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September 6, 2013

<u>Via Email</u> Original via Mail

British Columbia Utilities Commission 6th Floor, 900 Howe Street Vancouver, BC V6Z 2N3

Attention: Ms. Erica M. Hamilton, Commission Secretary

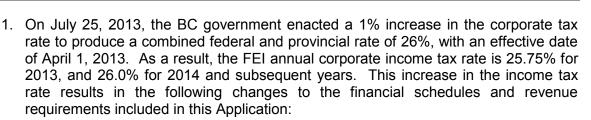
Dear Ms. Hamilton:

Re: FortisBC Energy Inc. (FEI) Application for Approval of a Multi-Year Performance Based Ratemaking Plan for 2014 through 2018 (the Application)

Evidentiary Update dated September 6, 2013

On June 10, 2013, FEI filed the Application referenced above. At the time of filing, FEI had noted that it would be providing an evidentiary update to reflect both the British Columbia Utilities Commission (the Commission) Order G-75-13 regarding Phase 1 of the Generic Cost of Capital Proceeding and also the Commission's Decision issued by Order G-88-13 in respect of FEI's Application to Amend Rate Schedule 16 on a Permanent Basis. The evidentiary update to reflect both of these items, as well as some other minor corrections to the financial schedules and the Application itself was filed July 16, 2013.

FEI has since filed responses to Information Requests (IR) No. 1, on August 23, 2013. Through the process of responding to these IRs, FEI identified a number of tables and wording changes required to the Application, as well as one deferral account item that affected the financial schedules and its 2014 delivery rate proposal. FEI has updated the 2014 Financial Schedules in Section E and Appendices G1 and G2 (FEI 2015-2018 Formula and Forecast Financial Schedules) to reflect both this change and the impact of a recent change in the enacted provincial income tax rate. Each of these two items is described below, and the impact on the revenue requirements and delivery rates is also specified in Tables 1 and 2 below.



FORTIS BC^{**}

- a. Changes to the 2014 through 2018 income tax expense amounts;
- b. Changes to the 2013 projected and 2014 through 2018 forecasted net-of-tax amounts on deferral accounts;
- c. A 2013 addition to the Tax Variance deferral account of \$722 thousand to capture the impact on revenue requirements of the difference between the 25% income tax rate embedded in customer rates in 2013 and the actual weighted average rate of 25.75% for utility income taxes in 2013; and
- d. Changes to the 2014 through 2018 deferral amortization amounts as a result of changes to the after-tax deferral activity for items (b) and (c) above.
- 2. FEI has corrected the 2013 additions and 2014 amortization of the Tilbury Property Purchase (Subdividable Land) deferral account as identified in the response to BCUC IR 1.183.1.

A summary of the changes to the revenue deficiency and rates for FEI for 2014 through 2018 is provided in Tables 1 and 2 below. As discussed in the Application, FEI is only requesting approval of 2014 delivery rates at this time; 2015 through 2018 rates are considered indicative only and will be updated as part of FEI's Annual Review process.

	2014	2015	2016	2017	2018	Total
Evidentiary Update September 6th, 2013	1.42%	1.01%	1.74%	0.85%	2.60%	7.62%
Evidentiary Update July 16th, 2013	<u>0.97%</u>	<u>1.16%</u>	<u>1.73%</u>	<u>0.84%</u>	<u>2.59%</u>	7.28%
Increase (Decrease)	0.45%	-0.15%	0.01%	0.01%	0.02%	0.34%

Table 1: Revised Delivery Rate Impacts

Table 2: Revised Revenue Deficiency / (Surplus), \$ millions

	2014	2015	2016	2017	2018	Total
Evidentiary Update September 6th, 2013	\$ 8.920	\$ 6.476	\$ 11.319	\$ 5.710	\$ 17.048	\$ 49.473
Evidentiary Update July 16th, 2013	\$ 6.069	\$ 7.425	\$ 11.218	\$ 5.622	\$ 16.938	\$ 47.272
Increase (Decrease)	\$ 2.851	\$ (0.949)	\$ 0.101	\$ 0.088	\$ 0.110	\$ 2.201

FEI has updated some of the tables and wording in the Application itself and the Appendices (original filed under Exhibit B-1 and B-1-1 respectively, and as updated by Exhibit B-1-3 in the July 16, 2013 Evidentiary Update) and included them in Attachment 1 of this filing as follows:



Description	Revised Pages			
Application (various sections)	4, 6, 9, 10, 54, 59, 82, 83, 245, 256, 258, 291, 305			
Application, Section E Financial Schedules	All pages			
Appendix D7 – Service Quality Indicator Report	7			
Appendix G1 – FEI 2015-2018 Formula Financial Schedules	All Pages			
Appendix G2 – FEI 2013-2018 Forecast Financial Schedules	All Pages			
Appendix I – EEC/DSM	Pages 13 and 17			
Appendix J – Draft Order	All Pages			

For ease of identification of the revisions made, FEI has provided all revised pages from Volume 1 (Application) and Volume 2 (Appendices) blacklined for ease of reference, with the financial schedules provided in Section E and Appendices G1 and G2.

The revised pages have been printed single-sided to facilitate insertion into the binder volumes, and can be inserted sequentially, keeping the current page in place and marking it with a stroke through to indicate it has been replaced. The financial schedules in Section E and Appendices G1 and G2 can be replaced in their entirety in the binder volumes.

If you require further information or have any questions regarding this submission, please contact the undersigned.

Yours very truly,

on behalf of FORTISBC ENERGY INC.

Original signed:

Diane Roy

Attachments

cc (email only): Registered Parties



endorsement of spillover and attribution of savings from codes and regulations for reporting
 purposes; and the ability to allocate funds to new programs without prior Commission approval
 over the five-year period.

Section E provides the financial schedules filed in support of the 2014 delivery rates proposed in
this Application. The proposed 2014 non-bypass delivery rates are approximately 1.4 percent
higher than the existing 2013 delivery rates. This delivery rate increase demonstrates the
continuing benefits of the Company's productivity and customer focus.

In its 2012-2013 RRA Decision,² the Commission made the following comments in its discussion
 of FEI's 2004 Plan:

"The Commission Panel is satisfied that there were positive results experienced by both
ratepayers and the shareholder over the PBR period. In addition, the Panel finds there is
sufficient evidence to suggest that introducing a PBR environment has the potential to
act as an incentive to create productivity improvements...

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18 In the view of the Commission Panel, the most important lesson to be learned from the PBR period was not specifically addressed by any of the parties. We refer directly to the 19 20 success of PBR...However, the Commission Panel believes the success was not only in 21 the amount of savings which was achieved, but perhaps more importantly, in the fact 22 that when presented with a challenge, the FEU took the necessary steps to ensure the 23 cost targets set during PBR were not only met but consistently exceeded. Moreover, this 24 was achieved with no indication that the safety or reliability of the system was in 25 jeopardy...

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In British Columbia, PBR, combined with the Negotiated Settlement Process has played
a role within the rate setting process of FEI. Starting in 2004 and lasting through 2009
FEI operated in a PBR environment. During this period FEI was very successful as
targets were met and the Companies note that shared earnings benefits flowing to
customers and shareholders totalled \$67.5 million each over the six years."

