



EXHIBIT LIST FOR
CENTRA GAS MANITOBA INC.
2021 COST OF SERVICE STUDY

August 17, 2022

Centra Gas Manitoba Inc. (CENTRA) Exhibits

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| Ex. # | CENTRA-1 | Centra letter to PUB re: Directive 3b of Order 130/20 - Selection of Independent Consultant - January 21, 2021 |
| Ex. # | CENTRA-2-0 | Centra 2021 Cost of Service Methodology Review / Cover Letter - June 15, 2021 |
| Ex. # | CENTRA-2-1 | Appendix 1 Review of Cost of Service Methodology of Centra - Prepared by Atrium Economics LLC |
| Ex. # | CENTRA-2-2 | Appendix 2 Customer Classes and Types of Services Provided by Centra |
| Ex. # | CENTRA-2-3 | Appendix 3 Functionalization, Classification and Allocation Factor Descriptions |
| Ex. # | CENTRA-2-4 | Appendix 4 Illustrative Results of the Proposed Methodology |
| Ex. # | CENTRA-3-0 | Public Utilities Board - Centra Minimum Filing Requirements (MFR) |
| Ex. # | CENTRA-3-1 | PUB MFR 7 Attachment |
| Ex. # | CENTRA-4 | Centra letter to PUB re: Request for Extension of Time - August 10, 2021 |
| Ex. # | CENTRA-5 | Centra letter to PUB re: Comments on Applications for Intervener Status - August 12, 2021 |
| Ex. # | CENTRA-6 | Centra Letter to PUB re: Proposed Amendments to Centra's Gas Cost of Service Methodology Review Submission - February 28, 2022 |
| Ex. # | CENTRA-7 | Centra Letter to PUB re: Reply Submission to Intervener Written Pre-Hearing Submissions - March 21, 2022 |
| Ex. # | CENTRA-8 | Centra letter to PUB re: Response to CAC Motion to Access Confidential Information - May 20, 2022 |
| Ex. # | CENTRA-9 | Centra letter to PUB re: Response to IGU Motion to Access Confidential Information - May 24, 2022 |
| Ex. # | CENTRA-10 | CENTRA-CAC Information Request (1-11) - June 16, 2022 |

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| Ex. # | CENTRA-10-1 | " | " | " | " | " | " | Retainer Letter and terms of reference |
| Ex. # | CENTRA-10-2 | " | " | " | " | " | " | Review of completeness |
| Ex. # | CENTRA-10-3 | " | " | " | " | " | " | NCP |
| Ex. # | CENTRA-10-4 | " | " | " | " | " | " | Service and Meter Studies |
| Ex. # | CENTRA-10-5 | " | " | " | " | " | " | Rate Impacts |
| Ex. # | CENTRA-10-6 | " | " | " | " | " | " | Cost Causation |
| Ex. # | CENTRA-10-7 | " | " | " | " | " | " | Peaking / Baseload plant |
| Ex. # | CENTRA-10-8 | " | " | " | " | " | " | 2CP, 4CP or 12CP allocation for winter peak |
| Ex. # | CENTRA-10-9 | " | " | " | " | " | " | Excess Capacity |
| Ex. # | CENTRA-10-10 | " | " | " | " | " | " | Load Estimation |
| Ex. # | CENTRA-10-11 | " | " | " | " | " | " | Allocation Methods |
| Ex. # | CENTRA-11 | CENTRA-IGU Information Request (1-4) - June 16, 2022 | | | | | | |
| Ex. # | CENTRA-11-1 | " | " | " | " | " | " | Retainer Letter and terms of reference |
| Ex. # | CENTRA-11-2 | " | " | " | " | " | " | Mr. Friesen |
| Ex. # | CENTRA-11-3 | " | " | " | " | " | " | Tiers of Usage |
| Ex. # | CENTRA-11-4 | " | " | " | " | " | " | Gas in Storage |
| Ex. # | CENTRA-12 | CENTRA-KOCH Information Request (1-2) - June 16, 2022 | | | | | | |
| Ex. # | CENTRA-12-1 | " | " | " | " | " | " | Retainer Letter and terms of reference |
| Ex. # | CENTRA-12-2 | " | " | " | " | " | " | Odorant |
| Ex. # | CENTRA-13 | Centra Rebuttal Evidence- June 30, 2022 | | | | | | |

