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May 10, 2013

PUBLIC UTILITIES BOARD OF MANITOBA 400-330 Portage Avenue Winnipeg, Manitoba R3C 0C4

ATTENTION: Mr. H. M. Singh, Board Secretary and Executive Director

Dear Mr. Singh:

Re: Centra Gas Manitoba Inc. ("Centra")
2013/14 General Rate Application – Cost of Gas Update

Please find attached nine (9) copies of the Cost of Gas Update to Centra's 2013/14 General Rate Application.

The update reflects more current estimates of non-Primary Gas costs based on the futures market prices as at April 2, 2013. The update reflects a decrease in non-Primary Gas costs of approximately \$0.9 million from those recoverable through existing base rates, and the recovery of approximately \$0.01 million of non-Primary Gas PGVA and gas cost deferral accounts to October 31, 2012, with forecast carrying costs to July 31, 2013.

Attached to this letter is Centra's Cost of Gas Update evidence. This evidence should be filed at the end of the material in Tab 2 as provided in the original filing. Also attached are updated schedules for Tab 5 (pages 2, 4, 5, and 10), Tab 9, Tab 10, Tab 11 and Tab 12 which have been revised to reflect the update. These schedules should replace those that were provided in the previous filings. For your convenience and ease of reference, the update material and affected schedules have been provided on yellow coloured paper.

An Index for Tab 9 Schedules is also being provided; please insert this Index behind the "Tab 9 Schedules" Tab.

Copies of this letter and the Cost of Gas Update have also been provided to the PUB Advisors and all registered interveners.

Should you have any questions with respect to this submission, please contact the writer at 204-360-3468 or Greg Barnlund at 204-360-5243.

Yours truly,

MANITOBA HYDRO LAW DEPARTMENT

Per:

Marla D. Boyd

Barrister and Solicitor

m Bond

cc:

Mr. B. Peters, Fillmore Riley

Mr. R. Cathcart, Cathcart Advisors Inc.

Mr. B. Ryall, Ryall Engineering

Registered Interveners

### CENTRA GAS MANITOBA INC. 2013/14 GENERAL RATE APPLICATION

### **VOLUME I**

### **SUMMARY & REASONS FOR APPLICATION**

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### 2.5 Cost of Gas Update

- 2 The purpose of this section is to describe the Cost of Gas Update to Centra's 2013/14
- 3 General Rate Application.

### 2.5.1 Summary of Update

- 6 The Cost of Gas Update reflects more current estimates of non-Primary Gas costs for
- 7 this Application based on an April 2, 2013 strip date.

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- 9 Centra's Application includes the recovery of approximately \$0.01 million of non-Primary
- 10 Gas PGVA accounts and gas cost deferral accounts based on final balances as at
- October 31, 2012 (with carrying costs to July 31, 2013). There is no change to the non-
- 12 Primary Gas PGVA accounts and deferral balances in this update.

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- 14 Centra is proposing in its Application an overall revenue increase effective August 1.
- 15 2013 sufficient to generate additional revenue of approximately \$5.7 million in fiscal
- 16 2013/14. The increase in overall revenue, together with the changes in gas costs and
- 17 rate riders, will result in an annual increase to the typical residential customer of
- 18 approximately 2.6% or \$19 on August 1, 2013. The annual bill impacts for the LGS and
- 19 higher volume customer classes are provided in Section 2.5.4 and 2.5.5.

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- 21 Table 1 below compares the actual and forecast revenues, expenses and net income of
- 22 Centra for the six fiscal years ended March 31, 2009 to March 31, 2014. Table 1 has
- been updated to reflect the revenues and cost of gas sold for 2013/14 based on a cost of
- 24 gas strip date of April 2, 2013.

Table 1 - Net Income - Centra Gas

Table 1 - F	vet In	come -	Ce	ntra Ga	s							
		Actual						Forecast		t		
(in millions of \$)		2009	:	2010	2	2011	2	2012	2	013	2	2014
General Consumers Revenue												
- at approved rates	\$	578	\$	452	\$	403	\$	328	\$	319	\$	327
Cost of Gas Sold		431		316		261		197		176		183
Gross Margin		147		136		142		131		143		144
Other Revenue		2		2		1		1		2		2
		149		138		143		132		145		146
Expenses												
Operating & Administrative		60		61		61		62		67		69
Finance Expense		20		19		18		19		18		17
Depreciation & Amortization		25		24		25		26		28		30
Capital & Other Taxes		23		23		20		19		18		19
Corporate Allocation		12		12		12		12		12		12
		140		139		136		138		143		147
Net Income (loss) before proposed rate increases	\$	9	\$	(1)	\$	7	\$	(6)	\$	2	\$	(1)
Proposed rate increases		n/a		n/a		n/a		n/a		-		6
Net Income (loss) after proposed rate increases		9		(1)		7		(6)		2		5
Retained Earnings before proposed rate increases		34		33		40		34		36		35
Retained Earnings after proposed rate increases		34		33		40		34		36		41

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- 3 The updated schedules provided as part of the Cost of Gas Update are as follows:
- 4 Schedules 5.1.0, 5.2.0 and 5.3.0 to Tab 5, which summarize Centra's statement of
- 5 net income, gas revenues by class, and cost of gas sold;
- 6 Schedules 9.0.0, 9.6.5, and 9.9.5 to Tab 9 related to Working Capital and Rate
- 7 Base/Rate of Return;
- 8 Schedules 10.12.1 to 10.12.4 to Tab 10 related to the 2012/13 gas year Gas Cost
- 9 forecast;
- 10 All 2013/14 Cost Allocation Schedules (Tab 11 Schedules); and
- 11 Schedules 12.1.0, 12.2.0, 12.2.1, 12.4.0 and 12.4.1 to Tab 12, which include the Rate
- 12 Schedules and Customer Impact Comparisons.

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### 2.5.2 Highlights of the Cost of Gas Update

- 2 The highlights of the Cost of Gas Update are as follows:
- 3 1. The 2012/13 gas year Cost of Gas forecast (Schedules 10.12.1 and 10.12.3) has 4 been updated based on actual settled commodity index prices for the months of November 2012 through April 2013 and futures market prices as at April 2, 2013 5 6 for the months of May 2013 through October 2013. As noted on updated 7 Schedule 10.12.4, the total Cost of Gas forecast for the 2012/13 gas year is \$199.8 million, of which approximately \$73.5 million is related to non-Primary 8 9 Gas costs. This is a decrease of approximately \$4.4 million from the \$204.2 10 million that was included in the February 22, 2013 filing.
- 11 2. The 2012/13 gas year Gas Costs that are recoverable with existing base rates 12 have been updated to reflect the May 1, 2013 Primary Gas rates approved by the 13 PUB on April 26, 2013 in Order 40/13 and are provided on updated Schedule 14 10.12.4. The total gas costs recoverable at existing base rates are approximately 15 \$200.9 million, with \$74.4 million related to non-Primary Gas costs. The forecast 2012/13 non-Primary Gas costs of \$73.5 million represent a \$0.9 million 16 17 decrease from the non-Primary Gas costs that are recoverable through existing 18 base rates.
  - 3. Schedule 5.1.0 has been updated to reflect both the change in the Cost of Gas as well as the change in revenue at existing rates.
  - 4. Schedule 5.3.0 has been updated to reflect the revised Cost of Gas forecast for 2013/14 on a fiscal year basis. The total Cost of Gas presented in Schedules 10.12.3(a) and 10.12.3(b) represents 2012/13 Gas Costs on a gas year basis (November 1 to October 31). The Cost of Gas from Schedule 10.12.3(b) is used

in Centra's cost allocation model for rate setting purposes;

5. Centra has also updated the Rate Base/Rate of Return information provided in Tab 9 of the Application for the update of gas costs. The working capital allowance for 2013/14 has been updated to reflect the new Cost of Gas and average cost of gas in storage on Schedule 9.6.5. The return on rate base for the 2013/14 Test Year has been updated on Schedule 9.9.5. Schedule 9.0.0 (Summary of Rate Base/Rate of Return) has also been updated for these changes.

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### 2.5.3 Highlights of Cost Allocation and Rate Rider Update

Schedule 11.1.0 provides a summary of the allocated costs by customer class for the 2013/14 Test Year that reflects the updates to Revenue Requirement that were outlined in Section 2.5.2. There have been no changes to the Cost Allocation Study, other than updating for the Revenue Requirement information.

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The end result is that \$354.3 million have been allocated to the various rate classes. This is compared with \$358.6 million that was reflected in Centra's initial filing. The majority of this difference results from changes in the cost of Primary Gas (as at April 2, 2013), which for purposes of this filing is used to drive allocations within the Study and is not used for rate setting purposes. The table below reconciles the 2013/14 Cost of Service components, included in Schedule 5.1.0, to the Cost of Service components included in the 2013/14 Cost Allocation Study (Schedule 11.1.0) as originally filed, as well as to the Cost of Gas Update:

## Cost of Service vs. Cost Allocation Reconciliation 2013/14 Test Year (\$000's) Reconciliation

Reconciliation	2013/14 Test Year Cost of Service	2013/14 Original Filing Cost Allocation	2013/14 Test Year Cost Allocation
Cost of Gas	183,202	204,187	199,772
Other Income	(1,866)	(1,866)	(1,866)
Operating & Administrative	68,800	68,800	68,800
Depreciation & Amortization	30,091	30,091	30,091
Furnace Repalcement Program	0	3,800	3,800
Capital & Other Taxes	18,750	18,750	18,750
Finance Expense	17,296	17,296	17,296
Corporate Allocation	12,000	12,000	12,000
Net Income (Loss)	4,821	5,608	5,608
Total Cost of Service	333,094	358,667	354,251
		_	
2013/14 Total Cost of Service (Tab 5)	333,094		
Less 2013/14 Fiscal Year Cost of Gas	(183,202)		
Add 2013/14 Gas Year Cost of Gas	199,772		
Furnace Replacement Program	3,800		
Less 2013/14 Net Income	(4,821)		
Add 2013/14 annualized Net Income	5,608		
2013/14 Cost Allocation (Sch. 11.1.0)	354,251		

- 3 The table below provides an updated summary of the allocation of these costs to the
- 4 various rate classes compared to the original February 22, 2013 filing:

### Cost of Service Allocation by Class (\$000's)

	February 22, 2013 Original Filing	May 10, 2013 Cost of Gas Update
	Revenue	Revenue
	Requirement	Requirement
SGS	137,960	138,010
LGS	48,216	48,200
High Volume Firm	9,453	9,445
Со-ор	18	18
Mainline	2,411	2,415
Special Contract	1,498	1,514
Power Stations	389	389
Interruptible	3,755	3,748
Primary Gas	130,279	126,300
Supplemental Firm	21,586	21,148
Supplemental Interruptible	1,902	1,895
Fixed Rate Primary Gas	1,198	1,171
Total Cost of Service	358,667	354,251

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Schedule 12.3.0(c) to Tab 12 remains unchanged from the original February 22, 2013 filing. That Schedule summarizes the allocation of the non-Primary Gas PGVA and gas cost deferral accounts as at October 31, 2012 (with carrying costs to July 31, 2013) to the various customer classes. The Schedule shows a net recovery from customers of approximately \$13,745. This total includes a lump sum refund of \$403,122 to the Special Contract class and \$309,593 to Power Station class. The Non-Primary Gas rate riders exclude the Primary Gas PGVA account that is disposed of through the Quarterly Rate Setting Methodology and process.

Further, the non-gas costs to be included in the Primary Gas base rate effective August 1, 2013 will also change. The updated Primary Gas overhead rate is proposed to change from the previously approved \$1.64 to \$0.88 on August 1, 2013, the determination of which is shown on Schedule 11.1.2, lines 47 and 49.

### 2.5.4 Customer Bill Impacts – August 1, 2013

The following table summarizes the annual bill impact, in both dollar and percentage terms, of the proposed August 1, 2013 sales rates that result from the Cost of Gas Update. The annual bill comparisons are relative to the existing approved rates effective May 1, 2013. Comparisons for the Special Contract and Power Stations customers reflect delivery service only. Customer bill impacts combine the impacts of base rate changes and proposed rate riders. The billed rate impacts reflect rate riders that are recovering approximately \$13,745 of non-Primary Gas PGVA and other gas cost deferral accounts over the period of August 1, 2013 to July 31, 2014. The change in the billed rates proposed for August 1, 2013 will result in the typical residential customer's annual

- 1 bill increasing by approximately 2.6% or \$19. Please refer to page 1 of 2 of Schedule
- 2 12.1.0 for details of the annual bill impacts. The bill impacts for most customer classes
- 3 flowing from the Cost of Gas Update result in increases slightly less than those proposed
- 4 in Centra's initial February 22, 2013 filing.

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- 6 The impact resulting from changes to the Primary Gas overhead component has not
- 7 been reflected in Schedule 12.1.0. These impacts will be incorporated in the August 1,
- 8 2013 Primary Gas Application.

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- 10 The following table demonstrates the annual impacts to base rates and billed rates by
- 11 customer class:

	2013/14 Test Year	Annual Impacts Billed Rates		
Customer Class	Consumption (10 <sup>3</sup> M <sup>3</sup> )	Load Factor	\$ Impact	% Change
	11.3		\$93	3.1%
SGS	2.4		\$19	2.6%
	1.0		\$8	2.0%
LGS	679.9		\$3,590	2.6%
LGS	11.3		\$60	1.9%
HVF	850	25%	\$6,347	3.5%
ПИГ	12,600	75%	(\$81,154)	-3.9%
Mainline	41,000	75%	(\$171,199)	-2.7%
Iviairiiiiie	2,833	40%	(\$38,736)	-7.3%
Interruptible	850	25%	\$3,993	2.7%
interruptible	14,164	75%	(\$43,207)	-2.1%

	Annual Impacts Base Rates			
Customer Class	Consumption (10 <sup>3</sup> M <sup>3</sup> )	Load Factor	\$ Impact	% Change
	11.3		\$76	2.4%
SGS	2.4		\$16	2.0%
	1.0		\$7	1.5%
LGS	679.9		\$2,385	1.6%
100	11.3		\$40	1.2%
HVF	850	25%	\$3,220	1.7%
1101	12,600	75%	\$9,199	0.4%
Mainline	41,000	75%	\$12,795	0.2%
Wallillie	2,833	40%	(\$13,089)	-2.3%
Interruptible	850	25%	\$6,082	3.8%
interruptible	14,164	75%	\$47,891	2.1%

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### 2.5.5 Proposed Rate Schedules

Centra has also updated the Rate Schedules 12.2.0 and 12.2.1. Schedule 12.2.0 reflects the approved May 1, 2013 rates flowing from Order 40/13. Schedule 12.2.1 contains the proposed August 1, 2013 rates with the exception of Primary Gas which is expected to be updated as part of Centra's next quarterly rate change, through the Primary Gas Application that will be filed with the PUB in July 2013.

# Centra Gas Manitoba Inc. 2013/14 General Rate Application - Cost of Gas Update Tab 5 - Updated Schedules May 10, 2013

Schedule Number	Schedule Name	Page Number
5.1.0	Statement of Income	2 of 30
Graph	Gas Revenue	4 of 30
5.2.0	Gas Revenue by Class	5 of 30
5.3.0	Cost of Gas Sold	10 of 30

### CENTRA GAS MANITOBA INC. Statement of Income

Updated Schedule 5.1.0 Cost of Gas Update May 10, 2013 (\$000'S)

-	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Forecast	2013/14 Test Year
Revenues						
Revenue at Approved Rates Additional Revenue Required*	577,728	451,885	402,663	327,713	318,588 -	327,348 5,746
•	577,728	451,885	402,663	327,713	318,588	333,094
Cost of Gas	430,759	315,840	260,835	197,099	175,576	183,202
Gross Margin	146,969	136,045	141,828	130,615	143,012	149,893
Other Income	1,901	1,924	1,394	991	1,705	1,866
-	148,869	137,969	143,222	131,605	144,717	151,758
Expenses						
Operating & Administrative	59,803	60,951	60,644	62,117	67,300	68,800
Finance Expense	20,158	18,921	17,888	18,464	17,901	17,296
Depreciation & Amortization	24,901	23,697	25,591	25,501	27,620	30,091
Capital & Other Taxes	23,412	23,351	20,490	19,274	18,334	18,750
Corporate Allocation	12,000	12,000	12,000	12,000	12,000	12,000
-	140,273	138,919	136,612	137,356	143,155	146,937
Net Income	8,596	(950)	6,609	(5,751)	1,562	4,821

<sup>\*</sup> Additional Revenue Required reflects a 2.0% rate increase effective August 1, 2013.

### 2009/10 Actual vs. 2008/09 Actual

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Centra's net income decreased in 2009/10 from 2008/09 primarily due to a decrease in gross margin resulting from milder than normal winter weather and less natural gas being consumed. Please see Appendix 5.1 and 5.2 for Centra's audited financial statements for the years ending March 31, 2009 and March 31, 2010, respectively.

### 2010/11 Actual vs. 2009/10 Actual

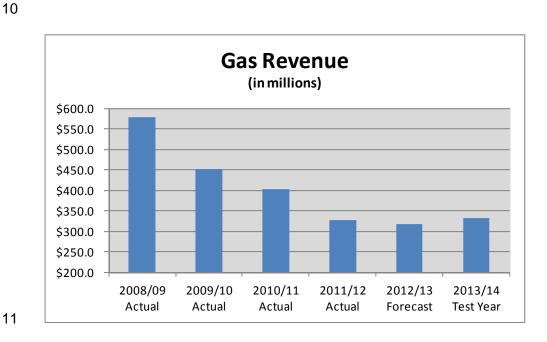
Centra's net income increased in 2010/11 from 2009/10 primarily due to an increase in gross margin resulting from colder winter weather which increased the consumption of natural gas, as well as a decrease in capital & other taxes due to reduced property taxes

- 1 The following sections review each component of the Statement of Income. A
- 2 description of each component, the explanation of the year over year changes and the
- 3 detailed schedule is provided.

### 5.2 Gas Revenue

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- 6 Gas revenue is comprised of gas sales to Centra's customers. Customers are
- 7 aggregated in the following customer classes: Small General Service ("SGS")
- 8 Residential, SGS Commercial, Large General Service ("LGS"), High Volume Firm
- 9 ("HVF"), Mainline Firm, Interruptible Sales, Power Stations and Special Contract.



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13 Please see the following schedule for a breakdown of Gas Revenue.

### CENTRA GAS MANITOBA INC. Revenue by Class

Updated Schedule 5.2.0 Cost of Gas Update May 10, 2013 (\$000'S)

	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Forecast	2013/14 Test Year
SGS Residential*	277,222	220,937	204,098	171,771	181,808	190,619
SGS Commercial	42,511	32,303	29,749	23,567	25,909	27,607
LGS	185,283	138,101	120,289	96,047	99,796	104,908
High Volume Firm	35,827	28,362	24,435	19,323	18,650	22,142
Mainline Firm	3,673	2,782	2,823	2,250	2,356	2,615
Interruptible Sales	30,234	26,471	18,688	12,038	12,603	14,129
Power Stations	1,266	1,553	978	1,253	739	892
Special Contract	1,713	1,376	1,602	1,464	1,712	1,697
Total	577,728	451,885	402,663	327,713	343,572	364,608
Other:						
Rate Rider Amortization Additional Revenue					(24,985)	(37,260) 5,746
Total Revenue					318,588	333,094

<sup>\*</sup> The SGS Residental revenue is net of amounts received for FRP funding.

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- SGS customers are residential or small commercial customers receiving service through
- one residential sized meter. Annual consumption for SGS customers is less than
- 6 680,000 cubic metres (m<sup>3</sup>).

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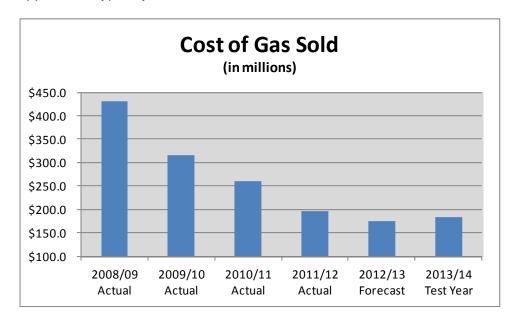
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- LGS customers are commercial customers receiving service through one meter larger
- 9 than a residential sized meter. Annual consumption for LGS customers is less than
- 10 680,000 cubic metres (m<sup>3</sup>).

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- 12 HVF customers receive gas through one meter, where annual consumption equals or
- exceeds 680,000 m<sup>3</sup>. These customers may elect to receive either Firm Sales Service or
- 14 Firm Transportation Service.

- 1 rate riders are adjusted on a periodic basis through either a Cost of Gas or General Rate
- 2 Application, typically on an annual basis.



Please see the following schedule for a breakdown of Cost of Gas Sold.

### CENTRA GAS MANITOBA INC. Cost of Gas Sold

Updated Schedule 5.3.0 Cost of Gas Update May 10, 2013 (\$000'S)

						(\$000 3)
	2008/09 Total	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Forecast	2013/14 Test Year
SGS Residential	182,769	133,242	112,456	87,189	89,300	97,445
SGS Commercial	30,914	21,853	18,549	13,763	14,595	16,015
LGS	155,573	110,867	92,280	69,945	70,800	76,109
High Volume Firm	30,843	23,602	19,692	14,652	13,896	17,193
Mainline Firm	2,226	1,352	1,441	909	1,028	1,262
Interruptible Sales	27,721	24,048	16,584	10,152	10,649	12,129
Power Stations	435	579	(130)	197	176	206
Special Contract	200	(154)	14	(130)	118	103
FRPGS - FV Change in Commodity Derivitives	77	451	(52)	420		
Total	430,759	315,840	260,835	197,099	200,561	220,462
Other:						
Rate Rider Amortization					(24,985)	(37,260)
Total Cost of Gas Sold				:	175,576	183,202

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- 8 The breakdown by customer class represents the cost of gas sold to each of the
- 9 customer classes.

# Centra Gas Manitoba Inc. 2013/14 General Rate Application - Cost of Gas Update Tab 9 - Updated Schedules May 10, 2013

Schedule Number	Schedule Name
9.0.0	Summary of Rate Base Rate of Return - 2013/14 Test Year
9.6.5	Working Capital Allowance - 2013/14 Test Year
9.9.5	Return on Rate Base - 2013/14 Test Year

### CENTRA GAS MANITOBA INC. Summary of Rate Base Rate of Return Revenue Requirement & Rate Base

## Updated Schedule 9.0.0 Cost of Gas Update May 10, 2013

(\$000'S)

							(\$000.2)
1							
2 3		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
4		Actual	Actual	Actual	Actual	Forecast	Test
5		[1]	[2]	[3]	[4]	[5]	[6]
6							
7	Cost of Gas	430,759	315,840	260,835	197,099	175,576	183,202
8	0.1	(4.004)	(4.004)	(4.004)	(004)	(4.705)	(4.000)
9 10	Other Income	(1,901)	(1,924)	(1,394)	(991)	(1,705)	(1,866)
11	Operating & Administrative	59,803	60,951	60,644	62,117	67,300	68,800
12	operating a naminotrative	00,000	00,001	00,011	02,117	07,000	00,000
13	Depreciation & Amortization	24,901	23,697	25,591	25,501	27,620	30,091
14							
15	Capital & Other Taxes	23,412	23,351	20,490	19,274	18,334	18,750
16	Operation Allegation	40.000	40.000	40.000	40.000	40.000	10.000
17 18	Corporate Allocation	12,000	12,000	12,000	12,000	12,000	12,000
19	Return on Rate Base	33,692	31,196	32,201	33,559	33,785	30,711
20	Notalli dii Nate Base	00,002	01,100	02,201	00,000	00,700	00,711
21	Revenue Requirement from Gas Rates	582,667	465,111	410,367	348,559	332,910	341,688
22		<del></del>		<del></del>			
23							
24							
25 26							
27							
28	Gas Plant in Service	598,287	606,434	621,136	637,887	658,683	681,747
29							
30	Accumulated Depreciation	(205,961)	(214,029)	(221,126)	(227,334)	(232,935)	(241,999)
31							
32	Net Plant	392,325	392,406	400,010	410,552	425,747	439,749
33 34	Contributions in Aid of Construction	(46,150)	(46,712)	(48,566)	(49,936)	(51,931)	(53,062)
35	Contributions in Aid of Construction	(40,130)	(40,712)	(40,300)	(49,930)	(31,931)	(55,002)
36	Working Capital Allowance	115,867	91,986	100,022	104,247	105,031	102,605
37	-						
38	Rate Base	462,042	437,680	451,466	464,864	478,847	489,292
39							

1 2		2013/14	Daily Amounts	Lead (Lag)	Working Capital Required
3		Forecast	(Col 1 / 365)	Days	(Col 2 * Col 3)
4		[1]	[2]	[3]	[4]
5	Cash Working Capital Requirement:	_			
6	Devenues	242 552	044	47.0	44.054
7 8	Revenues	343,553	941	47.8	44,954
9	Cost of Gas	183,202	502	(39.2)	(19,690)
10	Cost of Gas	103,202	302	(39.2)	(19,090)
11	Operating and Administrative Expenses	67,320	184	(15.2)	(2,803)
12	operating and Manimionative Expenses	07,020		(10.2)	(2,000)
13	Payroll Taxes	807	2	(15.2)	(34)
14	,			,	,
15	Capital and Other Taxes	13,873	38	(17.7)	(672)
16					
17	Financing Expenses:				
18	Cost of Long Term Debt	18,912	52	(91.3)	(4,728)
19	Cost of Short Term Debt	633	2	(16.5)	(29)
20					
21	Corporate Allocation	12,000	33	(15.2)	(500)
22					
23					
24	Cash Revenue Requirement Items	296,746	813	20.3	16,498
25	B				
26	Reconciling Revenue Requirement Items:				
27	Bad Debt Expense	1,480			
28	Depreciation and Amortization Expense	30,091			
29	Income Taxes	4,070			
30	Return on Equity	11,166			
31 32	Total Revenue Requirement	343,553			
33	Total Neverlue Nequilement	343,333			
33 34	Non Cost of Service Tax Collections	26,283	72	1.0	71
35	Non Gost of Gervice Tax Concentions	20,200			
36	Cash Working Capital Requirement				16,569
37	Cash Working Capital Requirement				10,000
38	Other Working Capital Requirements:				
39	Canal Horaning Capital Hodganomorius	_			
40					
41	Gas in Storage				38,863
42	S				,
43	Security Deposits				(400)
44	•				
45	Investment in DSM				47,572
46					
47	Total Working Capital Allowance				102,605
48					_

### CENTRA GAS MANITOBA INC. Return on Rate Base 2013/14 Test Year

Updated Schedule 9.9.5 Cost of Gas Update May 10, 2013 (\$000'S)

1					
2		Rate		Cost	
3		Base	Weight	Rate	Return
4		[1]	[2]	[3]	[4]
5					
6					
7					
8	Long Term Debt	489,292	61.3%	5.25%	15,741
9					
10	Short Term Debt	489,292	5.6%	2.30%	633
11					
12	Equity	489,292	33.1%	6.89%	11,166
13					
14			100.0%	-	27,540
15					
16	Interest on Common Assets and Inventory			-	3,171
17					
18	Total Return on Rate Base			=	30,711

### Centra Gas Manitoba Inc. 2013/14 General Rate Application - Cost of Gas Update Tab 10 - Updated Schedules May 10, 2013

Schedule Number	Schedule Name
10.12.1	Fixed and Variable Transportation Unit Costs, Unit Supply Prices and Fuel Ratios - 2012/13 Gas Year
10.12.2	Demand Levels and Volumes Supplied to Manitoba Load - 2012/13 Gas Year
10.12.3(a)	Purchase Cost of Gas Supplied to Load - 2012/13 Gas Year
10.12.3(b)	Purchase Cost of Gas Supplied to Load - 2012/13 Gas Year
10.12.4 (a)	Difference Between Forecasted Non-Primary Gas Costs and Non-Primary Gas Costs Recoverable with Existing Base Rates
10.12.4 (b)	Difference Between 2010/11 Gas Year Approved and 2012/13 Gas Year Non-Primary Forecasts

Centra Gas Manitoba Inc. 2013/14 General Rate Application - Cost of Gas Update Fixed and Variable Transportation Unit Costs, Unit Supply Prices and Fuel Ratios 2012/13 Gas Year Supply prices for 2012/13 Gas Year per forward strip as of:

