0	0	0
32	Mains-PL	475	25,650,986	MainsDemand-PL	0	9,157,455	9,558,565	6,934,967	0	0	0
33	Mains-ST	475	49,286,816	MainsDemand	0	11,674,476	12,185,836	8,841,114	16,585,390	0	0
34	Compressor Equipment	476	0	Peak	0	0	0	0	0	0	0
35	Meas. & Reg. Stat. Equip. - General	477	16,209,459	Peak	1,938,317	3,380,379	3,528,445	2,559,970	4,802,348	0	0
36	Meters	478	0	Peak	0	0	0	0	0	0	0
37	Other Distribution Equipment	479	0	Peak	0	0	0	0	0	0	0
38	Development O&M	479	44,984,576	DISTPT-D	983,842	11,933,876	12,456,599	9,037,559	10,572,701	0	0
39	Subtotal - DISTRIBUTION PLANT	470-479	136,696,088		2,989,631	36,263,856	37,852,270	27,462,722	32,127,610	0	0
F. GENERAL PLANT											
42	Land and Land Rights	480	0	DISTLABOR-D	0	0	0	0	0	0	0
43	Structures and Improvements	482	782,546	DISTLABOR-D	71,801	175,841	183,543	133,165	218,196	0	0
44	Office Furniture and Equipment	483	201,716	DISTLABOR-D	18,508	45,326	47,312	34,326	56,244	0	0
45	Transportation Equipment	484	803,388	DISTLABOR-D	73,713	180,525	188,432	136,712	224,007	0	0
46	Heavy Work Equipment	485	0	DISTLABOR-D	0	0	0	0	0	0	0
47	Tools & Work Equipment	486	801,548	DISTLABOR-D	73,544	180,111	188,000	136,399	223,494	0	0
48	Equipment on Customers' Premises	487	0	DISTLABOR-D	0	0	0	0	0	0	0
49	Communication Structures & Equip	488	0	DISTLABOR-D	0	0	0	0	0	0	0
50	Computer Hardware & Software	490	618,345	DISTLABOR-D	56,735	138,945	145,031	105,223	172,412	0	0
51	Other General Equipment	489	0	DISTLABOR-D	0	0	0	0	0	0	0
52	Subtotal - GENERAL PLANT	480-490	3,207,543		294,301	720,748	752,318	545,824	894,353	0	0
54	TOTAL UTILITY PLANT		139,903,631		3,283,932	36,984,603	38,604,587	28,008,546	33,021,962	0	0
II. DEPRECIATION RESERVE											

Enbridge Gas New Brunswick

2016 COS Budget

Rate Classes

DISTRIBUTION DEMAND Class Allocation

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	
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		6,045,316	MainsDemand-PL	0	2,158,190	2,252,722	1,634,403	0	0	0	
62 Mains-ST		10,767,595	MainsDemand	0	2,550,500	2,662,216	1,931,501	3,623,378	0	0	
63 Development O&M		10,228,645	DISTPT-D	223,707	2,713,538	2,832,396	2,054,970	2,404,033	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		2,475,029	DISTPT-D	54,130	656,596	685,356	497,242	581,705	0	0	
67 General Plant		2,272,907	DISTLABOR-D	208,545	510,731	533,102	386,778	633,750	0	0	
68 TOTAL - DEPRECIATION RESERVE		31,789,491		486,383	8,589,556	8,965,792	6,504,895	7,242,866	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		78,007	DISTPT-D	1,706	20,694	21,601	15,672	18,334	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		1,157,380	DISTPT-D	25,313	307,039	320,488	232,522	272,018	0	0	
79 Deferral account		0	DISTPT-D	0	0	0	0	0	0	0	
80 Total - OTHER RATE BASE ITEMS		1,235,387		27,019	327,734	342,089	248,194	290,352	0	0	
81											
82 IV. TOTAL RATE BASE (Excl. Working Ca		109,349,526		2,824,568	28,722,781	29,980,884	21,751,845	26,069,449	0	0	
83 Working Capital	131	476,776	DISTO&MXGAS-D	33,628	113,638	118,615	86,058	124,836	0	0	
84											
85 V. TOTAL RATE BASE		109,826,302		2,858,196	28,836,419	30,099,499	21,837,903	26,194,285	0	0	
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	0	None	0	0	0	0	0	0	0	
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	0	None	0	0	0	0	0	0	0	
96 Subtotal - O&M Accounts 617-618	810-819	0	None	0	0	0	0	0	0	0	
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	62,207	Peak	7,439	12,973	13,541	9,824	18,430	0	0	