FEI agrees that the 2004 Plan and the negotiated settlement process that produced it were a
 success. While FEI's proposed PBR Plan is similar to the 2004 Plan, FEI's going-in rates for
 this PBR Plan already incorporate a number of productivity savings. These productivity savings
 include both those that were achieved in the 2004 Plan through the Utilities Strategy Project and

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² British Columbia Utilities Commission, In the Matter of The FEU 2012-2013 Revenue Requirements and Rates, Decision and Order G-44-12, dated April 12, 2012.



1 2. APPROVALS SOUGHT

In this Application, FEI is seeking an Order of the Commission granting approvals required to
 implement a five-year PBR Plan. The approvals sought are described in terms of their main
 categories below.

5 PBR Plan

Approval pursuant to sections 59 to 61 of the Act of the PBR mechanisms set out in Section
 B of this Application for setting delivery rates for the years 2014-2018.

8 Delivery Rates

9 2. Approval pursuant to sections 59 to 61 of the Act of permanent delivery rates for all non-bypass customers effective January 1, 2014, resulting in an increase of 1.4, per cent compared to 2013 delivery rates, with the increase to be applied to the delivery charge, holding the basic charge at 2013 levels.

Approval of the Rate Stabilization Adjustment Mechanism (RSAM) rider for customers served under FEI Rate Schedules 1, 1B, 1S, 1X, 2, 2U, 2X, 3, 3U, 3X and 23 effective January 1, 2014 of a credit amount of \$0.120/GJ as set out in Section E Schedule 63 of the Application.

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17 Deferral Accounts

Approval pursuant to sections 59 to 61 of the Act of the discontinuance, modification, and
 creation of deferral accounts, and the amortization and disposition of balances of deferral
 accounts, for FEI as set out in Section D4 and Appendices F4 and F5 of the Application and
 summarized in the following table.

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Type Of Change	Account	Company	Reference
New Account	2014 - 2018 PBR Application Costs	FEI	Section D4.1.1; amortization period of 5 years commencing January 1, 2014
	TESDA Overhead Allocation Variance	Section D4.1.2; disposition of account will be addressed in 2014 Annual Review	
Amortization Period Change - New or Modified	Midstream Cost Reconciliation Account	FEI	Section D4.2.1; change from 3 year amortization period to 2 year amortization period, commencing January 1, 2014
	Revenue Stabilization Adjustment Mechanism	FEI	Section D4.2.2; change from 3 year amortization period to 2 year amortization period, commencing January 1, 2014
Variance period to		Section D4.2.4; change from 3 year amortization period to a 12 year amortization period (EARSL), commencing January 1, 2014	
	Customer Service Variance Account	FEI	Section D4.2.5; 5 year amortization period, commencing January 1, 2014

SECTION A: OVERVIEW AND INTRODUCTION

Evidentiary Update September 6, 2013 PAGE 6



1 2		(e)	A depreciation rate of 12.5% for asset class 484 Vehicles as set out in Section D3.1 of the Application.
3 4		<u>(f)</u>	_Approval to discontinue the reconciliation of US GAAP to Canadian GAAP in future BCUC Annual Reports as set out in Section D3.1 of the Application.
5 6 7 8		(g)	Approval to allocate Executive costs between FEI and FBC effective January 1, 2014 by way of applying the Massachusetts Formula as described in Section D3.6.5 of the Application.
9 10 11 12	6.		nuation of the debiting of the MCRA and crediting of the delivery margin revenue in t of \$3.6 million per year for the 2014-2018 PBR Period as set out in Section C2.3 lication.
13 14 15 16 17 18	7.	and FEI a reflected described	of the allocation of costs for corporate services between FortisBC Holdings Inc. nd for Shared Services as between FEI and FEVI, and between FEI and FEW, as in the Corporate Services Agreement and Shared Service Agreements as in Section D3.6 of the Application. Approval of these cost allocations is subject to FEW receiving regulatory approval for the same allocation in their next RRA
19	Er	nerav Effi	ciency and Conservation (EEC) As Set out in Appendix I of the

20 Application

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In this Application, the FEU are also seeking approvals to continue their EEC programs for the next five years. The approvals sought by the FEU together are as follows:

- Acceptance pursuant to section 44.2(a) of the Act of the following EEC expenditure
 schedules for the FEU to be spent on the EEC program areas described in Appendix I of the
 Application: Up to \$34.353 million for 2014, \$37.303 million for 2015, \$37.358 million for
 2016, \$37.664 million for 2017, and \$38.982 million for 2018.
- 29 9. Continuation of the EEC framework approved by the Commission, with the following30 changes:
- a. Approval of the administration by a neutral third party of EEC funds provided to
 projects with a third party thermal energy component.
 - b. Approval of the incorporation of spillover effects and the attribution of the benefit of savings from the introduction of codes and standards on a program-by-program basis, for the purpose of reporting on cost effectiveness in the EEC Annual Report pursuant to section 43 of the Act.
- c. Approval for the FEU to transfer funds within a program area to a new program
 without prior Commission approval, provided that the new program is in accordance
 with the DSM Regulation, EEC principles, existing benefit/cost test requirements,
 and has not been previously rejected by the Commission.



1 2 FEI's proposed regulatory process for this Application is set out in Section A7 below. FEI has 3 provided a Table of Concordance with past directives in Appendix C1 and a Draft form of Order sought in Appendix J. In the following three sections, FEI discuss the productivity and customer 4 focus as well as its organizational performance and monitoring. 5 6 7 Natural Gas for Transportation (NGT) 8 10. Approvals pursuant to sections 59-61 of the Act for the creation of separate classes of service to account for CNG and LNG Stations apart from the traditional natural gas for 9 10 distribution class of service. a. Approval of a GGRR CNG Class of Service which will include CNG Stations 11 constructed pursuant to the Greenhouse Gas Reduction (Clean Energy) Regulation. 12 B.C. Reg. 102/2012 Section 2(2). 13 b. Approval of a GGRR LNG Class of Service which will include LNG Stations 14 constructed pursuant to the Greenhouse Gas Reduction (Clean Energy) Regulation, 15 16 B.C. Reg. 102/2012 Section 2(3). c. Approval of a Non-GGRR CNG Class of Service which will include CNG Stations 17 18 constructed by FEI not otherwise included in approvals sought 10(a). d. Approval of a Non-GGRR LNG Class of Service which will include LNG Stations 19 20 constructed by FEI not otherwise included in approvals sought 10(b).



mechanism, approved in a previous Commission process and order, for recovering or refunding
 specific cost or revenue variances. Rate riders will continue in the approved fashion throughout
 the PBR term.

From 2014 onwards, the controllable expenditures will be adjusted annually by the PBR formula
as outlined in Sections B6.2.4 and B6.2.5 which follow. Other items will be re-forecast annually
as part of the Annual Review process. At that time, the delivery rates for the following year will
be determined. Section B6.9 describes the Annual Review process.