April 2, 2013

	Unit Rates for Canadian Transportation Unit Fixed Costs			<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>
1 2 3 4 5 6	TCPL FT Empress to MDA TCPL FT Empress to SSDA TCPL STFT Empress to MDA TCPL FT Emerson to MDA TCPL STFT Unit Transportation Costs - \$/GJ		CDN\$/mo CDN\$/mo CDN\$/mo CDN\$/mo CDN\$/mo	\$13,053	\$13,053	\$1,750,014 \$13,053 \$1,855,586 \$94,103 \$240,941	\$1,750,014 \$13,053 \$1,676,013 \$94,103 \$240,941	\$1,750,014 \$13,053 \$590,414 \$94,103 \$240,941	\$1,750,014 \$13,053 \$1,775,322 \$94,103 \$240,941	\$1,750,014 \$13,053 \$653,672 \$94,103 \$240,941	\$1,750,014 \$13,053 \$0 \$94,103 \$240,941	\$1,750,014 \$13,053 \$0 \$94,103 \$240,941	\$1,750,014 \$13,053 \$0 \$94,103 \$240,941	\$1,750,014 \$13,053 \$632,586 \$94,103 \$240,941	\$1,750,014 \$13,053 \$1,834,499 \$94,103 \$240,941
12 13 14 15	TCPL FT Empress to MDA TCPL FT Empress to SSDA TCPL STFT Empress to MDA TCPL FT Empress to MDA TCPL FT Emerson to MDA TCPL STS Forward Haul TCPL STS Forward Haul Delivery Pressure		CDN\$/GJ CDN\$/GJ CDN\$/GJ CDN\$/GJ CDN\$/GJ CDN\$/GJ	\$0.04092 \$0.02112 \$0.68020 \$0.00727 \$0.00722 \$0.00464	\$0.04092 \$0.02112 \$0.68020 \$0.00727 \$0.00722 \$0.00464	\$0.04092 \$0.02112 \$0.68020 \$0.00727 \$0.00722 \$0.00464	\$0.04092 \$0.02112 \$0.68020 \$0.00727 \$0.00722 \$0.00464	\$0.04092 \$0.02112 \$0.68020 \$0.00727 \$0.00722 \$0.00464	\$0.04092 \$0.02112 \$0.68020 \$0.00727 \$0.00722 \$0.00464	\$0.04092 \$0.02112 \$0.68020 \$0.00727 \$0.00722 \$0.00464	\$0.04092 \$0.02112 \$0.68020 \$0.00727 \$0.00722 \$0.00464	\$0.04092 \$0.02112 \$0.68020 \$0.00727 \$0.00722 \$0.00464	\$0.04092 \$0.02112 \$0.68020 \$0.00727 \$0.00722 \$0.00464	\$0.04092 \$0.02112 \$0.68020 \$0.00727 \$0.00722 \$0.00464	\$0.04092 \$0.02112 \$0.68020 \$0.00727 \$0.00722 \$0.00464
16 17 18 19 20 21 22 23 24 25 26 27 28 29	ANR Storage Deliverability ANR Oklahoma Winter ANR Cystal Falls from Storage GLGT Winter ANR Seasonal Storage Capacity Reservation ANR Seasonal Storage Deliverability ANR Annual Storage Capacity Reservation ANR Annual Storage Deliverability ANR Annual Storage Deliverability ANR Aloliet Summer	Up to and including March 31, 2013 Up to and including March 31, 2013 Effective April 1, 2013	CDN\$/mo	\$481,558 \$381,184 \$41,436 \$58,908 \$205,369	\$482,382 \$381,837 \$41,507 \$59,009 \$205,721	\$484,467 \$383,487 \$41,687 \$59,264 \$206,610	\$498,673 \$394,732 \$42,909 \$61,002 \$212,668	\$492,419 \$389,781 \$42,371 \$60,237 \$210,001	\$191,280 \$141,610 \$180,826 \$185,328 \$27,200 \$195,065 \$152,085						
30 31 32 33 34 35 36 37 38 39 40	Variable Transportation Rates ANR StorageWithdrawal ANR Storage Trans. from Crystal Falls ANR Oklahoma to Crystal Falls GLGT Winter ANR Joliet Hub ANR Storage Trans to Crystal Falls ANR Storage Injection GLGT Summer  Commodity Unit Supply Prices		CDN\$/GJ CDN\$/GJ CDN\$/GJ CDN\$/GJ CDN\$/GJ CDN\$/GJ CDN\$/GJ CDN\$/GJ	\$0.01130 \$0.00715 \$0.01685 \$0.00169	\$0.01132 \$0.00717 \$0.01688 \$0.00170	\$0.01136 \$0.00720 \$0.01695 \$0.00170	\$0.01170 \$0.00741 \$0.01745 \$0.00175	\$0.01155 \$0.00732 \$0.01723 \$0.00173	\$0.00873 \$0.00873 \$0.01820 \$0.01182						
42 43 44 45 46 47 48 49	Primary Supply Direct to System Supply Storage Gas - Primary Supply to System Supply Oklahoma Supply Storage Gas - Supplemental Supply Storage Gas - Transportation Costs		CDN\$/GJ CDN\$/GJ CDN\$/GJ CDN\$/GJ CDN\$/GJ CDN\$/GJ CDN\$/GJ	\$2.96293 \$2.81318 \$3.10653 \$4.70300 \$0.16806 \$3.52779	\$3.16824 \$2.81318 \$3.37588 \$4.70300 \$0.16806 \$3.84737	\$2.84733 \$2.81318 \$3.08741 \$4.70300 \$0.16806 \$3.42712	\$2.85566 \$2.81318 \$3.12920 \$4.70300 \$0.16806 \$3.44183	\$2.87920 \$2.81318 \$3.10921 \$4.70300 \$0.16806 \$3.47779	\$3.15689 \$3.75336 \$3.91287	\$3.27862 \$3.71582 \$3.82777	\$3.28322 \$3.80966 \$3.83321	\$3.30246 \$3.81669 \$3.87844	\$3.33044 \$3.82842 \$3.89823	\$3.34173 \$3.81904 \$3.87853	\$3.40563 \$3.84250 \$3.93173
50 51 52 53	Exchange Rates  CAD/USD Exchange Rate		CAD\$/USD\$	0.9932	0.9949	0.9992	1.0285	1.0156	0.9900	0.9900	0.9900	0.9900	0.9900	0.9900	0.9900
	Fuel Ratios - %  TCPL Empress to Manitoba Zone TCPL Empress to Sask Zone TCPL Empress to Emerson TCPL Empress to Emerson TCPL Emerson to Manitoba Zone ANR Cystal Falls to and from Storage ANR Oklahoma to Cystal Falls ANR Joliet to Crystal Falls ANR Joliet to Crystal Falls		% % % % % %	0.57% 0.29% 0.79% 0.10% 0.25% 3.89%	0.57% 0.29% 0.79% 0.10% 0.25% 3.89%	0.57% 0.29% 0.79% 0.10% 0.25% 3.89%	0.57% 0.29% 0.79% 0.10% 0.25% 3.89%	0.57% 0.29% 0.79% 0.10% 0.25% 3.89%	0.57% 0.29% 0.79% 0.10% 0.36%						
64 65	ANR Storage Injection		%						0.92% 1.73%	0.92% 1.73%	0.92% 1.73%	0.92% 1.73%	0.92% 1.73%	0.92% 1.73%	0.9 1.7

Centra Gas Manitoba Inc. 2013/14 General Rate Application - Cost of Gas Update Demand Levels and Volumes Supplied to Manitoba Load 2012/13 Gas Year Supply prices for 2012/13 Gas Year per forward strip as of:

April 2, 2013

	Contract Demand Levels - GJ/day			Nov	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	Apr	<u>May</u>	<u>Jun</u>	<u>Jul</u>	Aug	Sep	Oct	<u>Total</u>
	TCPL FT Empress to MDA		GJ/dav	90.000	90.000	90.000	90.000	90.000	90.000	90.000	90.000	90.000	90.000	90.000	90.000	
2	TCPL FT Empress to MDA TCPL FT Empress to SSDA		GJ/day GJ/day	1,200	1.200	1,200	1.200	1,200	1,200	1,200	1,200	1,200	1,200	1.200	1.200	
	TCPL STFT Empress to MDA		GJ/day	28,000	88.000	88,000	88,000	28,000	87,000	31,000	0	0	0	31,000	87,000	
	TCPL FT Emerson to MDA		GJ/day	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	
5	TCPL STS		GJ/day	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	
6	ANR Storage Capacity	Up to and including March 31, 2013	Max. Capacity	15,509,323	15,509,323	15,509,323	15,509,323	15,509,323	0	0	0	0	0	0	0	
7	ANR Storage Deliverability	Up to and including March 31, 2013	GJ/day	211,338	211,338	211,338	211,338	211,338	0	0	0	0	0	0	0	
	ANR Oklahoma Winter	Up to and including March 31, 2013	GJ/day	7,860	7,860	7,860	7,860	7,860	0	0	0	0	0	0	0	
	ANRPL Storage to GLGT	Up to and including March 31, 2013	GJ/day	208,591	208,591	208,591	208,591	208,591	0	0	0	0	0	0	0	
	GLGT Winter	Up to and including March 31, 2013	GJ/day	237,388	237,388	237,388	237,388	237,388	0	0	0	0	0	0	0	
	Seasonal Storage Capacity	Effective April 1, 2013	Max. Capacity	0	0	0	0	0	8,100,000	8,100,000	8,100,000	8,100,000	8,100,000	8,100,000	8,100,000	
	Seasonal Storage Deliverability	Effective April 1, 2013	GJ/day	0	0	0	0	0	94,322	94,322	94,322	94,322	94,322	94,322	94,322	
	Annual Storage Capacity Annual Storage Deliverability	Effective April 1, 2013 Effective April 1, 2013	Max. Capacity GJ/day	0	0	0	0	0	7,400,000 123.442	7,400,000 123,442	7,400,000 123,442	7,400,000 123,442	7,400,000 123,442	7,400,000 123,442	7,400,000 123,442	
	ANR Joliet Hub	Effective April 1, 2013	GJ/day GJ/day	0	0	0	0	0	7.385	7.385	7.385	7.385	7.385	7.385	7.385	
	ANR Fortune Lake/Crystal Falls to Storage	Effective April 1, 2013	GJ/day	0	0	0	0	0	52,964	52,964	52,964	52.964	52.964	52.964	52,964	
	GLGT Summer	Effective April 1, 2013	GJ/day	Ö	ō	Ö	Ö	ő	53,280	53,280	53,280	53,280	53,280	53,280	53,280	
19	)	, , , , ,														
20																
21	Unaccounted For Gas Percentage			0.900%	0.900%	0.900%	0.900%	0.900%	0.900%	0.900%	0.900%	0.900%	0.900%	0.900%	0.900%	
22	Heating Value		10 <sup>3</sup> m <sup>3</sup> /GJ	37.80	37.80	37.80	37.80	37.80	37.80	37.80	37.80	37.80	37.80	37.80	37.80	
23																
	Purchase Requirements to the Load															
25 26																
	Primary Supply - Man Zone		GJ	2.980.409	4.915.605	4.918.759	4.442.171	3.080.096	3.306.962	1.826.807	1.045.105	903.421	979.030	1.357.284	3,121,128	32.876.779
28			GJ	49,695	76,387	73,233	66,725	49,072	54,180	29,994	17,506	14,339	15,186	21,497	53,792	521,606
29			00	40,000	10,501	13,233	00,725	43,072	54,100	20,004	17,500	14,000	15,100	21,401	55,732	321,000
	Total under Firm Service (FS)		GJ	3.030.104	4.991.992	4,991,992	4.508.896	3,129,169	3,361,142	1,856,801	1,062,611	917,760	994.216	1.378.780	3,174,920	33.398.384
31				-,,	.,,	.,,	.,,	-,,	-,,	.,,	.,,	,	,	.,,	-,,	,,
	TCPL Primary WTS FS Service (direct to load)		GJ	544,886	563,208	563,208	508,704	562,700	381,581	324,269	264,343	228,309	247,329	240,788	360,440	4,789,767
33																
34	Peaking Supply															
35																
36	Primary Gas Storage Withdrawl to System Load		GJ	1,618,519	1,960,877	2,729,992	2,417,510	72,647	0	0	0	0	0	0	0	8,799,545
	WTS Primary Storage Gas Loan		GJ	136,267	353,415	441,636	338,941	183,353	0	0	0	0	0	0	0	1,453,612
	3 Oklahoma Supply		GJ	225,616	243,665	243,665	220,085	227,580	0	0	0	0	0	0	0	1,160,610
	Emerson Supply		GJ	555,835	638,683	648,505	0	2,183	20,524	22,879	0	0	0	0	13,037	1,901,646
	Supplemental Gas Storage Withdrawl		GJ	0	0	0	0	2,685,990	0	0	0	0	0	0	0	2,685,990
41 42	Chicago Supply		GJ	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			61	2 526 227	2 406 640	4 062 700	2.076.520	2 474 750	20 524	22.070	^	•	•	0	42.027	16 001 100
43	Total Peaking Supply		GJ	2,536,237	3,196,640	4,063,798	2,976,536	3,171,753	20,524	22,879	<u>o</u>	<u>u</u>	<u>0</u>	<u>u</u>	13,037	16,001,403
	Total Purchase Requirements to the Load		GJ	6.111.227	8.751.840	9.618.998	7.994.136	6.863.622	3.763.248	2.203.950	1.326.954	1.146.069	1.241.545	1.619.569	3.548.398	54.189.554
45	Total Furchase Requirements to the LOSG		GJ	0,111,221	0,731,040	3,010,990	1,334,130	0,003,022	3,103,246	2,203,930	1,320,934	1,140,009	1,241,343	1,013,369	3,340,390	54,169,554

Centra Gas Manitoba Inc.
2013/14 General Rate Application - Cost of Gas Update
Purchase Cost of Gas Supplied to Load
2012/13 Gas Year
Supply prices for 2012/13 Gas Year per forward strip as of:

April 2, 2013

Supply prices for 2012/13 Gas Tear per forward strip as or.	April 2, 2013														
			Nov	Dec	<u>Jan</u>	Feb	<u>Mar</u>	<u>Apr</u>	May	<u>Jun</u>	<u>Jul</u>	Aug	<u>Sep</u>	Oct	Total
Fixed Costs															
1 TCPL Firm Service - Man Zone		CDN \$	\$1,750,014	\$1,750,014	\$1,750,014	\$1,750,014	\$1,750,014	\$1,750,014	\$1,750,014	\$1,750,014	\$1,750,014	\$1,750,014	\$1,750,014	\$1,750,014	\$21,000,168
2 TCPL Firm Service - Sask Zone		CDN \$	\$13,053	\$13,053	\$13,053	\$13,053	\$13,053	\$13,053	\$13,053	\$13,053	\$13,053	\$13,053	\$13,053	\$13,053	\$156,642
3 TCPL STFT to Man Zone		CDN \$	\$571,368	\$1,855,586	\$1,855,586	\$1,676,013	\$590,414	\$1,775,322	\$653,672	\$0	\$0	\$0	\$632,586	\$1,834,499	\$11,445,045
4 TCPL Firm Service - Emerson to Man Zone		CDN \$	\$94,103	\$94,103	\$94,103	\$94,103	\$94,103	\$94,103	\$94,103	\$94,103	\$94,103	\$94,103	\$94,103	\$94,103	\$1,129,240
5 TCPL STS		CDN \$	\$240,941	\$240,941	\$240,941	\$240,941	\$240,941	\$240,941	\$240,941	\$240,941	\$240,941	\$240,941	\$240,941	\$240,941	\$2,891,292
6 ANR Storage Capacity	Up to and including March 31, 2013	CDN \$	\$481,558	\$482,382	\$484,467	\$498,673	\$492,419								\$2,439,499
7 ANR Storage Deliverability	Up to and including March 31, 2013	CDN \$	\$381,184	\$381,837	\$383,487	\$394,732	\$389,781								\$1,931,021
8 ANR Oklahoma Winter	Up to and including March 31, 2013	CDN \$	\$41,436	\$41,507	\$41,687	\$42,909	\$42,371								\$209,910
9 ANR Crystal Falls from Storage	Up to and including March 31, 2013	CDN \$	\$58,908	\$59,009	\$59,264	\$61,002	\$60,237								\$298,421
10 GLGT Winter	Up to and including March 31, 2013	CDN \$	\$205,369	\$205,721	\$206,610	\$212,668	\$210,001								\$1,040,369
11 Seasonal Storage Capacity	Effective April 1, 2013	CDN \$						\$191,280	\$191,280	\$191,280	\$191,280	\$191,280	\$191,280	\$191,280	\$1,338,963
12 Seasonal Storage Deliverability	Effective April 1, 2013	CDN \$						\$141,610	\$141,610	\$141,610	\$141,610	\$141,610	\$141,610	\$141,610	\$991,267
13 Annual Storage Capacity	Effective April 1, 2013	CDN \$						\$180,826	\$180,826	\$180,826	\$180,826	\$180,826	\$180,826	\$180,826	\$1,265,780
14 Annual Storage Deliverability	Effective April 1, 2013	CDN \$						\$185,328	\$185,328	\$185,328	\$185,328	\$185,328	\$185,328	\$185,328	\$1,297,296
15 ANR Joliet Summer	Effective April 1, 2013	CDN \$						\$27,200	\$27,200	\$27,200	\$27,200	\$27,200	\$27,200	\$27,200	\$190,402
16 ANR Crystal Falls to Storage	Effective April 1, 2013	CDN \$						\$195,065	\$195,065	\$195,065	\$195,065	\$195,065	\$195,065	\$195,065	\$1,365,453
17 GLGT Summer 18	Effective April 1, 2013	CDN \$						\$152,085	\$152,085	\$152,085	\$152,085	\$152,085	\$152,085	\$152,085	<u>\$1,064,594</u>
19 Total Fixed Costs 20		CDN \$	\$3,837,936	\$5,124,154	\$5,129,212	\$4,984,110	\$3,883,334	\$4,946,827	\$3,825,177	\$3,171,505	\$3,171,505	\$3,171,505	\$3,804,091	\$5,006,005	\$50,055,362
21 Variable Transportation Costs															
22															
23 TCPL Firm Service - Man Zone		CDN \$	\$144,255	\$225,806	\$225,869	\$203,999	\$150,100	\$152,079	\$88,656	\$53,952	\$46,613	\$50,503	\$65,847	\$143,602	\$1,551,282
24 TCPL Firm Service - Sask Zone		CDN \$	\$1,050	\$1,613	\$1,547	\$1,409	\$1,036	\$1,144	\$633	\$370	\$303	\$321	\$454	\$1,136	\$11,016
25 TCPL Firm Service - Emerson to Man Zone		CDN \$	\$4,041	\$4,643	\$4,715	\$0	\$16	\$149	\$166	\$0	\$0	\$0	\$0	\$95	\$13,825
26 ANR Oklahoma to Crystal Falls		CDN \$ CDN \$	\$3,802 \$19.823	\$4,113 \$26.188	\$4,131 \$36.045	\$3,840 \$32,245	\$3,921 \$33.984					\$0			\$19,807
27 ANR Storage Withdrawl		CDN \$	\$19,823 \$12,554	\$26,188 \$16,586	\$36,045	\$32,245 \$20,422	\$33,984 \$21,523								\$148,284 \$93,913
28 ANR Storage Transportation		CDN \$	\$12,554 \$295,643	\$389,907	\$22,828 \$534,350	\$20,422 \$464,402	\$21,523 \$495,661								\$93,913 \$2,179,962
<ol> <li>Storage Gas - Transportation &amp; Delivery Cost (Centra)</li> <li>Compressor Fuel - Emerson</li> </ol>		CDN \$	\$295,643	\$389,907	\$534,350 \$2,278	\$464,402 \$0	\$495,001	\$79	\$87	\$0	\$0	\$0	\$0	\$51	\$2,179,962
31 Compressor Fuel -Oklahoma		CDN \$	\$2,010	\$33,294	\$30,449	\$27.874	\$28,639	\$19	307	\$0	\$0	Φ0	<b>3</b> 0	\$31	\$1,032 \$148,624
32 Compressor Fuel -Storage		CDN \$	\$12,372	\$33,294 \$16.317	\$22,362	\$27,874 \$19.435	\$33,465								\$140,624
33 Compressor Fuel -MDA		CDN \$	\$50,041	\$88,252	\$79,364	\$71,884	\$50,253	\$59,158	\$33,940	\$19,444	\$16,907	\$18,477	\$25,702	\$60,233	\$573,654
34 Compressor Fuel -SSDA		CDN \$	\$429	\$706	\$608	\$55 <u>6</u>	\$412	\$499	\$287	\$168	\$138	\$148	\$210	\$534	\$4,694
35		ου	<u> </u>	9.00	<u>\$000</u>	<u>\$655</u>	9112	9400	9201	9100	<u>\$100</u>	91.10	92.10	9001	94,004
36 Total Variable Transportation Costs 37		CDN \$	\$574,388	\$809,944	\$964,544	\$846,065	\$819,018	\$213,109	\$123,769	\$73,934	\$63,961	\$69,448	\$92,213	\$205,652	\$4,856,044
38 Supply Costs 39															
40 Primary Supply Direct to System Supply Load		CDN \$	\$8.977.979	\$15.815.817	\$14,213,867	\$12,875,877	\$9.009.517	\$10.610.763	\$6,087,746	\$3,488,786	\$3,030,867	\$3.311.174	\$4,607,516	\$10,812,594	\$102.842.503
41 Storage Gas - Primary Supply to System Supply		CDN \$	\$4,553,180	\$5,516,294	\$7,679,950	\$6,800,883	\$204,368	\$10,010,703	30,007,740	\$5,400,700	\$3,030,007	\$3,311,174	\$4,007,510	\$10,012,004	\$24,754,674
42 Emerson Supply		CDN \$	\$1,960,870	\$2,457,249	\$2,222,504	\$0	\$7,592	\$77.035	\$85.016	\$0	\$0	\$0	\$0	\$50.095	\$6,860,360
43 Oklahoma Supply		CDN \$	\$700.881	\$822.584	\$752.295	\$688.690	\$707.592	ψ11,000	400,010	40	40	ΨΟ	Ų.	400,000	\$3,672,042
44 Storage Gas - Supplemental Supply		CDN \$	\$0	\$0	\$0	<u>\$0</u>	\$12,632,218								\$12,632,218
45 Chicago Supply		CDN \$	-	_				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46															-
47 Total Supply Costs 48		CDN \$	\$16,192,909	\$24,611,944	\$24,868,615	\$20,365,449	\$22,561,287	\$10,687,798	\$6,172,762	\$3,488,786	\$3,030,867	\$3,311,174	\$4,607,516	\$10,862,690	\$150,761,797
49 Other															
50 Minell Charges		CDN \$	\$16,537	\$16,537	\$16,537	\$16,537	\$16,537	\$16,537	\$16,537	\$16,537	\$16.537	\$16,537	\$16.537	\$16,537	\$198,444
51 Load Balancing Charges		CDN \$	\$16,000	\$9,000	\$9.000	\$8,000	\$17,000	\$40,000	\$30.000	\$5,000	\$4,000	\$4,000	\$13,000	\$45,000	\$200,000
52		0011.0													
53 Total Other Costs 54		CDN \$	\$32,537	\$25,537	\$25,537	\$24,537	\$33,537	\$56,537	\$46,537	\$21,537	\$20,537	\$20,537	\$29,537	\$61,537	\$398,444
55 Total Cost of Gas		CDN \$	\$20,637,770	\$30,571,578	\$30,987,908	\$26,220,161	\$27,297,176	\$15,904,271	\$10,168,246	\$6,755,762	\$6,286,870	\$6,572,664	\$8,533,357	\$16,135,883	\$206,071,646
56 Five Year Average Capacity Management Revenues		CDN \$	(\$525,000)	(\$525,000)	(\$525,000)	(\$525,000)	(\$525,000)	(\$525,000)	(\$525,000)	(\$525,000)	(\$525,000)	(\$525,000)	(\$525,000)	(\$525,000)	(\$6,300,000)
57 Net Cost of Gas		CDN \$	\$20,112,770	\$30,046,578	\$30,462,908	\$25,695,161	\$26,772,176	\$15,379,271	\$9,643,246	\$6,230,762	\$5,761,870	\$6,047,664	\$8,008,357	\$15,610,883	\$199,771,646