Enbridge Gas New Brunswick

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Rate Classes

DISTRIBUTION DEMAND Class Allocation

Account		Account	DEMAND	Allocation	DISTRIBUTION DEMAND Class Allocation						
Description		Code	Dollars	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
				Embedded							
102	Natural Gas W/D from Storage	627-628	0	None	3	4	5	6	7	8	9
103	Gas Used for Other Util Operations	629	0	None	0	0	0	0	0	0	0
104	Other Gas Supply Expenses		0	None	0	0	0	0	0	0	0
105	Subtotal - PRODUCTION EXPENSES	623-629	62,207		7,439	12,973	13,541	9,824	18,430	0	0
106 B. NATURAL GAS STORAGE, TERMINAL											
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
110 C. TRANSMISSION EXPENSES											
111		660-869	1,700,000	Peak	203,285	354,524	370,053	268,482	503,656	0	0
112 D. DISTRIBUTION EXPENSES											
114	Supervision	670-870	460,018	DISTOnlyPT-D	9,783	122,199	127,551	92,542	107,943	0	0
115	Load Dispatching	671	0	Peak	0	0	0	0	0	0	0
116	Meter and Regulator Work	673-878	0	Peak	0	0	0	0	0	0	0
117	Service Work	674	0	Peak	0	0	0	0	0	0	0
118	Mains and Services	675-875	55,094	STMAIN-SERVICE	0	15,315	15,986	11,598	12,193	0	0
119	Compressor Equipment	676-876	0	Peak	0	0	0	0	0	0	0
120	Measuring and Regulation	677-877	1,251,646	Peak	149,671	261,023	272,456	197,673	370,823	0	0
121	Other Distribution Equipment	679-879	0	Peak	0	0	0	0	0	0	0
122	Structures and Improvements	872	0	Peak	0	0	0	0	0	0	0
123	General Maintenance	884-889	1,069,942	DISTLABOR-D	98,170	240,420	250,951	182,071	298,330	0	0
124	Subtotal - DISTRIBUTION EXPENSES	670-889	2,836,699		257,624	638,957	666,945	483,884	789,290	0	0
125	Total - OPERATION & MAINTENANCE EX		4,536,699		460,909	993,481	1,036,997	752,366	1,292,946	0	0
126 II. SALES & MARKETING											
128	Supervision	700	0	None	0	0	0	0	0	0	0
129	Advertising - Natural Gas Promotion	701	0	None	0	0	0	0	0	0	0
130	Demonstration and Selling Exp	702	0	None	0	0	0	0	0	0	0
131	Revenue from Merchandising	703	0	None	0	0	0	0	0	0	0
132	Expense of Merchandising	704	0	None	0	0	0	0	0	0	0
133	Advertising - Other	705	0	None	0	0	0	0	0	0	0
134	Other Sales Promotion	709	0	None	0	0	0	0	0	0	0
135	Total - CUSTOMER ACCOUNTS EXPENS		0		0	0	0	0	0	0	0
136 III. CUSTOMER SERVICE & INFORMATI											
138	Operatin Supervision	710	0	None	0	0	0	0	0	0	0
139	Customers' Contracts and Orders	711	0	None	0	0	0	0	0	0	0
140	Meter Reading	712	0	None	0	0	0	0	0	0	0
141	Customers' Billing and Accounting	713	0	None	0	0	0	0	0	0	0
142	Credit and Collection	714	0	None	0	0	0	0	0	0	0
143	Uncollectable Accounts	718	0	None	0	0	0	0	0	0	0
144	Other Customer Accounting	719	0	None	0	0	0	0	0	0	0
145	Total - CUSTOMER SERVICE & INFORM/		0		0	0	0	0	0	0	0

