

Schedule Number	Explanation
9.1.1, 9.1.2 9.4.1, 9.4.2 9.9.1, 9.9.2	A retirement totalling \$1.075 million for Computer System Development was reflected in 2010/11 and should have been reflected in 2009/10.
9.4.0	Revised in the presentation of Computer System Development figures.
9.4.5	Presentation of General Plant figures were misaligned with their respective categories. No change to total depreciation expense.
9.5.3, 9.5.4, 9.5.5	Typographical error in the depreciation rates presented, which did not impact the amortization expense presented in the Schedules, as the amortization expense was calculated using the appropriate rates.
9.6.4, 9.6.5 9.7.4, 9.7.5 9.9.4, 9.9.5	Correction in the Total Capitalization and Short Term Debt for 2012/13 and 2013/14. This adjustment had a small impact on Rate Base for these years, but has no impact on revenue requirement.
9.7.3	Typographical error in the amount of Short Term debt presented.
9.0.0	Revised to reflect the above revisions.

Centra Gas Manitoba Inc.
2013/14 General Rate Application
Tab 9 - Schedule Index

Schedule Number	Schedule Name
9.0.0	Summary of Rate Base Rate of Return
9.1.0	Utility Plan Continuity Schedule - 2008/09 Actual
9.1.1	Utility Plan Continuity Schedule - 2009/10 Actual
9.1.2	Utility Plan Continuity Schedule - 2010/11 Actual
9.1.3	Utility Plan Continuity Schedule - 2011/12 Actual
9.1.4	Utility Plan Continuity Schedule - 2012/13 Forecast
9.1.5	Utility Plan Continuity Schedule - 2013/14 Test Year
9.2.0	Major Capital Projects - 2008/09 Actual
9.2.1	Major Capital Projects - 2009/10 Actual
9.2.2	Major Capital Projects - 2010/11 Actual
9.2.3	Major Capital Projects - 2011/12 Actual
9.2.4	Major Capital Projects - 2012/13 Forecast
9.2.5	Major Capital Projects - 2013/14 Test Year
9.3.0	Construction Work in Progress 2008/09 to 2013/14
9.4.0	Accumulated Depreciation Continuity Schedule - 2008/09 Actual
9.4.1	Accumulated Depreciation Continuity Schedule - 2009/10 Actual
9.4.2	Accumulated Depreciation Continuity Schedule - 2010/11 Actual
9.4.3	Accumulated Depreciation Continuity Schedule - 2011/12 Actual
9.4.4	Accumulated Depreciation Continuity Schedule - 2012/13 Forecast
9.4.5	Accumulated Depreciation Continuity Schedule - 2013/14 Test Year
9.5.0	Contributions in Aid of Construction - 2008/09 Actual
9.5.1	Contributions in Aid of Construction - 2009/10 Actual
9.5.2	Contributions in Aid of Construction - 2010/11 Actual
9.5.3	Contributions in Aid of Construction - 2011/12 Actual
9.5.4	Contributions in Aid of Construction - 2012/13 Forecast
9.5.5	Contributions in Aid of Construction - 2013/14 Test Year

Centra Gas Manitoba Inc.
2013/14 General Rate Application
Tab 9 - Schedule Index (Continued)

Schedule Number	Schedule Name
9.6.0	Working Capital Allowance - 2008/09 Actual
9.6.1	Working Capital Allowance - 2009/10 Actual
9.6.2	Working Capital Allowance - 2010/11 Actual
9.6.3	Working Capital Allowance - 2011/12 Actual
9.6.4	Working Capital Allowance - 2012/13 Forecast
9.6.5	Working Capital Allowance - 2013/14 Test Year
9.7.0	Overall Rate of Return - 2008/09 Actual
9.7.1	Overall Rate of Return - 2009/10 Actual
9.7.2	Overall Rate of Return - 2010/11 Actual
9.7.3	Overall Rate of Return - 2011/12 Actual
9.7.4	Overall Rate of Return - 2012/13 Forecast
9.7.5	Overall Rate of Return - 2013/14 Test Year
9.8.0	Cost of Long Term Debt - 2008/09 Actual
9.8.1	Cost of Long Term Debt - 2009/10 Actual
9.8.2	Cost of Long Term Debt - 2010/11 Actual
9.8.3	Cost of Long Term Debt - 2011/12 Actual
9.8.4	Cost of Long Term Debt - 2012/13 Forecast
9.8.5	Cost of Long Term Debt - 2013/14 Test Year
9.9.0	Return on Rate Base - 2008/09 Actual
9.9.1	Return on Rate Base - 2009/10 Actual
9.9.2	Return on Rate Base - 2010/11 Actual
9.9.3	Return on Rate Base - 2011/12 Actual
9.9.4	Return on Rate Base - 2012/13 Forecast
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

Revised Schedule 9.0.0
April 12, 2013

(\$000'S)

	2008/09 Actual [1]	2009/10 Actual [2]	2010/11 Actual [3]	2011/12 Actual [4]	2012/13 Forecast [5]	2013/14 Test [6]
1						
2						
3						
4						
5						
6						
7	Cost of Gas	430,759	315,840	260,835	197,099	175,576
8						
9	Other Income	(1,901)	(1,924)	(1,394)	(991)	(1,705)
10						
11	Operating & Administrative	59,803	60,951	60,644	62,117	67,300
12						
13	Depreciation & Amortization	24,901	23,697	25,591	25,501	27,620
14						
15	Capital & Other Taxes	23,412	23,351	20,490	19,274	18,334
16						
17	Corporate Allocation	12,000	12,000	12,000	12,000	12,000
18						
19	Return on Rate Base	33,692	31,196	32,201	33,559	33,785
20						
21	Revenue Requirement from Gas Rates	<u>582,667</u>	<u>465,111</u>	<u>410,367</u>	<u>348,559</u>	<u>326,780</u>
22						
23						
24						
25						
26						
27						
28	Gas Plant in Service	598,287	606,434	621,136	637,887	658,683
29						
30	Accumulated Depreciation	<u>(205,961)</u>	<u>(214,029)</u>	<u>(221,126)</u>	<u>(227,334)</u>	<u>(241,999)</u>
31						
32	Net Plant	392,325	392,406	400,010	410,552	425,747
33						
34	Contributions in Aid of Construction	(46,150)	(46,712)	(48,566)	(49,936)	(51,931)
35						
36	Working Capital Allowance	115,867	91,986	100,022	104,247	102,867
37						
38	Rate Base	<u>462,042</u>	<u>437,680</u>	<u>451,466</u>	<u>464,864</u>	<u>489,553</u>
39						

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule

Schedule 9.1.0

2008/09 Actual

(\$000'S)

1					
2		Balance			Balance
3		Mar 31/08	Additions	Retirements	Mar 31/09
4		[1]	[2]	[3]	[5]
5					
6	Intangible Plant				
7	Franchises & Consents	38	-	-	38
8	Land Rights	2,810	712	-	3,735
9	Computer System Development - Gen	10,964	-	-	10,964
10	Computer System Development - Plant	1,529	-	-	1,529
11					
12	Transmission Plant				
13	Land	1,021	149	-	958
14	Structures & Improvements - M&R	841	131	-	972
15	Structures & Improvements	77	-	-	77
16	Mains - Transmission	78,123	5,426	35	83,514
17	Measuring & Regulating Equipment	6,004	652	36	6,621
18	Other Transmission Equipment	5	-	-	5
19					
20	Distribution Plant				
21	Land	766	1	-	767
22	Structures & Improvements	1,342	-	-	1,342
23	Structures & Improvements - M&R	3,562	56	-	3,618
24	Services	188,408	9,010	440	197,023
25	Regulators	41,368	1,762	-	43,121
26	Mains - Distribution	146,912	5,778	33	152,621
27	Measuring & Reg. Equipment	32,238	481	-	32,719
28	Telemetry Equipment	3,897	94	-	3,991
29	Meters	37,560	2,805	2,672	37,693
30	AMR/ERT Modules	89	-	-	89
31					
32	General Plant				
33	Land	138	-	2	136
34	Structures & Improvements	9,212	-	91	9,119
35	Leasehold Improvements	1,037	-	369	668
36	Office Furniture & Equipment	1,099	-	-	1,099
37	Computer Equipment - Hardware	3	-	-	3
38	Transportation Equipment	2,210	-	169	2,041
39	Heavy Work Equipment	678	-	28	650
40	Tools & Work Equipment	2,928	-	-	2,928
41	Communication Struct.& Equip.	913	-	-	913
42	Other General Equipment	128	-	-	412
43					
44	Total Gross Plant	575,900	27,060	3,876	599,366