April 2, 2013

Fixed Costs				<u>Total</u>
2 TOFL Firm Service - Sask Zone		Fixed Costs		
3 TCPL STFT to Mam Zone	1	TCPL Firm Service - Man Zone	CDN \$	\$21,000,168
1 TCPL Firm Service - Emerson to Man Zone	2	TCPL Firm Service - Sask Zone	CDN \$	\$156,642
5 TOPL STS         CDN S         \$2,493,499           6 ANR Storage Deliverability         CDN S         \$2,493,499           7 ANR Storage Deliverability         CDN S         \$2,099,409           9 ANR Cystal Falls from Storage         CDN S         \$2,099,419           9 ANR Cystal Falls from Storage         CDN S         \$3,040,436           10 GLGT Winter         CDN S         \$1,040,369           11 Seasonal Storage Deliverability         CDN S         \$1,338,963           12 Seasonal Storage Deliverability         CDN S         \$1,265,780           13 Annual Storage Deliverability         CDN S         \$1,267,267           14 Annual Storage Deliverability         CDN S         \$1,267,267           15 ANR Joile Stummer         CDN S         \$1,267,268           16 ANR Crystal Falls to Storage         CDN S         \$1,304,469           18         TOTAL Fixed Costs         CDN S         \$1,064,594           19         Total Fixed Costs         CDN S         \$1,051,282           20         Very Learning Company         CDN S         \$1,051,282           21 Variable Transportation Costs         CDN S         \$1,051,282           22 TOPL Firm Service - Sask Zone         CDN S         \$1,051,282           23 TOPL Firm Service -	3	TCPL STFT to Man Zone	CDN \$	\$11,445,045
6 ANR Storage Capacity	4	TCPL Firm Service - Emerson to Man Zone	CDN \$	\$1,129,240
7 ANR Storage Deliverability         CDN \$         \$2209.910           9 ANR Cystal Falls from Storage         CDN \$         \$2309.910           9 ANR Cystal Falls from Storage         CDN \$         \$1404.368           11 Seasonal Storage Capacity         CDN \$         \$1,338.963           12 Seasonal Storage Capacity         CDN \$         \$1,338.963           13 Annual Storage Capacity         CDN \$         \$1,267.760           14 Annual Storage Capacity         CDN \$         \$1,267.760           15 ANR Joile Storage Capacity         CDN \$         \$1,267.729           16 ANR Crystal Falls to Storage         CDN \$         \$1,297.296           16 ANR Crystal Falls to Storage         CDN \$         \$1,094.592           17 GIGT Summer         CDN \$         \$1,094.592           18 Total Fixed Costs         CDN \$         \$1,094.592           18 Total Fixed Costs         CDN \$         \$1,094.592           19 Total Fixed Costs         CDN \$         \$1,094.592           20 Total Fixed Falls to Storage         CDN \$         \$1,094.592           21 Variable Transportation Costs         CDN \$         \$1,004.592           21 Total Fixed Costs         CDN \$         \$1,004.592           21 Total Fixed Falls Costs         CDN \$         \$1,004.592	5	TCPL STS	CDN \$	\$2,891,292
8 ANR Oksia Falls from Storage         CDN \$         \$2398,421           10 GLGT Winter         CDN \$         \$2398,421           11 Seasonal Storage Capacity         CDN \$         \$1,040,369           12 Seasonal Storage Deliverability         CDN \$         \$1,338,963           13 Annual Storage Deliverability         CDN \$         \$1,257,260           15 ANR Joilet Summer         CDN \$         \$1,257,260           16 ANR Cystal Falls to Storage         CDN \$         \$1,965,453           17 GLGT Summer         CDN \$         \$1,965,453           18 Total Fixed Costs         CDN \$         \$1,064,594           19 Total Fixed Costs         CDN \$         \$1,064,594           20 Tyrialbel Transportation Costs         CDN \$         \$1,551,282           21 Variable Transportation Costs         CDN \$         \$1,551,282           22 TYPE Firm Service - Man Zone         CDN \$         \$1,551,282           23 TCPL Firm Service - Man Zone         CDN \$         \$1,551,282           24 TCPL Firm Service - Sask Zone         CDN \$         \$1,351,282           27 TANK Storage Transportation         CDN \$         \$1,351,282           28 AMR Oktanoma to Crystal Fills         CDN \$         \$1,452,45           20 Compressor Fuel - Storage         CDN \$ <t< td=""><td>6</td><td>ANR Storage Capacity</td><td>·</td><td>\$2,439,499</td></t<>	6	ANR Storage Capacity	·	\$2,439,499
9 ANR Crystal Falls from Storage   CDN S   \$1,940,359   11 Seasonal Storage Capacity   CDN S   \$1,338,943   12 Seasonal Storage Capacity   CDN S   \$1,338,943   13 Seasonal Storage Capacity   CDN S   \$1,265,740   13 Armuel Storage Capacity   CDN S   \$1,265,740   14 Armuel Storage Capacity   CDN S   \$1,265,740   15 ANR Joile Storage Deliverability   CDN S   \$1,265,740   16 ANR Crystal Falls to Storage   CDN S   \$1,904,722   17 ANR Crystal Falls to Storage   CDN S   \$1,904,722   18 ANR Crystal Falls to Storage   CDN S   \$1,904,524   18	7			\$1,931,021
10   GLT Winter				
11 Sasaonal Storage Capacity         CDN \$ 3931,267           12 Sasaonal Storage Capacity         CDN \$ 391,265,780           14 Annual Storage Capacity         CDN \$ 11,265,780           14 Annual Storage Capacity         CDN \$ 11,265,780           15 ANR Joiler Summer         CDN \$ 131,000,193           16 ANR Crystal Falls to Storage         CDN \$ 131,000,493           17 GLGT Summer         CDN \$ 151,000,493           18 Total Fixed Costs         CDN \$ \$50,055,362           20 Total Fixed Costs         CDN \$ \$50,055,362           21 Variable Transportation Costs         CDN \$ \$ \$1,000,000           21 TOPL Firm Service - Man Zone         CDN \$ \$ \$1,551,282           22 TOPL Firm Service - Sask Zone         CDN \$ \$ \$11,016           23 TOPL Firm Service - Sask Zone         CDN \$ \$ \$13,825           24 TOPL Firm Service - Sask Zone         CDN \$ \$ \$13,825           27 ANR Storage Withdrawl         CDN \$ \$ \$13,825           28 ANR Storage Transportation         CDN \$ \$ \$13,826           29 Storage Gas - Transportation & Delivery Cost (Centra)         CDN \$ \$ \$1,9962           30 Compressor Fuel - Storage         CDN \$ \$ \$10,86,824           31 Compressor Fuel - Storage         CDN \$ \$ \$10,86,824           32 Compressor Fuel - Storage         CDN \$ \$ \$10,86,824           34 Compressor Fuel - Storage </td <td></td> <td></td> <td>- •</td> <td></td>			- •	
12 Seasonal Storage Deliverability         CDN \$ \$1,267,760           14 Annual Storage Deliverability         CDN \$ \$1,265,760           15 ANNUAL Storage Deliverability         CDN \$ \$1,267,760           16 ANR Crystal Falls to Storage         CDN \$ \$1,305,453           17 GLGT Summer         CDN \$ \$1,006,4594           18 Total Fixed Costs         CDN \$ \$50,055,362           20 Tyriable Transportation Costs         CDN \$ \$50,055,362           21 Variable Transportation Costs         CDN \$ \$1,551,282           21 TOPL Firm Service - Sask Zone         CDN \$ \$1,551,282           26 ANR Oklahoma to Crystal Falls         CDN \$ \$11,056           27 ANR Storage Withdrawl         CDN \$ \$11,056           28 ANR Storage Transportation & CDN \$ \$14,822         CDN \$ \$13,825           20 Compressor Fuel - Emerson to Man Zone         CDN \$ \$13,807           20 Compressor Fuel - Sask Zone         CDN \$ \$13,807           21 ANR Storage Transportation & CDN \$ \$14,822         CDN \$ \$13,807           22 Compressor Fuel - Sask Zone         CDN \$ \$1,402           23 Storage Gas - Transportation & Delivery Cost (Centra)         CDN \$ \$1,402           24 Compressor Fuel - Scorage         CDN \$ \$1,402           35 Compressor Fuel - Scorage         CDN \$ \$1,402           46 Compressor Fuel - Scorage         CDN \$ \$1,402			·	
13 Annual Storage Capacity         CDN \$ \$1,267,266           14 Annual Storage Deliverability         CDN \$ \$1,207,266           15 ANR Joliet Summer         CDN \$ \$1,005,453           16 ANR Crystal Falls to Storage         CDN \$ \$1,005,453           17 GLGT Summer         CDN \$ \$1,005,453           18         Total Fixed Costs         CDN \$ \$50,055,362           20         Total Fixed Costs         CDN \$ \$50,055,362           21         Variable Transportation Costs         CDN \$ \$1,551,282           21 TOPL Firm Service - Sask Zone         CDN \$ \$1,551,282           25 TOPL Firm Service - Sask Zone         CDN \$ \$11,016           26 TOPL Firm Service - Sask Zone         CDN \$ \$11,016           27 TOPL Firm Service - Sask Zone         CDN \$ \$11,016           28 TOPL Firm Service - Sask Zone         CDN \$ \$11,016           29 TOPL Firm Service - Sask Zone         CDN \$ \$11,016           20 TOPL Firm Service - Sask Zone         CDN \$ \$11,016           21 TOPL Firm Service - Sask Zone         CDN \$ \$13,025           20 TOPL Firm Service - Sask Zone         CDN \$ \$13,000           21 TOPL Firm Service - Sask Zone         CDN \$ \$13,000           22 TOPL Firm Service - Sask Zone         CDN \$ \$13,000           23 TOPL Firm Service - Sask Zone         CDN \$ \$14,000           24 T				
14 Annual Storage Deliverability         CDN \$         \$190,402           16 ANR Crystal Falls to Storage         CDN \$         \$190,402           17 GLGT Summer         CDN \$         \$1,065,453           17 Total Fixed Costs         CDN \$         \$50,055,362           19 Total Fixed Costs         CDN \$         \$50,055,362           21 Variable Transportation Costs         CDN \$         \$11,515,128           23 TOPL, Firm Service - Man Zone         CDN \$         \$11,016           25 TOPL, Firm Service - Sask Zone         CDN \$         \$11,016           26 ANR Oklahoma to Crystal Falls         CDN \$         \$13,825           26 ANR Oklahoma to Crystal Falls         CDN \$         \$13,825           27 ANR Storage Withdrawl         CDN \$         \$14,82,84           28 ANR Storage Transportation & Delivery Cost (Centra)         CDN \$         \$21,799,962           20 Compressor Fuel - Hindhoma         CDN \$         \$10,486,844           20 Compressor Fuel - Slorage         CDN \$         \$10,486,844           21 Compressor Fuel - SSDA         CDN \$         \$10,486,844           22 Compressor Fuel - SSDA         CDN \$         \$10,486,844           23 Compressor Fuel - SSDA         CDN \$         \$1,856,044           24 Compressor Fuel - SSDA         CDN \$			·	
15 ANR Jollet Summer         CDN \$         \$130,402           6 ANR Crystal Falls to Storage         CDN \$         \$1,365,453           17 GLGS Summer         CDN \$         \$1,0064,594           18         CDN \$         \$50,055,362           20         CDN \$         \$50,055,362           21         Variable Transportation Costs         CDN \$         \$11,551,282           24 TCPL Firm Service - Man Zone         CDN \$         \$11,016           25 TCPL Firm Service - Sask Zone         CDN \$         \$11,016           26 ANR Oldahoma to Crystal Falls         CDN \$         \$11,930           27 ANAR Storage Withdrawl         CDN \$         \$148,264           28 ANR Storage Transportation & Delivery Cost (Centra)         CDN \$         \$13,235           29 Compressor Fuel - Storage         CDN \$         \$148,264           20 Compressor Fuel - Storage         CDN \$         \$103,391           31 Compressor Fuel - Storage         CDN \$         \$103,492           32 Compressor Fuel - Storage         CDN \$         \$148,624           32 Compressor Fuel - Storage         CDN \$         \$1,456,644           37 Compressor Fuel - Storage         CDN \$         \$1,456,644           38 Supply Costs         CDN \$         \$1,264,250 <t< td=""><td></td><td></td><td>·</td><td></td></t<>			·	
16 ANR Crystal Falls to Storage         CDN \$         \$1,365,453           17 GLGF Summer         CDN \$         \$1,064,594           19 Total Fixed Costs         CDN \$         \$50,055,362           21 Variable Transportation Costs			·	
17   Start   Start				
18		,		
17   17   17   17   17   17   17   17		GLG i Summer	СПИ Ф	<u>\$1,064,594</u>
		Total Fixed Costs	CDN \$	\$50.055.362
		Total Tixeu oosts	ΟΒΙΨΨ	ψ50,055,562
CDN \$   \$11,551,282		Variable Transportation Costs		
24         TCPL Firm Service - Sask Zone         CDN \$         \$11,016           25         TCPL Firm Service - Emerson to Man Zone         CDN \$         \$13,825           26         ANR Oklahoma to Crystal Falls         CDN \$         \$19,807           27         ANR Storage Withdrawl         CDN \$         \$148,284           28         ANR Storage Transportation         CDN \$         \$2,179,962           30         Compressor Fuel - Emerson         CDN \$         \$148,284           31         Compressor Fuel - Storage         CDN \$         \$10,392           32         Compressor Fuel - Storage         CDN \$         \$103,950           33         Compressor Fuel - MDA         CDN \$         \$573,654           4         Compressor Fuel - Storage         CDN \$         \$4,694           35         Total Variable Transportation Costs         CDN \$         \$4,694           36         Total Variable Transportation Costs         CDN \$         \$4,694           37         Supply Costs         CDN \$         \$102,842,503           41         Storage Gas - Primary Supply Load         CDN \$         \$24,754,674           42         Emerson Supply         CDN \$         \$3,672,042           43         Oklahoma Supply <td></td> <td></td> <td></td> <td></td>				
25         TCPL Firm Service - Emerson to Man Zone         CDN \$ \$13,825           26         ANR Oklahoma to Crystal Falls         CDN \$ \$19,807           27         ANR Storage Withdrawl         CDN \$ \$1448,284           28         ANR Storage Transportation         CDN \$ \$93,913           29         Storage Gas - Transportation & Delivery Cost (Centra)         CDN \$ \$2,179,962           30         Compressor Fuel - Ferson         CDN \$ \$7,032           31         Compressor Fuel - Oklahoma         CDN \$ \$148,624           32         Compressor Fuel - Storage         CDN \$ \$103,950           34         Compressor Fuel - MDA         CDN \$ \$573,654           35         Compressor Fuel - SSDA         CDN \$ \$4,856,044           36         Total Variable Transportation Costs         CDN \$ \$4,856,044           37         Supply Costs         CDN \$ \$4,856,044           37         Primary Supply Direct to System Supply Load         CDN \$ \$102,842,503           40         Primary Supply Direct to System Supply         CDN \$ \$24,754,674           42         Emerson Supply         CDN \$ \$3,672,042           43         Oklahoma Supply         CDN \$ \$12,62,218           45         Chicago Supply         CDN \$ \$12,63,218           46         CDN \$ \$150,761,7	23	TCPL Firm Service - Man Zone	CDN \$	\$1,551,282
25         TCPL Firm Service - Emerson to Man Zone         CDN \$ \$13,825           26         ANR Oklahoma to Crystal Falls         CDN \$ \$19,807           27         ANR Storage Withdrawl         CDN \$ \$1448,284           28         ANR Storage Transportation & Delivery Cost (Centra)         CDN \$ \$33,913           29         Storage Gas - Transportation & Delivery Cost (Centra)         CDN \$ \$7,032           31         Compressor Fuel - Storage         CDN \$ \$148,624           32         Compressor Fuel - Storage         CDN \$ \$148,624           32         Compressor Fuel - Storage         CDN \$ \$13,350           34         Compressor Fuel - SDA         CDN \$ \$573,654           34         Compressor Fuel - SDA         CDN \$ \$4,856,044           37         Total Variable Transportation Costs         CDN \$ \$4,856,044           37         Supply Costs         CDN \$ \$4,856,044           37         Primary Supply Direct to System Supply Load         CDN \$ \$102,842,503           40         Primary Supply Direct to System Supply         CDN \$ \$24,754,674           42         Emerson Supply         CDN \$ \$3,672,042           43         Oklahoma Supply         CDN \$ \$12,632,218           45         Chicago Supply         CDN \$ \$150,761,797           46	24	TCPL Firm Service - Sask Zone	CDN \$	\$11,016
27         ANR Storage Withdrawl         CDN \$         \$148,284           28         ANR Storage Transportation & Delivery Cost (Centra)         CDN \$         \$2,179,962           29         Storage Gas - Transportation & Delivery Cost (Centra)         CDN \$         \$2,179,962           30         Compressor Fuel - Emerson         CDN \$         \$148,624           31         Compressor Fuel - Oklahoma         CDN \$         \$140,624           32         Compressor Fuel - MDA         CDN \$         \$573,654           34         Compressor Fuel - SSDA         CDN \$         \$4.694           37         Total Variable Transportation Costs         CDN \$         \$4.696           38         Supply Costs         CDN \$         \$4.560,044           37         Primary Supply Direct to System Supply Load         CDN \$         \$102,842,503           40         Primary Supply Direct to System Supply         CDN \$         \$24,754,674           42         Emerson Supply         CDN \$         \$3,660,360           43         Oklahoma Supply         CDN \$         \$12,632,218           45         Chicage Gas - Supplemental Supply         CDN \$         \$12,632,218           46         Chicage Supply         CDN \$         \$150,761,797	25	TCPL Firm Service - Emerson to Man Zone	CDN \$	
28         ANR Storage Transportation         CDN \$         \$93,913           29         Storage Gas - Transportation & Delivery Cost (Centra)         CDN \$         \$7,032           30         Compressor Fuel - Emerson         CDN \$         \$7,032           31         Compressor Fuel - Oklahoma         CDN \$         \$148,624           32         Compressor Fuel - Storage         CDN \$         \$103,950           34         Compressor Fuel - MDA         CDN \$         \$573,654           35         Compressor Fuel - SSDA         CDN \$         \$4,856,044           36         Total Variable Transportation Costs         CDN \$         \$4,856,044           37         Supply Costs         CDN \$         \$102,842,503           38         Primary Supply Direct to System Supply Load         CDN \$         \$102,842,503           41         Storage Gas - Primary Supply to System Supply         CDN \$         \$24,754,674           42         Emerson Supply         CDN \$         \$3,672,042           43         Storage Gas - Supplemental Supply         CDN \$         \$3,672,042           45         Chicago Supply         CDN \$         \$15,632,218           45         Total Supply Costs         CDN \$         \$10,761,797           4	26	ANR Oklahoma to Crystal Falls	CDN \$	\$19,807
29         Storage Gas - Transportation & Delivery Cost (Centra)         CDN \$         \$2,179,962           30         Compressor Fuel - Emerson         CDN \$         \$1486,624           31         Compressor Fuel - Storage         CDN \$         \$103,950           32         Compressor Fuel - Storage         CDN \$         \$573,654           32         Compressor Fuel - SSDA         CDN \$         \$4,694           34         Compressor Fuel - SSDA         CDN \$         \$4,856,044           37         Total Variable Transportation Costs         CDN \$         \$4,856,044           37         Supply Costs         CDN \$         \$4,856,044           40         Primary Supply Direct to System Supply Load         CDN \$         \$102,842,503           41         Storage Gas - Primary Supply to System Supply         CDN \$         \$5,860,360           42         Emerson Supply         CDN \$         \$6,860,360           43         Oklahoma Supply         CDN \$         \$6,860,360           45         Chicago Gas - Supplemental Supply         CDN \$         \$12,632,218           46         CDN \$         \$150,761,797           47         Total Supply Costs         CDN \$         \$150,761,797           48         CDN \$	27	ANR Storage Withdrawl	CDN \$	\$148,284
30 Compressor Fuel - Emerson         CDN \$         \$7,032           31 Compressor Fuel - Oklahoma         CDN \$         \$148,624           32 Compressor Fuel - Storage         CDN \$         \$103,950           33 Compressor Fuel - MDA         CDN \$         \$573,654           4 Compressor Fuel - SSDA         CDN \$         \$4,896           36 Total Variable Transportation Costs         CDN \$         \$4,856,044           37         Supply Costs         CDN \$         \$102,842,503           40 Primary Supply Direct to System Supply Load         CDN \$         \$102,842,503           41 Storage Gas - Primary Supply to System Supply         CDN \$         \$24,754,674           42 Emerson Supply         CDN \$         \$3,672,042           43 Oklahoma Supply         CDN \$         \$3,672,042           44 Storage Gas - Supplemental Supply         CDN \$         \$12,632,218           45 Chicago Supply         CDN \$         \$150,761,797           48 Total Supply Costs         CDN \$         \$150,761,797           48 Total Supply Costs         CDN \$         \$198,444           51 Load Balancing Charges         CDN \$         \$398,444           52 Total Other Costs         CDN \$         \$206,071,646           54 Five Year Average Capacity Management Revenues	28	ANR Storage Transportation	CDN \$	\$93,913
30 Compressor Fuel - Emerson         CDN \$         \$7,032           31 Compressor Fuel - Oklahoma         CDN \$         \$148,624           32 Compressor Fuel - Storage         CDN \$         \$103,950           33 Compressor Fuel - MDA         CDN \$         \$573,654           4 Compressor Fuel - SSDA         CDN \$         \$4,896           36 Total Variable Transportation Costs         CDN \$         \$4,856,044           37         Supply Costs         CDN \$         \$102,842,503           40 Primary Supply Direct to System Supply Load         CDN \$         \$102,842,503           41 Storage Gas - Primary Supply to System Supply         CDN \$         \$24,754,674           42 Emerson Supply         CDN \$         \$3,672,042           43 Oklahoma Supply         CDN \$         \$3,672,042           44 Storage Gas - Supplemental Supply         CDN \$         \$12,632,218           45 Chicago Supply         CDN \$         \$150,761,797           48 Total Supply Costs         CDN \$         \$150,761,797           48 Total Supply Costs         CDN \$         \$198,444           51 Load Balancing Charges         CDN \$         \$398,444           52 Total Other Costs         CDN \$         \$206,071,646           54 Five Year Average Capacity Management Revenues			CDN \$	\$2,179,962
32 Compressor Fuel - Storage         CDN \$         \$103,950           33 Compressor Fuel - MDA         CDN \$         \$573,654           34 Compressor Fuel - SSDA         CDN \$         \$4,694           35 Fuel Variable Transportation Costs         CDN \$         \$4,856,044           37 Supply Costs         CDN \$         \$102,842,503           40 Primary Supply Direct to System Supply Load         CDN \$         \$24,754,674           42 Emerson Supply         CDN \$         \$24,754,674           42 Emerson Supply         CDN \$         \$3,672,042           43 Oklahoma Supply         CDN \$         \$3,672,042           44 Storage Gas - Supplemental Supply         CDN \$         \$12,632,218           45 Chicago Supply         CDN \$         \$12,632,218           46 Vinicago Supply         CDN \$         \$150,761,797           48 Vinical Charges         CDN \$         \$150,761,797           48 Vinical Charges         CDN \$         \$198,444           50 Mincell Charges         CDN \$         \$200,000           51 Load Balancing Charges         CDN \$         \$200,000           52 Total Cost of Gas         CDN \$         \$206,071,646           54 Vive Year Average Capacity Management Revenues         CDN \$         \$65,000,000			CDN \$	\$7,032
33         Compressor Fuel - MDA         CDN \$         \$573,654           34         Compressor Fuel - SSDA         CDN \$         \$4,694           35         Total Variable Transportation Costs         CDN \$         \$4,856,044           37         Supply Costs         CDN \$         \$102,842,503           40         Primary Supply Direct to System Supply Load         CDN \$         \$102,842,503           41         Storage Gas - Primary Supply to System Supply         CDN \$         \$24,754,674           42         Emerson Supply         CDN \$         \$6,860,360           43         Oklahoma Supply         CDN \$         \$3,672,042           45         Chicago Supply         CDN \$         \$12,632,218           45         Chicago Supply         CDN \$         \$12,632,218           46         CDN \$         \$150,761,797           47         Total Supply Costs         CDN \$         \$150,761,797           48         Total Supply Costs         CDN \$         \$198,444           49         Other         CDN \$         \$198,444           50         Minell Charges         CDN \$         \$200,000           51         Load Balancing Charges         CDN \$         \$398,444           54 </td <td>31</td> <td>Compressor Fuel -Oklahoma</td> <td>CDN \$</td> <td>\$148,624</td>	31	Compressor Fuel -Oklahoma	CDN \$	\$148,624
34         Compressor Fuel - SSDA         CDN \$         \$4,694           35         Total Variable Transportation Costs         CDN \$         \$4,856,044           36         Total Variable Transportation Costs         CDN \$         \$4,856,044           37         38         Supply Costs         CDN \$         \$102,842,503           40         Primary Supply Direct to System Supply Load         CDN \$         \$122,842,503           41         Storage Gas - Primary Supply to System Supply         CDN \$         \$6,860,360           42         Emerson Supply         CDN \$         \$3,672,042           44         Storage Gas - Supplemental Supply         CDN \$         \$3,672,042           45         Chicago Supply         CDN \$         \$12,632,218           45         Chicago Supply         CDN \$         \$150,761,797           48         CDN \$         \$150,761,797           48         CDN \$         \$198,444           49         Other         CDN \$         \$200,000           51         Load Balancing Charges         CDN \$         \$200,000           52         Total Other Costs         CDN \$         \$206,071,646           54         Five Year Average Capacity Management Revenues         CDN \$	32	Compressor Fuel -Storage	CDN \$	\$103,950
35         Total Variable Transportation Costs         CDN \$         \$4,856,044           37         Supply Costs         Supply Costs           40         Primary Supply Direct to System Supply Load         CDN \$         \$102,842,503           41         Storage Gas - Primary Supply to System Supply         CDN \$         \$24,754,674           42         Emerson Supply         CDN \$         \$6,860,360           43         Oklahoma Supply         CDN \$         \$3,672,042           44         Storage Gas - Supplemental Supply         CDN \$         \$12,632,218           45         Chicago Supply         CDN \$         \$12,632,218           46         CDN \$         \$150,761,797           48         CDN \$         \$150,761,797           48         CDN \$         \$198,444           49         Other         CDN \$         \$198,444           50         Minell Charges         CDN \$         \$200,000           51         Load Balancing Charges         CDN \$         \$398,444           54         Total Other Costs         CDN \$         \$206,071,646           54         Fore Year Average Capacity Management Revenues         CDN \$         \$206,0071,646	33	Compressor Fuel -MDA	CDN \$	\$573,654
36         Total Variable Transportation Costs         CDN \$         \$4,856,044           37         Supply Costs         CDN \$         \$102,842,503           40         Primary Supply Direct to System Supply Load         CDN \$         \$24,754,674           41         Storage Gas - Primary Supply to System Supply         CDN \$         \$24,754,674           42         Emerson Supply         CDN \$         \$6,860,360           43         Oklahoma Supply         CDN \$         \$12,632,218           45         Chicago Supply         CDN \$         \$12,632,218           45         Cbinago Supply         CDN \$         \$150,761,797           48         CDN \$         \$150,761,797           48         CDN \$         \$198,444           50         Minell Charges         CDN \$         \$198,444           51         Load Balancing Charges         CDN \$         \$200,000           52         Total Other Costs         CDN \$         \$398,444           54         Fotal Cost of Gas         CDN \$         \$206,071,646           56         Five Year Average Capacity Management Revenues         CDN \$         \$206,071,646	34	Compressor Fuel -SSDA	CDN \$	<u>\$4,694</u>
37         38         Supply Costs           39         CDN \$         \$102,842,503           40         Primary Supply Direct to System Supply Load         CDN \$         \$24,754,674           41         Storage Gas - Primary Supply to System Supply         CDN \$         \$6,860,360           42         Emerson Supply         CDN \$         \$3,672,042           43         Oklahoma Supply         CDN \$         \$12,632,218           45         Chicago Supply         CDN \$         \$150,761,797           46         Total Supply Costs         CDN \$         \$150,761,797           48         Other         CDN \$         \$198,444           50         Minell Charges         CDN \$         \$200,000           52         Total Other Costs         CDN \$         \$398,444           51         Load Balancing Charges         CDN \$         \$398,444           52         Total Other Costs         CDN \$         \$398,444           55         Total Cost of Gas         CDN \$         \$206,071,646           56         Five Year Average Capacity Management Revenues         CDN \$         \$66,300,000	35			
38         Supply Costs           39         40         Primary Supply Direct to System Supply Load         CDN \$ \$102,842,503           41         Storage Gas - Primary Supply to System Supply         CDN \$ \$24,754,674           42         Emerson Supply         CDN \$ \$6,860,360           43         Oklahoma Supply         CDN \$ \$3,672,042           44         Storage Gas - Supplemental Supply         CDN \$ \$12,632,218           45         Chicago Supply         CDN \$ \$00           46         CDN \$         \$150,761,797           48         Other         CDN \$ \$150,761,797           48         Other         CDN \$ \$198,444           51         Load Balancing Charges         CDN \$ \$200,000           52         Total Other Costs         CDN \$ \$398,444           55         Total Cost of Gas         CDN \$ \$206,071,646           56         Five Year Average Capacity Management Revenues         CDN \$ \$206,071,646		Total Variable Transportation Costs	CDN \$	\$4,856,044
39       CDN \$       \$102,842,503         40       Primary Supply Direct to System Supply Load       CDN \$       \$24,754,674         41       Storage Gas - Primary Supply to System Supply       CDN \$       \$24,754,674         42       Emerson Supply       CDN \$       \$6,860,360         43       Oklahoma Supply       CDN \$       \$3,672,042         44       Storage Gas - Supplemental Supply       CDN \$       \$12,632,218         45       Chicago Supply       CDN \$       \$150,761,797         46       CDN \$       \$150,761,797         48       Other       CDN \$       \$198,444         50       Minell Charges       CDN \$       \$200,000         52       Total Other Costs       CDN \$       \$398,444         54       Total Other Costs       CDN \$       \$206,071,646         55       Total Cost of Gas       CDN \$       \$206,071,646         56       Five Year Average Capacity Management Revenues       CDN \$       \$6,300,000)				
40       Primary Supply Direct to System Supply Load       CDN \$       \$102,842,503         41       Storage Gas - Primary Supply to System Supply       CDN \$       \$24,754,674         42       Emerson Supply       CDN \$       \$6,860,360         43       Oklahoma Supply       CDN \$       \$3,672,042         45       Storage Gas - Supplemental Supply       CDN \$       \$12,632,218         45       Chicago Supply       CDN \$       \$150,761,797         46       CDN \$       \$150,761,797         48       CDN \$       \$198,444         50       Minell Charges       CDN \$       \$200,000         52         53       Total Other Costs       CDN \$       \$398,444         54         55       Total Cost of Gas       CDN \$       \$206,071,646         56       Five Year Average Capacity Management Revenues       CDN \$       \$6,300,000)		Supply Costs		
41       Storage Gas - Primary Supply to System Supply       CDN \$ \$24,754,674         42       Emerson Supply       CDN \$ \$6,860,360         43       Oklahoma Supply       CDN \$ \$3,672,042         44       Storage Gas - Supplemental Supply       CDN \$ \$12,632,218         45       Chicago Supply       CDN \$ \$0         46       CDN \$ \$150,761,797         48       CDN \$ \$150,761,797         49       Other       CDN \$ \$198,444         50       Minell Charges       CDN \$ \$200,000         52       CDN \$ \$200,000         53       Total Other Costs       CDN \$ \$398,444         54       CDN \$ \$206,071,646         55       Total Cost of Gas       CDN \$ \$206,071,646         56       Five Year Average Capacity Management Revenues       CDN \$ \$6,300,000)		Director County Director County County Land	CDN	\$400 040 FCC
42       Emerson Supply       CDN \$ \$6,860,360         43       Oklahoma Supply       CDN \$ \$3,672,042         44       Storage Gas - Supplemental Supply       CDN \$ \$12,632,218         45       Chicago Supply       CDN \$ \$0         46       CDN \$ \$150,761,797         48       CDN \$ \$150,761,797         49       Other         50       Minell Charges       CDN \$ \$198,444         51       Load Balancing Charges       CDN \$ \$200,000         52       CDN \$ \$398,444         54       CDN \$ \$398,444         55       Total Cost of Gas       CDN \$ \$206,071,646         56       Five Year Average Capacity Management Revenues       CDN \$ \$6,300,000			·	
43       Oklahoma Supply       CDN \$       \$3,672,042         44       Storage Gas - Supplemental Supply       CDN \$       \$12,632,218         45       Chicago Supply       CDN \$       \$0         46       CDN \$       \$150,761,797         47       Total Supply Costs       CDN \$       \$198,444         49       Other       CDN \$       \$198,444         50       Minell Charges       CDN \$       \$200,000         52       CDN \$       \$398,444         54       CDN \$       \$398,444         55       Total Cost of Gas       CDN \$       \$206,071,646         56       Five Year Average Capacity Management Revenues       CDN \$       (\$6,300,000)			·	
44       Storage Gas - Supplemental Supply       CDN \$ \$12,632,218         45       Chicago Supply       CDN \$ \$0         46       Total Supply Costs       CDN \$ \$150,761,797         48       CDN \$ \$198,444         49       Other       CDN \$ \$198,444         50       Minell Charges       CDN \$ \$200,000         52       CDN \$ \$398,444         54       CDN \$ \$398,444         55       Total Cost of Gas       CDN \$ \$206,071,646         56       Five Year Average Capacity Management Revenues       CDN \$ \$(\$6,300,000)				
45       Chicago Supply       CDN \$       \$0         46       Total Supply Costs       CDN \$       \$150,761,797         48       CDN \$       \$150,761,797         49       Other       50       Minell Charges       CDN \$       \$198,444         51       Load Balancing Charges       CDN \$       \$200,000         52       53       Total Other Costs       CDN \$       \$398,444         54       Total Cost of Gas       CDN \$       \$206,071,646         56       Five Year Average Capacity Management Revenues       CDN \$       \$300,000		11.7		
46       Total Supply Costs       CDN \$       \$150,761,797         48       CDN \$       \$198,444         49       CDN \$       \$198,444         50       Minell Charges       CDN \$       \$200,000         52       CDN \$       \$398,444         54       CDN \$       \$398,444         55       Total Cost of Gas       CDN \$       \$206,071,646         56       Five Year Average Capacity Management Revenues       CDN \$       (\$6,300,000)		e ii iii		
47       Total Supply Costs       CDN \$       \$150,761,797         48       Other       Total Cost of Gas       CDN \$       \$198,444         50       Minell Charges       CDN \$       \$200,000         51       Load Balancing Charges       CDN \$       \$398,444         52       CDN \$       \$398,444         54       CDN \$       \$206,071,646         55       Total Cost of Gas       CDN \$       \$206,071,646         56       Five Year Average Capacity Management Revenues       CDN \$       \$(\$6,300,000)		0 117	ОБИФ	<u>\$0</u>
48       Other       49       Other       CDN \$ \$198,444       \$198,444 <td></td> <td></td> <td>CDN \$</td> <td>\$150 761 797</td>			CDN \$	\$150 761 797
49       Other         50       Minell Charges       CDN \$ \$198,444         51       Load Balancing Charges       CDN \$ \$200,000         52       Total Other Costs       CDN \$ \$398,444         54       CDN \$ \$206,071,646         55       Total Cost of Gas       CDN \$ \$206,071,646         56       Five Year Average Capacity Management Revenues       CDN \$ \$(\$6,300,000)			σειτφ	<b>\$100,101,101</b>
50 Minell Charges         CDN \$ \$198,444           51 Load Balancing Charges         CDN \$ \$200,000           52         Total Other Costs         CDN \$ \$398,444           54         CDN \$ \$206,071,646           55 Total Cost of Gas         CDN \$ \$206,071,646           56 Five Year Average Capacity Management Revenues         CDN \$ \$(\$6,300,000)				
51       Load Balancing Charges       CDN \$       \$200,000         52       Total Other Costs       CDN \$       \$398,444         54       CDN \$       \$206,071,646         55       Total Cost of Gas       CDN \$       \$206,071,646         56       Five Year Average Capacity Management Revenues       CDN \$       (\$6,300,000)			CDN \$	\$198,444
52         Total Other Costs         CDN \$ \$398,444           54         CDN \$ \$206,071,646           55         Total Cost of Gas         CDN \$ \$206,071,646           56         Five Year Average Capacity Management Revenues         CDN \$ \$(\$6,300,000)		<u>e</u>		
53       Total Other Costs       CDN \$       \$398,444         54       55       Total Cost of Gas       CDN \$       \$206,071,646         56       Five Year Average Capacity Management Revenues       CDN \$       (\$6,300,000)			*	<del></del>
55 <b>Total Cost of Gas</b> CDN \$ <b>\$206,071,646</b> 56 Five Year Average Capacity Management Revenues CDN \$ <b>(\$6,300,000)</b>			CDN \$	\$398,444
56 Five Year Average Capacity Management Revenues CDN \$ (\$6,300,000)	54			
	55	Total Cost of Gas		\$206,071,646
57 <b>Net Cost of Gas</b> CDN \$ \$199,771,646	56	Five Year Average Capacity Management Revenues		<u>(\$6,300,000)</u>
	57	Net Cost of Gas	CDN \$	\$199,771,646

Centra Gas Manitoba Inc.
2013/14 General Rate Application - Cost of Gas Update
Difference Between Forecasted Non-Primary Gas Costs
and Non-Primary Gas Costs Recoverable With Existing Base Rates
Supply prices for 2012/13 Gas Year per forward strip as of:

Updated Schedule 10.12.4 (a) May 10, 2013

April	2,	20	13

	(1)	(2)	(3)
	Recoverable		
	at Existing	Forecast	
	Base Rates	for 2012/13	Difference
1 Primary Gas	\$126,515,283	\$126,260,276	(\$255,007)
2 Supplemental Gas	\$19,089,719	\$22,865,989	\$3,776,270
3 Transportation <sup>1</sup>	\$52,168,031	\$48,233,057	(\$3,934,974)
4 Distribution	\$3,127,437	\$2,412,324	(\$715,114)
5			
6			
7 Totals	\$200,900,471	\$199,771,646	(\$1,128,825)
8			
9			
10 Non-Primary Gas Cost Totals	\$74,385,188	\$73,511,370	(\$873,818)
11			

<sup>12</sup> Note 1: Transportation costs including \$6.3 mm Capacity Management forecast.