Enbridge Gas New Brunswick

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Rate Classes

DISTRIBUTION DEMAND Class Allocation

Account	Description	Account Code	DEMAND Dollars	Allocation Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
				Embedded							
238	Customer Accounts, Services, & Sales Exp		0		3	4	5	6	7	8	9
239	Administrative & General Expenses		1,740,732		0	0	0	0	0	0	0
240	Depreciation Expense		2,830,753		146,253	398,969	416,444	302,140	476,926	0	0
241	Taxes other than Income, GRT		550,424		45,013	747,303	780,036	565,935	692,466	0	0
242	Total Other Expenses		5,121,909		26,023	164,194	171,386	124,345	64,475	0	0
243					217,289	1,310,466	1,367,867	992,420	1,233,868	0	0
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		9,720,816		685,636	2,316,921	2,418,405	1,754,611	2,545,243	0	0
247											
248	NET INCOME at Present Rates		8,549,450		1,848,721	2,762,824	2,490,729	1,018,282	355,675	73,219	0
249											
250	Total Rate Base		109,826,302		2,858,196	28,836,419	30,099,499	21,837,903	26,194,285	0	0
251											
252	Return at Present Rates										
253											
254	REVENUE REQUIREMENTS										
255											
256	Target ROR		7.77%		7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%
257	Using Target for System										
258	Rate Base		109,826,302		2,858,196	28,836,419	30,099,499	21,837,903	26,194,285	0	0
259											
260	Operating expenses		6,339,639		614,600	1,405,423	1,466,983	1,064,331	1,788,302	0	0
261	Depreciation expense		2,830,753		45,013	747,303	780,036	565,935	692,466	0	0
262	Additional Bad Debt expense		0	None	0	0	0	0	0	0	0
263	Taxes other than Income, GRT		550,424		26,023	164,194	171,386	124,345	64,475	0	0
264	Operating expenses to recover		9,720,816		685,636	2,316,921	2,418,405	1,754,611	2,545,243	0	0
265											
266	Target Return on Rate Base- After taxes		8,538,014		222,199	2,241,774	2,339,967	1,697,702	2,036,372	0	0
267											
268	Income taxes to recover		0	0.0%	0	0	0	0	0	0	0
269	Subtotal- Rev Req before GRT		18,258,830		907,836	4,558,695	4,758,372	3,452,312	4,581,615	0	0
270	GRT needed		0		0	0	0	0	0	0	0
271	TOTAL REVENUE REQUIREMENT		18,258,830		907,836	4,558,695	4,758,372	3,452,312	4,581,615	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	65,749,463	Service_Invest	38,023,826	19,288,812	3,729,943	2,836,273	1,773,558	97,051	0
Regulators and Meter Installations	474	0	Service_Invest	0	0	0	0	0	0	0
Mains-PL	475	53,033,363	MainsCustomer-PL	36,491,825	14,132,749	1,884,367	453,315	0	71,108	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	23,759,547	Meter_Invest	5,689,900	13,324,183	2,854,792	901,771	921,862	67,040	0
Other Distribution Equipment	479	0	None	0	0	0	0	0	0	0
Development O&M	479	69,917,157	DISTPT-C	39,340,892	22,928,828	4,154,101	2,055,865	1,322,106	115,365	0
Subtotal - DISTRIBUTION PLANT	470-479	212,459,531		119,546,443	69,674,572	12,623,202	6,247,223	4,017,527	350,564	0
F. GENERAL PLANT										
Land and Land Rights	480	0	DISTLABOR-C	0	0	0	0	0	0	0
Structures and Improvements	482	351,396	DISTLABOR-C	199,798	113,742	20,488	10,278	6,517	572	0
Office Furniture and Equipment	483	90,579	DISTLABOR-C	51,502	29,319	5,281	2,649	1,680	148	0
Transportation Equipment	484	360,755	DISTLABOR-C	205,120	116,772	21,034	10,551	6,691	588	0
Heavy Work Equipment	485	0	DISTLABOR-C	0	0	0	0	0	0	0
Tools & Work Equipment	486	359,928	DISTLABOR-C	204,650	116,504	20,985	10,527	6,675	586	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	277,663	DISTLABOR-C	157,875	89,876	16,189	8,121	5,150	452	0
Other General Equipment	489	0	DISTLABOR-C	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	1,440,321		818,945	466,214	83,977	42,127	26,712	2,346	0
TOTAL UTILITY PLANT		213,899,852		120,365,388	70,140,786	12,707,179	6,289,350	4,044,240	352,910	0
II. DEPRECIATION RESERVE										
Intangible Plant		0	DISTPT-C_INT	0	0	0	0	0	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							
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		12,498,678	MainsCustomer-PL	8,600,238	3,330,746	444,100	106,835	0	16,758	0
62 Mains-ST		0	MainsCustomer	0	0	0	0	0	0	0
63 Development O&M		15,897,844	DISTPT-C	8,945,377	5,213,583	944,564	467,465	300,622	26,232	0
64 Services		17,997,015	Service_Invest	10,407,923	5,279,755	1,020,964	776,348	485,460	26,565	0
65 Meters		5,509,689	Meter_Invest	1,319,452	3,089,794	662,008	209,115	213,774	15,546	0
66 Distr Other		3,870,621	DISTPT-C	2,177,916	1,269,342	229,971	113,813	73,192	6,387	0
67 General Plant		<u>1,020,630</u>	DISTLABOR-C	<u>580,315</u>	<u>330,365</u>	<u>59,507</u>	<u>29,851</u>	<u>18,929</u>	<u>1,662</u>	<u>0</u>
68 TOTAL - DEPRECIATION RESERVE		56,794,477		32,031,222	18,513,585	3,361,115	1,703,427	1,091,977	93,150	0
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		121,993	DISTPT-C	68,643	40,007	7,248	3,587	2,307	201	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		1,809,990	DISTPT-C	1,018,443	593,573	107,540	53,221	34,226	2,987	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		1,931,983		1,087,086	633,580	114,788	56,809	36,533	3,188	0
81										
82 IV. TOTAL RATE BASE (Excl. Working Ca		<u>159,037,358</u>		<u>89,421,252</u>	<u>52,260,780</u>	<u>9,460,853</u>	<u>4,642,731</u>	<u>2,988,795</u>	<u>262,947</u>	<u>0</u>
83 Working Capital	131	164,443	DISTO&MXGAS-C	86,518	58,517	10,894	4,828	3,373	315	0
84										
85 V. TOTAL RATE BASE		<u>159,201,802</u>		<u>89,507,770</u>	<u>52,319,297</u>	<u>9,471,746</u>	<u>4,647,559</u>	<u>2,992,168</u>	<u>263,263</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	96,686	DISTPT-C	54,403	31,707	5,745	2,843	1,828	160	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