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule
2009/10 Actual

Revised Schedule 9.1.1
April 12, 2013
(\$000'S)

	Balance Mar 31/09	Additions	Retirements	Adjustments	Balance Mar 31/10	
	[1]	[2]	[3]	[4]	[5]	
1						
2						
3						
4						
5						
6	Intangible Plant					
7	Franchises & Consents	38	-	-	38	
8	Land Rights	3,735	489,4897	-	4,224	
9	Computer System Development- Gen	10,964	-	1,075	9,889	
10	Computer System Development - Plant	1,529	-	1,529	-	
11						
12	Transmission Plant					
13	Land	958	4	-	(185)	777
14	Structures & Improvements - M&R	972	31	-	-	1,003
15	Structures & Improvements	77	-	-	(1)	76
16	Mains - Transmission	83,514	4,333	14	(4)	87,830
17	Measuring & Regulating Equipment	6,621	716	25	-	7,312
18	Other Transmission Equipment	5	-	5	-	-
19						
20	Distribution Plant					
21	Land	767	14	-	185	966
22	Structures & Improvements	1,342	-	-	-	1,342
23	Structures & Improvements - M&R	3,618	158	20	-	3,757
24	Services	197,023	7,918	724	-	204,217
25	Regulators	43,121	1,779	-	-	44,900
26	Mains - Distribution	152,621	4,584	255	4	156,954
27	Measuring & Reg. Equipment	32,719	1,457	1,045	-	33,131
28	Telemetry Equipment	3,991	94	-	-	4,086
29	Meters	37,693	2,754	2,327	-	38,120
30	AMR/ERT Modules	89	-	-	-	89
31						
32	General Plant					
33	Land	136	-	-	-	136
34	Structures & Improvements	9,119	-	-	28	9,147
35	Leasehold Improvements	668	-	668	-	-
36	Office Furniture & Equipment	1,099	-	-	(26)	1,073
37	Computer Equipment - Hardware	3	-	3	-	-
38	Transportation Equipment	2,041	-	649	(1)	1,391
39	Heavy Work Equipment	650	-	54	-	595
40	Tools & Work Equipment	2,928	-	-	-	2,928
41	Communication Struct.& Equip.	913	-	719	-	194
42	Other General Equipment	412	-	128	(142)	142
43						
44	Total Gross Plant	599,366	24,332	9,239	(142)	614,317

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule
2010/11 Actual

Revised Schedule 9.1.2
April 12, 2013
(\$000'S)

1						
2		Balance			Balance	
3		Mar 31/10	Additions	Retirements	Adjustments	
4		[1]	[2]	[3]	[4]	
5						
6	Intangible Plant					
7	Franchises & Consents	38	-	-	-	38
8	Land Rights	4,224	244	-	-	4,469
9	Computer System Development	9,889	-	-	-	9,889
10	Other Distribution Development (SCADA)	-	-	-	-	-
11						
12	Transmission Plant					
13	Land	777	1	-	-	779
14	Structures & Improvements - M&R	1,003	12	-	-	1,015
15	Structures & Improvements	76	-	-	-	76
16	Mains - Transmission	87,830	3,767	451	-	91,145
17	Measuring & Regulating Equipment	7,312	238	27	-	7,523
18	Other Transmission Equipment	-	-	-	-	-
19						
20	Distribution Plant					
21	Land	966	51	-	-	1,017
22	Structures & Improvements	1,342	-	-	-	1,342
23	Structures & Improvements - M&R	3,757	314	11	-	4,060
24	Services	204,217	7,149	710	-	210,656
25	Regulators	44,900	1,791	-	-	46,691
26	Mains - Distribution	156,954	3,609	17	-	160,547
27	Measuring & Reg. Equipment	33,131	419	84	-	33,466
28	Telemetry Equipment	4,086	51	159	-	3,978
29	Meters	38,120	3,087	1,820	-	39,386
30	AMR/ERT Modules	89	-	89	-	-
31	Computer Equipement - Hardware (SCADA)	-	103	-	-	103
32						
33	General Plant					
34	Land	136	-	-	2	138
35	Structures & Improvements	9,147	-	-	(2)	9,145
36	Leasehold Improvements	-	-	-	-	-
37	Office Furniture & Equipment	1,073	-	-	-	1,073
38	Computer Equipment - Hardware	-	-	-	-	-
39	Transportation Equipment	1,391	-	249	-	1,141
40	Heavy Work Equipment	595	-	52	-	544
41	Tools & Work Equipment	2,928	-	-	-	2,928
42	Communication Struct.& Equip.	194	-	195	-	-
43	Other General Equipment	142	-	-	49	190
44						
45	Total Gross Plant	614,317	20,838	3,865	49	631,338

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule
2011/12 Actual

Schedule 9.1.3

(\$000'S)

	Balance Mar 31/11	Additions	Retirements	Adjustments	Balance Mar 31/12
	[1]	[2]	[3]	[4]	[5]
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
40					
41					
42					
43					
44					
45					
46					
Intangible Plant					
Franchises & Consents	38	-	16	-	22
Land Rights	4,469	130	-	-	4,599
Computer System Development	9,889	-	4,585	-	5,304
Other Distribution Development (SCADA)	-	-	-	-	-
Transmission Plant					
Land	779	-	-	-	779
Structures & Improvements - M&R	1,015	26	-	-	1,040
Structures & Improvements	76	-	-	-	76
Mains - Transmission	91,145	3,860	121	-	94,885
Measuring & Regulating Equipment	7,523	-	15	-	7,508
Other Transmission Equipment	-	-	-	-	-
Distribution Plant					
Land	1,017	11	1	(1)	1,026
Structures & Improvements	1,342	-	7	-	1,335
Structures & Improvements - M&R	4,060	1	25	-	4,036
Services	210,656	6,902	693	-	216,865
Regulators	46,691	1,875	-	-	48,566
Mains - Distribution	160,547	7,149	90	-	167,605
Measuring & Reg. Equipment	33,466	911	41	-	34,336
Telemetry Equipment	3,978	-	-	-	3,978
Meters	39,386	4,627	3,208	-	40,805
AMR/ERT Modules	-	-	-	-	-
Computer Equipment - Hardware (SCADA)	103	258	-	-	361
General Plant					
Land	138	-	1	(1)	137
Structures & Improvements	9,145	-	-	-	9,145
Leasehold Improvements	-	-	-	-	-
Office Furniture & Equipment	1,073	-	607	-	465
Computer Equipment - Hardware	-	-	-	-	-
Transportation Equipment	1,141	-	118	-	1,023
Heavy Work Equipment	544	-	14	-	530
Tools & Work Equipment	2,928	-	489	-	2,439
Communication Struct.& Equip.	-	-	-	-	-
Other General Equipment	190	-	-	203	393
Total Gross Plant	631,338	25,750	10,030	201	647,259

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule

Schedule 9.1.4

2012/13 Forecast

(\$000'S)