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10 Operating and maintenance expenses and capital expenditures are the two main types of controllable expenses that present an opportunity for FEI to identify and achieve cost savings. 11 12 As discussed in the respective sections below, a formula is applied to the base year O&M and 13 capital expenditures (2013 Approved amounts as adjusted to form the 2013 Base, discussed 14 below) that will determine the amount of expenditures from 2014 to 2018 that will be included in 15 the delivery rates. FEI will attempt to meet and ideally incur expenses below those amounts in 16 each year, with net savings to be shared according to the proposed Earnings Sharing 17 Mechanism as discussed further in Section B6.5.

18 6.2.4 O&M under PBR

2013 O&M expenditures are now at a level that reflects substantial productivity savings relative
to previous years, yet still ensures that safety standards and other service requirements
continue to be met.

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For the PBR Period, actual O&M expenditures will not flow through to rates. Instead, each year the component of rates designed to recover O&M expenses will adjust the previous years' amount by the formula which includes a productivity factor. This will incent the pursuit of further

26 efficiencies in O&M expenditures in the context of meeting SQIs and providing reliable service.

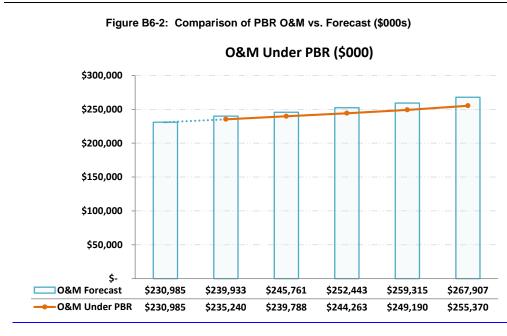
27 6.2.4.1 2013 Base O&M

Recognizing that the O&M Base for the 2014-2018 formula should be an O&M number that has undergone a full review in a public hearing, FEI has used the 2013 Approved O&M as the starting point for the O&M formula. A number of adjustments are then made to this amount to arrive at the "2013 Base". The adjustments are of three types:

- An adjustment to recognize the sustainable savings that were realized in 2012 and 2013
 that should be carried forward to future years;
- Adjustments to include actual incurred 2013 "non-controllable" O&M that is held in
 deferral accounts in 2013; and
- 37 3. Accounting changes that reclassify items from O&M to capital.







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As Figure B6-2 indicates, the O&M expense allowed under PBR falls below the forecasted O&M
 expense throughout the PBR Term. FEI believes this level of O&M expenditure allowed under

6 PBR provides a strong incentive for FEI to find efficiencies for O&M spending.

7 6.2.5 Capital Expenditures under PBR

8 The formula-based capital portion of the PBR Plan pertains to the categories of capital 9 expenditures over which the Company and its employees have some control. The other 10 components of rate base such as working capital and deferred charge balances are largely 11 beyond management control. The PBR formulas recognize this distinction and are thus applied 12 to controllable capital expenditures and leave non-controllable rate base components for the 13 annual forecasting process.

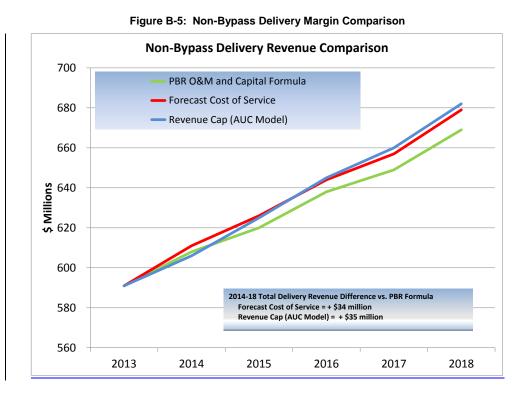
14 15 Capital expenditures include both regular capital expenditures and projects approved as 16 CPCNs. FEI proposes the same treatment in the 2014 PBR Plan for regular capital expenditures and CPCN expenditures as was approved in the 2004 PBR Plan. Regular capital 17 expenditures will be determined by formula and CPCN expenditures will be excluded from the 18 19 formula and will continue to be subject to the minimum \$5 million cost threshold. CPCN 20 expenditures will only be included in rate base after receiving CPCN approval from the 21 Commission and being placed into service. B&V considers that the exclusion of CPCN capital 22 is an appropriate means of addressing capital under a PBR Plan. It is akin to the adoption of a

SECTION B6: FEI 2014 PROPOSED PBR



1 7. DELIVERY REVENUE FORECASTS UNDER PBR

- FEI has looked at three delivery revenue³³ scenarios for the years 2014 through 2018. They
 are:
 - FEI's PBR Plan Proposal (green line in the graph below);
 - Cost of Service using the O&M and capital forecasts included in Sections C3 and C4 using forecast inflation (red line)
 - A delivery revenue cap per customer scenario using the same assumptions as the PBR Plan Proposal (blue line).



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The differences in required revenues in the graph above reflect the customer benefit of the proposed PBR formula as compared to either the cost-based approach of setting rates or a delivery revenue cap per customer approach. FEI's PBR Plan results in non-bypass delivery

³³ The chart compares non-bypass delivery revenues under the various scenarios, which comprise more than 90% of FEI's total delivery revenues. The analysis adopts non-bypass delivery revenues as the basis of comparison since these represent the customer classes that receive rate adjustments through revenue requirement applications. Bypass and special contract revenues are excluded as they do not receive RRA rate increases or decreases.



revenues that are lower by an estimated \$34 million over the five-year period than the Cost of
Service scenario using the forecast O&M and capital expenditures included in this Application.
In 2018, the fifth year of the PBR Plan, the non-bypass delivery revenues under the PBR are
approximately 2 percent lower than those under the forecast Cost of Service scenario. The PBR
Plan also produces delivery revenues that are lower by \$35, million over the five-year period
than a revenue cap model (similar to the type approved by the AUC in its Decision 2012-237).

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8 | In addition, the PBR Proposal offers both regulatory efficiencies and the opportunity for lower 9 rates for customers through the ESM as compared to the Cost of Service approach. The PBR

- Proposal offers greater flexibility in addressing uncontrollable matters as compared to the
- 11 delivery revenue per customer approach.

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1 The following projects planned for the period of 2014 to 2018 are required to improve employee 2 and public safety, address potential shortcomings in customer service levels and to drive O&M 3 cost reductions. The historical and forecast capital expenditures for IT capital expenditures are 4 summarized in Tables C4-21 and C4-22 below.

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Table C4-21: Historical IT	Capital Exp	enditures (\$	thousands)
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2010 Actual	2011 Actual	2012 Actual	2013 Projection	2013 Approved
3,655	5,099	2,193	6,300	5,850
800	1,085	3,968	4,500	3,150
3,952	4,667	3,931	4,500	4,050
2,379	1,541	1,407	2,700	2,250
1,631	2,112	2,484	3,600	2,700
12,418	14,503	13,983	21,600	18,000
	Actual 3,655 800 3,952 2,379 1,631	ActualActual3,6555,0998001,0853,9524,6672,3791,5411,6312,112	ActualActualActual3,6555,0992,1938001,0853,9683,9524,6673,9312,3791,5411,4071,6312,1122,484	ActualActualActualProjection3,6555,0992,1936,3008001,0853,9684,5003,9524,6673,9314,5002,3791,5411,4072,7001,6312,1122,4843,600

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10 While the annual approved IT budget for each of the categories above was flat through 2012 11 and 2013, project execution and resulting expenditures lagged in the Business Technology 12 Transformation area, contributing to 90 percent of the \$4 million underspend in 2012 against the 13 \$18 million approved spending. This lag was primarily due to the delay of the 2012-2013 RRA 14 Decision. Factors within FEI's control have been mitigated in 2013, resulting in FEI expecting to 15 fully execute on its 2013 IT budget. FEI plans to spend most of the unused capital from 2012 16 based on the Benefits Management practice implemented by FEI (see Appendix C4) within 2013, resulting in the total 2012-2013 spending being projected at approximately \$1.0 million 17 18 below the approved 2012-2103 total.