# Centra Gas Manitoba Inc. 2013/14 General Rate Application - Cost of Gas Update Difference Between 2010/11 Gas Year Approved and 2012/13 Gas Year Non-Primary Forecasts Supply prices for 2012/13 Gas Year per forward strip as of: April 2, 2013

	(1)	(2)	(3)
	Approved for	Forecast	D'''
	2010/11	for 2012/13	Difference
1 Primary Gas	\$155,081,267	\$126,260,276	(\$28,820,991)
2 Supplemental Gas	\$37,755,692	\$22,865,989	(\$14,889,703)
3 Transportation	\$52,140,493	\$48,233,057	(\$3,907,435)
4 Distribution	\$3,032,337	\$2,412,324	(\$620,013)
5			
6			
7 Totals	\$248,009,789	\$199,771,646	(\$48,238,142)
8			
9			
10 Non-Primary Gas Cost Totals	\$92,928,522	\$73,511,370	(\$19,417,151)
11			
12			

### Centra Gas Manitoba Inc. 2013/14 General Rate Application - Cost of Gas Update Tab 11 - Updated Schedules May 10, 2013

Schedule Number	Schedule Name	
11.1.0	Summary of Allocated Costs by Customer Class	
11.1.1	Unit Cost Component Summary	
11.1.2	Comparison of Gas Costs vs. Non-Gas Costs	
11.1.3	Functionalization by Customer Class	
11.1.4	Allocation Results of Rate Base	
11.1.5	Allocation Results of Cost of Service Elements	
11.1.6	Non-Gas Revenue at Existing Rates	

# Centra Gas Manitoba Inc. 2013/14 General Rates Application - Cost of Gas Update May 10,2013 Summary of Allocated Costs by Customer Class 2013/14 Test Year

1	Cost of Service Elements										
2		Demand	Energy	SGS	Customer	Total	Demand	En	LG ergy		Total
4											
5 6	Cost of Gas Other Income	22,699,4 -54,3		2,966,996 -646	-1,664,965	25,666,414 -1,719,960		94,343 89,030	2,140,304 -466	-57,262	18,434,647 -96,759
7	Operating & Maintenance Expenses	6,276,6		74,565	46,331,430	52,682,600		7,454	53,837	6,027,205	10,588,496
8	Depreciation & Amortization	3,561,9		4,179,855	17,253,445	24,995,263		80,039	2,450,926	2,313,705	6,994,670
9 10	Capital & Other Taxes Finance Expense	3,088,0 2,248,0		649,802 1,661,316	9,064,398 7,776,895	12,802,244 11,686,214		7,096 2,808	419,574 1,072,532	1,515,323 1,341,380	4,151,993 4,026,719
11	Corporate Allocation	1,559,6	68	1,152,625	5,395,626	8,107,919	1,11	8,969	744,125	930,652	2,793,746
12 13	Net Income	728,8	85	538,660	2,521,556	3,789,101	52	22,932	347,754	434,925	1,305,611
14	Total Cost of Service	40,108,2	35	11,223,174	86,678,385	138,009,794	28,46	64,611	7,228,585	12,505,927	48,199,124
16 17				HVF					Coope	rative	
18		Demand	Energy	(	Customer	Total	Demand	En	ergy	Customer	Total
19 20	Cost of Gas	3,609,8	22	537,151	0	4,146,973		9,100	599	0	9,698
	Other Income	-11,3		-104	-9,411	-20,889		-16	0	-24	-40
23	Operating & Maintenance Expenses Depreciation & Amortization	1,313,5 569,7		11,991 144,729	1,021,746 151,419	2,347,294 865,897		1,889 510	20	2,569 587	4,477 1,098
24	Capital & Other Taxes	623,6	28	60,850	73,785	758,262		581	103	300	984
	Finance Expense Corporate Allocation	452,3 313,8		155,421 107,831	60,048 41,661	667,774 463,303		351 244	264 183	209 145	824 572
27	Net Income	146,6		50,393	19,470	216,517		114	86	68	267
28	Total Control Control	7.040.4	F0	4 000 000	4 050 747			0.770	4.050	0.054	47.004
29 30 31	Total Cost of Service	7,018,1	33	1,068,262	1,358,717	9,445,133		2,772	1,256	3,854	17,881
32		Domand	Enormy	Main Lin		Total	Demand	En	Special C		Total
34		Demand	Energy			Total	<del></del>				Total
35		366,4		197,279	0	563,683		5 121	61,989	0	92,711
36 37	Other Income Operating & Maintenance Expenses	-5,5 639,4		-13 1,515	-806 87,292	-6,357 728,291		-5,131 92,612	-1 120	-112 10,881	-5,244 603,614
38	Depreciation & Amortization	183,2	23	287,974	14,451	485,648	•	4,310	-15	12,374	26,669
39 40	Capital & Other Taxes Finance Expense	193,8 115,1		32,031 81,956	7,436 6,147	233,297 203,275		66,053 03,530	26 63	7,716 5,705	373,795 209,298
	Corporate Allocation	79,9		56,861	4,265	141,033		11,209	44	3,958	145,211
42 43	Net Income	37,3	43	26,573	1,993	65,909		5,992	20	1,850	67,862
44 45	Total Cost of Service	1,609,8	27	684,175	120,777	2,414,779	1,40	9,297	62,246	42,372	1,513,915
46 47				Power Star	ion				Interru	ptible	
48		Demand	Energy			Total	Demand	En			Total
49 50	Cost of Gas	2,9	77	121,763	0	124,741	1.14	1,020	465,495	0	1,606,515
51	Other Income	-7-	46	-2	-271	-1,019		3,746	-77	-4,098	-7,920
52 53	Operating & Maintenance Expenses Depreciation & Amortization	86,1 -94,2		236 -29	21,765 67,841	108,116 -26,441		32,553 72,632	8,899 144,506	444,144 71,126	885,596 388,264
54	Capital & Other Taxes	35,6		51	43,515	79,262		94,784	48,855	36,044	279,684
55	Finance Expense	19,4		124	32,384	51,938		10,549	124,806	29,737	295,092
56 57	Corporate Allocation Net Income	13,4		86 40	22,468 10,500	36,035 16,840		97,513 15,571	86,591 40,467	20,632 9,642	204,736 95,680
58 59 60	Total Cost of Service	69,0	01	122,269	198,203	389,473	2,22	20,877	919,543	607,227	3,747,647
61											
62 63		Demand	Energy	Primary G		Total	Demand	En	Supplementa ergy		Total
64		Domana					Bomana				
65 66			0	125,331,875 -5,293	0	125,331,875 -5,293		0	20,985,856 -890	0	20,985,856 -890
67	Operating & Maintenance Expenses		0	611,723	0	611,723		0	102,428	0	102,428
68	Depreciation & Amortization		0	42,753	0	42,753		0	7,159	0	7,159
70	Capital & Other Taxes Finance Expense		0	57,660 129,245	0	57,660 129,245		0	9,655 21,641	0	9,655 21,641
71	Corporate Allocation		0	89,671	0	89,671		0	15,015	0	15,015
72 73	Net Income	-	0	41,906	0	41,906		0	7,017	0	7,017
74 75	Total Cost of Service		0	126,299,539	0	126,299,539		0	21,147,880	0	21,147,880
76 77 78		Demand	Suppl Energy	lemental Gas -		Total	Demand	En	Fixed Price ergy		Total
79 80	Cost of Gas		0	1,880,133	0	1,880,133		0	928,401	0	928,401
81	Other Income		0	-80	0	-80		0	-39	-1,071	-1,110
	Operating & Maintenance Expenses Depreciation & Amortization		0	9,177 641	0	9,177 641		0	4,531 317	123,657 108,642	128,188 108,959
84	Capital & Other Taxes		0	865	0	865		Ö	427	1,873	2,300
	Finance Expense Corporate Allocation		0	1,939 1,345	0	1,939 1,345		0	957 664	1,082 750	2,039 1,415
87	Net Income		0	629	0	629		0	310	351	661
88 89 90	Total Cost of Service		0	1,894,649	0	1,894,649		0	935,569	235,284	1,170,853
91 92				11	- 4				= -	-1	
93 94		Demand	Energy	Unassign (		Total	Demand	En	Tol ergy		Total
95	Cost of Gas	·	0	0	0	0		3,806	155,617,841	0	199,771,646
	Other Income		0	0	0	0		19,931	-7,612	-1,738,018	-1,865,560
98	Operating & Maintenance Expenses		0	0	0	0	13,85	0,269	879,043	54,070,688	68,800,000
	Depreciation & Amortization Capital & Other Taxes		0	0	0	0		88,174 19,711	7,258,817 1,279,898	19,993,588 10,750,391	33,890,579 18,750,000
101	Finance Expense		0	0	0	0	4,79	2,149	3,250,264	9,253,587	17,296,000
	Corporate Allocation Net Income		0	0	0	0		24,803 53,791	2,255,040 1,053,855	6,420,157 3,000,354	12,000,000 5,608,000
104		-									5,608,000
105	Total Cost of Service		0	0	0	0	80,91	2,772	171,587,146	101,750,747	354,250,665

## Centra Gas Manitoba Inc. 2013/14 General Rates Application - Cost of Gas Update May 10, 2013 Unit Cost Component Summary 2013/14 Test Year

		System Total	Small Gen. <u>Service</u> SGS-Total	Large Gen Service LGS	High <u>Volume</u> HVF	Cooperative CO-OP	Main Line ML	Special Contracts SC	Power Stations GS	Interruptible INT	Primary <u>Gas</u> PG	Firm Supplemental FSP	Interruptible Supplemental ISP	Ex-Franchise Customers EXF	Fixed Price Offering FRPGS
1 RE	VENUE REQUIREMENTS														
2	Upstream Demand (\$)	45,516,731	23,425,380	16,815,400	3,721,735	9,391	368,562	0	0	1,176,262	0	0	0	0	0
3	Upstream Commodity (\$)	158,035,500	3,798,942	2,765,525	646,060	1,256	68,748	0	0	477,333	126,299,539	21,147,880	1,894,649	0	935,569
4	Upstream Customer (\$)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5	Upstream Total (\$)	203,552,231	27,224,322	19,580,926	4,367,794	10,646	437,310	0	0	1,653,596	126,299,539	21,147,880	1,894,649	0	935,569
6															
7	Downstream Demand (\$)	35,396,042	16,682,854	11,649,211	3,296,419	3,381	1,241,264	1,409,297	69,001	1,044,615	0	0	0	0	0
8	Downstream Commodity (\$)	13,551,646	7,424,232	4,463,060	422,202	0	615,427	62,246	122,269	442,210	0	0	0	0	0
9	Downstream Customer (\$)	101,750,747	86,678,385	12,505,927	1,358,717	3.854	120,777	42,372	198,203	607,227	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	235,284
10	Downstream Total (\$)	150,698,434	110,785,471	28,618,198	5,077,338	7,235	1,977,468	1,513,915	389,473	2,094,051	0	0	0	0	235,284
11															
12	Total (incl. gas costs)	354,250,665	138,009,794	48,199,124	9,445,133	17,881	2,414,779	1,513,915	389,473	3,747,647	126,299,539	21,147,880	1,894,649	0	1,170,853
13												92%	8%	0	0
14															
15 MC	ONTHLY BILLING DETERMINANTS														
16	Upstream Demand (103m3-day)	125,382	62,892	44,539	10,138	25	974	0	0	6,813	0	0	0	0	0
17	Upstream Commodity (103m3)	1,409,778	680,452	499,617	123,628	270	13,496	0	0	92,315	1,102,093	131,746	11,078	0	7,720
18	Upstream Customer (customers)	3,282,042	3,188,090	92,428	1,044	12	24	0	0	444	0	0	0	0	7,391
19															
20	Downstream Demand (103m3-day)	164,743	62,892	44,539	12,561	25	6,720	15,553	14,656	7,797	0	0	0	0	0
21	Downstream Commodity (10 <sup>3</sup> m <sup>3</sup> )	2,027,285	680,452	499,617	163,446	270	134,963	421,289	15,196	112,051	0	0	0	0	0
22	Downstream Customer (customers)	3,289,635	3,194,330	93,577	1,104	12	96	12	24	480	0	0	0	0	0
23															
	RCENT IN DEMAND CHARGE		0.0%	0.0%	65.0%	100.0%	100.0%	100.0%	100.0%	65.0%	100.0%	100.0%	100.0%	100.0%	100.0%
25															
	SULTING UNIT CHARGES														
27	Upstream Demand (\$/103m3-day)	363.024	0.000	0.000	238.613	370.260	378.232	0.000	0.000	112.214	0.000	0.000	0.000	0.000	0.000
28	Upstream Commodity (\$/10³m³)	112.100	40.009	39.192	15.762	4.650	5.094	0.000	0.000	9.630	114.600	160.520	171.031	0.000	121.192
29	Upstream Customer (\$/customer)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30															
31	Downstream Demand (\$/10³m³-day)	214.857	0.000	0.000	170.587	133.311	184.717	90.613	4.708	87.079	0.000	0.000	0.000	0.000	0.000
32	Downstream Commodity (\$/10³m³)	6.685	35.428	32.249	9.642	0.000	4.560	0.148	8.046	7.209	0.000	0.000	0.000	0.000	0.000
33	Downstream Customer (\$/customer)	30.931	27.135	133.643	1,230.722	321.198	1,258.090	3,531.020	8,258.459	1,265.056	0.000	0.000	0.000	0.000	0.000

#### Centra Gas Manitoba Inc. 2013/14 General Rates Application - Cost of Gas Update May 10, 2013 Comparison of Gas Costs vs. Non-Gas Costs 2013/14 Test Year

Report   R			System <u>Total</u>	Small Gen. Service SGS-Total	Large Gen Service LGS	High <u>Volume</u> HVF	Cooperative CO-OP	Main Line ML	Special Contracts SC	Power Stations GS	Interruptible INT	Primary <u>Gas</u> PG	Firm Supplemental FSP	Interruptible Supplemental ISP	Ex-Franchise Customers EXF	Fixed Price Offering FRPGS
Upstream Demand (5)  Geo. Color	G	as Costs vs. Non-Gas Costs														
Secretary   Secr																
Total	3		43,955,362		16,238,578	3,594,067		355,920	0	0		0	0	0		0
Part   Commonding   Commondin	4															
Upstream Commodity (s)  General Scale (15.34.603.861   2.116.866   1.531.467   342.330   599   35.666   0   0   265.749   125.331.875   20.985.866   1.801.33   0   928.401   0   0   0   0   0   0   0   0   0	5	Total								-		-	-			
68 Cáss Cástes 153,403,3861 2,1168,605 153,1467 303,0569 35,666 0 0 250,749 152,531,475 20,965,685 1,880,133 0 928,401 0 Norrygan Cotals 6,681,526,526 156,005,500 156,005,500 156,005,500 156,005,500 156,005,500 156,005,500 156,005,500 156,005,500 156,005,500 1 1,605,500 156,005,500 1 1,605,500	6	Heatroom Commodity (\$)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Non-gase Costs 4,631-539 1,6382,078 1,234.078 1,032.07	8		153 403 961	2 116 866	1 531 487	342 330	599	35 666	0	0	250 749	125 331 875	20 985 856	1 880 133	0	928 401
Total Total 158,035,000 3,798,942 2,765,255 646,060 1,256 68,748 0 0 477,333 162,298,559 21,147,889 1,984,649 0 955,569 1 1	9								-	-						
Upstream Customer (S)  Gas Costs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	10								0							
Gas Coats			0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Non-gas Costs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																
Total Foundation Total (S)    19			-	•				-		•	-	-	-	-		-
16																
17   Upstream Total (S)   197,359,323   24,738,681   17,770,065   3,936,397   9,667   391,585   0   0   286,934   967,664   18,0133   0   928,401     19   Total Non-gas Costs   6,192,908   2,485,641   1,810,861   431,399   979   664   437,370   0   0   0   1,653,556   16,269,539   21,147,80   1,894,649   0   0   0   0   0   0   0     27,158   20,000   0   0   0   0   0   0   0   0		Total	U	0	U	0	Ü	· ·	· ·	U	· ·	0	U	U	0	0
19   Total Non-gas Costs		Upstream Total (\$)														
Total Upstream Costs	18	Total Gas Costs	197,359,323	24,738,681	17,770,065	3,936,397	9,667	391,585	0	0	1,386,662	125,331,875	20,985,856	1,880,133	0	928,401
Downstream Demand (\$)    20										<u>0</u>					<u>0</u>	
Downstream Demand (\$)  2		Total Upstream Costs													-	
23 Gas Costs 198,444 77,603 55,765 15,755 31 10,484 30,722 2,977 5,107 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Non-gas Costs 35.97.598 16.605.252 11.593.446 3.280.664 3.280.664 1.240.780 1.241.264 1.409.297 69.001 1.044.615 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			400 444	77 000	FF 70F	45.755	24	40.404	20.722	2.077	5 407	0	0	0		0
25 Total 35,396,042 16,882,854 11,649,211 3,296,419 3,381 1,241,264 14,09,97 69,001 1,044,615 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												-	-	-		
Downstream Commodity (\$)  26																
27 Downstream Commodity (\$) 28 Gas Costs 2,213,880 850,130 608,817 194,821 0 11,337,766 6,574,103 3,854,243 227,381 0 422,02 0 615,427 62,246 122,69 442,210 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Total	00,000,012	10,002,001	11,010,211	0,200,110	0,001	1,211,201	1,100,201	00,001	1,011,010	ŭ	· ·	ŭ	Ü	ŭ
29 Non-gas Costs 11.337.766 6.574.103 3.854.243 227.381 0 453.814 257 506 227.463 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Downstream Commodity (\$)														
30 Total 13,551,646 7,424,232 4,463,060 422,022 0 615,427 62,246 122,269 442,210 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												-	-			
31																
32 Downstream Customer (\$) 33 Gas Costs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Total	13,551,646	7,424,232	4,463,060	422,202	0	615,427	62,246	122,269	442,210	0	0	0	0	0
33 Gas Costs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Downstroom Customer (©)														
34 Non-gas Costs 101,750,747 86,678,385 12,505,927 1,358,717 3,854 120,777 42,372 198,203 607,227 0 0 0 0 0 235,284 120,777 42,372 198,203 607,227 0 0 0 0 0 235,284 120,777 42,372 198,203 607,227 0 0 0 0 0 0 235,284 120,777 120,77			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Costs 16,698,434 110,785,773 86,678,385 12,505,927 1,358,717 3,854 120,777 42,372 198,203 607,227 0 0 0 0 0 235,284 120,000 1 235,284 10,000 1 124			-					-			-	-	-	-		
36																
38 Total Gas Costs 2,412,324 927,733 664,582 210,576 31 172,097 92,711 124,741 219,853 0 0 0 0 0 0 0 39 Total Non-gas Costs 148,286,111 109,857,739 27,953,616 4,866,762 7,204 1,805,371 1,421,205 264,732 1,874,198 0 0 0 0 0 235,284 10 10 10 10 10 10 10 10 10 10 10 10 10																
39 Total Non-gas Costs 18,286.111 193,857.739 27,953.616 4.866.762 7.204 1.805.371 1.421.205 264.732 1.874.198 0 0 0 0 0 235.284 40 Total Downstream Costs 150,698,434 110,765.471 28,618,198 5,077.338 7,235 1,977.468 1.513,915 389,473 2,094,051 0 0 0 0 0 235.284 41 42 Grand Total Gas Costs 199,771,646 25,666,414 18,434,647 4,146,973 9,698 563,683 92,711 124,741 1,606,515 125,331,875 20,985,856 1,880,133 0 928,401 43 Grand Total Non-gas Costs 154,479,019 112,343,380 29,764,477 5,298,159 8,183 1,851,096 1,421,205 264,732 2,141,132 967,664 162,024 14,516 0 242,452 44 Grand Total State Control of the Primary Gas Overhead Rate: 967,664 (line 9, PG column) Calculation of the Fixed Rate Primary Gas PCR 242,452 (lines 9 & 3.4, FPO column)																
40 Total Downstream Costs   150,698,434   110,785,471   28,618,198   5,077,338   7,235   1,977,468   1,513,915   389,473   2,094,051   0   0   0   0   0   0   235,284   41												-	-			-
41 42 Grand Total Gas Costs 199,771,646 25,666,414 18,434,647 4,146,973 9,698 563,683 92,711 124,741 1,606,515 125,331,875 20,985,856 1,880,133 0 928,401 43 Grand Total Non-gas Costs 154,479,019 112,343,380 29,764,477 5,298,159 8,183 1,851,096 1,421,205 264,732 2,141,132 967,664 162,024 14,516 0 242,452 44 Grand Total 354,250,665 138,009,794 48,199,124 9,445,133 17,881 2,414,779 1,513,915 389,473 3,747,647 126,299,539 21,147,880 1,894,649 0 1,170,853 45 46 47 Calculation of the Primary Gas Overhead Rate: 967,664 (line 9, PG column) Calculation of the Fixed Rate Primary Gas PCR 242,452 (lines 9 & 34, FPO column)																
42 Grand Total Gas Costs 199,771,646 25,666,414 18,434,647 4,146,973 9,698 563,683 92,711 124,741 1,606,515 125,331,875 20,985,856 1,880,133 0 928,401 43 Grand Total Non-gas Costs 154,479,019 112,343,380 29,764,477 5,298,159 8,183 1,851,096 1,421,205 264,732 2,141,132 967,664 162,024 14,516 0 242,452 4 4 Grand Total Grand Total 354,250,665 138,009,794 48,199,124 9,445,133 17,881 2,414,779 1,513,915 389,473 3,747,647 126,299,539 21,147,880 1,894,649 0 1,170,853 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		Total Downstream Costs	150,698,434	110,785,471	28,618,198	5,077,338	7,235	1,977,468	1,513,915	389,473	2,094,051	0	0	0	0	235,284
43 Grand Total Non-gas Costs 154,479,019 112,343,380 29,764,477 5,298,159 8,183 1,851,096 1,421,205 264,732 2,141,132 967,664 162,024 14,516 0 242,452 (4 Grand Total 354,250,665 138,009,794 48,199,124 9,445,133 17,881 2,414,779 1,513,915 389,473 3,747,647 126,299,539 21,147,880 1,894,649 0 1,170,853 45 46 47 Calculation of the Primary Gas Overhead Rate: 967,664 (line 9, PG column) Calculation of the Fixed Rate Primary Gas PCR 242,452 (lines 9 & 34, FPO column)		Grand Total Gas Costs	199 771 646	25 666 414	18 434 647	4 146 973	9 698	563 683	92 711	124 741	1 606 515	125 331 875	20 985 856	1 880 133	0	928 401
44 Grand Total 354,250,665 138,009,794 48,199,124 9,445,133 17,881 2,414,779 1,513,915 389,473 3,747,647 126,299,539 21,147,880 1,894,649 0 1,170,853 45 46 47 Calculation of the Primary Gas Overhead Rate: 967,664 (line 9, PG column) Calculation of the Fixed Rate Primary Gas PCR 242,452 (lines 9 & 34, FPO column)																
46 47 Calculation of the Primary Gas Overhead Rate: 967,664 (line 9, PG column) Calculation of the Fixed Rate Primary Gas PCR 242,452 (lines 9 & 34, FPO column)																
47 Calculation of the Primary Gas Overhead Rate: 967,664 (line 9, PG column) Calculation of the Fixed Rate Primary Gas PCR 242,452 (lines 9 & 34, FPO column)																
	47 Ca	alculation of the Primary Gas Overhead Rate:					Calculation of the	Fixed Rate Prima	ry Gas PCR							

967,664 (line 9, PG column) 1,102,093 (10<sup>3</sup>m³ (Schedule 11.1.1, line 17, PG column) 0.88 10<sup>3</sup>m³

48 49

242,452 (lines 9 & 34, FPO column) 7,720 (10<sup>3</sup>m<sup>3</sup> (Schedule 11.1.1, line 17, FPO column) 31.41 per 10<sup>3</sup>m<sup>3</sup>

#### Centra Gas Manitoba Inc. 2013/14 General Rate Application - Cost of Gas Update May 10, 2013 Total Functionalization By Customer Class 2013/14 Test Year

	System Total	Residential	Small Commercial	Small Gen. Service	Large Gen <u>Service</u>	High <u>Volume</u>	Cooperative	Main Line	Special Contracts	Power Stations	Interruptible	Primary <u>Gas</u>	Firm Supplemental	Interruptible Supplemental	Fixed Price Offering
		SGS-R	SGS-C	SGS-Total	LGS	HVF	CO-OP	ML	SC	GS	INT	PG	FSP	ISP	FPO
1 PRODUCTION															
2 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Energy	150,277,637	0	0	0	0	0	0	0	0	0	0	126,299,539	21,147,880	1,894,649	935,569
4 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Total	150,277,637	0	0	0	0	0	0	0	0	0	0	126,299,539	21,147,880	1,894,649	935,569
6															
7 PIPELINE															
8 Demand	31,487,331	13,883,102	2,321,988	16,205,090	11,632,472	2,574,603	6,496	254,962	0	0	813,709	0	0	0	0
9 Energy	1,625,951	671,984	112,808	784,792	576,227	142,584	311	15,566	0	0	106,470	0	0	0	0
10 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Total	33,113,282	14,555,086	2,434,796	16,989,882	12,208,699	2,717,187	6,808	270,528	0	0	920,179	0	0	0	0
12															
13 STORAGE															
14 Demand	14,029,400	6,185,713	1,034,578	7,220,291	5,182,929	1,147,132	2,894	113,600	0	0	362,554	0	0	0	0
15 Energy	6,131,912	2,572,075	442,075	3,014,150	2,189,298	503,475	944	53,182	0	0	370,863	0	0	0	0
16 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 Total	20,161,312	8,757,788	1,476,653	10,234,441	7,372,227	1,650,607	3,839	166,782	0	0	733,417	0	0	0	0
18															
19 TRANSMISSION															
20 Demand	10,966,275	3,942,809	722,033	4,664,842	3,020,481	874,065	1,530	626,678	1,409,297	69,001	300,382	0	0	0	0
21 Energy	13,551,646	5,149,096	2,275,136	7,424,232	4,463,060	422,202	0	615,427	62,246	122,269	442,210	0	0	0	0
22 Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 Total	24,517,921	9,091,905	2,997,169	12,089,074	7,483,541	1,296,267	1,530	1,242,105	1,471,543	191,270	742,592	0	0	0	0
24															
25 DISTRIBUTION															
26 Demand	24,429,767	10,295,929	1,722,083	12,018,013	8,628,729	2,422,353	1,851	614,587	0	0	744,233	0	0	0	0
27 Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 Customer	10,569,500	9,583,734	679,983	10,263,716	300,673	3,547	2	16	0	4	1,542	0	0	0	0
29 Total	34,999,267	19,879,663	2,402,066	22,281,729	8,929,402	2,425,901	1,853	614,602	0	4	745,775	0	0	0	0
30															
31 ONSITE															
32 Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 Customer	91,181,246	69,439,586	6,975,082	76,414,668	12,205,255	1,355,170	3,852	120,761	42,372	198,199	605,684	0	0	0	
35 Total	91,181,246	69,439,586	6,975,082	76,414,668	12,205,255	1,355,170	3,852	120,761	42,372	198,199	605,684	0	0	0	235,284
36															
37 TOTAL SERVICE															
38 Demand	80,912,772	34,307,553	5,800,682	40,108,235	28,464,611	7,018,153	12,772	1,609,827	1,409,297	69,001	2,220,877	0	0	0	0
39 Energy	171,587,146	8,393,155	2,830,019	11,223,174	7,228,585	1,068,262	1,256	684,175	62,246	122,269	919,543	126,299,539	21,147,880	1,894,649	935,569
40 Customer	101,750,747	79,023,320	7,655,065	86,678,385	12,505,927	1,358,717	3,854	120,777	42,372	198,203	607,227	0	0	0	235,284
41 Total	354,250,665	121,724,028	16,285,766	138,009,794	48,199,124	9,445,133	17,881	2,414,779	1,513,915	389,473	3,747,647	126,299,539	21,147,880	1,894,649	1,170,853