	Balance Mar 31/12	Additions	Retirements	Balance Mar 31/13
	[1]	[2]	[3]	[4]
1				
2				
3				
4				
5				
6				
6				
7				
7				
8				
8				
9				
9				
10				
10				
11				
11				
12				
12				
13				
13				
14				
14				
15				
15				
16				
16				
17				
17				
18				
18				
19				
19				
20				
20				
21				
21				
22				
22				
23				
23				
24				
24				
25				
25				
26				
26				
27				
27				
28				
28				
29				
29				
30				
30				
31				
31				
32				
32				
33				
33				
34				
34				
35				
35				
36				
36				
37				
37				
38				
38				
40				
40				
41				
41				
42				
42				
43				
43				
44				
44				
45				
45				
46				
46				

CENTRA GAS MANITOBA INC.
Utility Plant Continuity Schedule
2013/14 Test Year

Schedule 9.1.5

(\$000'S)

	Balance Mar 31/13	Additions	Retirements	Balance Mar 31/14
	[1]	[2]	[3]	[4]
1				
2				
3				
4				
5				
6				
6				
7				
7				
8				
8				
9				
9				
10				
10				
11				
11				
12				
12				
13				
13				
14				
14				
15				
15				
16				
16				
17				
17				
18				
18				
19				
19				
20				
20				
21				
21				
22				
22				
23				
23				
24				
24				
25				
25				
26				
26				
27				
27				
28				
28				
29				
29				
30				
30				
31				
31				
32				
32				
33				
33				
34				
34				
35				
35				
36				
36				
37				
37				
38				
38				
40				
40				
41				
41				
42				
42				
43				
43				
44				
44				
45				
45				
46				
46				

Major Capital Project List

2008/09 Actual

(\$000'S)

	[1]	Classification [2]
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		

Projects greater than \$100,000

System Load Growth

11,790

Justifiable 1

Distribution System Upgrades:

Meters

1,263

Necessary 1

System Capacity Upgrades

160

Justifiable 1

Pipeline Relocations

152

Essential

System Integrity Upgrades

77

Necessary 1

Regulator Station Upgrades

1,243

Essential

Integrity Management Projects

853

Necessary 1

Cathodic Protection Upgrades

130

Necessary 1

Large General Services (LGS) Upgrades

177

Necessary 1

System Upgrades - Services

2,421

Essential

Riser Rehabilitation Program

1,960

Necessary 1

Red River Floodway Expansion

614

Necessary 1

Southloop Capacity TP Upgrade

3,523

Justifiable 1

McPhillips & Emes Rd. Distribution Main

136

Justifiable 1

Carman Distribution System Upgrade

354

Necessary 1

St. Pierre Jolys Distribution Main Upgrade

108

Essential

Saskatchewan & Buchanan HP System Tie-in

1,017

Necessary 1

North Perimeter Red River Crossing

757

Necessary 1

Advanced Metering Infrastructure (AMI) - Pilot Project

279

Justifiable 1

Other Distribution System Upgrades

46

Justifiable 1

Total Current Additions

27,060

CENTRA GAS MANITOBA INC.

Schedule 9.2.1

Major Capital Project List

2009/10 Actual

(\$000'S)

	[1]	Classification [2]
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
<u>Projects greater than \$100,000</u>		
System Load Growth	11,580	Justifiable 1
Distribution System Upgrades:		
Meters	1,416	Necessary 1
System Capacity Upgrades	99	Justifiable 1
Pipeline Relocations	375	Essential
System Integrity Upgrades	96	Necessary 1
Regulator Station Upgrades	1,715	Essential
Integrity Management Projects	1,350	Necessary 1
Cathodic Protection Upgrades	118	Necessary 1
Large General Services (LGS) Upgrades	204	Necessary 1
System Upgrades - Services	1,878	Essential
Brandon System Capacity Upgrade	3,659	Necessary 1
Southloop Capacity TP Upgrade	455	Justifiable 1
Saskatchewan & Buchanan HP System Tie-in	589	Necessary 1
Shell River Crossing Relocate	315	Essential
PTH # 9 Park Creek Distribution Main	161	Essential
La Salle Valve Installation	105	Necessary 1
Advanced Metering Infrastructure (AMI) - Pilot Project	(78)	Justifiable 1
Other Distribution System Upgrades	295	Justifiable 1
Total Current Additions	24,332	

Major Capital Project List

2010/11 Actual

(\$000'S)

	[1]	Classification [2]
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		

Projects greater than \$100,000

System Load Growth

10,915

Justifiable 1

Distribution System Upgrades:

Meters

1,478

Necessary 1

System Capacity Upgrades

14

Justifiable 1

Pipeline Relocations

304

Essential

System Integrity Upgrades

83

Necessary 1

Regulator Station Upgrades

1,032

Essential

Integrity Management Projects

829

Necessary 1

Cathodic Protection Upgrades

343

Necessary 1

Large General Services (LGS) Upgrades

20

Necessary 1

System Upgrades - Services

1,494

Essential

Centreport NPS 16 TP Main Relocate

3,613

Essential

Supervisory Control & Data Acquisition(SCADA)

103

Necessary 1

Minnedosa High Pressure to Medium Pressure

103

Necessary 1

Rue des Villeneuve Upgrade

283

Essential

Other Distribution System Upgrades

224

Justifiable 1

Total Current Additions

20,838

Major Capital Project List

2011/12 Actual

(\$000'S)

	[1]	Classification [2]
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
Projects greater than \$100,000		
System Load Growth	11,845	Justifiable 1
Plough Projects	2,019	Justifiable 1
Distribution System Upgrades:		
Meters	3,460	Necessary 1
System Capacity Upgrades	88	Justifiable 1
Pipeline Relocations	494	Essential
System Integrity Upgrades	364	Necessary 1
Regulator Station Upgrades	524	Essential
Integrity Management Projects	1,626	Necessary 1
Cathodic Protection Upgrades	520	Necessary 1
Large General Services (LGS) Upgrades	4	Necessary 1
System Upgrades - Services	1,247	Essential
CentrePort NPS 16 Transmission Main	1,084	Essential
Gas SCADA Replacement	258	Necessary 1
Bunclody TP Main Crossing - Souris River	1,446	Essential
Rue des Villeneuve Upgrade	60	Essential
PR #305 & Rat River Distribution Upgrade	154	Essential
Henderson Hwy Distribution Main Relocate	178	Essential
Inkster Boulevard Widening	116	Necessary 1
Other Distribution System Upgrades	263	Justifiable 1
Total Forecast Additions	25,750	

Major Capital Project List

2012/13 Forecast

(\$000'S)

	[1]	Classification [2]
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		

Projects greater than \$100,000

System Load Growth

10,686

Justifiable 1

Plough Projects

4,000

Justifiable 1

Distribution System Upgrades:

Meters

3,164

Necessary 1

System Capacity Upgrades

350

Justifiable 1

Pipeline Relocations

400

Essential

System Integrity Upgrades

350

Necessary 1

Regulator Station Upgrades

1,640

Essential

Integrity Management Projects

681

Necessary 1

Cathodic Protection Upgrades

319

Necessary 1

Large General Services (LGS) Upgrades

40

Necessary 1

System Upgrades - Services

1,406

Essential

Ile Des Chenes NG Trans Network Upgrade

718

Necessary 1

Southglen Trailer Park Distribution Upgrade

280

Necessary 1

Gas SCADA Replacement

3,779

Necessary 1

Other Distribution System Upgrades

61

Justifiable 1

Total Forecast Additions

27,874

Major Capital Project List

2013/14 Test Year

(\$000'S)

	[1]	Classification [2]
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		

Projects greater than \$100,000

System Load Growth

11,490

Justifiable 1

Plough Projects

4,000

Justifiable 1

Distribution System Upgrades:

Meters

3,695

Necessary 1

System Capacity Upgrades

400

Justifiable 1

Pipeline Relocations

450

Essential

System Integrity Upgrades

400

Necessary 1

Regulator Station Upgrades

1,613

Essential

Integrity Management Projects

679

Necessary 1

Cathodic Protection Upgrades

325

Necessary 1

System Upgrades - Services

1,639

Essential

Other Distribution System Upgrades

4,206

Justifiable 1

Total Forecast Additions

28,897

**CENTRA GAS MANITOBA INC.
Construction Work In Progress**

Schedule 9.3.0

(\$000'S)

	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Forecast	2013/14 Forecast
	[1]	[2]	[3]	[4]	[5]	[6]
1						
2						
3						
4						
5						
6	157	-	-	-	-	-
7						
8	544	-	-	-	-	-
9						
10	102	-	-	-	-	-
11						
12	331	157	218	118	204	208
13						
14	118	-	-	-	-	-
15						
16	143	-	-	-	-	-
17						
18	-	-	-	483	150	100
19						
20	-	-	26	75	-	-
21						
22	199	304	206	685	992	907
23						
24	488	301	328	386	330	337
25						
26	156	213	346	244	109	142
27						
28	126	155	256	163	72	94
29						
30	-	-	892	1,648	-	-
31						
32	116	29	8	-	-	-
33						
34	<u>2,480</u>	<u>1,159</u>	<u>2,280</u>	<u>3,802</u>	<u>1,857</u>	<u>1,788</u>

CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2008/09 Actual

Revised Schedule 9.4.0
April 12, 2013
(\$000'S)

	Balance Mar 31/08	Depreciation Expense	Retirements	Adjustments	Balance Mar 31/09	
	[1]	[2]	[3]	[4]	[5]	
1						
2						
3						
4						
5	Intangible Plant					
6	Franchises & Consents	18	2	-	20	
7	Land Rights	565	40	-	605	
8	Computer System Development - Gen	4,302	1,460	-	5,762	
9	Computer System Development - Plant	1,407	122	-	1,529	
10						
11	Transmission Plant					
12	Land	-	-	-	-	
13	Structures & Improvements - M&R	497	15	-	512	
14	Structures & Improvements	38	3	-	41	
15	Mains - Transmission	19,486	1,384	80	20,791	
16	Measuring & Regulating Equipment	1,941	160	101	2,000	
17	Other Transmission Equipment	5	-	-	5	
18						
19	Distribution Plant					
20	Land	-	-	-	-	
21	Structures & Improvements	603	43	-	646	
22	Structures & Improvements - M&R	1,097	56	5	(4)	1,144
23	Services	66,865	6,298	1,985	1	71,178
24	Regulators	14,557	1,103	-	-	15,659
25	Mains - Distribution	48,918	2,689	124	(1)	51,483
26	Measuring & Reg. Equipment	12,326	1,306	-	-	13,632
27	Telemetry Equipment	2,528	202	-	-	2,730
28	Meters	12,937	1,467	2,672	-	11,732
29	AMR/ERT Modules	87	9	-	-	96
30						
31	General Plant					
32	Land	-	-	-	-	
33	Structures & Improvements	5,173	179	26	-	5,325
34	Leasehold Improvements	912	125	369	-	668
35	Office Furniture & Equipment	746	73	-	-	819
36	Computer Equipment - Hardware	3	1	-	-	4
37	Transportation Equipment	1,876	-	157	-	1,719
38	Heavy Work Equipment	627	6	35	-	598
39	Tools & Work Equipment	1,726	195	-	-	1,921
40	Communication Struct.& Equip.	868	96	-	-	964
41	Other General Equipment	113	8	-	-	121
42						
43	Accumulated Depreciation	200,221	17,040	5,554	(4)	211,702

CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2009/10 Actual

Revised Schedule 9.4.1
April 12, 2013
(\$000'S)

	Balance Mar 31/09	Depreciation Expense	Retirements	Adjustments	Balance Mar 31/10
	[1]	[2]	[3]	[4]	[5]
1					
2					
3					
4					
5	Intangible Plant				
6	20	2	-	1	23
7	605	50	-	(2)	653
8	5,762	1,395	1,075		6,081
9	1,529	-	1,529		-
10					
11	Transmission Plant				
12	-	-	-	-	-
13	512	16	-	-	527
14	41	3	-	8	51
15	20,791	1,475	25	(22)	22,219
16	2,000	181	32	4	2,153
17	5	-	5	-	-
18					
19	Distribution Plant				
20	-	-	-	-	-
21	646	43	-	(19)	669
22	1,144	56	20	-	1,181
23	71,178	6,555	3,863	1	73,871
24	15,659	1,150	-	-	16,809
25	51,483	2,771	438	9	53,826
26	13,632	1,330	1,079	2	13,885
27	2,730	208	11	10	2,936
28	11,732	1,469	2,327	-	10,874
29	96	1	-	(10)	87
30					
31	General Plant				
32	-	-	-	-	-
33	5,325	178	(65)	38	5,606
34	668	-	668	-	-
35	819	73	-	(27)	865
36	4	-	3	-	-
37	1,719	-	625	(20)	1,074
38	598	6	47	20	576
39	1,921	195	-	-	2,117
40	964	27	719	-	272
41	121	-	128	7	-
42					
43	<u>211,702</u>	<u>17,184</u>	<u>12,529</u>	<u>-</u>	<u>216,356</u>

CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2010/11 Actual

Revised Schedule 9.4.2
April 12, 2013
(\$000'S)

	Balance Mar 31/10	Depreciation Expense	Retirements	Adjustments	Balance Mar 31/11
	[1]	[2]	[3]	[4]	[5]
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					

CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2011/12 Actual

Schedule 9.4.3

(\$000'S)

	Balance Mar 31/11	Depreciation Expense	Retirements	Adjustments	Balance Mar 31/12
	[1]	[2]	[3]	[4]	[5]
1					
2					
3					
4					
5	Intangible Plant				
6					
6	25	1	16	-	10
7	707	58	-	-	765
8	7,229	626	4,585	-	3,271
9	-	-	-	-	-
10					
11	Transmission Plant				
12					
12	-	-	-	-	-
13	500	20	2	1	518
14	54	2	-	-	56
15	23,108	1,599	211	-	24,496
16	2,312	145	15	-	2,441
17	-	-	-	-	-
18					
19	Distribution Plant				
20					
20	-	-	-	-	-
21	715	28	2	-	742
22	1,225	64	25	-	1,263
23	76,635	6,167	3,739	32	79,095
24	17,985	1,014	-	-	18,999
25	56,490	2,999	348	(1)	59,140
26	15,127	1,101	56	-	16,171
27	2,938	199	8	-	3,129
28	10,552	1,708	3,208	-	9,053
29	-	-	-	-	-
30	8	37	-	-	46
31					
32	General Plant				
33					
33	-	-	-	-	-
34	5,674	137	-	-	5,811
35	-	-	-	-	-
36	907	53	607	-	353
37	-	-	-	-	-
38	-	-	-	-	-
39	844	138	114	-	867
40	550	-	9	-	541
41	2,310	183	489	-	2,004
42	-	-	-	-	-
43	-	-	-	-	-
44					
45	225,896	16,280	13,435	32	228,773

CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2012/13 Forecast

Schedule 9.4.4

(\$000'S)

	Balance Mar 31/12	Depreciation Expense	Retirements	Balance Mar 31/13
	[1]	[2]	[3]	[4]
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
	<u>228,773</u>	<u>17,042</u>	<u>8,718</u>	<u>237,097</u>

CENTRA GAS MANITOBA INC.
Accumulated Depreciation Continuity Schedule
2013/14 Test Year

Revised Schedule 9.4.5
April 12, 2013
(\$000'S)

	Balance Mar 31/13	Depreciation Expense	Retirements	Balance Mar 31/14
	[1]	[2]	[3]	[4]
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
	237,097	18,036	8,233	246,900