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Rate Classes

DISTRIBUTION CUSTOMER Class Allocation

DISTRIBUTION 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	910	DISTLABOR-C	517	295	53	27	17	1	0
152 Special Services	722	236,435	DISTLABOR-C	134,434	76,531	13,785	6,915	4,385	385	0
153 Insurance	723	135,409	DISTPT-C	76,192	44,406	8,045	3,982	2,561	223	0
154 Injuries & Damages	724	0	DISTLABOR-C	0	0	0	0	0	0	0
155 Employee Pensions and Benefits	725	456,714	DISTLABOR-C	259,681	147,833	26,629	13,358	8,470	744	0
156 Other Admin & Gen Expenses	728	715,060	DISTLABOR-C	406,573	231,456	41,691	20,914	13,262	1,165	0
157 Admin & Gen Expenses Transferred	729	(666,580)	DIST-TRANSFER-C	(379,645)	(216,102)	(38,925)	(19,527)	(12,381)	0	0
158 Subtotal - O&M Accounts 721-729		877,949		497,752	284,419	51,279	25,668	16,313	2,518	0
160 TOTAL - OPERATING EXPENSES (Excl D		2,165,133		1,230,506	700,430	126,162	63,292	40,131	4,611	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	720,190	MainsCustomer-PL	495,557	191,922	25,590	6,156	0	966	0
168 Mains-ST	404	0	MainsCustomer	0	0	0	0	0	0	0
169 Development O&M	404	1,698,979	DISTPT-C	955,979	557,168	100,944	49,957	32,127	2,803	0
170 Services	404	1,138,161	Service_Invest	658,214	333,900	64,567	49,098	30,701	1,680	0
171 Meters	404	1,604,832	Meter_Invest	384,323	899,978	192,826	60,910	62,267	4,528	0
172 Distr Other	404	285,475	DISTPT-C	160,631	93,619	16,961	8,394	5,398	471	0
173 General Plant	404	80,488	DISTLABOR-C	45,765	26,053	4,693	2,354	1,493	131	0
174 Amort Ltd-Term Elect/Gas Plant	404	45,637	DISTPT-C	25,679	14,966	2,712	1,342	863	75	0
175 Adjustment		0	DISTPT-C	0	0	0	0	0	0	0
176 Total - DEPRECIATION EXPENSE	403-404	5,573,763		2,726,148	2,117,608	408,293	178,211	132,849	10,655	0
178 VII. TAXES OTHER THAN INCOME TAXE										
180 Property Tax- Plant		688,063	PropertyTax-C	473,450	183,360	24,448	5,881	0	923	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	688,063		473,450	183,360	24,448	5,881	0	923	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 Tax		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		<u>DISTRIBUTION CUSTOMER Class Allocation</u>									
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		688,063		473,450	183,360	24,448	5,881	0	923	0	
197											
198 TOTAL EXPENSES		8,523,645		4,484,507	3,033,105	564,648	250,228	174,808	16,348	0	
199											
200 V. REVENUES at Present Rates											
201 Retail Revenue	520	20,409,274	Delivery_Rev	2,829,812	5,657,278	5,494,792	3,101,295	3,242,974	83,124	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	88,237	Delivery_Rev	12,234	24,459	23,756	13,408	14,021	359	0	
205 Late Payment Penalties	560	139,126	ENALTY_CHARG	43,683	58,527	24,752	7,600	4,557	7	0	
206 Revenue from Service Work	561	66,660	Delivery_Rev	9,243	18,478	17,947	10,129	10,592	271	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		12,122	Delivery_Rev	1,681	3,360	3,264	1,842	1,926	49	0	
210 Rent from Gas Ppty / Other Rev		<u>268,624</u>	DISTPT-C	<u>151,149</u>	<u>88,093</u>	<u>15,960</u>	<u>7,899</u>	<u>5,080</u>	<u>443</u>	<u>0</u>	
211 Subtotal Gas Revenues, net		20,984,043		3,047,801	5,850,194	5,580,470	3,142,174	3,279,150	84,254	0	
212											
213 Non-Operating Income		0	RATEBASE	0	0	0	0	0	0	0	
214 Non-Operating Income		<u>0</u>	RATEBASE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
215 Total Non-Oper Income		0		0	0	0	0	0	0	0	
216											
217 Total Revenue		20,984,043		3,047,801	5,850,194	5,580,470	3,142,174	3,279,150	84,254	0	
218											
219 Total Expenses		8,523,645		4,484,507	3,033,105	564,648	250,228	174,808	16,348	0	
220											
221 NET INCOME at Present Rates		<u>12,460,398</u>		<u>(1,436,706)</u>	<u>2,817,089</u>	<u>5,015,822</u>	<u>2,891,946</u>	<u>3,104,342</u>	<u>67,906</u>	<u>(0)</u>	
222											
223 Tariff Revenue Requirements		7,960,997		4,268,198	2,843,549	482,233	211,191	140,559	15,267	0	
224											
225 SUMMARY											
226 Revenues											
227 Gas revenues		20,984,043		3,047,801	5,850,194	5,580,470	3,142,174	3,279,150	84,254	0	
228 Non-operating income		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
229 Total revenues		20,984,043		3,047,801	5,850,194	5,580,470	3,142,174	3,279,150	84,254	0	
230											
231 Operating Expenses											
232 Production Expenses		96,686		54,403	31,707	5,745	2,843	1,828	160	0	
233 Natural Gas Storage, Terminaling & Proc. I		0		0	0	0	0	0	0	0	
234 Transmission Expenses		0		0	0	0	0	0	0	0	
235 Distribution Expenses		<u>1,287,184</u>		<u>732,755</u>	<u>416,011</u>	<u>74,883</u>	<u>37,624</u>	<u>23,818</u>	<u>2,093</u>	<u>0</u>	
236 Total Operating Expenses		1,383,870		787,157	447,718	80,628	40,467	25,646	2,253	0	
237											
238 Customer Accounts, Services, & Sales Exp		0		0	0	0	0	0	0	0	
239 Administrative & General Expenses		877,949		497,752	284,419	51,279	25,668	16,313	2,518	0	
240 Depreciation Expense		5,573,763		2,726,148	2,117,608	408,293	178,211	132,849	10,655	0	
241 Taxes other than Income, GRT		<u>688,063</u>		<u>473,450</u>	<u>183,360</u>	<u>24,448</u>	<u>5,881</u>	<u>0</u>	<u>923</u>	<u>0</u>	

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							
242 Total Other Expenses		7,139,775		3,697,350	2,585,387	484,020	209,760	149,162	14,096	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		8,523,645		4,484,507	3,033,105	564,648	250,228	174,808	16,348	0
247										
248 NET INCOME at Present Rates		12,460,398		(1,436,706)	2,817,089	5,015,822	2,891,946	3,104,342	67,906	(0)
249										
250 Total Rate Base		159,201,802		89,507,770	52,319,297	9,471,746	4,647,559	2,992,168	263,263	0
251										
252 Return at Present Rates										
253										
254 REVENUE REQUIREMENTS										
255										
256 Target ROR		7.77%		7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%
257 Using Target for System										
258 Rate Base	391,531	159,201,802		89,507,770	52,319,297	9,471,746	4,647,559	2,992,168	263,263	0
259										
260 Operating expenses	156,757	2,261,819		1,284,909	732,137	131,907	66,135	41,959	4,771	0
261 Depreciation expense	22,095	5,573,763		2,726,148	2,117,608	408,293	178,211	132,849	10,655	0
262 Additional Bad Debt expense		0	None	0	0	0	0	0	0	0
263 Taxes other than Income, GRT	19,364	688,063		473,450	183,360	24,448	5,881	0	923	0
264 Operating expenses to recover	198,216	8,523,645		4,484,507	3,033,105	564,648	250,228	174,808	16,348	0
265										
266 Target Return on Rate Base- After taxes	35,915	12,376,518		6,958,429	4,067,358	736,344	361,306	232,614	20,466	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	20,900,163		11,442,937	7,100,463	1,300,992	611,534	407,423	36,815	0
270 GRT needed	11,474	0		0	0	0	0	0	0	0
271 TOTAL REVENUE REQUIREMENT	259,165	20,900,163		11,442,937	7,100,463	1,300,992	611,534	407,423	36,815	0