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Table C4-22: Forecast IT Capital Expenditures (\$ thousands)

		• •		•		
	2013	2014	2015	2016	2017	2018
	Base	Forecast	Forecast	Forecast	Forecast	Forecast
IT Capital						
Business Technology Transformation	5,941	5,940	5,940	5,940	5,939	5,938
Business Technology Enhancements	3,199	3,199	3,199	3,199	3,198	3,197
Infrastructure Sustainment	3,884	3,884	3,884	3,884	3,655	3,197
Desktop Infrastructure Sustainment	1,599	1,599	1,599	1,599	1,827	2,284
Application Sustainment	5,484	5,483	5,483	5,483	5,482	5,481
	20,107	20,105	20,105	20,106	20,102	20,098
-	20,107	20,105	20,105	20,106	20,102	20

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The increase of Application Sustainment capital from 2013 Approved to 2013 base by \$2.8 million was discussed in Section <u>D3.1 (page 265)</u>.

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26 Each of the five areas of forecast spending are discussed separately below.

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forecast, FEI further adjusts the CDOR forecast with the 3-year historical spread between CDOR and rates of issuances under its commercial paper program. 2

4 The 3-month T-Bill rate is projected to increase from approximately 1.2 percent in 2014 to 5 approximately 3.5 percent by 2017. The short-term borrowing rate forecasts are shown in Table 6 D1-2 below. These forecasts will be updated annually as part of the Company's Annual 7 Reviews.

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Table D1-2: Short Term Interest Rate Forecasts

	2014	2015	2016	2017	2018
3-month T-BILLS	1.17%	2.03%	2.80%	3.10%	3.48%
Spread to CDOR	0.27%	0.27%	0.27%	0.27%	0.27%
CDOR	1.44%	2.30%	3.07%	3.37%	3.75%
Spread to CP	-0.22%	-0.22%	-0.22%	-0.22%	-0.22%
CP Dealer Comission	0.10%	0.10%	0.10%	0.10%	0.10%
Standby Fee on undrawn Credit ¹	0.48%	0.38%	0.32%	0.48%	1.06%
FEI Short-term Rate (Rounded)	1.75%	2.50%	3.25%	3.75%	4.75%

NOTE: (1) Amounts undrawn on the credit facility are subject to a Standby Fee, which is estimated to be 16 bps in 2014 and beyond. The Standby Fee as shown reflects the amount payable had it been converted to a rate applied to the Commercial Paper borrowings and has been shown as such to develop an all-in Short-Term Rate.

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Interest Expense Forecast 12 1.1.4

13 The interest expense forecast reflects FEI's existing and projected borrowing costs on long-term 14 debt and projected short-term debt.

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16 The calculation for short-term interest expense is determined by applying the forecast short-17 term debt rate to the estimated short-term debt balance. Long-term debt interest expense is 18 determined using the effective interest method. For each long-term debt issue, the effective rate 19 (forecast effective rate if it is a new issue) is multiplied by the average balance of that long-term debt for the year. The 2014 long-term debt schedule for FEI can be found in Section E, 20 21 Schedule 62.

23 The 2014 forecast of interest expense is \$1.4 million lower than 2013 approved. The change is 24 due to a decrease in interest rates offset by additional interest costs due to a higher portion of 25 rate base financed through debt as a result of the updated capital structure described in Section 26 D1.2 below.

28 Due to the uncontrollable nature and forecasting uncertainty associated with interest rates, FEI has an Interest Rate Variance deferral account that captures the impact on interest expense of 29 30 interest rate variances and variances in the timing of long-term debt issues, as compared to 31 forecast.

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SECTION D1: FINANCING AND RETURN ON EQUITY



2. TAXES 1

In carrying out its mandate as a gas service provider, FEI incurs taxes that are imposed by 2

different government bodies. The Company manages these expenditures through the tax audit 3 process and various tax planning strategies, as well as ongoing compliance activities. The tax 4

5 expenses included in this RRA reflect the current enacted tax legislation which was applied in

6 calculating the forecasted revenue requirement for the Company.

INCOME TAX 7 2.1

8 FEI is subject to corporate income taxes imposed by the Federal and BC governments, and as such appropriately includes these costs in calculating the Company's revenue requirements. 9 10 Current income taxes have been calculated using the flow-through (taxes payable) method, consistent with Commission approved past practice, at the corporate tax rate of 26 percent for 11 12 2014. For the purposes of the forecasts in this Application, FEI has used the same corporate 13 tax rate forecast for 2015 through 2018. The corporate tax rates used in this Application are 14 based on the Canada Income Tax Act and the BC Income Tax Act enacted legislation and will 15 be updated each year as part of the annual rate setting process. The BC government enacted a 16 1% increase in the corporate tax rate to a combined federal and provincial rate of 26% on July 17 25, 2013, effective April 1, 2013.

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19 As approved by Commission Order G-53-94, deferred charges, to the extent they are tax

20 deductible, and deferred credits, to the extent they are taxable, are treated on a net-of-tax basis.

21 Under the net-of-tax method, the gross addition to a deferral account is offset by the tax savings 22

or tax cost (as the case may be) calculated at the prevailing income tax rate for the current year.

2.2 **PROPERTY TAX** 23

24 Details of 2012 property tax expense and the forecasts for 2013 through 2018 can be found in Table D2-1 below. 25

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27 Over the period 2014 to 2018, property taxes are forecast to increase between 1.1 percent and

28 2.6 percent per year, primarily due to changes in revenues from gas expected to be consumed

29 within municipalities, increases to assessed property values from normal construction activities,

30 market value increases and changes in tax policies of local taxing authorities.

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In its 2013 Budget, the BC government announced its intention to increase the general corporate income tax rate by 1 percent, effective April 1, 2013, however this rate increase was not enacted prior to the May election. A final decision regarding changes to the BC corporate tax rate and the effective date will be made by the new government. Should a new tax rate be enacted prior to customer rates being approved, the Company will recalculate taxes accordingly. If a new tax rate is not enacted prior to customer rates being set, the increase in corporate taxes will be calculated and captured in the Tax Variance deferral account once the change in the income tax rate is enacted.¶





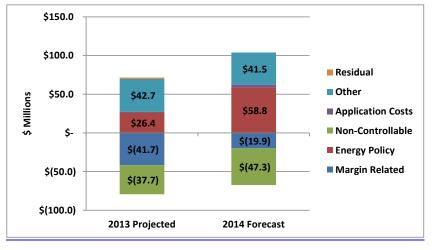
Deferral Account Category	General Purpose & Description
Residual	 Deferral accounts which are no longer required and the Company is proposing to discontinue the use of the account. Typically the proposal is to fully amortize any remaining balances.