Contributions in Aid of Construction Continuity Schedule

2008/09 Actual

(\$000'S)

	Balance Mar 31/08	Additions	Adjustments	Balance Mar 31/09
	[1]	[2]	[3]	[4]
Gross Contributions:				
Transmission				
Mains	26,298	(45)	-	26,253
Measuring & Regulating Equipment	2,149	-	-	2,149
Distribution				
Services	8,856	1	-	8,857
Regulators	-	-	-	-
Mains	18,743	557	-	19,300
Measuring & Regulating Equipment	3,716	(165)	-	3,551
Meters	441	-	-	441
Other				
Leasehold Improvements	617	-	-	617
Total Gross Contributions	60,820	348	-	61,168
	Balance Mar 31/08	Amortization Rates	Amortization Expense	Balance Mar 31/09
	[1]	[2]	[3]	[5]
Amortized Contributions:				
Transmission				
Mains	3,225	1.73%	250	3,475
Measuring & Regulating Equipment	-	2.62%	-	-
Distribution				
Services	2,222	3.27%	238	2,460
Regulators	-	2.62%	-	-
Mains	6,603	1.80%	341	6,944
Measuring & Regulating Equipment	1,385	4.04%	130	1,515
Meters	316	3.76%	17	333
Other				
Leasehold Improvements	606	10.70%	10	616
Total Amortized Contributions	14,357		985	15,342
Less: Amortization Transferred to Common Asset Depreciation Pool			10	
Net Contributions	46,463		975	45,827

CENTRA GAS MANITOBA INC.

Schedule 9.5.1

Contributions in Aid of Construction Continuity Schedule

2009/10 Actual

(\$000'S)

	Balance Mar 31/09	Additions	Adjustments	Balance Mar 31/10
	[1]	[2]	[3]	[4]
Gross Contributions:				
Transmission				
Mains	26,253	3,324	-	29,578
Measuring & Regulating Equipment	2,149	(96)	-	2,053
Distribution				
Services	8,857	(48)	-	8,809
Regulators	-	-	-	-
Mains	19,300	260	-	19,560
Measuring & Regulating Equipment	3,551	-	-	3,551
Meters	441	-	-	441
Other				
Leasehold Improvements	617	(617)	-	(0)
Total Gross Contributions	61,168	2,823	-	63,992
	Balance Mar 31/09	Amortization Rates	Amortization Expense	Balance Mar 31/10
	[1]	[2]	[4]	[5]
Amortized Contributions:				
Transmission				
Mains	3,475	1.73%	319	3,794
Measuring & Regulating Equipment	-	2.62%	-	-
Distribution				
Services	2,460	3.27%	272	2,732
Regulators	-	2.62%	-	-
Mains	6,944	1.80%	304	7,249
Measuring & Regulating Equipment	1,515	4.04%	141	1,656
Meters	333	3.76%	17	349
Other				
Leasehold Improvements	616	10.70%	(616)	-
Total Amortized Contributions	15,342		437	15,779
Less: Amortization Transferred to Common Asset Depreciation Pool			(616)	
Net Contributions	45,827		1,053	48,213

Contributions in Aid of Construction Continuity Schedule

2010/11 Actual

(\$000'S)

	Balance Mar 31/10	Additions	Adjustments	Balance Mar 31/11
	[1]	[2]	[3]	[4]
Gross Contributions:				
Transmission				
Mains	29,578	1,690	-	31,267
Measuring & Regulating Equipment	2,053	-	-	2,053
Distribution				
Services	8,809	(2)	-	8,807
Regulators	-	-	-	-
Mains	19,560	78	-	19,639
Measuring & Regulating Equipment	3,551	-	-	3,551
Meters	441	-	-	441
Other				
Leasehold Improvements	-	-	-	-
Total Gross Contributions	63,992	1,766	-	65,758
	Balance Mar 31/10	Amortization Rates	Amortization Expense	Balance Mar 31/11
	[1]	[2]	[4]	[5]
Amortized Contributions:				
Transmission				
Mains	3,794	1.73%	321	4,114
Measuring & Regulating Equipment	-	2.62%	-	-
Distribution				
Services	2,732	3.27%	277	3,009
Regulators	-	2.62%	-	-
Mains	7,249	1.80%	308	7,556
Measuring & Regulating Equipment	1,656	4.04%	141	1,797
Meters	349	3.76%	14	363
Other				
Leasehold Improvements	-	10.70%	-	-
Total Amortized Contributions	15,779		1,060	16,839
Less: Amortization Transferred to Common Asset Depreciation Pool			-	
Net Contributions	48,213		1,060	48,919

CENTRA GAS MANITOBA INC.
Contributions in Aid of Construction Continuity Schedule
2011/12 Actual

Revised Schedule 9.5.3
April 12, 2013
(\$000'S)

	Balance Mar 31/11 [1]	Additions [2]	Adjustments [3]	Balance Mar 31/12 [4]	
Gross Contributions:					
Transmission					
Mains	31,267	802	-	32,070	
Measuring & Regulating Equipment	2,053	-	-	2,053	
Distribution					
Services	8,807	-	-	8,807	
Regulators	-	-	-	-	
Mains	19,639	2,343	-	21,982	
Measuring & Regulating Equipment	3,551	-	-	3,551	
Meters	441	(300)	-	141	
Total Gross Contributions	65,758	2,846	-	68,604	
	Balance Mar 31/11 [1]	Amortization Rates [2]	Amortization Expense [3]	Retirements [4]	Balance Mar 31/12 [5]
Amortized Contributions:					
Transmission					
Mains	4,114	1.63%	331	-	4,445
Measuring & Regulating Equipment	-		-	-	-
Distribution					
Services	3,009	1.99%	170	-	3,179
Regulators	-		-	-	-
Mains	7,556	1.26%	218	-	7,775
Measuring & Regulating Equipment	1,797	2.59%	90	-	1,887
Meters	363	1.60%	2	(300)	65
Total Amortized Contributions	16,839		812	(300)	17,352
Net Contributions	48,919				51,253

CENTRA GAS MANITOBA INC.
Contributions in Aid of Construction Continuity Schedule
2012/13 Forecast

Revised Schedule 9.5.4
April 12, 2013
(\$000'S)

	Balance Mar 31/12	Additions	Adjustments	Balance Mar 31/13
	[1]	[2]	[3]	[4]
<u>Gross Contributions:</u>				
Transmission				
Mains	32,070	-	-	32,070
Measuring & Regulating Equipment	2,053	-	-	2,053
Distribution				
Services	8,807	-	-	8,807
Regulators	-	-	-	-
Mains	21,982	2,199	-	24,181
Measuring & Regulating Equipment	3,551	-	-	3,551
Meters	141	-	-	141
Total Gross Contributions	68,604	2,199	-	70,803
	Balance Mar 31/12	Amortization Rates	Amortization Expense	Balance Mar 31/13
	[1]	[2]	[3]	[4]
<u>Amortized Contributions:</u>				
Transmission				
Mains	4,445	1.63%	354	4,799
Measuring & Regulating Equipment	-	2.59%	2	2
Distribution				
Services	3,179	1.99%	170	3,349
Regulators	-		-	-
Mains	7,775	1.26%	223	7,998
Measuring & Regulating Equipment	1,887	2.59%	91	1,978
Meters	65	1.60%	2	68
Total Amortized Contributions	17,352		843	18,194
<u>Net Contributions</u>	51,253			52,609

CENTRA GAS MANITOBA INC.
Contributions in Aid of Construction Continuity Schedule
2013/14 Test Year

Revised Schedule 9.5.5
April 12, 2013
(\$000'S)

	Balance Mar 31/13 [1]	Additions [2]	Adjustments [3]	Balance Mar 31/14 [4]
<u>Gross Contributions:</u>				
Transmission				
Mains	32,070	-	-	32,070
Measuring & Regulating Equipment	2,053	-	-	2,053
Distribution				
Services	8,807	-	-	8,807
Regulators	-	-	-	-
Mains	24,181	1,906	-	26,087
Measuring & Regulating Equipment	3,551	-	-	3,551
Meters	141	-	-	141
Total Gross Contributions	70,803	1,906	-	72,709
	Balance Mar 31/13 [1]	Amortization Rates [2]	Amortization Expense [3]	Balance Mar 31/14 [4]
<u>Amortized Contributions:</u>				
Transmission				
Mains	4,799	1.63%	502	5,301
Measuring & Regulating Equipment	2	2.59%	5	7
Distribution				
Services	3,349	1.99%	171	3,520
Regulators	-	-	-	-
Mains	7,998	1.26%	229	8,227
Measuring & Regulating Equipment	1,978	2.59%	91	2,069
Meters	68	1.60%	2	70
Total Amortized Contributions	18,194		1,000	19,194
<u>Net Contributions</u>	52,609			53,516

CENTRA GAS MANITOBA INC.