Account <u>Description</u>	Account <u>Code</u>	Total Allocated <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Residential SGS-R	Small Commercial SGS-C	Small Gen. Service SGS-Total	Large Gen <u>Service</u> LGS	High <u>Volume</u> HVF
RATE BASE DETAILS							303-K	303-0	303-10tai	100	11111
I. GAS PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Franchises & Consents	401	22,370		0	22,370		13,385	1,907	15,292	4,870	928
Other Intangible Plant Sub-total	402 401-402	13,363,818 13,386,188		<u>0</u> 0	13,363,818 13,386,188		7,996,277 8,009,662	1,139,077 1,140,984	9,135,354 9,150,646	2,909,512 2,914,382	<u>554,306</u> 555,234
B. PRODUCTION PLANT				_							
(Reserved) Sub-total	420-424	<u>0</u> 0		<u>0</u> 0	<u>0</u> 0		<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0
C. LOCAL STORAGE PLANT											
Land	440 442	0		0	0		0	0	0	0	0
Structures & Improvements Sub-total	440-449	0		<u>0</u> 0	<u>0</u> 0		<u>0</u> 0	<u>0</u> 0	0	<u>0</u> 0	0
D. TRANSMISSION PLANT											
Land	460	791,258		0	791,258		265,083	44,344	309,426	222,353	62,819
Structures & Improvements Structures & Improvements - M&R	461 463	76,000 1,040,393		0	76,000 1,040,393		25,461 348,547	4,259 58,306	29,720 406,852	21,357 292,363	6,034 82,599
Mains	465	96,265,407		0	96,265,407		32,250,313	5,394,892	37,645,205	27,051,728	7,642,698
Measuring & Reg. Equipment	467	7,702,502		0	7,702,502		2,580,450	431,662	3,012,113	2,164,495	611,517
Other Transmission Equipment Sub-total	469 460-469	<u>0</u> 105,875,559		<u>0</u> 0	0 105,875,559		<u>0</u> 35,469,854	<u>0</u> 5,933,463	<u>0</u> 41,403,317	<u>0</u> 29,752,295	<u>0</u> 8,405,667
		,,		-			,,	2,222,122	,,	,,	-,,
E. DISTRIBUTION PLANT Land	470	1,090,779		0	1,090,779		707,972	99,104	807,076	224,188	37,282
Computer Equipment - Hardware	471	469,176		0	469,176		304,519	42,628	347,147	96,430	16,036
Structures & Improvements	472	1,544,025		0	1,544,025		667,794	111,693	779,486	559,606	156,990
Structures & Improvements: M & R	472.1	4,426,137		0	4,426,137		1,792,047	299,743	2,091,790	1,502,093	422,153
Services Regulators	473 474	225,205,587 52,751,366		0	225,205,587 52,751,366		180,467,571 27,777,231	24,423,176 5,393,099	204,890,747 33,170,330	19,226,085 18,209,368	663,238 861,202
Regulators & Meters Installations	474.1	0		0	02,757,500		0	0,000,000	0	0	0
Mains	475	182,038,564		0	182,038,564		107,508,372	12,682,736	120,191,108	45,710,728	12,359,642
Measuring & Reg. Equipment	477	35,630,579		0	35,630,579		13,570,266	2,269,799	15,840,065	11,374,590	3,196,748
Telemetry Equipment Meters	477.1 478	4,038,732 42,745,268		0	4,038,732 42,745,268		1,635,195 22,508,330	273,507 4,370,114	1,908,702 26,878,444	1,370,620 14,755,339	385,203 697,846
AMR/ERT Modules	479	42,743,200		0	42,743,200		22,300,330	4,370,114	20,070,444	0	097,040
Other Distribution Equipment	-	<u>0</u>		0	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-total	470-479	549,940,213		0	549,940,213		356,939,298	49,965,598	406,904,896	113,029,047	18,796,339
F. GENERAL PLANT											
Land	480	136,500		0	136,500		95,958	8,565	104,523	21,008	4,657
Structures & Improvements Leasehold Improvements	482 482.1	9,144,873 0		0	9,144,873		6,428,737	573,817 0	7,002,554	1,407,419 0	312,002 0
Office Furniture & Equipment	483	324,024		0	324,024		227,785	20,332	248,116	49,868	11,055
Target Adjustments	483.1	0		0	0		0	0	0	0	0
Computer Equipment: Software	483.2	0		0	0		0	0	0	0	0
Computer System Development Transportation Equipment	483.3 484	0 277,928		0	0 277,928		0 195,380	0 17,439	0 212,820	0 42,774	0 9,482
Vehicle Conversion Kits	484.1	0		0	277,920		195,560	0	212,020	42,774	9,402
Heavy Work Equipment	485	361,615		0	361,615		211,327	30,066	241,393	80,654	16,178
Tools & Work Equipment	486	1,727,766		0	1,727,766		1,009,703	143,655	1,153,358	385,356	77,296
Rental Equipment: Conv. Bur. Communication Equipment	487 488	0		0	0		0	0	0	0	0
Property, Plant & Equipment Gas Inventory	489	393,000		0	393,000		239,985	33,429	273,414	<u>82,267</u>	15,300
Sub-total	480-490	12,365,706		0	12,365,706		8,408,875	827,303	9,236,178	2,069,346	445,970
Sub-total Plant-in-Service		681,567,667		0	681,567,667		408,827,689	57,867,348	466,695,037	147,765,070	28,203,209
G. ADDITIONS TO UTILITY PLANT											
Construction Work in Progress		0		0	0		0	0	0	0	0
Other Additions Sub-total		<u>0</u> 0		<u>0</u> 0	<u>0</u> 0		<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0
Total Utility Plant		681,567,667		0	681,567,667		408,827,689	57,867,348	466,695,037	147,765,070	28,203,209
II. ACCUMULATED DEPRECIATION											
Intangible Plant		-5,659,334		0	-5,659,334		-3,394,442	-482,070	-3,876,512	-1,206,654	-236,303
Production Plant		0		0	0		0	0	0	0	0
Local Storage Plant		0		0	0		0	0	0	0	0

Account Description	Account <u>Code</u>	Total Allocated <u>Dollars</u>	Cooperative CO-OP	Main Line ML	Special Contracts SC	Power Stations GS	Interruptible INT	Primary <u>Gas</u> PG	Firm In Supplemental S	nterruptible Supplemental ISP	Fixed Price Offering FPO
RATE BASE DETAILS											
I. GAS PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Franchises & Consents	401	22,370		289	570	115	304	(		0	0
Other Intangible Plant Sub-total	402 401-402	13,363,818 13,386,188		172,720 173,009	340,410 340,980	68,935 69,050	181,855 182,160	<u>(</u>		<u>0</u> 0	<u>0</u> 0
Sub-total	401-402	13,300,100	121	173,009	340,960	69,030	102,100	(	, 0	U	U
B. PRODUCTION PLANT						_					
(Reserved) Sub-total	- 420-424	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>(</u>	<u>0</u>	<u>0</u> 0	<u>0</u> 0
out total	420 424	· ·	· ·	Ū	· ·	0	· ·	`	· ·	Ū	Ü
C. LOCAL STORAGE PLANT	440	0	0	0	0	0	0	(	0	0	0
Land Structures & Improvements	440 442	<u>0</u>		0 <u>0</u>	0 <u>0</u>	0 <u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Sub-total Sub-total	440-449	0		0	0	0	0	(		0	0
D. TRANSMISSION PLANT											
Land	460	791,258	124	41,804	122,498	11,871	20,362	(		0	0
Structures & Improvements	461	76,000		4,015	11,766	1,140	1,956		0	0	0
Structures & Improvements - M&R Mains	463 465	1,040,393 96,265,407		54,966 5.085.881	161,068 14,903,265	15,609 1,444,283	26,773 2,477,263	(		0	0
Measuring & Reg. Equipment	467	7,702,502		406,938	1,192,458	115,562	198,214	(		0	0
Other Transmission Equipment	469	0	0	0	0	0	0	<u>(</u>		0	0
Sub-total	460-469	105,875,559	16,589	5,593,603	16,391,054	1,588,465	2,724,568	(	0	0	0
E. DISTRIBUTION PLANT											
Land	470	1,090,779		5,717	623	3,559	12,297	(		0	0
Computer Equipment - Hardware Structures & Improvements	471 472	469,176 1,544,025		2,459	268 0	1,531 0	5,289 47,942	(	0 0	0	0
Structures & Improvements: M & R	472.1	4,426,137	838	278,314	0	0	130,949			ő	ō
Services	473	225,205,587	0	83,065	0	0	342,452		0	0	0
Regulators	474	52,751,366		83,645	0	0	426,821		0	0	0
Regulators & Meters Installations Mains	474.1 475	0 182,038,564	0	0	0	0	0 3,777,087	(		0	0
Measuring & Reg. Equipment	477	35,630,579		2,107,531	313,332	1,789,355	991,609	Č		0	0
Telemetry Equipment	477.1	4,038,732	765	253,954	0	0	119,487	(	0	0	0
Meters	478	42,745,268		67,779	0	0	345,860	(		0	0
AMR/ERT Modules Other Distribution Equipment	479	0		0	0	0	0	( (		0 <u>0</u>	0 <u>0</u>
Sub-total	470-479	549,940,213		2,882,464	314,223	1,794,445	6,199,793		0	0	0
F. GENERAL PLANT											
Land	480	136,500	9	1,445	1,198	215	1,757	1,214	1 203	18	254
Structures & Improvements	482	9,144,873	595	96,804	80,232	14,371	117,713	81,310	13,615	1,220	17,039
Leasehold Improvements	482.1	0	0	0	0	0	0	(		0	0
Office Furniture & Equipment Target Adjustments	483 483.1	324,024		3,430	2,843	509 0	4,171 0	2,88		43	604 0
Computer Equipment: Software	483.2	0	-	0	0	0	0	(		0	0
Computer System Development	483.3	0		0	0	0	0	Ċ		0	0
Transportation Equipment	484	277,928		2,942	2,438	437	3,578	2,47		37	518
Vehicle Conversion Kits Heavy Work Equipment	484.1 485	0 361,615	0 21	5,300	0 10,860	0 1,934	0 5,275	(		0	0
Tools & Work Equipment	486	1,727,766		25,324	51,890	9,239	25,202	Č		0	0
Rental Equipment: Conv. Bur.	487	0	0	0	0	0	0	(		0	0
Communication Equipment	488	0		0	10.000	0	0	(		0	0
Property, Plant & Equipment Gas Inventory Sub-total	489 480-490	393,000 12,365,706		4,920 140,165	10,002 159,463	2,030 28,734	<u>5,046</u> 162,742	87,876		<u>0</u> 1,318	<u>0</u> 18,415
Sub-total Plant-in-Service		681,567,667	37,107	8,789,242	17,205,721	3,480,695	9,269,263	87,876	14,714	1,318	18,415
G. ADDITIONS TO UTILITY PLANT											
Construction Work in Progress		0		0	0	0	0	(		0	0
Other Additions Sub-total		<u>0</u> 0		<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>(</u>		<u>0</u> 0	<u>0</u> 0
Total Utility Plant		681,567,667		8,789,242	17,205,721	3,480,695	9,269,263	87,876		1,318	18,415
II. ACCUMULATED DEPRECIATION											
Intangible Plant		-5,659,334		-81,201	-145,231	-35,793	-77,269	(		0	0
Production Plant		0	-	0	0	0	0	(		0	0
Local Storage Plant		0	0	0	0	0	0	(	0	0	0

		Total	Direct	Total	Balance						
Account	Account	Allocated	Assignment	Direct	to be	Allocation		Small	Small Gen.	Large Gen	High
Description	Code	Dollars	Factor	Assignment	Allocated	Factor	Residential	Commercial	Service	Service	Volume
							SGS-R	SGS-C	SGS-Total	LGS	HVF
Transmission Plant		-29,697,916		0	-29,697,916		-9,941,491	-1,663,031	-11,604,522	-8,338,973	-2,362,740
Distribution Plant		-198,230,877		0	-198,230,877		-128,265,208	-17,848,805	-146,114,012	-40,197,897	-7,115,796
General Plant		-8,410,556		0	-8,410,556		-5,642,367	-568,837	-6,211,205	-1,477,096	-315,839
Retirement Work in Progress		0		<u>0</u>	0		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-total		-241,998,684		0	-241,998,684		-147,243,509	-20,562,743	-167,806,251	-51,220,620	-10,030,679
Plant Held For Future Use		0		0	0		0	0	0	0	0
Total Accumulated Depreciation		-241,998,684		0	-241,998,684		-147,243,509	-20,562,743	-167,806,251	-51,220,620	-10,030,679
Total Accumulated Depreciation		-241,998,684		0	-241,998,684		-147,243,509	-20,562,743	-167,806,251	-51,220,620	-10,030,679
Total Accumulated Depreciation  III. OTHER RATE BASE		-241,998,684		0	-241,998,684		-147,243,509	-20,562,743	-167,806,251	-51,220,620	-10,030,679
•		<b>-241,998,684</b> -53,061,703		0	<b>-241,998,684</b> -53,061,703		<b>-147,243,509</b> -19,973,160	-20,562,743 -3,288,772	-167,806,251 -23,261,932	<b>-51,220,620</b> -15,076,359	<b>-10,030,679</b> -4,105,594
III. OTHER RATE BASE				·					,,,,,,		
III. OTHER RATE BASE Contributions in Aid of Construction		-53,061,703		·	-53,061,703		-19,973,160	-3,288,772	-23,261,932	-15,076,359	-4,105,594
III. OTHER RATE BASE Contributions in Aid of Construction Cash Working Capital		-53,061,703 16,569,241		·	-53,061,703 16,569,241		-19,973,160 7,871,443	-3,288,772 969,457	-23,261,932 8,840,900	-15,076,359 2,501,325	-4,105,594 463,968
III. OTHER RATE BASE  Contributions in Aid of Construction  Cash Working Capital  Security Deposits		-53,061,703 16,569,241 -400,000		·	-53,061,703 16,569,241 -400,000		-19,973,160 7,871,443 -321,402	-3,288,772 969,457 -22,804	-23,261,932 8,840,900 -344,206	-15,076,359 2,501,325 -45,689	-4,105,594 463,968 -6,456
III. OTHER RATE BASE Contributions in Aid of Construction Cash Working Capital Security Deposits Gas in Storage		-53,061,703 16,569,241 -400,000 38,863,462		·	-53,061,703 16,569,241 -400,000 38,863,462		-19,973,160 7,871,443 -321,402 16,061,746	-3,288,772 969,457 -22,804 2,696,338	-23,261,932 8,840,900 -344,206 18,758,084	-15,076,359 2,501,325 -45,689 13,772,978	-4,105,594 463,968 -6,456 3,408,052

		Total									
Account	Account	Allocated			Special	Power		Primary	Firm	Interruptible	Fixed Price
<u>Description</u>	Code	Dollars	Cooperative	Main Line	Contracts	Stations	Interruptible	Gas	Supplemental	Supplemental	Offering
			CO-OP	ML	SC	GS	INT	PG	FSP	ISP	FPO
Transmission Plant		-29,697,916	-4,650	-1,575,939	-4,595,396	-447,949	-767,747	0	0	0	0
Distribution Plant		-198,230,877	-9,532	-1,428,700	-155,352	-887,171	-2,322,417	0	0	0	0
General Plant		-8,410,556	-507	-79,265	-115,700	-17,785	-112,103	-58,230	-9,750	-874	-12,202
Retirement Work in Progress		0	0	<u>0</u>	0	0	0	0	0	0	0
Sub-total -		-241,998,684	-15,060	-3,165,105	-5,011,678	-1,388,699	-3,279,536	-58,230	-9,750	-874	-12,202
Plant Held For Future Use		0	0	0	0	0	0	0	0	0	0
Total Accumulated Depreciation		-241,998,684	-15,060	-3,165,105	-5,011,678	-1,388,699	-3,279,536	-58,230	-9,750	-874	-12,202
III. OTHER RATE BASE											
Contributions in Aid of Construction		-53,061,703	-6,953	-2,301,075	-6,352,380	-636,449	-1,320,962	0	0	0	0
Cash Working Capital		16,569,241	846	150,949	77,131	13,356	182,642	3,625,267	607,023	54,383	51,450
Security Deposits		-400,000	-70	-561	-70	-140	-2,807	0	0	0	0
Gas in Storage		38,863,462	7,443	372,054	0	0	2,544,851	0	0	0	0
Investment in DSM		47,572,399	0	1,902,896	<u>0</u>	<u>0</u>	951,448	<u>0</u>	0	0	<u>0</u>
Total Other Rate Base		49,543,398	1,266	124,263	-6,275,319	-623,233	2,355,173	3,625,267	607,023	54,383	51,450
TOTAL RATE BASE		489,112,382	23,313	5,748,399	5,918,723	1,468,764	8,344,899	3,654,913	611,986	54,828	57,662

Account Description		Direct Total signment Direct Factor Assignment		ocation actor Residential	Small Commercial	Small Gen. Service	Large Gen Service	High Volume
COST OF SERVICE DETAILS	Code Dollars	ASSIGNMENT	Allocated 12	SGS-R	SGS-C	SGS-Total	LGS	HVF
I. COST OF GAS								
A. FIXED COSTS								
TCPL FS Demand - Sask Zone	156,642	0	156,642	69,065	11,551	80,616	57,869	12,808
TCPL STS Demand	2,891,292	0	2,891,292	1,274,802	213,214	1,488,016	1,068,140	236,410
TCPL FS Demand - SSDA (Welwyn)	11,445,045	0	11,445,045	5,046,243	843,998	5,890,242	4,228,182	935,819
TCPL FS Demand - SSDA (Welwyn) to Man Zone	1,129,240	0	1,129,240	497,894	83,274	581,168	417,179	92,334
TCPL FS Demand - Man Zone ANR Storage Capacity	21,000,168 2,439,499	0	21,000,168 2,439,499	9,259,199 1,075,601	1,548,627 179,897	10,807,826 1,255,499	7,758,163 901,233	1,717,106 199,469
ANR Storage Capacity  ANR Storage Deliverability	1,931,021	0	1,931,021	851,408	142,400	993,808	713,384	157,892
ANR Oklahoma Winter	209,910	0	209,910	92,552	15,480	108,031	77,548	17,164
ANR Crystal Falls from Storage	298,421	0	298,421	131,577	22,007	153,584	110,247	24,401
GLGT Winter	1,040,369	0	1,040,369	458,710	76,721	535,431	384,347	85,067
Seasonal Storage Capacity	1,338,963	0	1,338,963	590,363	98,740	689,103	494,658	109,482
Seasonal Storage Deliverability Annual Storage Capacity	991,267 1,265,780	0	991,267 1,265,780	437,060 558,096	73,100 93,343	510,160 651,439	366,207 467,621	81,052 103,498
Annual Storage Deliverability	1,297,296	0	1,297,296	571,992	95,667	667,659	479,264	106,075
ANR Joliet Summer	190,402	0	190,402	83,950	14,041	97,991	70,341	15,568
ANR Crystal Falls to Storage	1,365,453	0	1,365,453	602,043	100,693	702,736	504,444	111,648
GLGT Summer	1,064,594	0	1,064,594	469,391	78,507	547,898	393,296	87,048
Forecast Capacity Management Revenues	-6,300,000	0	-6,300,000	-2,777,738	-464,584	-3,242,322	-2,327,430	-515,128
Sub-total	43,755,362	0	43,755,362	19,292,208	3,226,676	22,518,884	16,164,692	3,577,714
B. VARIABLE TRANSPORTATION								
TCPL FS - Sask Zone TCPL FS - Flowing directly to Man Zone	11,016 1,551,282	0	11,016 1,551,282	4,553 641,124	764 107,628	5,317 748,751	3,904 549,765	966 136,036
TCPL FS - Flowing directly to Mail 2016 TCPL FS - SSDA (Welwyn)	1,551,262	0	1,551,262	041,124	0 0	746,731	0 49,703	130,030
TCPL Firm Service - Emerson to Man Zone	13,825	0	13,825	5,714	959	6,673	4,899	1,212
ANR Oklahoma to Crystall Falls	19,807	0	19,807	8,452	1,491	9,943	7,133	1,497
ANR Storage Transportation	93,913	0	93,913	40,072	7,070	47,142	33,821	7,096
Storage Withdrawl Chg.	148,284	0	148,284 2,179,962	63,272 930,184	11,163 164,105	74,435 1,094,289	53,402 785,070	11,203 164,705
Storage Gas - Transportation & Delivery Cost Compressor Fuel: TCPL SSDA	2,179,962 4,694	0	2,179,962 4,694	930,184	164,105	1,094,289	785,070	164,705
Compressor Fuel: TCPL MDA	573,654	0	573,654	0	0	0	0	0
Compressor Fuel: Emerson	7,032	0	7,032	3,000	529	3,530	2,532	531
Compressor Fuel: TCPL SSDA (Welwyn) to MDA	0	0	0	0	0	0	0	0
Compressor Fuel: Oklahoma	148,624	0	148,624	63,417	11,188	74,606	53,524	11,229
Compressor Fuel: Storage Sub-total	103,950 4,856,044	0	103,950 4,856,044	44,355 1,804,144	7,825 312,722	52,181 2,116,866	37,436 1,531,487	7,854 342,330
	4,030,044	0	4,050,044	1,004,144	312,722	2,110,000	1,551,467	342,330
C. COMMODITY COST				=				
Primary Direct to System Storage Gas: Primary to System	101,899,954 24,754,674	0	101,899,954 24,754,674	502,914 122,173	84,426 20,510	587,340 142,683	420,621 102,182	134,599 32,698
Oklahoma Supply	3,672,042	0	3,672,042	15,565	2,613	18,178	13,018	4,166
Storage Gas: Supplemental Supply	12,632,218	0	12,632,218	53,546	8,989	62,535	44,784	14,331
Emerson Supply	6,860,360	0	6,860,360	29,080	4,882	33,962	24,321	7,783
Delivered Service	0	0	0	0	0	0	0	0
Fixed Price Offering Sub-total	942,548 150,761,797	0	942,548 150,761,797	4,652 727,930	781 122,200	5,433 850,130	3,891 608.817	1,245 194.821
	130,701,797	Ü	130,761,797	727,930	122,200	650,130	000,017	134,021
D. OTHER GAS COSTS  Minell Charges	198.444	0	198.444	66.482	11.121	77.603	55.765	15.755
Load Balancing Charges	200,000	0	200,000	88,182	11,121	102,931	73,887	16,353
Baseload Volume Price Increment Charges	200,000	0	200,000	00,102	0	102,931	73,007	0,333
Sub-total	398,444	0	398,444	154,664	25,870	180,534	129,652	32,108
Total Cost of Gas	199,771,646	0	199,771,646	21,978,946	3,687,468	25,666,414	18,434,647	4,146,973
II. OTHER REVENUE								
Rental Income	-31,103	0	-31,103	-29,042	-2,061	-31,103	0	0
Late Payment Charge	-1,200,921	0	-1,200,921	-1,121,358	-79,562	-1,200,921	0	0
Broker Revenue Other	-37,792 -595,745	0	-37,792 -595,745	-28,855 -418,802	-2,898 -37,381	-31,754 -456,183	-5,072 -91,687	-563 -20,325
Total Other Revenue	-595,745 - <b>1,865,560</b>	0	-595,745 -1,865,560	-418,802 - <b>1.598.057</b>	-37,381 -121,903	-456,183 -1,719,960	-91,687 <b>-96,759</b>	-20,325 <b>-20.889</b>
	.,000,000	Ů	.,000,000	.,555,657	.2.,500	.,,	55,.55	20,000

Account Description	Account Code	Total Allocated <u>Dollars</u>	Cooperative CO-OP	Main Line ML	Special Contracts SC	Power Stations GS	Interruptible	Primary <u>Gas</u> PG		Interruptible Supplemental ISP	Fixed Price Offering FPO
COST OF SERVICE DETAILS											
I. COST OF GAS											
A. FIXED COSTS TCPL FS Demand - Sask Zone TCPL STS Demand TCPL FS Demand - SSDA (Welwyn)		156,642 2,891,292 11,445,045	597	1,268 23,412 92,674	0 0	0 0 0	4,048 74,718 295,768	0 0	0 0	0	0 0 0
TCPL FS Demand - SSDA (Welwyn) to Man Zone TCPL FS Demand - Man Zone ANR Storage Capacity		1,129,240 21,000,168 2,439,499	233 4,333	9,144 170,045 19,753	0 0	0 0	29,182 542,695 63,043	0	0		0 0
ANR Storage Deliverability ANR Oklahoma Winter ANR Crystal Falls from Storage		1,931,021 209,910 298,421	62	15,636 1,700 2,416	0 0 0	0 0 0	49,902 5,425 7,712	0 0 0	0 0 0	0	0 0 0
GLGT Winter Seasonal Storage Capacity Seasonal Storage Deliverability		1,040,369 1,338,963 991,267	205	8,424 10,842 8,027	0 0 0	0 0 0	26,886 34,602 25,617	0 0 0	0 0 0	0	0 0 0
Annual Storage Capacity Annual Storage Deliverability ANR Joliet Summer		1,265,780 1,297,296 190,402	268 39	10,249 10,505 1,542	0	0	32,711 33,525 4,920	0	0	0	0
ANR Crystal Falls to Storage GLGT Summer Forecast Capacity Management Revenues Sub-total		1,365,453 1,064,594 -6,300,000 43,755,362	220 -1,300	11,056 8,620 -51,013 354,300	0 0 0	0 0 0	35,287 27,512 -162,807 1,130,744	0 0 0	0 0 0	0	0 0 0
B. VARIABLE TRANSPORTATION		43,755,362	9,027	354,300	U	U	1,130,744	U	U	U	0
TCPL FS - Sask Zone TCPL FS - Flowing directly to Man Zone TCPL FS - SSDA (Welwyn)		11,016 1,551,282 0	297 0	105 14,851 0	0 0 0	0 0 0	721 101,581 0	0 0 0	0 0 0	0	0 0 0
TCPL Firm Service - Emerson to Man Zone ANR Oklahoma to Crystall Falls ANR Storage Transportation		13,825 19,807 93,913	2 10	132 151 715	0 0 0	0 0	905 1,082 5,129	0	0	0 0	0 0 0
Storage Withdrawl Chg. Storage Gas - Transportation & Delivery Cost Compressor Fuel: TCPL SSDA Compressor Fuel: TCPL MDA		148,284 2,179,962 4,694 573,654	16 240 0	1,129 16,604 0	0 0 0	0 0 0	8,098 119,055 0	0 0 4,694 573,654	0 0 0	0 0 0	0 0 0
Compressor Fuel: TOPL SDDA (Welwyn) to MDA Compressor Fuel: TOPL SSDA (Welwyn) to MDA Compressor Fuel: Oklahoma		7,032 0 148,624	1 0	54 0 1,132	0	0	384 0 8,117	0 0 0	0	0	0 0
Compressor Fuel: Storage Sub-total		103,950 4,856,044		792 35,666	0	0	5,677 250,749	0 578,348	0	0	0
C. COMMODITY COST Primary Direct to System Storage Gas: Primary to System		101,899,954 24,754,674	0	111,656 27,125	42,827 10,404	84,124 20,436	148,364 36,042	100,370,424 24,383,103	0	0	0
Oklahoma Supply Storage Gas: Supplemental Supply Emerson Supply		3,672,042 12,632,218 6,860,360	0	3,456 11,888 6,456	1,325 4,560 2,476	2,604 8,957 4,864	4,592 15,797 8,579	0	3,326,666 11,444,086 6,215,104	298,038 1,025,281 556,814	0 0 0
Delivered Service Fixed Price Offering Sub-total		942,548 150,761,797	0 0 0	0 1,033 161,613	0 396 61,989	0 778 121,763	0 1,372 214,746	0 0 124,753,527	0 0 20,985,856	0 0 1,880,133	928,401 928,401
D. OTHER GAS COSTS Minell Charges Load Balancing Charges		198,444 200,000		10,484 1,619	30,722 0	2,977	5,107 5,168	0	0	0	0
Baseload Volume Price Increment Charges Sub-total		398,444	0 72	12,104	0 30,722	0 2,977	0 10,275	0	0	0	0
Total Cost of Gas		199,771,646	9,698	563,683	92,711	124,741	1,606,515	125,331,875	20,985,856	1,880,133	928,401
II. OTHER REVENUE Rental Income Late Payment Charge		-31,103 -1,200,921	0	0	0	0	0	0	0		0
Broker Revenue Other Total Other Revenue		-37,792 -595,745 <b>-1,865,560</b>		-50 -6,306 <b>-6,357</b>	-18 -5,227 <b>-5,244</b>	-82 -936 <b>-1,019</b>	-252 -7,668 <b>-7,920</b>	-5,293 - <b>5,293</b>	-890 - <b>890</b>	-80 - <b>80</b>	0 -1,110 <b>-1,110</b>