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		ONSITE	Allocation	Rate Classes							
		CUSTOMER	Allocation	ONSITE CUSTOMER Class Allocation							
Account	Account	Dollars	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
Description	Code		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											
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	754,601	ONSITELABOR-C	378,438	206,002	64,481	61,806	39,187	4,687	0	
Office Furniture and Equipment	483	194,513	ONSITELABOR-C	97,550	53,101	16,621	15,932	10,101	1,208	0	
Transportation Equipment	484	774,700	ONSITELABOR-C	388,517	211,489	66,198	63,452	40,231	4,812	0	
Heavy Work Equipment	485	0	ONSITELABOR-C	0	0	0	0	0	0	0	
Tools & Work Equipment	486	772,925	ONSITELABOR-C	387,627	211,004	66,047	63,307	40,139	4,801	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	596,264	ONSITELABOR-C	299,031	162,777	50,951	48,837	30,965	3,704	0	
Other General Equipment	489	0	ONSITELABOR-C	0	0	0	0	0	0	0	
Subtotal - GENERAL PLANT	480-490	3,093,003		1,551,162	844,373	264,298	253,333	160,623	19,213	0	
TOTAL UTILITY PLANT		3,093,003		1,551,162	844,373	264,298	253,333	160,623	19,213	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	

Enbridge Gas New Brunswick

2016 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							
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		<u>2,191,743</u>	ONSITELABOR-C	<u>1,099,174</u>	<u>598,334</u>	<u>187,285</u>	<u>179,515</u>	<u>113,820</u>	<u>13,615</u>	<u>0</u>
68 TOTAL - DEPRECIATION RESERVE		2,191,743		1,099,174	598,334	187,285	179,515	113,820	13,615	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										
82 IV. TOTAL RATE BASE (Excl. Working Capital)		<u>901,260</u>		<u>451,988</u>	<u>246,039</u>	<u>77,013</u>	<u>73,818</u>	<u>46,803</u>	<u>5,598</u>	<u>0</u>
83 Working Capital	131	468,614	NSITEO&MXGAS-	219,607	129,144	46,836	40,720	29,048	3,259	0
84										
85 V. TOTAL RATE BASE		<u>1,369,874</u>		<u>671,596</u>	<u>375,183</u>	<u>123,849</u>	<u>114,538</u>	<u>75,852</u>	<u>8,858</u>	<u>0</u>
86										
87 I. OPERATION & MAINTENANCE EXP										
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	0	None	0	0	0	0	0	0	0
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	0	None	0	0	0	0	0	0	0
96 Subtotal - O&M Accounts 617-618	810-819	0	None	0	0	0	0	0	0	0
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	0	None	0	0	0	0	0	0	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
104 Other Gas Supply Expenses		0	None	0	0	0	0	0	0	0
105 Subtotal - PRODUCTION EXPENSES	623-629	0		0	0	0	0	0	0	0

**Enbridge Gas New Brunswick
2016 COS Budget**

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							
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
110										
111 C. TRANSMISSION EXPENSES	660-869	0	None	0	0	0	0	0	0	0
112										
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	<u>1,031,735</u>	ONSITELABOR-C	<u>517,422</u>	<u>281,658</u>	<u>88,162</u>	<u>84,505</u>	<u>53,579</u>	<u>6,409</u>	<u>0</u>
124 Subtotal - DISTRIBUTION EXPENSES	670-889	<u>1,031,735</u>		<u>517,422</u>	<u>281,658</u>	<u>88,162</u>	<u>84,505</u>	<u>53,579</u>	<u>6,409</u>	<u>0</u>
125 Total - OPERATION & MAINTENANCE		<u>1,031,735</u>		<u>517,422</u>	<u>281,658</u>	<u>88,162</u>	<u>84,505</u>	<u>53,579</u>	<u>6,409</u>	<u>0</u>
126										
127 II. SALES & MARKETING										
128 Supervision	700	315,479	TOTALPLANT	110,717	95,720	45,607	30,459	32,659	317	0
129 Advertising - Natural Gas Promotion	701	1,089,060	TOTALPLANT	382,205	330,435	157,439	105,146	112,741	1,093	0
130 Demonstration and Selling Exp	702	336,820	TOTALPLANT	118,207	102,196	48,692	32,519	34,868	338	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	67,100	TOTALPLANT	23,549	20,359	9,700	6,478	6,946	67	0
134 Other Sales Promotion	709	0	Incentives	0	0	0	0	0	0	0
135 Total - CUSTOMER ACCOUNTS EXPI		1,808,458		634,678	548,710	261,439	174,601	187,214	1,816	0
136										
137 III. CUSTOMER SERVICE & INFORM/										
138 Operatin Supervision	710	132,022	Bills_All	90,775	35,156	4,687	1,128	99	177	0
139 Customers' Contracts and Orders	711	0	Bills_All	0	0	0	0	0	0	0
140 Meter Reading	712	2,100	MetersRead	1,379	534	107	51	15	13	0
141 Customers' Billing and Accounting	713	1,100,136	Billing	690,349	267,362	35,648	85,758	7,567	13,452	0
142 Credit and Collection	714	0	ENALTY_CHARG	0	0	0	0	0	0	0
143 Uncollectable Accounts	718	384,841	Write-offs	53,359	106,675	103,611	58,479	61,150	1,567	0
144 Other Customer Accounting	719	0	Bills_All	0	0	0	0	0	0	0
145 Total - CUSTOMER SERVICE & INFO		1,619,099		835,862	409,727	144,053	145,415	68,832	15,210	0
146										
147 Total - CUSTOMER ACCOUNTS, SER		3,427,558		1,470,541	958,437	405,492	320,017	256,046	17,026	0
148										
149 IV. ADMINISTRATIVE & GENERAL E>										
150										
151 Administrative & General	721	1,954	ONSITELABOR-C	980	534	167	160	101	12	0
152 Special Services	722	507,731	ONSITELABOR-C	254,631	138,608	43,386	41,586	26,367	3,154	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							
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	980,767	ONSITELABOR-C	491,861	267,744	83,807	80,330	50,932	6,092	0
156 Other Admin & Gen Expenses	728	1,535,549	ONSITELABOR-C	770,089	419,196	131,213	125,770	79,743	9,539	0
157 Admin & Gen Expenses Transferred	729	(1,431,441)	NSITE-TRANSFER	(674,178)	(397,365)	(144,667)	(125,462)	(89,768)	0	0
158 Subtotal - O&M Accounts 721-729		1,594,561		843,383	428,717	113,906	122,383	67,375	18,797	0
160 TOTAL - OPERATING EXPENSES (E)		6,053,853		2,831,346	1,668,812	607,560	526,904	377,000	42,232	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	172,844	ONSITELABOR-C	86,683	47,185	14,770	14,157	8,976	1,074	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	172,844		86,683	47,185	14,770	14,157	8,976	1,074	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 Receipt		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		6,226,697		2,918,028	1,715,997	622,329	541,061	385,976	43,305	0