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| Ex. # | CENTRA-14 | Atrium Rebuttal Evidence- June 30, 2022 |
| Ex. # | CENTRA-15 | Centra Comments on Need and Scope for Oral Hearing and Written Submissions - July 8, 2022 |
| Ex. # | CENTRA-16 | Centra Final Written Argument - August 5, 2022 |
| Ex. # | CENTRA-17 | Centra Reply - August 11, 2022 |
| Ex. # | CENTRA-18 | Centra Final Oral Submission Presentation - August 17, 2022 |



EXHIBIT LIST FOR
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Public Utilities Board (PUB) Exhibits

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| Ex. # | PUB-1 | Board Order 80-21 re: First Procedural Order in Respect of Centra Gas Manitoba Inc.'s Cost of Service Study Methodology Review Application - July 26, 2021 |
| Ex. # | PUB-2 | PUB letter to Centra re: Cost of Service Study Methodology Review - February 18, 2022 |
| Ex. # | PUB-3 | PUB letter to Parties re: Centra Gas Manitoba Inc. Cost of Service Study Methodology Review and Decision letter on Intervener Status and Invitation for Pre-Hearing Conference Submissions - March 7, 2022 |
| Ex. # | PUB-4 | Board Order 36-22 re: Second Procedural Order in Respect of Centra Gas Manitoba Inc.'s Cost of Service Study Methodology Review Application - April 7, 2022 |
| Ex. # | PUB-5 | PUB-CENTRA Information Requests (1-22) - April 18, 2022 |
| Ex. # | PUB-5-1 | " " " " " Primary Gate Stations |
| Ex. # | PUB-5-2 | " " " " " Power Station customers - odourised gas |
| Ex. # | PUB-5-3 | " " " " " Demand-side Management Costs |
| Ex. # | PUB-5-4 | " " " " " Rate Base |
| Ex. # | PUB-5-5 | " " " " " Load Factor |
| Ex. # | PUB-5-6 | " " " " " Special Contract and Power Station Classes |
| Ex. # | PUB-5-7 | " " " " " Customer & Public Relations and Customer Safety |
| Ex. # | PUB-5-8 | " " " " " Peak and Average Demand |
| Ex. # | PUB-5-9 | " " " " " Design Day |

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| Ex. # | PUB-5-10 | " | " | " | " | " | Interruptible Customer Class |
| Ex. # | PUB-5-11 | " | " | " | " | " | Special Contract Class |
| Ex. # | PUB-5-12 | " | " | " | " | " | Selkirk Power Station |
| Ex. # | PUB-5-13 | " | " | " | " | " | Franchise Expansion |
| Ex. # | PUB-5-14 | " | " | " | " | " | Interruptible Customer |
| Ex. # | PUB-5-15 | " | " | " | " | " | Coincident Peak - Winter Season Demand |
| Ex. # | PUB-5-16 | " | " | " | " | " | Co-op Class |
| Ex. # | PUB-5-17 | " | " | " | " | " | Small General Service Class - Residential and Small Commercial |
| Ex. # | PUB-5-18 | " | " | " | " | " | Zero-intercept Study |
| Ex. # | PUB-5-19 | " | " | " | " | " | Compliance Filing |
| Ex. # | PUB-5-20 | " | " | " | " | " | Revenue Requirement Allocation |
| Ex. # | PUB-5-21 | " | " | " | " | " | Ratemaking Objectives |
| Ex. # | PUB-5-22 | " | " | " | " | " | Customer Contact Center |
| Ex. # | PUB-6 | PUB-ATRIUM Information Requests (1-14) - April 18, 2022 | | | | | |
| Ex. # | PUB-6-1 | " | " | " | " | " | Gas Distribution Mains |
| Ex. # | PUB-6-2 | " | " | " | " | " | Coincident Peak Day Allocation Method |
| Ex. # | PUB-6-3 | " | " | " | " | " | Selkirk Power Station - Power Station Class |
| Ex. # | PUB-6-4 | " | " | " | " | " | Special Contact and Power Station Classes |
| Ex. # | PUB-6-5 | " | " | " | " | " | Zero-Intercept v. Minimum-Sized |
| Ex. # | PUB-6-6 | " | " | " | " | " | Indexing |