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The forecast mid-year balance of unamortized deferred charges in rate base for FEI is 3 4 approximately \$36.5, million in 2014 and is driven largely by the balances in several deferral accounts including the Energy Efficiency and Conservation, NGT Incentives, Pension and 5 6 OPEB Variance, Gains and Losses on Asset Disposition and 2011 Customer Service O&M and 7 COS deferral while partially offset by the net variance between the Pension and OPEB Funding 8 accounts. The forecast mid-year balances range from \$54.0 to \$67.3 million in 2015 to 2018; 9 however, the actual balances to be recovered in rates for these future years will be addressed in the annual rate setting process. Figure D4-1 provides the mid-year deferral account balances 10 11 summarized by deferral account category.

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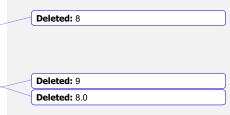




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16 The section below includes a discussion on new rate base deferral accounts and changes to 17 existing rate base deferral accounts, including discontinuing the use of many deferral accounts 18 that are no longer required. With respect to FEI's other currently approved accounts, the 19 original rationale that justified establishing the accounts and the associated financial treatment 20 remains. They are expected to continue to accumulate new amounts during the PBR Period, 21 and should remain in place. A summary of all existing approved rate base deferral accounts 22 expected to continue accumulating new amounts through the PBR Period, and which FEI is 23 therefore proposing to continue, can be found in Appendix F4. For a discussion on non-rate

SECTION D4: DEFERRALS





objective as the depreciation variance deferral account in that it minimizes any variances in
 depreciation expense related to the timing or amount of capital being placed in service as

3 compared to forecast.

4 4.4.2 Southern Crossing Pipeline Tax Reassessment

5 The Southern Crossing Pipeline Tax Reassessment account was approved by Commission 6 Orders G-160-06 and G-153-07 and captured the 2007 PST reassessment by the Province for 7 the SCP project. Further, the Commission's 2012-2013 RRA Decision (Order G-44-12) 8 approved the use of this account to also capture another reassessment from the Province 9 related to the lease payments made by the Company in respect of pipe and compressor assets 10 of the SCP.

The Company appealed both of these reassessments and received a decision in the Company's favour. The original reassessment amounts, including interest, were returned to the Company and reduced the balance in this account. The total forecasted amount in this account on an after-tax basis, which includes legal and consulting fees related to this matter, is a credit of \$32 thousand at the end of 2013.

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In this Application, FEI is seeking approval to amortize this amount in customer rates over a one-year period beginning January 1, 2014 and then discontinue the use of this deferral account.

21 4.4.3 Tilbury Property Purchase (Subdividable Land)

Approved by Commission Order G-68-10, the Tilbury Property Purchase deferral account captured the original allocation of the subdividable area of land (\$3.3 million) plus interest.

As discussed in the FEI Tilbury Land Sale Application dated October 12, 2011 and approved through Commission Order G-181-11, FEI has subsequently sold this land and recorded the proceeds of sale against the balance of this deferral account. Additionally, as discussed in that Application, FEI has also recorded incremental rental revenue from the property over and above what was forecast in the 2012-2013 RRA.

After accounting for the above items, the net forecasted balance at the end of 2013 is a credit balance, to be returned to customers, of \$196, thousand.

In this Application, FEI is seeking approval to amortize the forecasted ending 2013 residual
 balance in delivery rates over 1 year, beginning January 1, 2014. Any variance between the

2013 forecasted amount and actual amount will be amortized in 2015 and then the account willbe discontinued.

Deleted: 64

SECTION D4: DEFERRALS

Summary of Ra	e Change
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Evidentiary Update - September 6, 2013

Section E FORMULA Schedule 1

Line		2014		
No.	Particulars	(\$ Millions)		Cross Reference
1	(1)	(2)		(3)
2	Volume/Revenue Related			
3	Customer Growth and Use Rates	0.3		
4	Change in Other Revenue	1.5	1.8	
5				
6	O&M Changes			
7	Gross O&M Increases	(0.8)		
8	Less: Capitalized Overhead	0.1	(0.7)	
9				
10	Depreciation Expense			
11	Change in Depreciation Rates	(0.2)		
12	Tax Expense Impact of Depreciation Changes	0.3		
13	Depreciation from Net Additions	1.1	1.1	
14				
15	Amortization Expense			
16	CIAC	0.2		
17	Deferral Accounts	5.1	5.2	
18				
19	<u>Other</u>			
20	Property and Other Taxes	(2.4)		
21	Income Tax Rate Change	2.0		
22	Other Income Tax Changes	4.0		
23	Financing Rate Changes	(3.0)		
24	Financing Changes	0.1		
25	Rate Base Growth	0.7	1.4	
26				
27	Revenue Deficiency (Surplus)		8.9	- Section E-FORMULA, Sch 2
28			_	

SUMMARY OF RATE CHANGE REQUIRED FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Section E FORMULA Schedule 2

								2014						
Line			2013		Non-By	/pass		By	bass and			_		
No.	Particulars	PR	OJECTED		Sales	Trar	nsportation	Spe	cial Rates		Total		Change	Cross Reference
	(1)		(2)		(3)		(4)		(5)		(6)		(7)	(8)
1	RATE CHANGE REQUIRED													
3	Gas Sales and Transportation Revenue,	¢	4 445 500	¢	4 044 405	۴	00.004	¢	44 504	¢	4 405 770	¢	(0.700)	
4 5	At Prior Year's Rates	Þ	1,115,509	Ф	1,011,185	\$	83,064	\$	11,524	\$	1,105,773	\$	(9,736)	- Section E-FORMULA, Sch 8
6	Add - Other Revenue Related to SCP Third Party + FEVI Wheeling													
7	Revenue		18,237		-		-		18,138		18,138		(99)	- Section E-FORMULA, Sch 13
8														
9	Total Revenue		1,133,746		1,011,185		83,064		29,662		1,123,911		(9,835)	
10														
11	Less - Cost of Gas		(505,954)		(495,312)		(250)		(248)		(495,810)		10,144	- Section E-FORMULA, Sch 9
12														
13	Gross Margin	\$	627,792	\$	515,873	\$	82,814	\$	29,414	\$	628,101	\$	309	
14														
15	Revenue Deficiency (Surplus)	\$	-	\$	7,686	\$	1,234	\$	-	\$	8,920	\$	8,920	
16														
17	Revenue Deficiency (Surplus) as a % of Gross Margin		0.00%		1.49%		1.49%		0.00%		1.42%			
18														
19	Revenue Deficiency (Surplus) as a % of Total Revenue		0.00%		0.76%		1.49%		0.00%		0.79%			
~~														