Enbridge Gas New Brunswick

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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							
10 Embedded										
200 V. REVENUES at Present Rates										
201 Retail Revenue	520	6,209,640	Delivery_Rev	860,987	1,721,259	1,671,822	943,587	986,694	25,291	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	26,847	Delivery_Rev	3,722	7,442	7,228	4,080	4,266	109	0
205 Late Payment Penalties	560	42,330	ENALTY_CHARG	13,291	17,807	7,531	2,312	1,387	2	0
206 Revenue from Service Work	561	20,282	Delivery_Rev	2,812	5,622	5,460	3,082	3,223	83	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		3,688	Delivery_Rev	511	1,022	993	560	586	15	0
210 Rent from Gas Pty / Other Rev		0	ONSITEPT-C	0	0	0	0	0	0	0
211 Subtotal Gas Revenues, net		6,302,786		881,323	1,753,152	1,693,034	953,621	996,155	25,500	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		6,302,786		881,323	1,753,152	1,693,034	953,621	996,155	25,500	0
218										
219 Total Expenses		6,226,697		2,918,028	1,715,997	622,329	541,061	385,976	43,305	0
220										
221 NET INCOME at Present Rates		76,089		(2,036,705)	37,155	1,070,705	412,560	610,178	(17,805)	(0)
222										
223 Tariff Revenue Requirements		6,137,239		2,898,203	1,685,127	602,110	531,587	377,101	43,111	0
224										
225 SUMMARY										
226 <u>Revenues</u>										
227 Gas revenues		6,302,786		881,323	1,753,152	1,693,034	953,621	996,155	25,500	0
228 Non-operating income		0		0	0	0	0	0	0	0
229 Total revenues		6,302,786		881,323	1,753,152	1,693,034	953,621	996,155	25,500	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		1,031,735		517,422	281,658	88,162	84,505	53,579	6,409	0
236 Total Operating Expenses		1,031,735		517,422	281,658	88,162	84,505	53,579	6,409	0
237										
238 Customer Accounts, Services, & Sales		3,427,558		1,470,541	958,437	405,492	320,017	256,046	17,026	0
239 Administrative & General Expenses		1,594,561		843,383	428,717	113,906	122,383	67,375	18,797	0
240 Depreciation Expense		172,844		86,683	47,185	14,770	14,157	8,976	1,074	0
241 Taxes other than Income, GRT		0		0	0	0	0	0	0	0
242 Total Other Expenses		5,194,962		2,400,606	1,434,339	534,167	456,556	332,397	36,896	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		6,226,697		2,918,028	1,715,997	622,329	541,061	385,976	43,305	0

**Enbridge Gas New Brunswick
2016 COS Budget**

Rate Classes

ONSITE CUSTOMER Class Allocation

1		ONSITE	Allocation								
2											
3											
7											
8	Account	Account	CUSTOMER	Allocation							
9	Description	Code	Dollars	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
10				Embedded							
247											
248	NET INCOME at Present Rates		76,089		(2,036,705)	37,155	1,070,705	412,560	610,178	(17,805)	(0)
249											
250	Total Rate Base		1,369,874		671,596	375,183	123,849	114,538	75,852	8,858	0
251											
252	Return at Present Rates										
253											
254	REVENUE REQUIREMENTS										
255											
256	Target ROR		7.77%		7.77%	7.77%	7.77%	7.77%	7.77%	7.77%	7.77%
257	Using Target for System										
258	Rate Base		1,369,874		671,596	375,183	123,849	114,538	75,852	8,858	0
259											
260	Operating expenses		6,053,853		2,831,346	1,668,812	607,560	526,904	377,000	42,232	0
261	Depreciation expense		172,844		86,683	47,185	14,770	14,157	8,976	1,074	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		6,226,697		2,918,028	1,715,997	622,329	541,061	385,976	43,305	0
265											
266	Target Return on Rate Base- After taxes		106,495		52,211	29,167	9,628	8,904	5,897	689	0
267											
268	Income taxes to recover		0	0.0%	0	0	0	0	0	0	0
269	Subtotal- Rev Req before GRT		<u>6,333,193</u>		<u>2,970,239</u>	<u>1,745,164</u>	<u>631,958</u>	<u>549,965</u>	<u>391,873</u>	<u>43,994</u>	<u>0</u>
270	GRT needed		0		0	0	0	0	0	0	0
271	TOTAL REVENUE REQUIREMENT		<u><u>6,333,193</u></u>		<u><u>2,970,239</u></u>	<u><u>1,745,164</u></u>	<u><u>631,958</u></u>	<u><u>549,965</u></u>	<u><u>391,873</u></u>	<u><u>43,994</u></u>	<u><u>0</u></u>