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| Ex. # | PUB-6-7 | " | " | " | " | " | O&M, Customer Class and Administrative Expenses |
| Ex. # | PUB-6-8 | " | " | " | " | " | Unaccounted For Gas Study |
| Ex. # | PUB-6-9 | " | " | " | " | " | Demand Side Management Costs |
| Ex. # | PUB-6-10 | " | " | " | " | " | Capacity Utilization |
| Ex. # | PUB-6-11 | " | " | " | " | " | Season Demands |
| Ex. # | PUB-6-12 | " | " | " | " | " | Coincident Peak Day / Zone of Reasonableness |
| Ex. # | PUB-6-13 | " | " | " | " | " | Split between Demand and Customer compared to North American Natural Gas Utilities |
| Ex. # | PUB-6-14 | " | " | " | " | " | Customer Classes |
| Ex. # | PUB-7 | Board Order 58-22 - Motions by the Consumers' Association of Canada (Manitoba) Inc. and the Industrial Gas Users to Gain Access to Confidential Information and Computer Models in Centra Gas Manitoba Inc.'s Cost of Service Study Methodology Review Application - May 31, 2022 | | | | | |
| Ex. # | PUB-8 | PUB letter to parties re: Centra Gas Manitoba Inc. Cost of Service Study Methodology Review Proceedings Revised Timetable - Schedule A to Board Order 58/22 - June 3, 2022 | | | | | |
| | PUB-9 | PUB letter to Parties re: Redaction of Confidential Information in the June 8, 2022 Consumers' Association of Canada (Manitoba) Inc. ("CAC") Pre-Filed Evidence - June 13, 2022 | | | | | |
| Ex. # | PUB-10 | PUB-CAC Information Requests (1-17) - June 16, 2022 | | | | | |
| Ex. # | PUB-10-1 | " | " | " | " | " | Inconsistencies between Gas COSM and Electric COSM |
| Ex. # | PUB-10-2 | " | " | " | " | " | Interruptible Class |
| Ex. # | PUB-10-3 | " | " | " | " | " | Volume |
| Ex. # | PUB-10-4 | " | " | " | " | " | Redacted Figures |
| Ex. # | PUB-10-5 | " | " | " | " | " | Free Riders |
| Ex. # | PUB-10-6 | " | " | " | " | " | Serving Peak Demand |
| Ex. # | PUB-10-7 | " | " | " | " | " | Summer Capacity |

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| Ex. # | PUB-10-8 | " | " | " | " | " | Interruptible Customer Fairness |
| Ex. # | PUB-10-9 | " | " | " | " | " | Winter Excess |
| Ex. # | PUB-10-10 | " | " | " | " | " | Diameter-length Study |
| Ex. # | PUB-10-11 | " | " | " | " | " | DSM Costs |
| Ex. # | PUB-10-12 | " | " | " | " | " | Cost Causal nature of DSM |
| Ex. # | PUB-10-13 | " | " | " | " | " | DSM Expenditures |
| Ex. # | PUB-10-14 | " | " | " | " | " | Special Contract Customer |
| Ex. # | PUB-10-15 | " | " | " | " | " | Brandon / SW Connections |
| Ex. # | PUB-10-16 | " | " | " | " | " | Interim Rate |
| Ex. # | PUB-10-17 | " | " | " | " | " | Two versions of COS Studies |
| Ex. # | PUB-11 | PUB-IGU Information Requests (1-7) - June 16, 2022 | | | | | |
| Ex. # | PUB-11-1 | " | " | " | " | " | Load Diversity |
| Ex. # | PUB-11-2 | " | " | " | " | " | Design Day Peak |
| Ex. # | PUB-11-3 | " | " | " | " | " | Special Contract Class |
| Ex. # | PUB-11-4 | " | " | " | " | " | Winter Excess |
| Ex. # | PUB-11-5 | " | " | " | " | " | Unaccounted for Gas (UFG) |
| Ex. # | PUB-11-6 | " | " | " | " | " | Demand Side Management (DSM) |
| Ex. # | PUB-11-7 | " | " | " | " | " | single Mainline Customer |
| Ex. # | PUB-12 | PUB-KOCH Information Requests (1-4) - June 16, 2022 | | | | | |
| Ex. # | PUB-12-1 | " | " | " | " | " | NARUC Gas Distribution Rate Design Manual |