Account Description	Account Allocated Code Dollars	Direct Total Assignment Direct Factor Assignment	Balance to be Allocated	Allocation <u>Factor</u>	Residential SGS-R	Small Commercial SGS-C	Small Gen. Service SGS-Total	Large Gen Service LGS	High <u>Volume</u> HVF
III. OPERATING & MAINTENANCE EXPENSES									
A. PRESIDENT & CEO									
Audit	225,0				158,466	14,167	172,634	34,874	7,744
Liability Claims	82,0				57,752	5,163	62,915	12,709	2,822
Public Affairs	522,0				367,642	32,868	400,510	80,907	17,965
Research & Development Sub-total	80,0 909,0		,		44,806 628,667	5,615 57,813	50,421 686,480	21,807 150,297	5,953 34,484
Sub-total	909,0	JU U	909,000		626,667	57,013	000,400	150,297	34,404
B. FINANCE & ADMINISTRATION									
IT - Banner	1,117,0				1,012,825	71,862	1,084,687	31,776	375
IT - Distribution/Metering	124,0		12 1,000		87,171	7,781	94,951	19,084	4,231
Gas Accounting	348,0				38,287 1,397,540	6,424 124,742	44,711	32,113	7,224
Gas Regulatory Gas Supply	1,988,0 2,416,0		1,000,000		730,738	124,742	1,522,282 853,319	305,958 612,961	67,826 212,577
Treasury	318,0				223,550	19.954	243,504	48,941	10,849
Property Tax Administration	310,0	0 0			223,330	19,954	243,304	40,941	10,649
Sub-total	6,311,0	00 230,000	6,081,000		3,490,111	353,342	3,843,453	1,050,832	303,082
C. TRANSMISSION									
Communication Systems	197,0		,		32,921	5,507	38,428	27,598	80,007
Sub-total	197,0	JU U	197,000	1	32,921	5,507	38,428	27,598	80,007
D. POWER SUPPLY									
Environmental Management	412,0				206,898	26,762	233,660	107,717	29,611
Sub-total	412,0	00 0	412,000	1	206,898	26,762	233,660	107,717	29,611
E. CUSTOMER SERVICE & DISTRIBUTION									
Billing Inquiries & Collections	1,807,0	00 0	1,807,000	ı	1,451,932	103,017	1,554,949	206,401	29,165
Customer Inspections	9,162,0	00 2,938,000	6,224,000	1	8,047,384	589,104	8,636,488	338,028	46,721
Customer Relations	1,531,0				1,388,000	98,000	1,486,000	44,000	1,000
Customer Safety	1,961,0		1,001,000		1,233,797	87,540	1,321,337	628,075	7,404
Distribution Maintenance	7,397,0				4,624,566	566,261	5,190,827	1,485,704	309,146
Dispatch Station Maintenance	2,849,0 5.875.0				2,394,262 3,171,804	194,899 392,508	2,589,160 3,564,312	252,242 1.502.397	5,161 410.133
System Maintenance & Support	5,675,0		., . ,		325.413	42.092	367.504	1,502,397	46,573
System Integrity	1,407,0				706,567	91,394	797,961	367,860	101,124
Meter Reading	2.056.0		.,,		1.571.723	189,580	1.761.303	277.768	10,236
Meter Changes	4,569,0				3,359,288	238,347	3,597,636	899,412	45,969
Sub-total	39,262,0	3,382,000	35,880,000	1	28,274,736	2,592,741	30,867,478	6,171,306	1,012,633
F. CUSTOMER CARE & MARKETING									
Customer Billing	8.542.0	00 1.894.000	6.648.000	ı	6.951.597	568,403	7.519.999	854.055	107.299
Customer Relations	6.387.0		-,		4.056.000	310,000	4.366.000	1.047.000	556,000
Customer Safety	314,0	00 0	314,000	ı	197,559	14,017	211,576	100,569	1,185
Quality Assessment	576,0	00 0	576,000	1	355,971	43,802	399,773	116,835	24,610
Load Forecast	196,0				106,684	7,569	114,253	3,891	50,089
Meter Repair & Calibration	1,911,0		1,011,000		1,405,034	99,690	1,504,724	376,182	19,227
Sub-total	17,926,0	00 1,894,000	16,032,000	1	13,072,844	1,043,481	14,116,324	2,498,532	758,410
G. ADJUSTMENTS TO INCOME									
Corporate Alloc. & Adj.	6,845,0				4,811,953	429,506	5,241,459	1,053,463	233,535
Depreciation, Interest, Taxes	-3,062,0		-,		-2,152,550	-192,132	-2,344,682	-471,250	-104,468
Sub-total	3,783,0	00 0	3,783,000	1	2,659,404	237,373	2,896,777	582,213	129,067
Total Operating & Maintenance Expenses	68,800,0	5,506,000	63,294,000	1	48,365,580	4,317,020	52,682,600	10,588,496	2,347,294

Account Description  III. OPERATING & MAINTENANCE EXPENSES	Account <u>Code</u>	Total Allocated <u>Dollars</u>	Cooperative CO-OP	Main Line ML	Special Contracts SC	Power Stations GS	Interruptible INT	Primary <u>Gas</u> PG	Firm Supplemental FSP	Interruptible Supplemental ISP	Fixed Price Offering FPO
A. PRESIDENT & CEO											
Audit		225,000		1,712	1,974	354	2,912	2,001	335		419
Liability Claims		82,000	5	624	719	129		729			153
Public Affairs		522,000		3,973	4,580	820		4,641	777	70	973
Research & Development Sub-total		80,000 909,000		6,310	7,273	1,303	1,819 12,547	7,371	0 1,234	0 111	0 1,545
Sub-total		909,000	41	0,310	1,213	1,303	12,547	7,371	1,234	111	1,545
B. FINANCE & ADMINISTRATION											
IT - Banner		1,117,000	0	0	0	0	163	0	0	0	0
IT - Distribution/Metering		124,000		1,313	1,088	195		1,103			231
Gas Accounting		348,000		982	162	217	2,799	218,327	36,557	3,275	1,617
Gas Regulatory		1,988,000 2,416,000		21,044 119,912	17,442 97.323	3,124 35,179	25,590 90,813	17,676 330,784	2,960 55,387	265 4.962	3,704 2,450
Gas Supply Treasury		318,000		3,366	2,790	500	4,093	2,827	473	4,962	592
Property Tax Administration		310,000	0	3,300	2,750	0	4,093	2,027	4/3		0
Sub-total		6,311,000		146,617	118,804	39,215	125,053	570,716			8,595
C. TRANSMISSION											
Communication Systems		197,000		11,411	3,835	1,866	33,840	0	0		0
Sub-total		197,000	15	11,411	3,835	1,866	33,840	0	0	0	0
D. POWER SUPPLY											
Environmental Management		412.000	22	7.529	22.063	2.138	9.259	0	0	0	0
Sub-total		412,000	22	7,529	22,063	2,138	9,259	0	0	0	0
E. CUSTOMER SERVICE & DISTRIBUTION								0			
Billing Inquiries & Collections Customer Inspections		1,807,000 9,162,000		2,536 29,830	317 86,980	634 8,466	12,680 15,379	0	-		0
Customer Relations		1,531,000		29,030	00,900	0,400		0	0		0
Customer Safety		1,961,000		644	80	161	3.219	0	0		0
Distribution Maintenance		7,397,000		98,899	195,411	18,937	97,781	0	0	0	0
Dispatch		2,849,000	0	77	0	0	2,359	0	0	0	0
Station Maintenance		5,875,000		270,053	0	3		0	0		0
System Maintenance & Support		648,000	35	11,842	34,701	3,363	14,563	0	0		0
System Integrity		1,407,000		25,712	75,345	7,302		0	0		0
Meter Reading		2,056,000		1,063	133	266 999	5,231	0	0		0
Meter Changes Sub-total		4,569,000 39,262,000		3,997 444,654	500 393,467	40,131	19,987 330,105	0	0		0
Gub-total		33,202,000	2,220	444,004	555,407	40,101	330,103	0	O	· ·	· ·
F. CUSTOMER CARE & MARKETING											
Customer Billing		8,542,000	1,166	9,330	1,166	2,333	46,652	0	0	0	0
Customer Relations		6,387,000		48,000	6,000	12,000	241,000	0	0		111,000
Customer Safety		314,000		103	13	26	515	0	0		0
Quality Assessment		576,000		8,264	17,049	1,652	7,793	0	0		0
Load Forecast Meter Repair & Calibration		196,000 1,911,000		4,356 1,672	544 209	1,089 418	21,778 8,359	0	0		0
Sub-total		17,926,000		71,725	24,982	17,517	326,097	0			111.000
oub-total		17,320,000	1,415	11,720	24,302	17,517	320,037	O	· ·	Ü	111,000
G. ADJUSTMENTS TO INCOME											
Corporate Alloc. & Adj.		6,845,000		72,459	60,054	10,757	88,109	60,861	10,191	913	12,754
Depreciation, Interest, Taxes		-3,062,000		-32,413	-26,864	-4,812	-39,414	-27,225		-408	-5,705
Sub-total		3,783,000	246	40,045	33,190	5,945	48,695	33,636	5,632	505	7,048
Total Operating & Maintenance Expenses		68,800,000	4,477	728,291	603,614	108,116	885,596	611,723	102,428	9,177	128,188

Account <u>Description</u>	Account Code	Total Allocated <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct <u>Assignment</u>	Balance to be Allocated	Allocation <u>Factor</u>	Residential	Small Commercial	Small Gen. Service	Large Gen Service	High <u>Volume</u>
IV. DEPRECIATION & AMORTIZATION							SGS-R	SGS-C	SGS-Total	LGS	HVF
Depreciation Expense		18.036.419		0	18.036.419		11.098.520	1.603.772	12.702.292	3.826.932	644.366
Amortization of Cust. Contributions		-999.733		ō	-999.733		-59.137	63,037	3,900	-237.883	-127,156
Depreciation: Common Assets		4,620,879		0	4,620,879	1	3,248,423	289,948	3,538,371	711,165	157,653
Amortization Expense (Deferreds)		1,234,802		100,000	1,134,802	!	679,012	96,726	775,738	247,064	47,069
Demand Side Management Amortization Expense (Deferred)		7,198,213		0	7,198,213		2,807,303	1,367,660	4,174,964	2,447,392	143,964
Furnace Replacement Program		3,800,000		0	3,800,000		3,800,000	0	3,800,000	0	0
Ex-Franchise Depreciation & Amortization		0		0	0		0	0	0	0	0
Total Depreciation & Amortization Expenses		33,890,579		100,000	33,790,579	1	21,574,120	3,421,143	24,995,263	6,994,670	865,897
V. CAPITAL & OTHER TAXES											
Municipal Taxes		11,187,000		0	11,187,000	ı	6,693,772	953,534	7,647,306	2,435,585	464,016
Payroll Tax		807,000		0	807,000	1	567,311	50,637	617,949	124,199	27,533
Taxes on Common Assets		170,000		0	170,000	ı	97,922	16,241	114,163	40,064	6,711
Corporate Capital Tax		2,516,000		0	2,516,000	ı	1,449,252	240,367	1,689,619	592,954	99,327
Business Taxes		0		0	0	1	0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Income Taxes		4,070,000		0	4,070,000		2,344,378	388,829	2,733,207	959,190	160,675
Total Taxes		18,750,000		0	18,750,000	1	11,152,636	1,649,608	12,802,244	4,151,993	758,262
VI. FINANCE EXPENSE		17,296,000		0	17,296,000	)	10,034,893	1,651,321	11,686,214	4,026,719	667,774
VII. CORPORATE ALLOCATION		12,000,000		0	12,000,000	1	6,962,229	1,145,690	8,107,919	2,793,746	463,303
VIII. NET INCOME (LOSS)		5,608,000		0	5,608,000	1	3,253,682	535,419	3,789,101	1,305,611	216,517
VIII. NET INCOME (LOSS)  COST OF SERVICE SUMMARY		5,608,000		0	5,608,000	1	3,253,682	535,419	3,789,101	1,305,611	216,517
, ,		<b>5,608,000</b> 199,771,646		0	5,608,000 199,771,646		3,253,682 21,978,946	<b>535,419</b> 3,687,468	3,789,101 25,666,414	1,305,611 18,434,647	<b>216,517</b> 4,146,973
COST OF SERVICE SUMMARY						i					
COST OF SERVICE SUMMARY COST OF GAS		199,771,646		0	199,771,646	i	21,978,946	3,687,468	25,666,414	18,434,647	4,146,973
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE		199,771,646		0	199,771,646	i	21,978,946 -1,598,057 628,667	3,687,468 -121,903 57,813	25,666,414	18,434,647 -96,759 150,297	4,146,973 -20,889 34,484
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration		199,771,646 -1,865,560 909,000 6,311,000		0 0 0 230,000	199,771,646 -1,865,560 909,000 6,081,000		21,978,946 -1,598,057 628,667 3,490,111	3,687,468 -121,903 57,813 353,342	25,666,414 -1,719,960 686,480 3,843,453	18,434,647 -96,759 150,297 1,050,832	4,146,973 -20,889 34,484 303,082
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission		199,771,646 -1,865,560 909,000 6,311,000 197,000		0 0 230,000 0	199,771,646 -1,865,560 909,000 6,081,000 197,000		21,978,946 -1,598,057 628,667 3,490,111 32,921	3,687,468 -121,903 57,813 353,342 5,507	25,666,414 -1,719,960 686,480 3,843,453 38,428	18,434,647 -96,759 150,297 1,050,832 27,598	4,146,973 -20,889 34,484 303,082 80,007
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000		0 0 230,000 0	199,771,646 -1,865,560 909,000 6,081,000 197,000 412,000		21,978,946 -1,598,057 628,667 3,490,111 32,921 206,898	3,687,468 -121,903 57,813 353,342 5,507 26,762	25,666,414 -1,719,960 686,480 3,843,453 38,428 233,660	18,434,647 -96,759 150,297 1,050,832 27,598 107,717	4,146,973 -20,889 34,484 303,082 80,007 29,611
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 39,262,000		0 230,000 0 3,382,000	199,771,646 -1,865,560 909,000 6,081,000 197,000 412,000 35,880,000		21,978,946 -1,598,057 628,667 3,490,111 32,921 206,898 28,274,736	3,687,468 -121,903 57,813 353,342 5,507 26,762 2,592,741	25,666,414 -1,719,960 686,480 3,843,453 38,428 233,660 30,867,478	18,434,647 -96,759 150,297 1,050,832 27,598 107,717 6,171,306	4,146,973 -20,889 34,484 303,082 80,007 29,611 1,012,633
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution Customer Care & Marketing		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 39,262,000 17,926,000		0 0 230,000 0 0 3,382,000	199,771,646 -1,865,560 909,000 6,081,000 197,000 412,000 35,880,000 16,032,000		21,978,946 -1,598,057 628,667 3,490,111 32,921 206,898 28,274,736 13,072,844	3,687,468 -121,903 57,813 363,342 5,507 26,762 2,592,741 1,043,481	25,666,414 -1,719,960 686,480 3,843,453 38,428 233,660 30,867,478 14,116,324	18,434,647 -96,759 150,297 1,050,832 27,598 107,717 6,171,306 2,498,532	4,146,973 -20,889 34,484 303,082 80,007 29,611 1,012,633 758,410
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution Customer Care & Marketing Adjustments to Income		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 39,262,000 17,926,000 3,783,000		0 0 230,000 0 0 3,382,000 1,894,000	199,771,646 -1,865,560 909,000 6,081,000 197,000 412,000 35,880,000 16,032,000 3,783,000		21,978,946 -1,598,057 628,667 3,490,111 32,921 206,898 28,274,736 13,072,844 2,659,404	3,687,468 -121,903 57,813 353,342 5,507 26,762 2,592,741 1,043,481 237,373	25,666,414 -1,719,960 686,480 3,843,453 38,428 233,660 30,867,478 14,116,324 2,896,777	18,434,647 -96,759 150,297 1,050,832 27,598 107,717 6,171,306 2,498,532 582,213	4,146,973 -20,889 34,484 303,082 80,007 29,611 1,012,633 758,410 129,067
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution Customer Care & Marketing		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 39,262,000 17,926,000		0 0 230,000 0 0 3,382,000	199,771,646 -1,865,560 909,000 6,081,000 197,000 412,000 35,880,000 16,032,000		21,978,946 -1,598,057 628,667 3,490,111 32,921 206,898 28,274,736 13,072,844	3,687,468 -121,903 57,813 363,342 5,507 26,762 2,592,741 1,043,481	25,666,414 -1,719,960 686,480 3,843,453 38,428 233,660 30,867,478 14,116,324	18,434,647 -96,759 150,297 1,050,832 27,598 107,717 6,171,306 2,498,532	4,146,973 -20,889 34,484 303,082 80,007 29,611 1,012,633 758,410
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution Customer Care & Marketing Adjustments to Income		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 39,262,000 17,926,000 3,783,000		0 0 230,000 0 0 3,382,000 1,894,000	199,771,646 -1,865,560 909,000 6,081,000 197,000 412,000 35,880,000 16,032,000 3,783,000		21,978,946 -1,598,057 628,667 3,490,111 32,921 206,898 28,274,736 13,072,844 2,659,404	3,687,468 -121,903 57,813 353,342 5,507 26,762 2,592,741 1,043,481 237,373	25,666,414 -1,719,960 686,480 3,843,453 38,428 233,660 30,867,478 14,116,324 2,896,777	18,434,647 -96,759 150,297 1,050,832 27,598 107,717 6,171,306 2,498,532 582,213	4,146,973 -20,889 34,484 303,082 80,007 29,611 1,012,633 758,410 129,067
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution Customer Care & Marketing Adjustments to Income Sub-total		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 39,262,000 17,926,000 3,783,000 68,800,000		0 230,000 0 0 3,382,000 1,894,000 5,506,000	199,771,646 -1,865,560 909,000 6,081,000 197,000 412,000 35,880,000 16,032,000 3,783,000 63,294,000		21,978,946 -1,598,057 628,667 3,490,111 32,921 206,898 28,274,736 13,072,844 2,659,404 48,365,580	3,687,468 -121,903 57,813 353,342 5,507 26,762 2,592,741 1,043,481 237,373 4,317,020	25,666,414 -1,719,960 686,480 3,843,453 38,428 233,660 30,867,478 41,116,324 2,896,777 52,682,600	18,434,647 -96,759 150,297 1,050,832 27,598 107,717 6,171,306 2,488,532 582,213 10,588,496	4,146,973 -20,889 34,484 303,082 80,007 29,611 1,012,633 758,410 129,067 2,347,294
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution Customer Care & Marketing Adjustments to Income Sub-total  DEPRECIATION & AMORTIZATION		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 37,83,000 68,800,000 33,890,579		0 230,000 0 3,382,000 1,894,000 5,506,000	199,771,646 -1,865,560 909,000 6,081,000 197,000 412,000 35,880,000 16,032,000 3,783,000 63,294,000 33,790,579		21,978,946 -1,598,057 628,667 3,490,111 32,921 206,898 28,274,736 13,072,844 2,659,404 48,365,580 21,574,120	3,687,468 -121,903 57,813 353,342 5,507 26,762 2,592,741 1,043,481 237,373 4,317,020 3,421,143	25,666,414 -1,719,960 686,480 3,843,453 38,428 233,660 30,867,478 14,116,324 2,896,777 52,682,600 24,995,263	18,434,647 -96,759 150,297 1,050,832 27,598 107,717 6,171,306 2,498,532 582,213 10,588,496 6,994,670	4,146,973 -20,889 34,484 303,082 80,007 29,611 1,012,633 758,410 129,067 2,347,294 865,897
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution Customer Service & Marketing Adjustments to Income Sub-total  DEPRECIATION & AMORTIZATION CAPITAL & OTHER TAXES		199,771,646 -1,865,560 909,000 6,311,000 412,000 3,783,000 6,8800,000 33,890,579 18,750,000		0 0 230,000 0 0 3.382,000 1,894,000 5,506,000 100,000	199,771,646 -1,865,560 909,000 6,081,000 197,000 412,000 3,880,000 16,032,000 16,032,000 3,783,000 33,790,579		21,978,946 -1,598,057 628,667 3,490,111 32,921 206,898 28,274,736 42,659,404 48,365,580 21,574,120	3,687,468 -121,903 57,813 353,342 5,507 26,762 2,592,741 1,043,481 237,373 4,317,020 3,421,143	25,666,414 -1,719,960 686,480 3,843,453 38,428 233,660 30,867,478 41,116,324 2,896,777 52,682,600 24,995,263	18,434,647 -96,759 150,297 1,050,832 27,598 107,717 6,171,306 2,498,532 582,213 10,588,496 6,994,670 4,151,993	4,146,973 -20,889 34,484 303,082 80,007 29,611 1,012,633 758,410 129,067 2,347,294 865,897 758,262
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution Customer Service & Marketing Adjustments to Income Sub-total  DEPRECIATION & AMORTIZATION CAPITAL & OTHER TAXES FINANCE EXPENSE		199,771,646 -1,865,560 909,000 6,311,000 197,000 197,000 32,822,000 17,926,000 3,783,000 68,800,000 33,890,579 18,750,000		0 0 230,000 0 3,382,000 1,894,000 100,000 0	199,771,646 -1,865,560 909,000 6,081,000 197,000 32,880,000 3,783,000 33,790,579 18,750,000		21,978,946 -1,598,057 628,667 3,490,111 32,212 206,898 26,274,736 13,072,844 2,659,404 46,365,580 21,574,120 11,152,636	3,687,468 -121,903 57,813 353,342 5,507 26,762 2,592,741 1,043,481 237,373 4,317,020 3,421,143 1,649,608 1,651,321	25,666,414 -1,719,960 686,480 3,843,453 38,482 233,660 30,867,478 14,116,324 2,896,777 52,682,600 24,995,263 12,802,244 11,686,214	18,434,647 -96,759 150,297 1,050,832 27,598 107,717 6,171,306 2,498,532 <u>582,213</u> 10,588,496 6,994,670 4,151,993 4,026,719	4,146,973 -20,889 34,484 303,082 80,007 29,611 1,012,633 758,410 129,067 2,347,294 865,897 758,262 667,774