20

Section E FORMULA Schedule 3

UTILITY INCOME AND EARNED RETURN FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line No.	Particulars	2012 ACTUAL			2013 PROVED	PR	2013 PROJECTED		Change	Cross Reference	
	(1)	(2)			(3) (4)				(5)	(6)	
			. ,			(4) - Column	(3))				
1	ENERGY VOLUMES (TJ)										
2	Sales		113,621		112,327		114,021		1,694	- Section E-FORMULA, Sch 5	
3	Transportation		86,767		94,833		97,855		3,022	- Section E-FORMULA, Sch 5	
4			200,388		207,160		211,876		4,716		
5											
6	Average Rate per GJ	•	0 400	•	10 500	•		•	(1 500)		
1	Sales	\$	9.106	\$	10.538	\$	8.948	\$	(1.590)		
8	Transportation	\$	1.039	\$	0.966	\$	0.974	\$	0.008		
9	Average	\$	5.616	\$	6.156	\$	5.233	\$	(0.923)		
10 11	UTILITY REVENUE										
12	Sales - Existing Rates	\$	1,034,629	¢ 4	1,133,062	\$	1,020,240	¢	(112,822)	- Section E-FORMULA, Sch 7	
12	- Increase / (Decrease)	φ	1,034,029	φ	50,679	φ	1,020,240	φ	(112,822) (50,679)	- Section E-FORMOLA, SCI 7	
13	RSAM Revenue		- 472		- 50,079		- (6,666)		(6,666)		
15	Transportation - Existing Rates		90,183		83,945		95,270		11,325	- Section E-FORMULA, Sch 7	
16	- Increase / (Decrease)		-		7,660		-		(7,660)		
17					1,000				(1,000)		
18	Total Revenue		1,125,284	-	,275,346		1,108,844		(166,502)		
19			.,,		,,		.,,		()		
20	Cost of Gas Sold (Including Gas Lost)		539,821		658,568		505,954		(152,614)	- Section E-FORMULA, Sch 9	
21			,		,		,		(<i>, , ,</i>		
22	Gross Margin		585,463		616,778		602,890		(13,888)		
23	-			-							
24	Operation and Maintenance		187,925		202,963		198,578		(4,385)	- Section E-FORMULA, Sch 15	
25	Property and Sundry Taxes		49,656		51,239		51,239		-	- Section E-FORMULA, Sch 19	
26	Depreciation and Amortization		123,928		142,912		142,912		-	- Section E-FORMULA, Sch 21	
27	Other Operating Revenue		(24,501)		(24,789)		(23,179)		1,610	- Section E-FORMULA, Sch 12	
28	Sub-total		337,008		372,325		369,550		(2,775)		
29	Utility Income Before Income Taxes		248,454		244,453		233,340		(11,113)		
30											
31	Income Taxes		26,880		28,049		23,859		(4,190)	- Section E-FORMULA, Sch 23	
32		_	001 571		010 101				(0.000)		
33	EARNED RETURN	\$ 221		\$	216,404		209,481	\$	(6,923)	- Section E-FORMULA, Sch 59	
34											
35		•	0 000 00 1	•	707 000	•	0 700 040	•	(05 7 40)		
36	UTILITY RATE BASE	\$	2,692,824	\$ 2	2,767,988	\$	2,702,240	\$	(65,748)	- Section E-FORMULA, Sch 29	
37			0.0001		7.00%		3 350		0.070/		
38	RATE OF RETURN ON UTILITY RATE BASE		8.23%		7.82%		7.75%		-0.07%	- Section E-FORMULA, Sch 59	

UTILITY INCOME AND EARNED RETURN FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

	(\$000s)		~	2014 FORECAS	т		
			2	2014 FURECAS			
Line		2013	Existing 2013	Revised			
No.	Particulars	PROJECTED	Rates	Revenue	Total	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	ENERGY VOLUMES (TJ)						
2	Sales	114,021	114,000	_	114,000	(21)	- Section E-FORMULA, Sch 6
2	Transportation	97,855	98,337	-	98,337	482	- Section E-FORMULA, Sch 6
4	Transportation	211,876	212,337		212,337	461	- Section E-1 ORMOLA, Sen 0
5		211,070	212,001		212,007	401	
6	Average Rate per GJ						
7	Sales	\$ 8.948	\$ 8.870	\$-	\$ 8.937	\$ (0.011)	
8	Transportation	\$ 0.974	\$ 0.962	\$-	\$ 0.974	\$ -	
9	Average	\$ 5.233	\$ 5.208	\$-	\$ 5.250	\$ 0.017	
10	/ weitige	φ 0.200	φ 0.200	Ψ	φ 0.200	φ 0.017	
11	UTILITY REVENUE						
12	Sales - Existing Rates	\$ 1,020,240	\$ 1,011,185	\$-	\$ 1,011,185	\$ (9,055)	- Section E-FORMULA, Sch 8
13	- Increase / (Decrease)	-	-	7,686	7,686	7,686	- Section E-FORMULA, Sch 10
14	RSAM Revenue	(6,666)		1,000	1,000	6,666	
15	Transportation - Existing Rates	95,270	94,587	-	94,587	(683)	- Section E-FORMULA, Sch 8
16	- Increase / (Decrease)	-	,	1,234	1,234	1,234	- Section E-FORMULA, Sch 10
17				.,	.,	.,	
18	Total Revenue	1,108,844	1,105,772	8,920	1,114,692	5,848	
19		, ,	, ,	,		,	
20	Cost of Gas Sold (Including Gas Lost)	505,954	495,810	-	495,810	(10,144)	- Section E-FORMULA, Sch 9
21							
22	Gross Margin	602,890	609,962	8,920	618,882	15,992	
23							
24	Operation and Maintenance	198,578	202,307	-	202,307	3,729	- Section E-FORMULA, Sch 15
25	Property and Sundry Taxes	51,239	48,797	-	48,797	(2,442)	- Section E-FORMULA, Sch 20
26	Depreciation and Amortization	142,912	149,000	-	149,000	6,088	- Section E-FORMULA, Sch 22
27	Other Operating Revenue	(23,179)	(23,290)		(23,290)	(111)	- Section E-FORMULA, Sch 13
28	Sub-total	369,550	376,814	-	376,814	7,264	
29	Utility Income Before Income Taxes	233,340	233,148	8,920	242,068	8,728	
30							
31	Income Taxes	23,859	35,972	2,319	38,291	14,432	- Section E-FORMULA, Sch 24
32							
33	EARNED RETURN	\$ 209,481	\$ 197,176	\$ 6,601	\$ 203,777	\$ (5,704)	- Section E-FORMULA, Sch 60
34							
35							
36	UTILITY RATE BASE	\$ 2,702,240	\$ 2,788,969	\$ 24	\$ 2,788,993	\$ 86,753	- Section E-FORMULA, Sch 30
37							
38	RATE OF RETURN ON UTILITY RATE BASE	7.75%	7.07%		7.31%	-0.45%	- Section E-FORMULA, Sch 60