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| Ex. # | PUB-12-2 | " " " " " Average & Excess Allocator |
| Ex. # | PUB-12-3 | " " " " " Direct Assignment of Transmission main costs |
| Ex. # | PUB-12-4 | " " " " " Construction Costs |
| Ex. # | PUB-13 | PUB-CENTRA Supplemental Information Request - July 21, 2022 (PUBLIC) |
| Ex. # | PUB-13-1 | " " " " " Transportation and Storage Portfolio |
| Ex. # | PUB-14 | PUB-ATRIUM Supplemental Information Request - July 21, 2022 (PUBLIC) |
| Ex. # | PUB-14-1 | " " " " " Transportation and Storage Portfolio |
| Ex. # | PUB-15 | Board Order 78/22 - Third Procedural Order in Respect of Centra Gas Manitoba Inc.'s Cost of Service Study Methodology Review and Application - July 22, 2022 |
| Ex. # | PUB-16 | PUB-CENTRA Supplemental Information Request Round II- August 5, 2022 (PUBLIC) |
| Ex. # | PUB-16-1 | " " " " " Transportation and Storage Portfolio |
| Ex. # | PUB-17 | PUB-ATRIUM Supplemental Information Request Round II- August 5, 2022 (PUBLIC) |
| Ex. # | PUB-17-1 | " " " " " Transportation and Storage Portfolio |
| Ex. # | PUB-18 | PUB letter to Parties re: Centra COSSMR August 17, 2022 Oral Submissions - August 12, 2022 |

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Consumers' Association of Canada (Manitoba) Inc. (CAC) Exhibits

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| Ex. # | CAC-1 | Intervener Application - including Darren Rainkie and Kelly Derksen CV's - August 5, 2021 |
| Ex. # | CAC-2 | CAC Written Pre-Hearing Submission for Centra Cost of Service Study Methodology Application Review - March 14, 2022 |
| Ex. # | CAC-3 | CAC-CENTRA Information Requests (1-14) - April 18, 2022 |
| Ex. # | CAC-3-1 | " " " " " Policy and Ratemaking Objectives |
| Ex. # | CAC-3-2 | " " " " " Cost Causation |
| Ex. # | CAC-3-3 | " " " " " Policy and Operational Changes |
| Ex. # | CAC-3-4 | " " " " " Cost of Service Study Objectives |
| Ex. # | CAC-3-5 | " " " " " Stakeholder Engagement |
| Ex. # | CAC-3-6 | " " " " " Atrium LDC Cost of Service Research |
| Ex. # | CAC-3-7 | " " " " " Allocation of DSM Costs |
| Ex. # | CAC-3-8 | " " " " " Centra's CP Allocator |
| Ex. # | CAC-3-9 | " " " " " Design Peak Hour Derivation |
| Ex. # | CAC-3-10 | " " " " " Value of the Interruptible Class |
| Ex. # | CAC-3-11 | " " " " " Direct Assignment |
| Ex. # | CAC-3-12 | " " " " " Distribution Mains Classification |

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| Ex. # | CAC-3-13 | " " " " " Upstream Capacity Resources |
| Ex. # | CAC-3-14 | " " " " " Proposed Interim Measure to Address Impacts |
| Ex. # | CAC-4 | CAC-ATRIUM Information Requests (1-6) - April 18, 2022 |
| Ex. # | CAC-4-1 | " " " " " Project Background - Costing Methodology |
| Ex. # | CAC-4-2 | " " " " " Theoretical Principles of Cost Allocation |
| Ex. # | CAC-4-3 | " " " " " Capacity Cost Allocation |
| Ex. # | CAC-4-4 | " " " " " Direct Assignment |
| Ex. # | CAC-4-5 | " " " " " Gas Supply Resource Allocation |
| Ex. # | CAC-4-6 | " " " " " Canadian LDC Cost of Service Methods |
| Ex. # | CAC-5 | CAC letter to all Parties re: Access to Confidential Information regarding Centra COSMR Application - April 27, 2022 |
| Ex. # | CAC-6 | CAC letter to PUB re: Reply to Centra regarding Motion to Access of Confidential Information - May 24, 2022 |
| Ex. # | CAC-7 | CAC letter to PUB re: Extension to file Intervener Evidence - June 1, 2022 |
| Ex. # | CAC-8 | CAC Intervener Pre Filed Evidence Public Version- June 8, 2022 (Redactions June 14, 2022) |
| Ex. # | CAC-9 | CAC-IGU Information Requests (1-4) - June 16, 2022 |
| Ex. # | CAC-9-1 | " " " " " Cost Causation |
| Ex. # | CAC-9-2 | " " " " " Policy and Operational Changes |
| Ex. # | CAC-9-3 | " " " " " Allocation of Demand-Related Costs |
| Ex. # | CAC-9-4 | " " " " " Direct Assignment of Transmission Plant |
| Ex. # | CAC-10 | CAC-Koch Information Requests (1-4) - June 16, 2022 |
| Ex. # | CAC-10-1 | " " " " " Cost Causation |