Schedule 9.6.0

Working Capital Allowance

2008/09 Actual

(\$000'S)

1				Working Capital	
2	2008/09	Daily Amounts	Lead (Lag)	Required	
3	Actual	(Col 1 / 365)	Days	(Col 2 * Col 3)	
4	[1]	[2]	[3]	[4]	
5	Cash Working Capital Requirement:				
6					
7	Revenues	584,567	1,602	47.8	76,490
8					
9	Cost of Gas	430,759	1,180	(39.2)	(46,298)
10					
11	Operating and Administrative Expenses	57,855	159	(15.2)	(2,409)
12					
13	Payroll Taxes	700	2	(15.2)	(29)
14					
15	Capital and Other Taxes	17,912	49	(17.7)	(868)
16					
17	Financing Expenses:				
18	Cost of Long Term Debt	18,729	51	(91.3)	(4,682)
19	Cost of Short Term Debt	3,241	9	(16.5)	(147)
20					
21	Corporate Allocation	12,000	33	(15.2)	(500)
22					
23					
24	Cash Revenue Requirement Items	541,196	1,483	14.5	21,558
25					
26	Reconciling Revenue Requirement Items:				
27	Bad Debt Expense	1,948			
28	Depreciation and Amortization Expense	24,901			
29	Income Taxes	4,800			
30	Return on Equity	11,723			
31					
32	Total Revenue Requirement	584,567			
33					
34	Non Cost of Service Tax Collections	44,295	121	1.0	121
35					
36	Cash Working Capital Requirement				21,679
37					
38	Other Working Capital Requirements:				
39					
40					
41	Gas in Storage				72,613
42					
43	Security Deposits				(521)
44					
45	Investment in DSM				22,096
46					
47	Total Working Capital Allowance				115,867
48					

CENTRA GAS MANITOBA INC.

Schedule 9.6.1

Working Capital Allowance

2009/10 Actual

(\$000'S)

	2009/10 Actual	Daily Amounts (Col 1 / 365)	Lead (Lag) Days	Working Capital Required (Col 2 * Col 3)
	[1]	[2]	[3]	[4]
Cash Working Capital Requirement:				
Revenues	467,033	1,280	47.8	61,111
Cost of Gas	315,840	865	(39.2)	(33,946)
Operating and Administrative Expenses	58,972	162	(15.2)	(2,456)
Payroll Taxes	788	2	(15.2)	(33)
Capital and Other Taxes	17,593	48	(17.7)	(852)
Financing Expenses:				
Cost of Long Term Debt	18,559	51	(91.3)	(4,640)
Cost of Short Term Debt	1,016	3	(16.5)	(46)
Corporate Allocation	12,000	33	(15.2)	(500)
Cash Revenue Requirement Items	424,766	1,164	16.0	18,638
Reconciling Revenue Requirement Items:				
Bad Debt Expense	1,979			
Depreciation and Amortization Expense	23,697			
Income Taxes	4,970			
Return on Equity	11,620			
Total Revenue Requirement	467,032			
Non Cost of Service Tax Collections	41,976	115	1.0	115
Cash Working Capital Requirement				18,753
Other Working Capital Requirements:				
Gas in Storage				45,853
Security Deposits				(485)
Investment in DSM				27,865
Total Working Capital Allowance				91,986

CENTRA GAS MANITOBA INC.

Schedule 9.6.2

Working Capital Allowance

2010/11 Actual

(\$000'S)

	2010/11 Actual	Daily Amounts (Col 1 / 365)	Lead (Lag) Days	Working Capital Required (Col 2 * Col 3)
	[1]	[2]	[3]	[4]
Cash Working Capital Requirement:				
Revenues	411,768	1,128	47.8	53,880
Cost of Gas	260,835	715	(39.2)	(28,034)
Operating and Administrative Expenses	59,143	162	(15.2)	(2,463)
Payroll Taxes	802	2	(15.2)	(33)
Capital and Other Taxes	13,663	37	(17.7)	(662)
Financing Expenses:				
Cost of Long Term Debt	19,376	53	(91.3)	(4,844)
Cost of Short Term Debt	334	1	(16.5)	(15)
Corporate Allocation	12,000	33	(15.2)	(500)
Cash Revenue Requirement Items	<u>366,154</u>	<u>1,003</u>	<u>17.3</u>	17,328
Reconciling Revenue Requirement Items:				
Bad Debt Expense	1,501			
Depreciation and Amortization Expense	25,591			
Income Taxes	6,025			
Return on Equity	<u>12,497</u>			
Total Revenue Requirement	<u>411,768</u>			
Non Cost of Service Tax Collections	<u>34,087</u>	<u>93</u>	<u>1.0</u>	93
Cash Working Capital Requirement				17,421
Other Working Capital Requirements:				
Gas in Storage				48,220
Security Deposits				(458)
Investment in DSM				<u>34,839</u>
Total Working Capital Allowance				<u>100,022</u>

CENTRA GAS MANITOBA INC.

Schedule 9.6.3

Working Capital Allowance

2011/12 Actual

(\$000'S)

	2011/12 Forecast	Daily Amounts (Col 1 / 365)	Lead (Lag) Days	Working Capital Required (Col 2 * Col 3)
	[1]	[2]	[3]	[4]
Cash Working Capital Requirement:				
Revenues	349,550	958	47.8	45,738
Cost of Gas	197,099	540	(39.2)	(21,184)
Operating and Administrative Expenses	60,666	166	(15.2)	(2,526)
Payroll Taxes	800	2	(15.2)	(33)
Capital and Other Taxes	14,105	39	(17.7)	(683)
Financing Expenses:				
Cost of Long Term Debt	20,212	55	(91.3)	(5,053)
Cost of Short Term Debt	312	1	(16.5)	(14)
Corporate Allocation	12,000	33	(15.2)	(500)
Cash Revenue Requirement Items	<u>305,194</u>	<u>836</u>	<u>18.8</u>	15,745
Reconciling Revenue Requirement Items:				
Bad Debt Expense	1,451		19,273.7	
Depreciation and Amortization Expense	25,501			
Income Taxes	4,369			
Return on Equity	<u>13,035</u>			
Total Revenue Requirement	<u>349,550</u>			
Non Cost of Service Tax Collections	<u>27,692</u>	<u>76</u>	<u>1.0</u>	75
Cash Working Capital Requirement				15,820
Other Working Capital Requirements:				
Gas in Storage				46,720
Security Deposits				(421)
Investment in DSM				<u>42,128</u>
Total Working Capital Allowance				<u>104,247</u>

CENTRA GAS MANITOBA INC.
Working Capital Allowance
2012/13 Forecast

Revised Schedule 9.6.4
April 12, 2013
(\$000'S)