GAS SALES AND TRANSPORTATION VOLUMES FOR THE YEAR ENDING DECEMBER 31, 2013

Line		2012	2013	Non-Bypass	Bypass and			
No.	Particulars	ACTUAL	APPROVED	Sales & Transp	Special Rates	Total	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(Colu	mn (6) - Columr	n (3))
1	SALES							
2	Schedule 1 - Residential	69,753.0	69,816.4	69,644.2	-	69,644.2	(172.2)	
3	Schedule 2 - Small Commercial	24,319.0	23,331.9	24,087.6		24,087.6	755.7	
4	Schedule 3 - Large Commercial	16,744.0	16,514.8	17,354.8		17,354.8	840.0	
5	-							
6	Schedules 1, 2 and 3	110,816.0	109,663.1	111,086.6		111,086.6	1,423.5	
7								
8	Schedule 4 - Seasonal	169.0	185.2	169.1		169.1	(16.1)	
9	Schedule 5 - General Firm	2,315.0	2,407.7	2,315.3		2,315.3	(92.4)	
10								
11	Industrials							
12	Schedule 7 - Interruptible	87.0	14.2	86.7		86.7	72.5	
13								
14	Schedule 6 - N G V Fuel - Stations	62.0	56.4	61.4		61.4	5.0	
15	Schedule 16 - Liquefied Natural Gas (LNG)	172.0	-	302.0		302.0	302.0	
16	Total Sales	113,621.0	112,326.6	114,021.1		114,021.1	1,694.5	- Section E-FORMULA, Sch 3
17								
18	TRANSPORTATION SERVICE							
19	Schedule 22 - Firm Service	18,884.0	17,089.5	13,208.0	6,874.9	20,082.9	2,993.4	
20	- Interruptible Service	18,760.0	12,302.6	15,940.9	-	15,940.9	3,638.3	
21	Byron Creek (aka Fording Coal Mountain)	393.0	227.4		179.1	179.1	(48.3)	
22	Burrard Thermal - Firm	482.0	1,372.0		482.5	482.5	(889.5)	
23	FEVI - Firm	21,244.0	37,080.0		33,553.2	33,553.2	(3,526.8)	
24	Schedule 23 - Large Commercial	7,803.0	7,485.3	8,168.1		8,168.1	682.8	
25	Schedule 25 - Firm Service	12,829.0	13,471.3	12,286.5	837.3	13,123.8	(347.5)	
26	Schedule 27 - Interruptible Service	6,372.0	5,804.8	6,324.5		6,324.5	519.7	
27								
28	Total Transportation Service	86,767.0	94,832.9	55,928.0	41,927.0	97,855.0	3,022.1	- Section E-FORMULA, Sch 3
29								
30	TOTAL SALES AND TRANSPORTATION SERVICES	200,388.0	207,160.0	169,949.1	41,927.0	211,876.1	4,716.6	- Section E-FORMULA, Sch 3
31								

Section E FORMULA Schedule 6

GAS SALES AND TRANSPORTATION VOLUMES FOR THE YEAR ENDING DECEMBER 31, 2014

Line		2013	Non-Bypass	Bypass and			
No.	Particulars	PROJECTED	Sales & Transp	Special Rates	Total	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 SA	ALES						
2 Sch	hedule 1 - Residential	69,644.2	69,511.7	-	69,511.7	(132.5)	
3 Sch	hedule 2 - Small Commercial	24,087.6	24,246.8		24,246.8	159.2	
4 Sch	hedule 3 - Large Commercial	17,354.8	17,253.0		17,253.0	(101.8)	
5							
6	Schedules 1, 2 and 3	111,086.6	111,011.5	-	111,011.5	(75.1)	
7							
8 Sch	hedule 4 - Seasonal	169.1	169.1		169.1	-	
	hedule 5 - General Firm	2,315.3	2,315.3		2,315.3	-	
10							
	dustrials						
	chedule 7 - Interruptible	86.7	86.7		86.7	-	
13							
	chedule 6 - N G V Fuel - Stations	61.4	61.4		61.4	-	
15 Sc	chedule 16 - Liquefied Natural Gas (LNG)	302.0	356.0		356.0	54.0	
16	Total Sales	114,021.1	114,000.0		114,000.0	(21.1)	- Section E-FORMULA, Sch 4
17							
	RANSPORTATION SERVICE						
19 Sch	hedule 22 - Firm Service	20,082.9	13,188.4	6,553.2	19,741.6	(341.3)	
20	- Interruptible Service	15,940.9	15,822.0	-	15,822.0	(118.9)	
	ron Creek (aka Fording Coal Mountain)	179.1		176.6	176.6	(2.5)	
	rrard Thermal - Firm	482.5		482.5	482.5	-	
	VI - Firm	33,553.2		33,720.0	33,720.0	166.8	
	hedule 23 - Large Commercial	8,168.1	8,721.3		8,721.3	553.2	
	hedule 25 - Firm Service	13,123.8	12,359.3	837.3	13,196.6	72.8	
26 Sch	hedule 27 - Interruptible Service	6,324.5	6,476.3		6,476.3	151.8	
27							
28	Total Transportation Service	97,855.0	56,567.3	41,769.6	98,336.9	481.9	- Section E-FORMULA, Sch 4
29							
30 TC	OTAL SALES AND TRANSPORTATION SERVICES	211,876.1	170,567.3	41,769.6	212,336.9	460.8	- Section E-FORMULA, Sch 4
31							- Section E-FORMULA, Sch 11

REVENUE FOR THE YEAR ENDING DECEMBER 31, 2013

				A	013 Gas Sales Reven t Existing 2013 Rate			
Line		2012	2013	Non-Bypass	Bypass and			
No.	Particulars	ACTUAL	APPROVED	Sales & Transp	Special Rates	Total	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6) (Co	(7) Iumn (6) - Column	(8)
1	SALES							
2	Schedule 1 - Residential	\$ 684,879	\$ 750,275	\$ 672,249	\$ -	\$ 672,249	\$ (78,026)	
3	Schedule 2 - Small Commercial	207,547	222,969	204,217		204,217	(18,752)	
4	Schedule 3 - Large Commercial	123,547	139,001	124,396		124,396	(14,605)	
5	Schedules 1, 2 and 3	1,015,973	1,112,245	1,000,862	-	1,000,862	(111,383)	
6								
7	Schedule 4 - Seasonal	945	1,263	939	-	939	(324)	
8	Schedule 5 - General Firm	15,405	18,921	14,522		14,522	(4,399)	
9		16,350	20,184	15,461	-	15,461	(4,723)	
10	Industrials							
11	Schedule 7 - Interruptible	489	133	456	-	456	323	
12								
13	Schedule 6 - N G V Fuel - Stations	480	500	461		461	(39)	
14	Schedule 16 - Liquefied Natural Gas (LNG)	1,337	-	3,000		3,000	3,000	
15	Total Sales	1,034,629	1,133,062	1,020,240	-	1,020,240	(112,822)	- Section E-FORMULA, Sch 3
16								
17	Transportation Service							
18	Schedule 22 - Firm Service	7,173	8,837	10,523	823	11,346	2,509	
19	- Interruptible Service	17,350	11,101	14,721	-	14,721	3,620	
20	Byron Creek (aka Fording Coal Mountain)	78	55		32	32	(23)	
21	Burrard Thermal - Firm	9,965	9,996		9,965	9,965	(31)	
22	FEVI - Firm (Revenue/Margin included in Other Revenue - Sch12)	-	-		-	-	-	
23	Schedule 23 - Large Commercial	22,810	21,153	24,566	-	24,566	3,413	
24	Schedule 25 - Firm Service	24,484	25,413	25,412	704	26,116	703	
25	Schedule 27 - Interruptible Service	8,323	7,390	8,524		8,524	1,134	
26 27	Total Transportation Service	90,183	83,945	83,746	11,524	95,270	11,325	- Section E-FORMULA, Sch 3
28	TOTAL SALES AND TRANSPORTATION SERVICES	\$ 1,124,812	\$ 1,217,007	\$ 1,103,986	\$ 11,524	\$ 1,115,510	\$ (101,497)	- Section E-FORMULA, Sch 3