Account <u>Description</u>	Account Code	Total Allocated <u>Dollars</u>	Cooperative	Main Line MI	Special Contracts SC	Power Stations GS	Interruptible	Primary <u>Gas</u> PG	Firm Supplemental FSP	Interruptible Supplemental ISP	Fixed Price Offering FPO
IV. DEPRECIATION & AMORTIZATION			CO-OF	IVIL	30	63	IIVI	FG	135	101	110
Depreciation Expense		18.036.419	1.008	213.112	335,667	94.807	215.915	1.667	279	25	349
Amortization of Cust. Contributions		-999,733	-272	-78,975	-378,446	-134,363	-46,538	0	0	0	0
Depreciation: Common Assets		4,620,879	301	48,915	40,541	7,261	59,480	41,086	6,879	616	8,610
Amortization Expense (Deferreds)		1,234,802		14,667	28,906	5,854	15,442	0	0		100,000
Demand Side Management Amortization Expense (Deferred)		7,198,213		287,929	0	0	143,964	0	0		0
Furnace Replacement Program		3,800,000		0	0	0	0	0	0		0
Ex-Franchise Depreciation & Amortization		0		0 485.648	0 <b>26.669</b>	0 444	0 388.264	0	0		0 108.959
Total Depreciation & Amortization Expenses		33,890,579	1,098	485,648	26,669	-26,441	388,264	42,753	7,159	641	108,959
V. CAPITAL & OTHER TAXES											
Municipal Taxes		11,187,000	607	144,586	284,961	57,706	152,233	0	0	0	0
Payroll Tax		807,000	53	8,543	7,080	1,268	10,388	7,175	1,201	108	1,504
Taxes on Common Assets		170,000	8	2,017	2,057	510	2,946	1,270	213	19	20
Corporate Capital Tax		2,516,000	121	29,855	30,446	7,555	43,595	18,801	3,148		297
Business Taxes		0		0	0	0	0	0	0		0
Other		0		0	0	0	0	0	0		0
Income Taxes		4,070,000		48,295	49,251	12,222	70,522	30,413	5,092		480
Total Taxes		18,750,000	984	233,297	373,795	79,262	279,684	57,660	9,655	865	2,300
VI. FINANCE EXPENSE		17,296,000	824	203,275	209,298	51,938	295,092	129,245	21,641	1,939	2,039
VII. CORPORATE ALLOCATION		12,000,000	572	141,033	145,211	36,035	204,736	89,671	15,015	1,345	1,415
VIII. NET INCOME (LOSS)		5,608,000	267	65,909	67,862	16,840	95,680	41,906	7,017	629	661
VIII. NET INCOME (LOSS)  COST OF SERVICE SUMMARY		5,608,000	267	65,909	67,862	16,840	95,680	41,906	7,017	629	661
, ,		<b>5,608,000</b> 199,771,646		<b>65,909</b> 563,683	<b>67,862</b> 92,711	<b>16,840</b> 124,741	<b>95,680</b> 1,606,515	<b>41,906</b> 125,331,875	<b>7,017</b> 20,985,856		928,401
COST OF SERVICE SUMMARY			9,698	•		·	·	·	·	1,880,133	
COST OF SERVICE SUMMARY COST OF GAS		199,771,646	9,698	563,683	92,711	124,741	1,606,515	125,331,875	20,985,856	1,880,133	928,401
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE		199,771,646	9,698 -40	563,683	92,711 -5,244	124,741	1,606,515	125,331,875	20,985,856	1,880,133	928,401
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES		199,771,646 -1,865,560	9,698 -40 47	563,683 -6,357	92,711 -5,244 570,424	124,741	1,606,515 -7,920	125,331,875 -5,293	20,985,856	1,880,133 -80	928,401
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission		199,771,646 -1,865,560 909,000 6,311,000 197,000	9,698 -40 47 509 15	563,683 -6,357 6,310 146,617 11,411	92,711 -5,244 570,424 7,273 118,804 3,835	124,741 -1,019 1,303 39,215 1,866	1,606,515 -7,920 12,547 125,053 33,840	125,331,875 -5,293 7,371 570,716	20,985,856 -890 1,234 95,562	1,880,133 -80 111 8,561 0	928,401 -1,110 1,545 8,595 0
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000	9,698 -40 47 509 15 22	563,683 -6,357 6,310 146,617 11,411 7,529	92,711 -5,244 570,424 7,273 118,804 3,835 22,063	124,741 -1,019 1,303 39,215 1,866 2,138	1,606,515 -7,920 12,547 125,053 33,840 9,259	125,331,875 -5,293 7,371 570,716 0	20,985,856 -890 1,234 95,562 0	1,880,133 -80 111 8,561 0	928,401 -1,110 1,545 8,595 0
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 39,262,000	9,698 -40 47 509 15 22 2,225	563,683 -6,357 6,310 146,617 11,411 7,529 444,654	92,711 -5,244 570,424 7,273 118,804 3,835 22,063 393,467	124,741 -1,019 1,303 39,215 1,866 2,138 40,131	1,606,515 -7,920 12,547 125,053 33,840 9,259 330,105	125,331,875 -5,293 7,371 570,716 0 0	20,985,856 -890 1,234 95,562 0 0	1,880,133 -80 1111 8,561 0 0	928,401 -1,110 1,545 8,595 0 0
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES  President & CEO  Finance & Administration  Transmission  Power Supply  Customer Service & Distribution  Customer Care & Marketing		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 39,262,000 17,926,000	9,698 -40 47 509 15 22 2,225 1,413	563,683 -6,357 6,310 146,617 11,411 7,529 444,654 71,725	92,711 -5,244 570,424 7,273 118,804 3,835 22,063 393,467 24,982	124,741 -1,019 1,303 39,215 1,866 2,138 40,131 17,517	1,606,515 -7,920 12,547 125,053 33,840 9,259 330,105 326,097	7,371 570,716 0 0	20,985,856 -890 1,234 95,562 0 0	1,880,133 -80 1111 8,561 0 0	928,401 -1,110 1,545 8,595 0 0 111,000
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution Customer Care & Marketing Adjustments to Income		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 39,262,000 17,926,000 3,783,000	9,698 -40 47 509 15 22 2,225 1,413 246	563,683 -6,357 6,310 146,617 11,411 7,529 444,654 71,725 40,045	92,711 -5,244 570,424 7,273 118,804 3,835 22,063 393,467 24,982 33,190	124,741 -1,019 1,303 39,215 1,866 2,138 40,131 17,517 5,945	1,606,515 -7,920 12,547 125,053 33,840 9,259 330,105 326,097 48,695	125,331,875 -5,293 7,371 570,716 0 0 0 33,636	20,985,856 -890 1,234 95,562 0 0 0 5,632	-80 -80 -81 -81 -80 -80 -80 -80 -80 -80 -80 -80 -80 -80	928,401 -1,110 1,545 8,595 0 0 0 111,000 7,048
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES  President & CEO  Finance & Administration  Transmission  Power Supply  Customer Service & Distribution  Customer Care & Marketing		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 39,262,000 17,926,000	9,698 -40 47 509 15 22 2,225 1,413 246	563,683 -6,357 6,310 146,617 11,411 7,529 444,654 71,725	92,711 -5,244 570,424 7,273 118,804 3,835 22,063 393,467 24,982	124,741 -1,019 1,303 39,215 1,866 2,138 40,131 17,517	1,606,515 -7,920 12,547 125,053 33,840 9,259 330,105 326,097	7,371 570,716 0 0	20,985,856 -890 1,234 95,562 0 0	-80 -80 -81 -81 -80 -80 -80 -80 -80 -80 -80 -80 -80 -80	928,401 -1,110 1,545 8,595 0 0 111,000
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution Customer Care & Marketing Adjustments to Income		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 39,262,000 17,926,000 3,783,000	9,698 -40 47 509 15 22 2,225 1,413 246 4,477	563,683 -6,357 6,310 146,617 11,411 7,529 444,654 71,725 40,045	92,711 -5,244 570,424 7,273 118,804 3,835 22,063 393,467 24,982 33,190	124,741 -1,019 1,303 39,215 1,866 2,138 40,131 17,517 5,945	1,606,515 -7,920 12,547 125,053 33,840 9,259 330,105 326,097 48,695	125,331,875 -5,293 7,371 570,716 0 0 0 33,636	20,985,856 -890 1,234 95,562 0 0 0 5,632	1,880,133 -80 1111 8,561 0 0 0 0 505 9,177	928,401 -1,110 1,545 8,595 0 0 0 111,000 7,048
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution Customer Care & Marketing Adjustments to Income Sub-total		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 39,262,000 17,926,000 3,783,000 68,800,000	9,698 -40 47 509 15 22 2,225 1,413 246 4,477 1,098	563,683 -6,357 6,310 146,617 11,411 7,529 444,654 71,725 40,045 728,291	92,711 -5,244 570,424 7,273 118,804 3,835 22,063 393,467 24,982 33,190 603,614	124,741 -1,019 1,303 39,215 1,866 2,138 40,131 17,517 5,945 108,116	1,606,515 -7,920 12,547 125,053 33,840 9,259 330,105 326,097 48,695 885,596	125,331,875 -5,293 7,371 570,716 0 0 0 33,636 611,723	20,985,856 -890 1,234 95,562 0 0 0 5,632 102,428	1,880,133 -80 1111 8,561 0 0 0 505 9,177	928,401 -1,110 1,545 8,595 0 0 0 111,000 7,048 128,188
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply  Customer Service & Distribution Customer Gare & Marketing Adjustments to Income Sub-total  DEPRECIATION & AMORTIZATION		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 32,662,000 17,926,000 3,783,000 68,800,000 33,890,579	9,698 -40 47 509 15 22 2,225 1,413 246 4,477 1,098	563,683 -6,357 6,310 146,617 11,411 7,529 444,654 71,725 40,045 728,291 485,648	92,711 -5,244 570,424 7,273 118,804 3,835 22,063 393,467 24,982 33,190 603,614 26,669	124,741 -1,019 1,303 39,215 1,866 2,138 40,131 17,517 5,945 108,116	1,606,515 -7,920 12,547 125,053 33,840 9,259 330,105 326,097 48,695 885,596 388,264	125,331,875 -5,293 7,371 570,716 0 0 33,636 611,723	20,985,856 -890 1,234 95,562 0 0 0 5,632 102,428 7,159	1.880,133 -80 1111 8.561 0 0 0 505 9.177 641	928,401 -1,110 1,545 8,595 0 0 111,000 <u>7,048</u> 128,188
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply  Customer Service & Distribution Customer Care & Marketing Adjustments to Income Sub-total  DEPRECIATION & AMORTIZATION  CAPITAL & OTHER TAXES		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 37,783,000 68,800,000 33,890,579 18,750,000	9,698 -40 47 509 15 22 2,225 1,413 246 4,477 1,098 984	563,683 -6,357 6,310 146,617 11,411 7,529 44,654 71,725 40,045 728,291 485,648 233,297	92,711 -5,244 570,424 7,273 118,804 3,835 22,063 393,467 24,982 33,190 603,614 26,669 373,795	124,741 -1,019 1,303 39,215 1,866 2,138 40,131 17,517 5,945 108,116	1,606,515 -7,920 12,547 125,053 33,840 9,259 330,105 226,097 48,695 885,596 388,264 279,684	125,331,875 -5,293 7,371 570,716 0 0 33,636 611,723 42,753	20,985,856 -890 1,234 95,562 0 0 0 5,632 102,428 7,159	1,880,133 -80 1111 8,561 0 0 0 505 9,177 641 865	928,401 -1,110 1,545 8,595 0 0 111,000 7,048 128,188 108,959 2,300
COST OF SERVICE SUMMARY  COST OF GAS  OTHER REVENUE  OPERATING EXPENSES President & CEO Finance & Administration Transmission Power Supply Customer Service & Distribution Customer Gare & Marketing Adjustments to Income Sub-total  DEPRECIATION & AMORTIZATION CAPITAL & OTHER TAXES FINANCE EXPENSE		199,771,646 -1,865,560 909,000 6,311,000 197,000 412,000 32,262,000 17,926,000 3,783,000 68,800,579 18,750,000	9,698 -40 47 509 15 22 2,225 1,413 -246 4,477 1,098 984 824 572	563,683 -6,357 6,310 146,617 11,411 7,529 444,654 71,725 40,045 728,291 485,648 233,297 203,275	92,711 -5,244 570,424 7,273 118,804 3,835 22,063 393,467 24,982 33,190 603,614 26,669 373,795 209,298	124,741 -1,019 1,303 39,215 1,866 2,138 40,131 17,517 5,945 108,116 -26,441 79,262 51,938	1,606,515 -7,920 12,547 125,053 33,840 9,259 330,105 326,097 48,695 885,596 388,264 279,684 295,092	125,331,875 -5,293 7,371 570,716 0 0 33,636 611,723 42,753 57,660	20,985,856 -890 1,234 95,562 0 0 0,5,632 102,428 7,159 9,655 21,641	1,880,133 -80 1111 8,561 0 0 0 505 9,177 641 865 1,939	928,401 -1,110 1,545 8,595 0 0 111,000 7,048 128,188 108,959 2,300 2,039

#### Centra Gas Manitoba Inc. 2013/14 General Rates Application - Cost of Gas Update May 10, 2013 Revenue of Non-Gas Costs at Existing Rates 2013/14 Test Year

	Account <u>Description</u>	Total Allocated <u>Dollars</u>	Residential SGS-R	Small Commercial SGS-C	Small Gen. Service SGS-Total	Large Gen Service LGS	High <u>Volume</u> HVF	Cooperative CO-OP	Main Line ML	Special Contracts SC	Power Stations GS	Interruptible INT	Primary Gas PG	Firm Supplemental FSP	Interruptible Supplemental ISP	FRPGS Fixed Price
	OWNSTREAM REVENUES ROM CURRENT RATES															
3 4	Number of Bills Basic Monthly Charge	3,289,635	2,982,702	211,628	3,194,330 \$14.00	93,577 \$77.00	1,104 \$1,118.31	12 \$274.06	96 \$2.353.33	12 \$132,857.97	24 \$11.565.60	480 \$1.042.72				
6	Basic Monthly Charge Basic Monthly Revenue	55,762,247	0	0	44,720,620	7,205,429	1,234,614		225,920	1,594,296	277,574	500,506				
7	,	, . ,					, - ,-		-							
8	Billing Demand	164,743	53,897	8,995	62,892	44,539	12,561 \$149.52	25 \$128.61	6,720 \$156.26	15,553 \$0.00	14,656 \$27.81	7,797 \$76.80				
10	Monthly Demand Charge Monthly Demand Revenue	3,937,823	0	0	\$0.00	\$0.00 0	\$149.52 1,878,071	\$128.61 3,262	\$156.26 1,050,042	\$0.00	\$27.81 407,592	\$76.80 598,857				
11	monthly Bonana Novonac	0,007,020	0	Ū	v	Ū	1,070,071	0,202	1,000,012	Ū	107,002	000,007				
12	Billing Volume	2,027,285	582,642	97,810	680,452	499,617	163,446		134,963	421,289	15,196	112,051				
13	Volumetric Charge	70 500 400			\$85.22	\$34.46	\$6.39		\$0.01	\$0.00	\$0.09	\$2.90				
14 15	Volumetric Revenue	76,580,108	0	0	57,990,660	17,217,016	1,044,869	0	1,361	491	1,297	324,413				
16	Total Downstream Revenue	136,280,178	0	0	102,711,280	24,422,445	4,157,554	6,551	1,277,322	1,594,787	686,463	1,423,775				
17																
18																
19	PSTREAM REVENUES															
	ROM CURRENT RATES															
22																
23																
24 25	Billing Demand Monthly Demand Charge	125,382	53,897	8,995	62,892 \$0.00	44,539 \$0.00	10,138 \$6.18		974 \$10.98	0 \$0.00	0 \$0.00	6,813 \$2.92				
25 26	Monthly Demand Charge Monthly Demand Revenue	93.510	0	0	\$0.00	\$0.00	62.643		10,704	\$0.00	\$0.00	19,912				
27	monthly Bonding Novolido	00,010	Ü	Ü	· ·	ŭ	02,010	201	10,701	Ü	Ū	10,012				
28	Billing Volume	2,654,696	582,642	97,810	680,452	499,617	123,628		13,496	0	0		1,102,093			
29	Volumetric Charge			_	\$7.11	\$7.09	\$4.83		\$4.54	\$0.00	\$0.00	\$4.68	\$1.64		\$1.30	
30 31	Volumetric Revenue	11,396,895	0	0	4,838,552	3,541,614	597,618	1,223	61,291	0	0	431,722	1,807,433	103,052	14,391	202,257
32	Total Upstream Revenue	11,490,405	0	0	4,838,552	3,541,614	660,261	1,473	71,995	0	0	451,634	1,807,433	103,052	14,391	202,257
33		,,,	-	_	,,	-,,-	,	.,	.,	-	_	71,000	,,		,	,
34			_	_												
	OTAL NON-GAS REVENUES ROM CURRENT RATES	147,972,840	0	0	107,549,832	27,964,059	4,817,815	8,024	1,349,317	1,594,787	686,463	1,875,409	1,807,433	103,052	14,391	202,257

# Centra Gas Manitoba Inc. 2013/14 General Rate Application - Cost of Gas Update Tab 12 - Updated Schedules May 10, 2013

Schedule	
Number	Schedule Name
12.1.0	Bill Impact Comparison
12.2.0	May 1, 2013 Approved Rates
12.2.1	August 1, 2013 Proposed Rates
12.4.0	Non-Gas & Gas Components of Base Rates - Approved Base Rates
12.4.1	Non-Gas & Gas Components of Base Rates - Proposed Base Rates

#### Updated Schedule 12.1.0 Page 1 of 2 May 10, 2013

# Centra Gas Manitoba Inc. 2013/14 General Rates Application - Cost of Gas Update May 10, 2013 Bill Impact Comparison 2013/14 Test Year

1 BILLED VS. BILLED

2
3
4
5

4         Load         Annual Use         Basic Chg         Demand         Commodity         Annual         Basic Chg         Demand         Commodity         Annual           6         Factor         10³m³         Mcf         V	\$16 2.45 \$19 2.55 \$23 2.64 \$26 2.71 \$30 2.77 \$93 3.05 \$60 1.88	\$8 1.966 \$16 2.455 \$19 2.555 \$23 2.645 \$26 2.715 \$30 2.775 \$93 3.095 \$60 1.886 3314 2.465	96% 45% 55% 64% 71% 77% 09%
7 8 Small General Service 1.00 35 \$168 \$0 \$251 \$419 \$168 \$0 \$259 \$427 \$9 \$1.98 70 \$168 \$0 \$497 \$665 \$168 \$0 \$513 \$681 \$10 (Typical Residential Customer) 2.37 84 \$168 \$0 \$595 \$763 \$168 \$0 \$615 \$783 \$11 \$2.80 99 \$168 \$0 \$7703 \$871 \$168 \$0 \$726 \$894 \$12 \$3.20 \$113 \$168 \$0 \$803 \$971 \$168 \$0 \$829 \$997	\$8 1.96 \$16 2.45 \$19 2.55 \$23 2.66 \$26 2.77 \$30 2.77 \$93 3.05 \$60 1.88 \$314 2.46	\$8 1.966 \$16 2.455 \$19 2.555 \$23 2.645 \$26 2.715 \$30 2.775 \$93 3.095 \$60 1.886 3314 2.465	96% 45% 55% 64% 71% 77% 09%
8         Small General Service         1.00         35         \$168         \$0         \$251         \$419         \$168         \$0         \$259         \$427           9         1.98         70         \$168         \$0         \$497         \$665         \$168         \$0         \$513         \$681           10         (Typical Residential Customer)         2.37         84         \$168         \$0         \$595         \$763         \$168         \$0         \$615         \$783           11         2.80         99         \$168         \$0         \$703         \$871         \$168         \$0         \$726         \$894           12         3.20         113         \$168         \$0         \$803         \$971         \$168         \$0         \$829         \$997	\$16 2.45 \$19 2.55 \$23 2.64 \$26 2.77 \$30 2.77 \$93 3.09 \$60 1.88 \$314 2.46	\$16 2.45° \$19 2.55° \$23 2.64° \$26 2.71° \$30 2.77° \$93 3.09° \$60 1.88° \$314 2.46°	45% 55% 64% 71% 77% 09%
10         (Typical Residential Customer)         2.37         84         \$168         \$0         \$595         \$763         \$168         \$0         \$615         \$783           11         2.80         99         \$168         \$0         \$703         \$871         \$168         \$0         \$726         \$894           12         3.20         113         \$168         \$0         \$803         \$971         \$168         \$0         \$829         \$997	\$19 2.55 \$23 2.64 \$26 2.71 \$30 2.77 \$93 3.09 \$60 1.88 \$314 2.46	\$19 2.559 \$23 2.649 \$26 2.719 \$30 2.779 \$93 3.099 \$60 1.889 \$314 2.469	55% 64% 71% 77% 09%
11     2.80     99     \$168     \$0     \$703     \$871     \$168     \$0     \$726     \$894       12     3.20     113     \$168     \$0     \$803     \$971     \$168     \$0     \$829     \$997	\$23 2.64 \$26 2.71 \$30 2.77 \$93 3.09 \$60 1.88 \$314 2.46	\$23	64% 71% 77% 09%
<b>12</b> 3.20 113 \$168 \$0 \$803 \$971 \$168 \$0 \$829 \$997	\$26 2.71 \$30 2.77 \$93 3.09 \$60 1.88 \$314 2.46	\$26 2.719 \$30 2.779 \$93 3.099 \$60 1.889 3314 2.469	71% 77% 09% 88%
	\$30 2.77 \$93 3.09 \$60 1.88 \$314 2.46	\$30 2.779 \$93 3.099 \$60 1.889 \$314 2.469	77% 09% 88%
	\$93 3.09 \$60 1.88 \$314 2.46	\$93 3.099 \$60 1.889 3314 2.469	09% 88%
<b>13</b> 3.68 130 \$168 \$0 \$923 \$1,091 \$168 \$0 \$954 \$1,122	\$60 1.88 \$314 2.46	\$60 1.889 3314 2.469	88%
14     11.33     400     \$168     \$0     \$2,841     \$3,009     \$168     \$0     \$2,934     \$3,102       15	\$314 2.46	314 2.469	
16         Large General Service         11.33         400         \$924         \$0         \$2,254         \$3,178         \$924         \$0         \$2,314         \$3,238			
<b>17</b> 59.49 2,100 \$924 \$0 \$11,832 \$12,756 \$924 \$0 \$12,146 \$13,070	\$3,590 2.64		
<b>18</b> 679.87 24,000 \$924 \$0 \$135,221 \$136,145 \$924 \$0 \$138,811 \$139,735 <b>19</b>		590 2.649	34%
20 High Volume Firm 25% 850 30,000 \$13,420 \$43,720 \$123,911 \$181,051 \$14,769 \$59,565 \$113,065 \$187,398	\$6,347 3.51	,347 3.519	51%
<b>21</b> 40% 850 30,000 \$13,420 \$27,325 \$123,911 \$164,656 \$14,769 \$37,228 \$113,065 \$165,062	\$406 0.25	3406 0.25°	25%
<b>22</b> 40% 1,416 50,000 \$13,420 \$45,542 \$206,518 \$265,480 \$14,769 \$62,046 \$188,442 \$265,257	(\$223) -0.08	S223) -0.089	08%
<b>23</b> 40% 2,833 100,000 \$13,420 \$91,084 \$413,037 \$517,540 \$14,769 \$124,093 \$376,883 \$515,745	(\$1,795) -0.35	,795) -0.359	35%
<b>24</b> 40% 6,200 218,866 \$13,420 \$199,351 \$903,997 \$1,116,768 \$14,769 \$271,597 \$824,869 \$1,111,235	(\$5,533) -0.50	,533) -0.509	50%
<b>26</b> 75% 685 24,181 \$13,420 \$11,747 \$99,877 \$125,044 \$14,769 \$16,004 \$91,135 \$121,907			
<b>27</b> 75% 850 30,000 \$13,420 \$14,573 \$123,911 \$151,904 \$14,769 \$19,855 \$113,065 \$147,689			
<b>28</b> 75% 1,416 50,000 \$13,420 \$24,289 \$206,518 \$244,227 \$14,769 \$33,091 \$188,442 \$236,302			
<b>30</b> 75% 6,200 218,866 \$13,420 \$106,321 \$903,997 \$1,023,738 \$14,769 \$144,852 \$824,869 \$984,490			
<b>31</b> 75% 12,600 444,792 \$13,420 \$216,071 \$1,837,156 \$2,066,646 \$14,769 \$294,376 \$1,676,347 \$1,985,492 <b>32</b>	\$81,154) -3.93	,154) -3.939	33%
33 Cooperative 35% 250 8,825 \$3,289 \$11,516 \$31,702 \$46,506 \$3,854 \$11,826 \$31,275 \$46,956	\$449 0.97	6449 0.979	97%
<b>34</b> 35% 350 12,355 \$3,289 \$16,123 \$44,382 \$63,794 \$3,854 \$16,557 \$43,785 \$64,196	\$403 0.63	3403 0.639	63%
<b>35</b> 35% 500 17,650 \$3,289 \$23,032 \$63,403 \$89,724 \$3,854 \$23,652 \$62,550 \$90,057 <b>36</b>	\$333 0.37	333 0.379	37%
	\$38,736) -7.35	,736) -7.359	35%
<b>38</b> 40% 14,164 500,000 \$28,240 \$673,931 \$1,821,565 \$2,523,736 \$15,097 \$516,719 \$1,850,810 \$2,382,625 (	141,111) -5.59	,111) -5.59 <sup>9</sup>	59%
	269,079) -5.36	,079) -5.369	36%
<b>40</b> 75% 2,833 100,000 \$28,240 \$71,886 \$364,313 \$464,439 \$15,097 \$55,117 \$370,162 \$440,376	\$24,063) -5.18	,063) -5.189	18%
<b>41</b> 75% 14,164 500,000 \$28,240 \$359,430 \$1,821,565 \$2,209,235 \$15,097 \$275,583 \$1,850,810 \$2,141,490	\$67,745) -3.07	,745) -3.079	ე7%
<b>43</b> 75% 41,000 1,447,339 \$28,240 \$1,040,434 \$5,272,846 \$6,341,520 \$15,097 \$797,725 \$5,357,499 \$6,170,321 (3,44)	171,199) -2.70	,199) -2.709	70%
<b>45</b> Special Contract 89% 421,289 14,871,907 \$1,625,097 \$0 \$84,258 \$1,709,355 \$1,451,669 \$0 \$42,129 \$1,090,676 (contract)	618,679) -36.19	,679) -36.199	19%
46 47 Power Stations 16% 15,196 536,433 \$277,574 \$87,429 \$250,734 \$615,737 \$198,203 \$14,978 \$121,568 \$23,735 (32,43)	592,003) -96.15	,003) -96.159	15%
49 Interruptible Sales 25% 850 30,000 \$12,513 \$21,223 \$115,890 \$149,625 \$15,181 \$27,339 \$111,098 \$153,619	\$3,993 2.67	,993 2.679	67%
<b>50</b> 40% 2,833 100,000 \$12,513 \$44,215 \$386,299 \$443,026 \$15,181 \$56,957 \$370,328 \$442,466			
<b>52</b> 75% 850 30,000 \$12,513 \$7,074 \$115,890 \$135,477 \$15,181 \$9,113 \$111,098 \$135,392			
<b>53</b> 75% 2,833 100,000 \$12,513 \$23,581 \$386,299 \$422,393 \$15,181 \$30,377 \$370,328 \$415,886			

#### Centra Gas Manitoba Inc. 2013/14 General Rates Application - Cost of Gas Update May 10, 2013 Bill Impact Comparison 2013/14 Test Year

1 BASE VS. BASE

2	
3	
4	

4         Load         Annual Use         Basic Chg         Demand         Commodity         Annual         Basic Chg         Demand         Commodity         Annual           6         Factor         10³m³         Mcf         Value         Value	\$7 1.54% \$13 1.91% \$16 1.99% \$19 2.06% \$21 2.11% \$25 2.15%
6 <u>Factor 10³m³ Mcf</u> 7	\$7 1.54% \$13 1.91% \$16 1.99% \$19 2.06% \$21 2.11%
	\$13 1.91% \$16 1.99% \$19 2.06% \$21 2.11%
	\$16 1.99% \$19 2.06% \$21 2.11%
<b>9</b> 1.98 70 \$168 \$0 \$524 \$692 \$168 \$0 \$537 \$705	\$19 2.06% \$21 2.11%
10         (Typical Residential Customer)         2.37         84         \$168         \$0         \$628         \$796         \$168         \$0         \$644         \$812	\$21 2.11%
11     2.80     99     \$168     \$0     \$742     \$910     \$168     \$0     \$761     \$929	
<b>12</b> 3.20 113 \$168 \$0 \$847 \$1,015 \$168 \$0 \$868 \$1,036	
13 3.68 130 \$168 \$0 \$974 \$1,142 \$168 \$0 \$999 \$1,167	
14     11.33     400     \$168     \$0     \$2,997     \$3,165     \$168     \$0     \$3,073     \$3,241       15	\$76 2.39%
16 Large General Service 11.33 400 \$924 \$0 \$2,410 \$3,334 \$924 \$0 \$2,450 \$3,374	\$40 1.19%
<b>17</b> 59.49 2,100 \$924 \$0 \$12,653 \$13,577 \$924 \$0 \$12,861 \$13,785	\$209 1.54%
<b>18</b> 679.87 24,000 \$924 \$0 \$144,603 \$145,527 \$924 \$0 \$146,987 \$147,911	\$2,385 1.64%
19	
<b>20</b> High Volume Firm 25% 850 30,000 \$13,420 \$43,720 \$135,690 \$192,830 \$14,769 \$45,732 \$135,549 \$196,049	\$3,220 1.67%
<b>21</b> 40% 850 30,001 \$13,420 \$27,326 \$135,694 \$176,440 \$14,769 \$28,583 \$135,553 \$178,905	\$2,465 1.40%
<b>22</b> 40% 1,416 50,000 \$13,420 \$45,542 \$226,150 \$285,111 \$14,769 \$47,637 \$225,915 \$288,321	\$3,209 1.13%
<b>23</b> 40% 2,833 100,000 \$13,420 \$91,084 \$452,299 \$556,803 \$14,769 \$95,275 \$451,829 \$561,872	\$5,070 0.91%
<b>24</b> 40% 6,200 218,866 \$13,420 \$199,351 \$989,929 \$1,202,700 \$14,769 \$208,524 \$988,900 \$1,212,192	\$9,492 0.79%
<b>25</b> 40% 12,600 444,792 \$13,420 \$405,133 \$2,011,792 \$2,430,344 \$14,769 \$423,774 \$2,009,700 \$2,448,243	\$17,898 0.74%
<b>26</b> 75% 685 24,181 \$13,420 \$11,747 \$109,371 \$134,538 \$14,769 \$12,287 \$109,258 \$136,313	\$1,776 1.32%
<b>27</b> 75% 850 30,000 \$13,420 \$14,573 \$135,690 \$163,683 \$14,769 \$15,244 \$135,549 \$165,561	\$1,878 1.15%
<b>28</b> 75% 1,416 50,000 \$13,420 \$24,289 \$226,150 \$263,858 \$14,769 \$25,407 \$225,915 \$266,090	\$2,231 0.85%
<b>29</b> 75% 2,833 100,000 \$13,420 \$48,578 \$452,299 \$514,297 \$14,769 \$50,813 \$451,829 \$517,411	\$3,114 0.61%
<b>30</b> 75% 6,200 218,866 \$13,420 \$106,321 \$989,929 \$1,109,670 \$14,769 \$11,213 \$988,900 \$1,114,881	\$5,212 0.47%
<b>31</b> 75% 12,600 444,792 \$13,420 \$216,071 \$2,011,792 \$2,241,282 \$14,769 \$226,013 \$2,009,700 \$2,250,482 <b>32</b>	\$9,199 0.41%
33 Cooperative 35% 250 8,825 \$3,289 \$11,516 \$35,167 \$49,971 \$3,854 \$11,826 \$34,725 \$50,406	\$434 0.87%
<b>34</b> 35% 350 12,355 \$3,289 \$16,123 \$49,233 \$68,645 \$3,854 \$16,557 \$48,615 \$69,026	\$382 0.56%
<b>35</b> 35% 500 17,650 \$3,289 \$23,032 \$70,333 \$96,654 \$3,854 \$23,652 \$69,450 \$96,957	\$303 0.31%
36	
<b>37</b> Mainline Firm 40% 2,833 100,000 \$28,240 \$134,786 \$403,575 \$566,602 \$15,097 \$131,061 \$407,354 \$553,512	\$13,089) -2.31%
	\$12,875) -0.47%
	\$12,607) -0.23%
	\$11,351) -2.25%
<b>41</b> 75% 14,164 500,000 \$28,240 \$359,430 \$2,017,877 \$2,405,547 \$15,097 \$349,496 \$2,036,772 \$2,401,364	(\$4,182) -0.17%
<b>42</b> 75% 28,328 1,000,000 \$28,240 \$718,860 \$4,035,754 \$4,782,854 \$15,097 \$698,991 \$4,073,543 \$4,787,632	\$4,778 0.10%
<b>43</b> 75% 41,000 1,447,339 \$28,240 \$1,040,434 \$5,841,106 \$6,909,780 \$15,097 \$1,011,678 \$5,895,800 \$6,922,575 <b>44</b>	\$12,795 0.19%
45 Special Contract 89% 421,289 14,871,900 \$1,625,097 \$0 \$84,258 \$1,709,355 \$1,451,669 \$0 \$42,129 \$1,493,798 (\$	215,557) -12.61%
46 47 Power Stations 16% 15,196 536,442 \$277,574 \$87,431 \$250,738 \$615,743 \$198,203 \$14,676 \$121,570 \$334,449 (\$48	281,294) -45.68%
48 49 Interruptible Sales 25% 850 30,000 \$12,513 \$21,223 \$127,407 \$161,142 \$15,181 \$22,274 \$129,770 \$167,224	\$6,082 3.77%
50 40% 2,833 100,000 \$12,513 \$44,215 \$424,689 \$481,416 \$15,181 \$46,403 \$432,566 \$494,150	\$12,734 2.65%
51 40% 14,164 500,000 \$12,513 \$221,074 \$2,123,444 \$2,357,030 \$15,181 \$232,017 \$2,162,831 \$2,410,028	\$52,998 2.25%
<b>52</b> 75% 850 30,000 \$12,513 \$7,074 \$127,407 \$146,994 \$15,181 \$7,425 \$129,770 \$152,375	\$5,381 3.66%
<b>53</b> 75% 2,833 100,000 \$12,513 \$23,581 \$424,689 \$460,783 \$15,181 \$24,748 \$432,566 \$472,495	\$11,713 2.54%
	\$47,891 2.12%

#### CENTRA GAS MANITOBA INC. FIRM SALES AND DELIVERY SERVICES **RATES SCHEDULES (BASE RATES - NO RIDERS)**

1	Territory:	Entire natural gas se	Entire natural gas service area of Company, including all zones							
2										
3	Availability:									
4	SGC:	For gas supplied thro	For gas supplied through one domestic-sized meter.							
5	LGC:	For gas delivered through one meter at annual volumes less than 680,000 m3.								
6	HVF:	For gas delivered through one meter at annual volumes greater than 680,000 m3.								
7	CO-OP:	For gas delivered to natual gas distribution cooperatives.								
8	MLC:	For gas delivered through one meter to consumers served from the Transmission system.								
9	Special Contract:	For gas delivered un	For gas delivered under the terms of a Special Contract with the Company.							
10	Power Station:	For gas delivered un	der the terms of	a Special Contra	act with the Co	mpany.				
11		•				•				
12	Rates:		Distribution to	Customers						
		Transportation		•	Supplemental					
		to			Primary	Gas				
13		Centra	Sales Service	T-Service	Gas Supply	Supply <sup>1</sup>				
14	Basic Monthly Charge: (\$/month)	<del>.</del>								
15	Small General Class (SGC)	N/A	\$14.00	N/A	N/A	N/A				
16	Large General Class (LGC)	N/A	\$77.00	\$77.00	N/A	N/A				
17	High Volume Firm (HVF)	N/A	\$1,118.31	\$1,118.31	N/A	N/A				
18	Cooperative (CO-OP)	N/A	\$274.06	\$274.06	N/A	N/A				
19	Main Line Class (MLC)	N/A	\$2,353.33	\$2,353.33	N/A	N/A				
20	Special Contract	N/A	N/A	\$135,424.74	N/A	N/A				
21	Power Station	N/A	N/A	\$11,565.60	N/A	N/A				
22										
23	Monthly Demand Charge (\$/m³/month)									
24	High Volume Firm Class (HVF)	\$0.2408	\$0.1504	\$0.1504	N/A	N/A				
25	Cooperative (CO-OP)	\$0.3606	\$0.1298	\$0.1298	N/A	N/A				
26	Main Line Class (MLC)	\$0.4209	\$0.1580	\$0.1580	N/A	N/A				
27	Special Contract	N/A	N/A	N/A	N/A	N/A				

N/A

\$0.0462

\$0.0451

\$0.0201

\$0.0091

\$0.0095

N/A

N/A

Minimum Monthly Bill:

Power Station

Commodity Volumetric Charge: (\$/m3)

Small General Class (SGC)

Large General Class (LGC)

High Volume Firm (HVF)

Cooperative (CO-OP)

**Special Contract** 

Power Station

Main Line Class (MLC)

Equal to the Basic Monthly Charge as described above, plus Demand Charge as appropriate.