**Enbridge Gas New Brunswick
2016 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	564,251	DIST	DEMAND	Peak	-	-	-
Structures and Improvements	472	0	-	-	-	-	-	-
Services	473	65,749,463	DIST	CUST	-	-	Service_Invest	-
Regulators and Meter Installations	474	0	-	-	-	-	-	-
Mains-PL	475	78,684,350	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	-
Mains-ST	475	49,286,816	DIST	DEMAND	MainsDemand	-	-	-
Compressor Equipment	476	0	-	-	-	-	-	-
Meas. & Reg. Stat. Equip. - General	477	16,209,459	DIST	DEMAND	Peak	-	-	-
Meters	478	23,759,547	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	349,155,619						
F. GENERAL PLANT								
Land and Land Rights	480	0	-	-	-	-	-	-
Structures and Improvements	482	1,888,543	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Office Furniture and Equipment	483	486,808	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Transportation Equipment	484	1,938,843	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Heavy Work Equipment	485	0	-	-	-	-	-	-
Tools & Work Equipment	486	1,934,401	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Equipment on Customers' Premises	487	0	-	-	-	-	-	-
Communication Structures & Equip	488	0	-	-	-	-	-	-
Computer Hardware & Software	490	1,492,272	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Other General Equipment	489	0	-	-	-	-	-	-
Subtotal - GENERAL PLANT	480-490	7,740,867						
TOTAL UTILITY PLANT								
II. DEPRECIATION RESERVE								
Intangible Plant		0	-	-	-	-	-	-
Production Plant		0	-	-	-	-	-	-
Local Storage Plant		0	-	-	-	-	-	-
Transmission Plant		0	-	-	-	-	-	-
Mains-PL		18,543,993	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	-
Mains-ST		10,767,595	DIST	DEMAND	MainsDemand	-	-	-

**Enbridge Gas New Brunswick
2016 COS Budget
Rate Classes**

					DISTRIBUTION				ONSITE
Account Description	Account	Total Dollars	Functional Allocator	Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator	
63 Development O&M		26,126,488	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-	
64 Services		17,997,015	DIST	CUST	-	-	Service_Invest	-	
65 Meters		5,509,689	DIST	CUST	-	-	Meter_Invest	-	
66 Distr Other		6,345,650	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-	
67 General Plant		5,485,280	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C	
68 TOTAL - DEPRECIATION RESERVE		90,775,711							
69									
70 III. OTHER RATE BASE ITEMS									
71 Gas Storage Inventory		0	-	-	-	-	-	-	
72 CWIP		0	-	-	-	-	-	-	
73 Customer Deposits		0	-	-	-	-	-	-	
74 Franchise fee		200,000	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		2,967,370	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-	
79 Deferral account		0	-	-	-	-	-	-	
80 Total - OTHER RATE BASE ITEMS		3,167,370							
81									
82 IV. TOTAL RATE BASE (Excl. Working Ca		269,288,145							
83 Working Capital	131	1,109,833	O&MXGAS	DISTO&MXGAS	DISTO&MXGAS-D	-	DISTO&MXGAS-C	NSITEO&MXGAS-	
84									
85 V. TOTAL RATE BASE									
86									
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	-	-	-	-	-	-	
98									
99 Gas Supply Expenses		0	-	-	-	-	-	-	
100 Natural Gas Purchases	623	0	-	-	-	-	-	-	
101 Gas Supply Operation	624	158,893	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	158,893							
106									
107 B. NATURAL GAS STORAGE, TERMINAL									
108 Storage Operation & Maintenance	640-859	0	-	-	-	-	-	-	
109 Subtotal - NATURAL GAS STORAGE	640-859	0	-	-	-	-	-	-	
110									
111 C. TRANSMISSION EXPENSES	660-869	1,700,000							
112									
113 D. DISTRIBUTION EXPENSES									
114 Supervision	670-870	1,179,425	DIST	DISTOnlyPT	DISTOnlyPT-D	-	DISTOnlyPT-C	-	