	2012/13 Forecast	Daily Amounts (Col 1 / 365)	Lead (Lag) Days	Working Capital Required (Col 2 * Col 3)
	[1]	[2]	[3]	[4]
Cash Working Capital Requirement:				
Revenues	334,615	917	47.8	43,784
Cost of Gas	175,576	481	(39.2)	(18,871)
Operating and Administrative Expenses	65,849	180	(15.2)	(2,742)
Payroll Taxes	793	2	(15.2)	(33)
Capital and Other Taxes	13,325	37	(17.7)	(645)
Financing Expenses:				
Cost of Long Term Debt	20,060	55	(91.3)	(5,015)
Cost of Short Term Debt	231	1	(16.5)	(17)
Corporate Allocation	12,000	33	(15.2)	(500)
Cash Revenue Requirement Items	<u>287,834</u>	<u>789</u>	<u>20.2</u>	15,961
Reconciling Revenue Requirement Items:				
Bad Debt Expense	1,451			
Depreciation and Amortization Expense	27,620			
Income Taxes	4,216			
Return on Equity	<u>13,495</u>			
Total Revenue Requirement	<u>334,615</u>			
Non Cost of Service Tax Collections	<u>24,824</u>	<u>68</u>	<u>1.0</u>	67
Cash Working Capital Requirement				16,029
Other Working Capital Requirements:				
Gas in Storage				44,159
Security Deposits				(400)
Investment in DSM				<u>45,243</u>
Total Working Capital Allowance				<u>105,031</u>

CENTRA GAS MANITOBA INC.
Working Capital Allowance
2013/14 Test Year

Revised Schedule 9.6.5
April 12, 2013
(\$000'S)

	2013/14 Forecast	Daily Amounts (Col 1 / 365)	Lead (Lag) Days	Working Capital Required (Col 2 * Col 3)
	[1]	[2]	[3]	[4]
Cash Working Capital Requirement:				
Revenues	328,645	900	47.8	43,003
Cost of Gas	168,279	461	(39.2)	(18,087)
Operating and Administrative Expenses	67,320	184	(15.2)	(2,803)
Payroll Taxes	807	2	(15.2)	(34)
Capital and Other Taxes	13,873	38	(17.7)	(672)
Financing Expenses:				
Cost of Long Term Debt	18,920	52	(91.3)	(4,730)
Cost of Short Term Debt	634	2	(16.5)	(29)
Corporate Allocation	12,000	33	(15.2)	(500)
Cash Revenue Requirement Items	<u>281,833</u>	<u>772</u>	<u>20.9</u>	16,149
Reconciling Revenue Requirement Items:				
Bad Debt Expense	1,480			
Depreciation and Amortization Expense	30,091			
Income Taxes	4,070			
Return on Equity	<u>11,172</u>			
Total Revenue Requirement	<u>328,645</u>			
Non Cost of Service Tax Collections	<u>26,283</u>	<u>72</u>	<u>1.0</u>	71
Cash Working Capital Requirement				16,220
Other Working Capital Requirements:				
Gas in Storage				39,474
Security Deposits				(400)
Investment in DSM				<u>47,572</u>
Total Working Capital Allowance				<u>102,867</u>

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2008/09 Actual

Schedule 9.7.0

(\$000'S)

1				
2		Capital		Cost
3		Structure	Weight	Rate
4		[1]	[2]	[3]
5				
6				
7				
8	Long Term Debt	238,001	48.3%	7.31%
9				
10	Short Term Debt	102,164	20.8%	3.38%
11				
12	Equity	152,138	30.9%	8.21%
13				
14		492,303	100.0%	6.77%
15				
16				

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2009/10 Actual

Schedule 9.7.1

(\$000'S)

1				
2		Capital		Cost
3		Structure	Weight	Rate
4		<u>[1]</u>	<u>[2]</u>	<u>[3]</u>
5				<u>Weighted</u>
6				<u>Cost of Capital</u>
7				
8	Long Term Debt	253,260	51.8%	7.08%
9				3.67%
10	Short Term Debt	80,145	16.4%	1.41%
11				0.23%
12	Equity	<u>155,168</u>	<u>31.8%</u>	<u>8.36%</u>
13				
14		<u>488,573</u>	<u>100.0%</u>	<u>6.56%</u>
15				
16				

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2010/11 Actual

Schedule 9.7.2

(\$000'S)

1				
2		Capital		
3		Structure	Weight	Cost
4		<u>[1]</u>	<u>[2]</u>	Rate
5				<u>[3]</u>
6				Weighted
7				Cost of Capital
8	Long Term Debt	297,671	62.4%	5.85%
9				3.65%
10	Short Term Debt	21,600	4.5%	1.64%
11				0.07%
12	Equity	<u>157,997</u>	<u>33.1%</u>	<u>8.36%</u>
13				<u>2.77%</u>
14		<u><u>477,268</u></u>	<u><u>100.0%</u></u>	<u><u>6.49%</u></u>
15				
16				

CENTRA GAS MANITOBA INC.

Revised Schedule 9.7.3

Overall Rate of Return

April 12, 2013

2011/12 Actual**(\$000'S)**

1				
2		Capital		Cost
3		Structure	Weight	Rate
4		<u>[1]</u>	<u>[2]</u>	<u>[3]</u>
5				<u>Weighted</u>
6				<u>Cost of Capital</u>
7				
8	Long Term Debt	297,671	63.0%	5.94%
9				3.74%
10	Short Term Debt	16,224	3.5%	1.90%
11				0.07%
12	Equity	<u>158,426</u>	<u>33.5%</u>	<u>8.36%</u>
13				<u>2.80%</u>
14		<u>472,320</u>	<u>100.0%</u>	<u>6.62%</u>
15				
16				

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2012/13 Forecast

Revised Schedule 9.7.4
April 12, 2013
(\$000'S)

1					
2		Capital		Cost	
3		Structure	Weight	Rate	
4		[1]	[2]	[3]	
5				Weighted	
6				Cost of Capital	
7				[4]	
8	Long Term Debt	296,244	63.9%	5.56%	3.55%
9					
10	Short Term Debt	11,177	2.4%	2.00%	0.05%
11					
12	Equity	<u>156,332</u>	<u>33.7%</u>	8.36%	<u>2.82%</u>
13					
14		<u><u>463,752</u></u>	<u><u>100.0%</u></u>		<u><u>6.42%</u></u>
15					
16					

CENTRA GAS MANITOBA INC.
Overall Rate of Return
2013/14 Test Year

Revised Schedule 9.7.5
April 12, 2013
(\$000'S)

1				
2		Capital		Cost
3		Structure	Weight	Rate
4		<u>[1]</u>	<u>[2]</u>	<u>[3]</u>
5				Weighted
6				Cost of Capital
7				<u>[4]</u>
8	Long Term Debt	295,000	61.3%	5.25%
9				3.22%
10	Short Term Debt	27,103	5.6%	2.30%
11				0.13%
12	Equity	<u>159,524</u>	<u>33.1%</u>	<u>6.89%</u>
13				<u>2.28%</u>
14		<u><u>481,627</u></u>	<u><u>100.0%</u></u>	<u><u>5.63%</u></u>
15				
16				

CENTRA GAS MANITOBA INC.
13 Month Average Debt Financing
2012/13 Forecast

Schedule 9.8.4

(\$000'S)