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| Ex. # | CAC-10-2 | " " " " " Allocation of Demand-Related Costs |
| Ex. # | CAC-10-3 | " " " " " Direct Assignment of Transmission Plant |
| Ex. # | CAC-10-4 | " " " " " Centra's Interim Rate Adjustment Proposal |
| Ex. # | CAC-11 | CAC Comments on Need and Scope for Oral Hearing and Written Submissions - July 7, 2022 |
| Ex. # | CAC-12 | Written Submission - August 9, 2022 |
| Ex. # | CAC-13 | CAC Book of Documents - August 17, 2022 |

EXHIBIT LIST FOR
CENTRA GAS MANITOBA INC.
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August 17, 2022

Industrial Gas Users (IGU) Exhibits

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| Ex. # | IGU-1 | Intervener Application including Dale Friesen's CV - August 5, 2021 |
| Ex. # | IGU-2 | IGU Reply to Intervener Application - August 19, 2021 |
| Ex. # | IGU-3 | IGU letter regarding Issues and Process - March 14, 2022 |
| Ex. # | IGU-4 | IGU-CENTRA Information Requests (1-9) - April 18, 2022 |
| Ex. # | IGU-4-1 | " " " " " Implications compared between previous and current COSS Methodology |
| Ex. # | IGU-4-2 | " " " " " Appendix 3 - COS Allocations |
| Ex. # | IGU-4-3 | " " " " " Transmission and Distribution |
| Ex. # | IGU-4-4 | " " " " " Peak and Average Demand |
| Ex. # | IGU-4-5 | " " " " " Special Contract and Power Stations |
| Ex. # | IGU-4-6 | " " " " " Unaccounted-For-Gas - COMUFG |
| Ex. # | IGU-4-7 | " " " " " Allocation of Rate Base to Main Line customers |
| Ex. # | IGU-4-8 | " " " " " Implementation of Atrium Recommendations |
| Ex. # | IGU-4-9 | " " " " " Balancing Fees |
| Ex. # | IGU-5 | IGU Confidential Motion - May 20, 2022 |
| Ex. # | IGU-6 | IGU letter to PUB re: Reply to Centra regarding Motion to Access of Confidential Information - May 26, 2022 |

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| Ex. # | IGU-7 | IGU email to PUB re: Request for Extension to file Intervener Evidence - June 1, 2022 |
| Ex. # | IGU-8 | IGU Intervener Pre Filed Evidence - June 8, 2022 |
| Ex. # | IGU-9 | IGU-CAC Information Requests (1-7) - July 16, 2022 |
| Ex. # | IGU-9-1 | " " " " DSM Allocation |
| Ex. # | IGU-9-2 | " " " " Special Contract Customers |
| Ex. # | IGU-9-3 | " " " " Redaction Values |
| Ex. # | IGU-9-4 | " " " " Cost Causation |
| Ex. # | IGU-9-5 | " " " " Regulatory Assistance Project |
| Ex. # | IGU-9-6 | " " " " Extreme Conditions and Demands |
| Ex. # | IGU-9-7 | " " " " Investments |
| Ex. # | IGU-10 | IGU / Koch Comments on Need and Scope for Oral Hearing and Written Submissions - July 8, 2022 |
| Ex. # | IGU-11 | IGU and KOCH Final Argument - August 9, 2022 |

EXHIBIT LIST FOR
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August 17, 2022

Koch Fertilizer Canada, ULC (KOCH) Exhibits

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| Ex. # | KOCH-1 | Intervener Application - August 5, 2021 |
| Ex. # | KOCH-2 | KOCH-CENTRA Information Requests (1-4) - April 18, 2022 |
| Ex. # | KOCH-2-1 | " " " " " Figure 10: Allocation Results of Revenue Requirements by Customer Class |
| Ex. # | KOCH-2-2 | " " " " " Direct Assignment Approach |
| Ex. # | KOCH-2-3 | " " " " " Special Contact Customer Class Rates |
| Ex. # | KOCH-2-4 | " " " " " Other Cost of Service Studies |
| Ex. # | KOCH-3 | KOCH Intervener Pre Filed Evidence - June 8, 2022 |