**Enbridge Gas New Brunswick
2016 COS Budget
Rate Classes**

Account Description	Account	Total Dollars	Functional Allocator	DISTRIBUTION				ONSITE
				Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
115 Load Dispatching	671	0	-	-	-	-	-	-
116 Meter and Regulator Work	673-878	0	-	-	-	-	-	-
117 Service Work	674	0	-	-	-	-	-	-
118 Mains and Services	675-875	142,422	DIST	MAIN&SERVICE	DISTMAIN-SERVICE-I	-	DISTMAIN-SERVICE-I	-
119 Compressor Equipment	676-876	0	-	-	-	-	-	-
120 Measuring and Regulation	677-877	1,251,646	DIST	DEMAND	Peak	-	-	-
121 Other Distribution Equipment	679-879	0	-	-	-	-	-	-
122 Structures and Improvements	872	0	-	-	-	-	-	-
123 General Maintenance	884-889	2,582,126	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
124 Subtotal - DISTRIBUTION EXPENSES	670-889	5,155,619						
125 Total - OPERATION & MAINTENANCE EX		6,855,619						
126								
127 II. SALES & MARKETING								
128 Supervision	700	315,479	ONSITE	-	-	-	-	TOTALPLANT
129 Advertising - Natural Gas Promotion	701	1,089,060	ONSITE	-	-	-	-	TOTALPLANT
130 Demonstration and Selling Exp	702	336,820	ONSITE	-	-	-	-	TOTALPLANT
131 Revenue from Merchandising	703	0	-	-	-	-	-	-
132 Expense of Merchandising	704	0	-	-	-	-	-	-
133 Advertising - Other	705	67,100	ONSITE	-	-	-	-	TOTALPLANT
134 Other Sales Promotion	709	0	-	-	-	-	-	-
135 Total - CUSTOMER ACCOUNTS EXPENS		1,808,458						
136								
137 III. CUSTOMER SERVICE & INFORMATI								
138 Operatin Supervision	710	132,022	ONSITE	-	-	-	-	Bills_All
139 Customers' Contracts and Orders	711	0	-	-	-	-	-	-
140 Meter Reading	712	2,100	ONSITE	-	-	-	-	MetersRead
141 Customers' Billing and Accounting	713	1,100,136	ONSITE	-	-	-	-	Billing
142 Credit and Collection	714	0	-	-	-	-	-	-
143 Uncollectable Accounts	718	384,841	ONSITE	-	-	-	-	Write-offs
144 Other Customer Accounting	719	0	-	-	-	-	-	-
145 Total - CUSTOMER SERVICE & INFORM		1,619,099						
146								
147 Total - CUSTOMER ACCOUNTS, SERVIC		3,427,558						
148								
149 IV. ADMINISTRATIVE & GENERAL EXPEI								
150								
151 Administrative & General	721	4,891	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
152 Special Services	722	1,270,700	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
153 Insurance	723	222,531	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
154 Injuries & Damages	724	0	-	-	-	-	-	-
155 Employee Pensions and Benefits	725	2,454,568	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
156 Other Admin & Gen Expenses	728	3,843,024	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
157 Admin & Gen Expenses Transferred	729	(3,582,472)	LABOR	DISTLABOR	DIST-TRANSFER-D	-	DIST-TRANSFER-C	ONSITE-TRANSFER
158 Subtotal - O&M Accounts 721-729		4,213,242						
159								
160 TOTAL - OPERATING EXPENSES (Excl C		14,496,418						
161								
162 VI. DEPRECIATION EXPENSE								
163 Intangible Plant	403	0	-	-	-	-	-	-
164 Production Plant	403	0	-	-	-	-	-	-
165 Local Storage Plant	403	0	-	-	-	-	-	-
166 Transmission Plant	403	0	-	-	-	-	-	-

**Enbridge Gas New Brunswick
2016 COS Budget
Rate Classes**

					DISTRIBUTION				ONSITE
Account	Total	Functional	Classification	Demand	Commodity	Customer	Customer	Customer	
Description	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	
167 Mains-PL	404	1,068,529	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	-	
168 Mains-ST	404	997,012	DIST	DEMAND	MainsDemand	-	-	-	
169 Development O&M	404	2,792,099	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-	
170 Services	404	1,138,161	DIST	CUST	-	-	Service_Invest	-	
171 Meters	404	1,604,832	DIST	CUST	-	-	Meter_Invest	-	
172 Distr Other	404	469,149	DIST	DISTPT	DISTPT-D	-	DISTPT-C	-	
173 General Plant	404	432,577	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-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	8,577,360							
177									
178 VII. TAXES OTHER THAN INCOME TAXE									
179 A. General Taxes									
180 Property Tax- Plant		1,238,487	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	1,238,487							
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		1,238,487							
197									
198 TOTAL EXPENSES									
199									
200 V. REVENUES at Present Rates									
201 Retail Revenue	520	44,448,894	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev	
202 Commercial Sales	521	0	-	-	-	-	-	-	
203 Industrial Sales	522	0	-	-	-	-	-	-	
204 Other Sales	529	192,170	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev	
205 Late Payment Penalties	560	303,000	RevReqxGas	RevReq_Dist	PENALTY_CHARGE	-	PENALTY_CHARGE	PENALTY_CHARGE	
206 Revenue from Service Work	561	145,177	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev	
207 Transportation Revenue	570	0	-	-	-	-	-	-	
208 Miscellaneous Operating Revenue	579	0	-	-	-	-	-	-	
209 Other Revenue		26,400	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev	
210 Rent from Gas Ppty / Other Rev		441,456	DIST_PT	DISTPT	DISTPT-D	-	DISTPT-C	-	
211 Subtotal Gas Revenues, net		45,557,096							
212									
213 Non-Operating Income		0	-	-	-	-	-	-	
214 Non-Operating Income		0	-	-	-	-	-	-	
215 Total Non-Oper Income		0							

**Enbridge Gas New Brunswick
2016 COS Budget
Rate Classes**

Mature Utility Rate Design

<u>Description</u>	<u>Reference</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		8,211	3,180	424	102	9	16	
Annual Sales 2015 (GJs)		606,180	1,090,670	1,306,279	998,367	1,972,527	28,474	
Revenue Requirement	COS 1 Page 5 Line 271	15,321,011	13,404,322	6,691,322	4,613,812	5,380,911	80,808	45,492,185
Other Revenues	COS 1 Page 4 Lines 204, 209, 210	300,500	362,235	215,657	114,447	113,424	1,939	1,108,203
Distribution Revenue Requirement / Sales (\$/GJs) (Line 12-Line13) / Line 9		24.7789	11.9579	4.9573	4.5067	2.6704	2.7699	

*Range Limits are based on Max Months Consumption