	Principal at Start of Year	Principal at End of Year	30 Apr-12	31 May-12	30 Jun-12	31 Jul-12	31 Aug-12	30 Sep-12	31 Oct-12	30 Nov-12	31 Dec-12	31 Jan-13	28 Feb-13	31 Mar-13	365 Monthly Average
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
CG 1	62,671	0	1,880,118	1,942,789	1,880,118	1,942,789	1,942,789	1,065,400	0	0	0	0	0	0	29,189
CG 7 - (Refinance CG 3)	50,000	50,000	1,500,000	1,550,000	1,500,000	1,550,000	1,550,000	1,500,000	1,550,000	1,500,000	1,550,000	1,550,000	1,400,000	1,550,000	50,000
CG 8 - (CG 6 Extension)	30,000	30,000	900,000	930,000	900,000	930,000	930,000	900,000	930,000	900,000	930,000	930,000	840,000	930,000	30,000
CG 9	30,000	30,000	900,000	930,000	900,000	930,000	930,000	900,000	930,000	900,000	930,000	930,000	840,000	930,000	30,000
CG 10 (Refinance CG 5)	35,000	35,000	1,050,000	1,085,000	1,050,000	1,085,000	1,085,000	1,050,000	1,085,000	1,050,000	1,085,000	1,085,000	980,000	1,085,000	35,000
CG 11 (Refinance CG 5)	30,000	30,000	900,000	930,000	900,000	930,000	930,000	900,000	930,000	900,000	930,000	930,000	840,000	930,000	30,000
CG 12 (Refinance CG 5)	10,000	10,000	300,000	310,000	300,000	310,000	310,000	300,000	310,000	300,000	310,000	310,000	280,000	310,000	10,000
CG 13	20,000	20,000	600,000	620,000	600,000	620,000	620,000	600,000	620,000	600,000	620,000	620,000	560,000	620,000	20,000
CG 14	30,000	30,000	900,000	930,000	900,000	930,000	930,000	900,000	930,000	900,000	930,000	930,000	840,000	930,000	30,000
CG15 - (Refinance CG 1)	0	20,000	0	0	0	0	0	260,000	620,000	600,000	620,000	620,000	560,000	620,000	10,685
CG16 - (Refinance CG 1)	0	20,000	0	0	0	0	0	260,000	620,000	600,000	620,000	620,000	560,000	620,000	10,685
CG17 - (Refinance CG 1)	0	20,000	0	0	0	0	0	260,000	620,000	600,000	620,000	620,000	560,000	620,000	10,685
Balances at April 1 and March 31	297,671	295,000													
Monthly Debt Balances Weighted by Day			8,930,118	9,227,789	8,930,118	9,227,789	9,227,789	8,895,400	9,145,000	8,850,000	9,145,000	9,145,000	8,260,000	9,145,000	
Average Monthly Debt Balance			297,671	297,671	297,671	297,671	297,671	296,513	295,000	295,000	295,000	295,000	295,000	295,000	296,244
Financing Costs on Debt			Interest Expense		Long Term		Short Term								
CG 1		1,766													
CG 7 - (Refinance CG 3)		2,253													
CG 8 - (CG 6 Extension)		1,890													
CG 9		1,553													
CG 10 (Refinance CG 5)		622													
CG 11 (Refinance CG 5)		1,418													
CG 12 (Refinance CG 5)		464													
CG 13		928													
CG 14		1,389													
CG15		340													
CG16		351													
CG17		365													
Interest on Long Term Debt		13,336													
Provincial Guarantee Fee		2,977													
Sub-total of Debt Financing Cost		16,312													
Amortization of Redemption Premium		167													
Net Cost of Debt Financing		16,479													
Embedded Cost of Long Term and Short Term Debt		5.56%	2.00%												

CENTRA GAS MANITOBA INC.
Return on Rate Base
2008/09 Actual

Schedule 9.9.0

(\$000'S)

1					
2		Rate		Cost	
3		Base	Weight	Rate	Return
4		<u>[1]</u>	<u>[2]</u>	<u>[3]</u>	<u>[4]</u>
5					
6					
7					
8	Long Term Debt	462,042	48.3%	7.31%	16,320
9					
10	Short Term Debt	462,042	20.8%	3.38%	3,241
11					
12	Equity	462,042	<u>30.9%</u>	8.21%	<u>11,723</u>
13					
14			<u>100.0%</u>		<u>31,283</u>
15					
16	Interest on Common Assets and Inventory				<u>2,409</u>
17					
18	Total Return on Rate Base				<u>33,692</u>

CENTRA GAS MANITOBA INC.
Return on Rate Base
2009/10 Actual

Revised Schedule 9.9.1
April 12, 2013
(\$000'S)

1				
2		Rate		Cost
3		Base	Weight	Rate
4		<u>[1]</u>	<u>[2]</u>	<u>[3]</u>
5				<u>Return</u>
6				<u>[4]</u>
8	Long Term Debt	437,680	51.8%	7.08%
9				16,057
10	Short Term Debt	437,680	16.4%	1.41%
11				1,016
12	Equity	437,680	<u>31.8%</u>	8.36%
13				<u>11,621</u>
14			<u>100.0%</u>	<u>28,694</u>
15				
16	Interest on Common Assets and Inventory			<u>2,502</u>
17				
18	Total Return on Rate Base			<u>31,196</u>

CENTRA GAS MANITOBA INC.

Revised Schedule 9.9.2

Return on Rate Base

April 12, 2013

2010/11 Actual**(\$000'S)**

1				
2		Rate		Cost
3		Base	Weight	Rate
4		<u>[1]</u>	<u>[2]</u>	<u>[3]</u>
5				<u>[4]</u>
6				
7				
8	Long Term Debt	451,466	62.4%	5.85%
9				16,475
10	Short Term Debt	451,466	4.5%	1.64%
11				334
12	Equity	451,466	<u>33.1%</u>	8.36%
13				<u>12,495</u>
14			<u>100.0%</u>	<u>29,304</u>
15				
16	Interest on Common Assets and Inventory			<u>2,897</u>
17				
18	Total Return on Rate Base			<u>32,201</u>
19				

CENTRA GAS MANITOBA INC.

Schedule 9.9.3

Return on Rate Base

2011/12 Actual

(\$000'S)

1					
2		Rate		Cost	
3		Base	Weight	Rate	
4		<u>[1]</u>	<u>[2]</u>	<u>[3]</u>	
5				<u>[4]</u>	
6					
7					
8	Long Term Debt	464,864	63.0%	5.94%	17,405
9					
10	Short Term Debt	464,864	3.5%	1.90%	312
11					
12	Equity	464,864	<u>33.5%</u>	8.36%	<u>13,035</u>
13					
14			<u>100.1%</u>		<u>30,753</u>
15					
16	Interest on Common Assets and Inventory				<u>2,807</u>
17					
18	Total Return on Rate Base				<u>33,559</u>

CENTRA GAS MANITOBA INC.
Return on Rate Base
2012/13 Forecast

Revised Schedule 9.9.4
April 12, 2013
(\$000'S)

1					
2		Rate		Cost	
3		Base	Weight	Rate	
4		<u>[1]</u>	<u>[2]</u>	<u>[3]</u>	
5				<u>[4]</u>	
6					
7					
8	Long Term Debt	478,847	63.9%	5.56%	17,016
9					
10	Short Term Debt	478,847	2.4%	2.00%	231
11					
12	Equity	478,847	<u>33.7%</u>	8.36%	<u>13,495</u>
13					
14			<u>100.0%</u>		<u>30,741</u>
15					
16	Interest on Common Assets and Inventory				<u>3,044</u>
17					
18	Total Return on Rate Base				<u>33,785</u>

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

Revised Schedule 9.9.5
April 12, 2013
(\$000'S)

1					
2		Rate		Cost	
3		Base	Weight	Rate	
4		[1]	[2]	[3]	
5				Return	
6				[4]	
7					
8	Long Term Debt	489,553	61.3%	5.25%	15,749
9					
10	Short Term Debt	489,553	5.6%	2.30%	634
11					
12	Equity	489,553	<u>33.1%</u>	6.89%	<u>11,172</u>
13					
14			<u>100.0%</u>		<u>27,555</u>
15					
16	Interest on Common Assets and Inventory				<u>3,171</u>
17					
18	Total Return on Rate Base				<u><u>30,726</u></u>