\$0.0280

\$0.0362

\$0.0081

\$0.0001

\$0.0015

\$0.0002

\$0.0165

N/A

N/A

\$0.1311

\$0.1311

\$0.1311

\$0.1311

\$0.1311

Supersedes Board Order: 10/13

Supersedes: February 1, 2013 Rates

N/A

N/A

N/A

\$0.1344

\$0.1344

\$0.1344

\$0.1344

\$0.1344

N/A

N/A

43 Effective:

28

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Rates to be charged for all billings based on gas consumed on and after May 1, 2013.

N/A

\$0.0869

\$0.0362

\$0.0081

\$0.0001

\$0.0015

N/A

N/A

Approved by Board Order: 40/13 Effective from: May 1, 2013 Date Implemented May 1, 2013

<sup>&</sup>lt;sup>1</sup> Supplemental Gas is mandatory for all Sales and Western T-Service Customers.

# CENTRA GAS MANITOBA INC. INTERRUPTIBLE SALES AND DELIVERY SERVICES RATES SCHEDULES (BASE RATES - NO RIDERS)

1	Territory:	Entire natural gas se	rvice area of Cor	npany, includin	g all zones					
2 3 4 5	Availability:	For any consumer at one location whose annual natural gas requirements equal or exceed 680,000 m³ and who contracts for such service for a minimum of one year, or who received Interruptible Service continuously since December 31, 1996. Service								
6		under this rate shall be limited to the extent that the Company considers it has available								
7 8		natural gas supplies and/or capacity to provide delivery service.								
9	Rates:	Distribution to Customers								
J	nates.	Transportation to	Distribution to	Primary	Supplemental Gas					
10		Centra	Sales Service	T-Service	Gas Supply	Supply <sup>1</sup>				
11	Basic Monthly Charge: (\$/month)									
12	Interruptible Service	N/A	\$1,042.72	\$1,042.72	N/A	N/A				
13	Mainline Interruptible (with firm delivery)	N/A	\$2,353.33	\$2,353.33	N/A	N/A				
14										
15	Monthly Demand Charge (\$/m³/month)									
16	Interruptible Service	\$0.1127	\$0.0772	\$0.0772	N/A	N/A				
17	Mainline Interruptible (with firm delivery)	\$0.1734	\$0.1580	\$0.1580	N/A	N/A				
18	_									
19	Commodity Volumetric Charge: (\$/m3)									
20	Interruptible Service	\$0.0139	\$0.0051	\$0.0051	\$0.1311	\$0.1293				
21	Mainline Interruptible (with firm delivery)	\$0.0097	\$0.0015	\$0.0015	\$0.1311	\$0.1293				
22										
23	Alternate Supply Service:			Negotiated						
24	Gas Supply (Interruptible Sales and	Mainline Interruptible)		Cost of Gas						
25	Delivery - Interruptible Class			\$0.0076						
26	Delivery - Mainline Interruptible Class	SS		\$0.0067						
27										
28	<sup>1</sup> Supplemental Gas is mandatory for all Sales a	nd Western T-Service Cu	stomers.							
29		- L. D. M. (1								
30 31	Minimum Monthly Bill:	Equal to Basic Month	nly Charge as de	scribed above,	plus Demand o	charges as appropriate.				
32	Effective:	Rates to be charged	for all hillings had	end on dae oon	sumed on and	ofter May 1, 2012				
32 33	Ellective:	rates to be charged	ioi ali bililings ba	seu on yas con	Surieu on and	allel iviay 1, 2013.				
55										

Approved by Board Order: 40/13 Effective from: May 1, 2013 Date Implemented May 1, 2013 Supersedes Board Order: 10/13 Supersedes: February 1, 2013 Rates

#### CENTRA GAS MANITOBA INC. FIRM SALES AND DELIVERY SERVICES RATES SCHEDULES (BASE RATES PLUS RIDERS)

1 2	Territory:	Entire natural gas service area of Company, including all zones							
3	Availability:								
4	SGC:	For gas supplied thro	ough one domest	tic-sized meter.					
5	LGC:	For gas delivered through one meter at annual volumes less than 680,000 m3.							
6	HVF:	For gas delivered through one meter at annual volumes greater than 680,000 m3.							
7	CO-OP:	For gas delivered to natual gas distribution cooperatives.							
8	MLC:	For gas delivered through one meter to consumers served from the Transmission system.							
9	Special Contract:	For gas delivered under the terms of a Special Contract with the Company.							
10	Power Station:	For gas delivered under the terms of a Special Contract with the Company.							
11		•							
12	Rates:		Distribution to	Customers					
		Transportation			•	Supplemental			
		to			Primary	Gas			
13		Centra	Sales Service	T-Service	Gas Supply	Supply <sup>1</sup>			
14	Basic Monthly Charge: (\$/month)								
15	Small General Class (SGC)	N/A	\$14.00	N/A	N/A	N/A			
16	Large General Class (LGC)	N/A	\$77.00	\$77.00	N/A	N/A			
17	High Volume Firm (HVF)	N/A	\$1,118.31	\$1,118.31	N/A	N/A			
18	Cooperative (CO-OP)	N/A	\$274.06	\$274.06	N/A	N/A			
19	Main Line Class (MLC)	N/A	\$2,353.33	\$2,353.33	N/A	N/A			
20	Special Contract	N/A	N/A	\$135,424.74	N/A	N/A			
21	Power Station	N/A	N/A	\$11,565.60	N/A	N/A			
22									
23	Monthly Demand Charge (\$/m³/month)								
24	High Volume Firm Class (HVF)	\$0.2408	\$0.1504	\$0.1504	N/A	N/A			
25	Cooperative (CO-OP)	\$0.3606	\$0.1298	\$0.1298	N/A	N/A			
26	Main Line Class (MLC)	\$0.4209	\$0.1580	\$0.1580	N/A	N/A			
27	Special Contract	N/A	N/A	N/A	N/A	N/A			
28	Power Station	N/A	N/A	\$0.0280	N/A	N/A			
29									
30	Commodity Volumetric Charge: (\$/m³)								
31	Small General Class (SGC)	\$0.0462 \$0.0869 N/A \$0.1157 \$0.1344							

41 42 43

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39 40

Minimum Monthly Bill: Equal to the Basic Monthly Charge as described above, plus Demand Charge as appropriate.

\$0.0362

\$0.0081

\$0.0001

\$0.0015

N/A

N/A

\$0.0362

\$0.0081

\$0.0001

\$0.0015

\$0.0002

\$0.0165

\$0.1157

\$0.1157

\$0.1157

\$0.1157

**Supersedes Board Order: 10/13** 

Supersedes: February 1, 2013 Rates

N/A

N/A

\$0.1344

\$0.1344

\$0.1344 \$0.1344

N/A

N/A

Effective: Rates to be charged for all billings based on gas consumed on and after May 1, 2013.

\$0.0451

\$0.0201

\$0.0091

\$0.0095

N/A

N/A

45 46

44

Approved by Board Order: 40/13 Effective from: May 1, 2013 Date Implemented May 1, 2013

Large General Class (LGC)

High Volume Firm (HVF)

Cooperative (CO-OP)

Main Line Class (MLC)

**Special Contract** 

**Power Station** 

<sup>&</sup>lt;sup>1</sup> Supplemental Gas is mandatory for all Sales and Western T-Service Customers.

**Supersedes Board Order: 10/13** 

Supersedes: February 1, 2013 Rates

# CENTRA GAS MANITOBA INC. INTERRUPTIBLE SALES AND DELIVERY SERVICES RATES SCHEDULES (BASE RATES PLUS RIDERS)

1 2	Territory:	Entire natural gas service area of Company, including all zones  For any consumer at one location whose annual natural gas requirements equal or exceed 680,000 m³ and who contracts for such service for a minimum of one year, or who received Interruptible Service continuously since December 31, 1996. Service under this rate shall be limited to the extent that the Company considers it has available natural gas supplies and/or capacity to provide delivery service.								
2 3 4 5 6 7 8	Availability:									
9	Rates:	Distribution to Customers								
		Transportation to			Primary	Supplemental Gas				
10		Centra	Sales Service	T-Service	Gas Supply	Supply <sup>1</sup>				
11	Basic Monthly Charge: (\$/month)	N1/A	<b>#4.040.70</b>	<b>#4.040.70</b>	N1/A	N1/A				
12	Interruptible Service	N/A	\$1,042.72	\$1,042.72	N/A	N/A				
13 14	Mainline Interruptible (with firm delivery)	N/A	\$2,353.33	\$2,353.33	N/A	N/A				
15	Monthly Demand Charge (\$/m³/month)									
16	Interruptible Service	\$0.1127	\$0.0772	\$0.0772	N/A	N/A				
17 18	Mainline Interruptible (with firm delivery)	\$0.1734	\$0.1580	\$0.1580	N/A	N/A				
19	Commodity Volumetric Charge: (\$/m3)									
20	Interruptible Service	\$0.0139	\$0.0051	\$0.0051	\$0.1157	\$0.1293				
21 22	Mainline Interruptible (with firm delivery)	\$0.0097	\$0.0015	\$0.0015	\$0.1157	\$0.1293				
23	Alternate Supply Service:			Negotiated						
24	Gas Supply (Interruptible Sales and	Mainline Interruptible)		Cost of Gas						
25	Delivery - Interruptible Class	. ,		\$0.0076						
26 27	Delivery - Mainline Interruptible Class	SS		\$0.0067						
28 29 30	<sup>1</sup> Supplemental Gas is mandatory for all Sales a	es and Western T-Service Customers.								
31 32	Minimum Monthly Bill:	Equal to Basic Month	nly Charge as de	scribed above,	plus Demand c	harges as appropri	iate.			
33 34	Effective:	Rates to be charged for all billings based on gas consumed on and after May 1, 2013.								

#### CENTRA GAS MANITOBA INC. FIRM SALES AND DELIVERY SERVICES RATES SCHEDULES (BASE RATES ONLY - NO RIDERS)

1 2	Territory:	Entire natural gas se	ervice area of Col	mpany, includin	y all zones					
3	Availability:									
4	SGC:	For gas supplied thro								
5	LGC:		For gas delivered through one meter at annual volumes less than 680,000 m <sup>3</sup>							
6	HVF:	For gas delivered the				an 680,000 m³				
7	CO-OP:	For gas delivered to natural gas distribution cooperatives								
8	MLC:	For gas delivered through one meter to customers served from the Transmission sy								
9	Special Contract:	For gas delivered under the terms of a Special Contract with the Company								
10	Power Station:	For gas delivered under the terms of a Special Contract with the Company								
11 12	Rates:		Distribution to Customers							
		Transportation to			Primary	Supplemental Gas				
13		Centra	Sales Service	T-Service	Gas Supply	Supply <sup>1</sup>				
14	Basic Monthly Charge: (\$/month)									
15	Small General Class (SGC)	N/A	\$14.00	N/A	N/A	N/A				
16	Large General Class (LGC)	N/A	\$77.00	\$77.00	N/A	N/A				
17	High Volume Firm (HVF)	N/A	\$1,230.72	\$1,230.72	N/A	N/A				
18	Cooperative (CO-OP)	N/A		\$321.20	N/A	N/A				
19	Main Line Class (MLC)	N/A		\$1,258.09	N/A	N/A				
20	Special Contract	N/A	N/A	\$120,972.43	N/A	N/A				
21	Power Station	N/A	N/A	\$8,258.46	N/A	N/A				
22				. ,						
23	Monthly Demand Charge (\$/m3/month)									
24	High Volume Firm Class (HVF)	\$0.2386	\$0.1706	\$0.1706	N/A	N/A				
25	Cooperative (CO-OP)	\$0.3703	\$0.1333	\$0.1333	N/A	N/A				
26	Main Line Class (MLC)	\$0.3782	\$0.1847	\$0.1847	N/A	N/A				
27	Special Contract	N/A	N/A	N/A	N/A	N/A				
28	Power Station	N/A	N/A	\$0.0047	N/A	N/A				
29										
30	Commodity Volumetric Charge: (\$/m3)									
31	Small General Class (SGC)	\$0.0400	\$0.0971	N/A	\$0.1311	\$0.1605				
32	Large General Class (LGC)	\$0.0392	\$0.0429	\$0.0429	\$0.1311	\$0.1605				
33	High Volume Firm (HVF)	\$0.0158	\$0.0096	\$0.0096	\$0.1311	\$0.1605				
34	Cooperative (CO-OP)	\$0.0047	\$0.0001	\$0.0001	\$0.1311	\$0.1605				
35	Main Line Class (MLC)	\$0.0051	\$0.0046	\$0.0046	\$0.1311	\$0.1605				
36	Special Contract	N/A	N/A	\$0.0001	N/A	N/A				
37	Power Station	N/A	N/A	\$0.0080	N/A	N/A				
38										
39	<sup>1</sup> Supplemental Gas is mandatory for all Sales	and Western T-Service Cus	stomers.							
40 41	Minimum Monthly Bill:	Equal to the Basic M	Ionthly Charge a	s described abo	ve. plus Dema	and Charge as				
42		Equal to the basic iv	ionally onlarge a	s accombca abo	vo, pius boilla	and Charge as				
43	Effective:	Rates to be charged	for all billings ba	sed on gas con	sumed on and	l after August 1				
11										

**Approved by Board Order:** Effective from: August 1, 2013 Date Implemented: August 1, 2013

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Supersedes Board Order: 40/13 Supersedes: May 1, 2013 Rates

# CENTRA GAS MANITOBA INC. INTERRUPTIBLE SALES AND DELIVERY SERVICES RATES SCHEDULES (BASE RATES ONLY - NO RIDERS)

1	Territory:	Entire natural gas service area of Company, including all zones								
2										
3	Availability:	For any consumer at	one location who	ose annual natu	ıral gas require	ments equal or				
4		exceed 680,000 m <sup>3</sup> a	and who contracts	s for such servi	ce for a minimu	ım of one year, or				
5		who received Interru	•	,		•				
6		under this rate shall be limited to the extent that the Company considers it has available								
7		natural gas supplies and/or capacity to provide delivery service.								
8										
9	Rates:	-	Distribution to	Customers						
		Transportation			;	Supplemental				
		to			Primary	Gas				
10		Centra	Sales Service	T-Service	Gas Supply	Supply <sup>1</sup>				
11	Basic Monthly Charge: (\$/month)									
12	Interruptible Service	N/A	\$1,265.06	\$1,265.06	N/A	N/A				
13	Mainline Interruptible (with firm delivery)	N/A	\$1,258.09	\$1,258.09	N/A	N/A				
14										
15	Monthly Demand Charge (\$/m3/month)									
16	Interruptible Service	\$0.1122	\$0.0871	\$0.0871	N/A	N/A				
17	Mainline Interruptible (with firm delivery)	\$0.1726	\$0.1847	\$0.1847	N/A	N/A				
18										
19	Commodity Volumetric Charge: (\$/m3)									
20	Interruptible Service	\$0.0096	\$0.0072	\$0.0072	\$0.1311	\$0.1710				
21	Mainline Interruptible (with firm delivery)	\$0.0052	\$0.0046	\$0.0046	\$0.1311	\$0.1710				
22										
23	Alternate Supply Service:			Negotiated						
24	Gas Supply (Interruptible Sales and	Mainline Interruptible)		Cost of Gas						
25	Delivery - Interruptible Class	, ,		\$0.0101						
26	Delivery - Mainline Interruptible Class	SS		\$0.0107						
27	•									
28	<sup>1</sup> Supplemental Gas is mandatory for all Sales a	nd Western T-Service Cu	stomers.							
29										
30	Minimum Monthly Bill:	Equal to Basic Month	nly Charge as des	scribed above,	plus Demand o	harges as appropriate.				
31										
32	Effective:	Rates to be charged	for all billings bas	sed on gas con	sumed on and	after August 1, 2013				
33										

Supersedes Board Order: 40/13

Supersedes: May 1, 2013 Rates

#### CENTRA GAS MANITOBA INC. FIRM SALES AND DELIVERY SERVICES RATES SCHEDULES (BASE RATES PLUS RIDERS)

1	Territory:	Entire natural gas service area of Company, including all zones								
2	Availability:									
4	SGC:	For gas supplied thro	ough one domest	tic-sized meter.						
5	LGC:	For gas delivered thr	J		nes less than 6	80.000 m³				
6	HVF:	For gas delivered to	•			,				
7	CO-OP:	For gas delivered thr	•	•		n 680.000 m³				
3	MLC:		For gas delivered through one meter to customers served from the Transmission sys For gas delivered under the terms of a Special Contract with the Company							
)	Special Contract:									
)	Power Station:	For gas delivered un		•						
1		9								
2	Rates:		Distribution to	Customers						
		Transportation			;	Supplemental				
		to			Primary	Gas				
3		Centra	Sales Service	T-Service	Gas Supply	Supply <sup>1</sup>				
	Basic Monthly Charge: (\$/month)									
	Small General Class (SGC)	N/A	\$14.00	N/A	N/A	N/A				
	Large General Class (LGC)	N/A	\$77.00	\$77.00	N/A	N/A				
,	High Volume Firm (HVF)	N/A	\$1,230.72	\$1,230.72	N/A	N/A				
3	Cooperative (CO-OP)	N/A	\$321.20	\$321.20	N/A	N/A				
)	Main Line Class (MLC)	N/A	\$1,258.09	\$1,258.09	N/A	N/A				
	Special Contract	N/A	N/A	\$120,972.43	N/A	N/A				
	Power Station	N/A	N/A	\$8,258.46	N/A	N/A				
				<b>4</b> 0,=00110						
	Monthly Demand Charge (\$/m³/month)									
	High Volume Firm Class (HVF)	\$0.3619	\$0.1711	\$0.1711	N/A	N/A				
	Cooperative (CO-OP)	\$0.3703	\$0.1333	\$0.1333	N/A	N/A				
	Main Line Class (MLC)	\$0.2594	\$0.1844	\$0.1844	N/A	N/A				
	Special Contract	N/A	N/A	N/A	N/A	N/A				
	Power Station	N/A	N/A	\$0.0048	N/A	N/A				
	Commodity Volumetric Charge: (\$/m3)									
	Small General Class (SGC)	\$0.0510	\$0.0876	N/A	\$0.1157	\$0.1605				
	Large General Class (LGC)	\$0.0506	\$0.0333	\$0.0409	\$0.1157	\$0.1605				
3	High Volume Firm (HVF)	\$0.0127	\$0.0001	\$0.0076	\$0.1157	\$0.1605				
	Cooperative (CO-OP)	\$0.0047	\$0.0001	\$0.0001	\$0.1157	\$0.1605				
	Main Line Class (MLC)	\$0.0149	\$0.0046	\$0.0030	\$0.1157	\$0.1605				
	Main Line Class (MLC) Refund		-\$0.0091							
	Special Contract	N/A	N/A	\$0.0001	N/A	N/A				
	Power Station	N/A	N/A	\$0.0080	N/A	N/A				
	<sup>1</sup> Supplemental Gas is mandatory for all Sales a	and Western T-Service Cus	stomers.							
3										
1	Minimum Monthly Bill:	Equal to the Basic M	lonthly Charge as	s described abo	ve, plus Demai	nd Charge as a				
	Effective:	Rates to be charged	tor all billings ba	sed on gas con	sumed on and	atter August 1,				
7										

Approved by Board Order: Effective from: August 1, 2013 Date Implemented: August 1, 2013

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# CENTRA GAS MANITOBA INC. INTERRUPTIBLE SALES AND DELIVERY SERVICES RATES SCHEDULES (BASE RATES PLUS RIDERS)

1	Territory:	Entire natural gas service area of Company, including all zones  For any consumer at one location whose annual natural gas requirements equal or exceed 680,000 m³ and who contracts for such service for a minimum of one year, or who received Interruptible Service continuously since December 31, 1996. Service under this rate shall be limited to the extent that the Company considers it has available natural gas supplies and/or capacity to provide delivery service.							
2 3 4 5 6 7 8	Availability:								
9	Rates:		Distribution to	Customers					
10		Transportation to Centra	Sales Service	Primary Gss Supply	Supplemental Gas Supply <sup>1</sup>				
11	Basic Monthly Charge: (\$/month)		00.00 00.7.00	T-Service	Goo Guppiy	очьь.)			
12	Interruptible Service	N/A	\$1,265.06	\$1,265.06	N/A	N/A			
13 14	Mainline Interruptible (with firm delivery)	N/A	\$1,258.09	\$1,258.09	N/A	N/A			
15	Monthly Demand Charge (\$/m <sup>3</sup> /month)								
16	Interruptible Service	\$0.1571	\$0.0875	\$0.0875	N/A	N/A			
17	Mainline Interruptible (with firm delivery)	\$0.2417	\$0.1844	\$0.1844	N/A	N/A			
18	•								
19	Commodity Volumetric Charge: (\$/m³)								
20	Interruptible Service	\$0.0139	\$0.0072	\$0.0052	\$0.1157	\$0.1710			
21	Interruptible Service Refund		-\$0.0128						
22 23	Mainline Interruptible (with firm delivery)	\$0.0084	\$0.0046	\$0.0030	\$0.1157	\$0.1710			
24	Alternate Supply Service:			Negotiated					
25	Gas Supply (Interruptible Sales and	Mainline Interruptible)		Cost of Gas					
26	Delivery - Interruptible Class			\$0.0101					
27 28	Delivery - Mainline Interruptible Clas	SS		\$0.0107					
29 30 31	<sup>1</sup> Supplemental Gas is mandatory for all Sales a	nd Western T-Service Cu	stomers.						
32 33	Minimum Monthly Bill:	Equal to Basic Month	nly Charge as de	scribed above,	plus Demand o	charges as appropria	ıte.		
34 35	Effective:	Rates to be charged for all billings based on gas consumed on and after August 1, 2013							

Centra Gas Manitoba Inc. 2013/14 GRA Rates Application - Cost of Gas Update May 10, 2013 Gas & Non-Gas Components of Base Rates

Gas & Non-G	as Components of Base Rates									
1										
2		Small Gen.	Large Gen	High			Special	Power		Main Line
3		<u>Service</u>	<u>Service</u>	<u>Volume</u>	Cooperative	Main Line	<u>Contracts</u>	<u>Stations</u>	<u>Interruptible</u>	<u>Interruptible</u>
4		SGS-Total	LGS	HVF	CO-OP	ML	SC	GS	INT	ML-INT
5										
6 May 1/13	Approved Base Rates									
7										
8	BMC Rate	\$14.00	\$77.00	\$1,118.31	\$274.06	\$2,353.33	\$135,424.74	\$11,565.60	\$1,042.72	\$2,353.33
9										
10	Demand									
11	Transportation to Centra (Gas)			234.56	350.70	409.87	-	-	109.82	168.95
12	Transportation to Centra (Non-Gas)		_	6.18	9.88	10.98	-	-	2.92	4.50
13	Transportation to Centra (Total)			240.74	360.58	420.86	-	-	112.74	173.44
14	M3			0.2408	0.3606	0.4209	-	-	0.1127	0.1734
15										
16	Distribution to Customer (Gas)			0.82	1.20	1.67	-	0.21	0.43	1.67
17	Distribution to Customer (Non-Gas)		_	149.52	128.61	156.26	-	27.81	76.80	156.26
18	Distribution to Customer (Total)			150.34	129.81	157.93	-	28.02	77.23	157.93
19	M3			0.1504	0.1298	0.1580	-	0.0280	0.0772	0.1580
20										
21	Commodity									
22	Transportation to Centra (Gas)	39.07	37.99	15.26	4.61	4.96	-	-	9.24	5.08
23	Transportation to Centra (Non-Gas)	7.11	7.09	4.83	4.53	4.54	-	-	4.68	4.56
24	Transportation to Centra (Total)	46.18	45.07	20.10	9.14	9.51	-	-	13.92	9.64
25	M3	0.0462	0.0451	0.0201	0.0091	0.0095	-	-	0.0139	0.0097
26										
27	Distribution to Customer (Gas)	1.70	1.67	1.70	-	1.48	0.18	16.43	2.21	1.48
28	Distribution to Customer (Non-Gas)	85.22	34.46	6.39	-	0.01	0.00	0.09	2.90	0.01
29	Distribution to Customer (Total)	86.92	36.13	8.09	-	1.49	0.18	16.51	5.10	1.49
30	M3	0.0869	0.0362	0.0081	0.0001	0.0015	0.0002	0.0165	0.0051	0.0015

Centra Gas Manitoba Inc. 2013/14 GRA Rates Application - Cost of Gas Update May 10, 2013 Gas & Non-Gas Components of Base Rates

Gas & Non-Ga	as Components of Base Rates									
1										
2		Small Gen.	Large Gen	High			Special	Power		Main Line
3		<u>Service</u>	<u>Service</u>	<u>Volume</u>	Cooperative	Main Line	<u>Contracts</u>	<u>Stations</u>	<u>Interruptible</u>	<u>Interruptible</u>
4		SGS-Total	LGS	HVF	CO-OP	ML	SC	GS	INT	ML-INT
5										
6 August 1/	/13 Proposed Base Rates									
7										
8	BMC Rate	\$14.00	\$77.00	\$1,230.72	\$321.20	\$1,258.09	\$120,972.43	\$8,258.46	\$1,265.06	\$1,258.09
9										
10	Demand									
11	Transportation to Centra (Gas)			230.43	357.56	365.26	-	-	108.36	166.72
12	Transportation to Centra (Non-Gas)		_	8.19	12.70	12.97	=	-	3.85	5.92
13	Transportation to Centra (Total)			238.61	370.26	378.23	-	-	112.21	172.64
14	M3			0.2386	0.3703	0.3782	-	-	0.1122	0.1726
15										
16	Distribution to Customer (Gas)			0.82	1.23	1.56	-	0.20	0.43	1.56
17	Distribution to Customer (Non-Gas)		_	169.77	132.09	183.16	-	4.50	86.65	183.16
18	Distribution to Customer (Total)			170.59	133.31	184.72	-	4.71	87.08	184.72
19	M3			0.1706	0.1333	0.1847	-	0.0047	0.0871	0.1847
20										
21	Commodity									
22	Transportation to Centra (Gas)	36.36	35.57	12.94	2.22	2.64	-	-	7.02	2.72
23	Transportation to Centra (Non-Gas)	3.65	3.62	2.82	2.43	2.45	=	-	2.61	2.45
24	Transportation to Centra (Total)	40.01	39.19	15.76	4.65	5.09	-	-	9.63	5.17
25	M3	0.0400	0.0392	0.0158	0.0047	0.0051	-	-	0.0096	0.0052
26										
27	Distribution to Customer (Gas)	1.36	1.33	1.23	-	1.20	0.15	8.01	1.93	1.20
28	Distribution to Customer (Non-Gas)	\$95.73	\$41.53	8.42	-	3.36	0.00	0.03	5.28	3.36
29	Distribution to Customer (Total)	97.09	42.86	9.64	-	4.56	0.15	8.05	7.21	4.56
30	M3	0.0971	0.0429	0.0096	0.0001	0.0046	0.0001	0.0081	0.0072	0.0046