REVENUE FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

FURIVIULA	
Schedule 8	

				I4 Gas Sa Existing					
Line		2013	Non-Bypass	U	iss and				
No.	Particulars	PROJECTED	Sales & Transp		al Rates	Total	(Change	Reference
	(1)	(2)	(3)	((4)	(5)		(6)	(7)
1	SALES								
2	Schedule 1 - Residential	\$ 672,249	\$ 667,279	\$	-	\$ 667,279	\$	(4,970)	
3	Schedule 2 - Small Commercial	204,217	201,875			201,875		(2,342)	
4	Schedule 3 - Large Commercial	124,396	121,939			121,939		(2,457)	
5	Schedules 1, 2 and 3	1,000,862	991,093		-	991,093		(9,769)	
6									
7	Schedule 4 - Seasonal	939	939		-	939		-	
8	Schedule 5 - General Firm	14,522	14,522			14,522		-	
9		15,461	15,461		-	15,461	-	-	
10	Industrials								
11	Schedule 7 - Interruptible	456	456		-	456		-	
12									
13	Schedule 6 - N G V Fuel - Stations	461	461			461		-	
14	Schedule 16 - Liquefied Natural Gas (LNG)	3,000	3,714			3,714		714	
15	Total Sales	1,020,240	1,011,185		-	1,011,185		(9,055)	- Section E-FORMULA, Sch 4
16								,	
17	Transportation Service								
18	Schedule 22 - Firm Service	11,346	8,397		823	9,220		(2,126)	
19	- Interruptible Service	14,721	14,379		_	14,379		(342)	
20	Byron Creek (aka Fording Coal Mountain)	32	,		32	32		-	
21	Burrard Thermal - Firm	9,965			9,965	9,965		-	
22	FEVI - Firm (Revenue/Margin included in Other Revenue - Sch13)	-			-	-		-	
23	Schedule 23 - Large Commercial	24,566	26,120		-	26,120		1,554	
24	Schedule 25 - Firm Service	26,116	25,465		704	26,169		53	
25	Schedule 27 - Interruptible Service	8,524	8,702		-	8,702		178	
26	Total Transportation Service	95,270	83,063		11,524	94,587		(683)	- Section E-FORMULA, Sch 4
27	·				, 5			(000)	
28	TOTAL SALES AND TRANSPORTATION SERVICES	\$ 1,115,510	\$ 1,094,248	\$	11,524	\$ 1,105,772	\$	(9,738)	- Section E-FORMULA, Sch 4
								<u></u>	- Section E-FORMULA, Sch 11

COST OF GAS

FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014 (\$000s)

		201	13 Projected Gas C	osts	20	S	
Line		Non-Bypass	Bypass and		Non-Bypass	Bypass and	
No.	Particulars	Sales & Transp	Special Rates	Total	Sales & Transp	Special Rates	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	SALES						
2	Schedule 1 - Residential	310,537	\$-	\$ 310,537	\$ 305,432	\$-	\$ 305,432
3	Schedule 2 - Small Commercial	110,811		110,811	107,890		107,890
4	Schedule 3 - Large Commercial	72,872		72,872	70,770		70,770
5							
6	Schedules 1, 2 and 3	494,220	-	494,220	484,092	-	484,092
7							
8	Schedule 4 - Seasonal	629		629	629		629
9	Schedule 5 - General Firm	8,660		8,660	8,660		8,660
10							
11	Schedules 4 and 5	9,289	-	9,289	9,289	-	9,289
12					·		
13	Industrials						
14	Schedule 7 - Interruptible	323		323	323		323
15	·						
16	Schedule 6 - N G V Fuel - Stations	208		208	208		208
17	Schedule 16 - Liquefied Natural Gas (LNG)	1,037		1,037	1,400		1,400
18							
19	Total Sales	505,077	-	505,077	495,312	-	495,312
20							
21	TRANSPORTATION SERVICE						
22	Schedule 22 - Firm Service	268	58	326	44	31	75
23	- Interruptible Service	58	-	58	73	-	73
24	Byron Creek (aka Fording Coal Mountain)		7	7		-	-
25	Burrard Thermal - Firm		5	5		3	3
26	FEVI - Firm		324	324		210	210
27	Schedule 23 - Large Commercial	41	-	41	43	-	43
28	Schedule 25 - Firm Service	71	6	77	59	4	63
29	Schedule 27 - Interruptible Service	39	-	39	31	-	31
30							
31	Total Transportation Service	477	400	877	250	248	498
32					·		
33	TOTAL SALES AND TRANSPORTATION SERVICES	\$ 505,554	\$ 400	\$ 505,954	\$ 495,562	\$ 248	\$ 495,810
34	· · · · · · · · · · · · · · · · · · ·	,,	,	,,	,,		,,
35	Cross Reference		- Section E	-FORMULA, Sch 3		- Section E-FOF	RMULA, Sch 4

FORMULA Schedule 10

REVENUE UNDER EXISTING 2013 RATES AND REVISED 2014 RATES (Non-Bypass) FOR THE YEAR ENDING DECEMBER 31, 2014

(\$000s)

			Rev	enue	Gross Margin E		Effective Increa	se / (Decrease)		Revenue		
			At Existing	2013 Rates	At Existing	2013 Rates	1.49%	of Margin	Average			
Line			Average	Revenue	Average	Margin		Revenue	Number of	Average	Revenue	
No.	Particulars	Terajoules	\$/GJ	(\$000s)	\$/GJ	(\$000s)	\$/GJ	(\$000s)	Customers	\$/GJ	(\$000s)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1	NON-BYPASS											
2	Sales											
3	Schedule 1 - Residential	69,511.7	\$ 9.600	\$ 667,279	\$ 5.206	\$ 361,847	\$ 0.078	\$ 5,392	765,842	\$ 9.678	\$ 672,671	
4	Schedule 2 - Small Commercial	24,246.8	8.326	201,875	3.876	93,986	0.058	1,400	72,614	8.384	203,275	
5	Schedule 3 - Large Commercial	17,253.0	7.068	121,939	2.966	51,168	0.044	763	4,577	7.112	122,702	
6	Schedules 1, 2 and 3	111,011.5		991,093		507,001	_	7,555	843,033		998,648	
7												
8	Schedule 4 - Seasonal	169.1	5.553	939	1.833	310	0.024	4	26	5.577	943	
9	Schedule 5 - General Firm	2,315.3	6.272	14,522	2.532	5,863	0.038	87	216	6.310	14,609	
10												
11	Industrials											
12	Schedule 7 - Interruptible	86.7	5.260	456	1.546	134	0.023	2	3	5.283	458	
13												
14	Schedule 6 - N G V Fuel - Stations	61.4	7.508	461	4.137	254	0.065	4	14	7.573	465	
15	Schedule 16 - Liquefied Natural Gas (LNG)	356.0	10.433	3,714	6.500	2,314	0.096	34	8	10.529	3,748	
16	Total Sales	114,000.0		1,011,185		515,876	_	7,686	843,300		1,018,871	
17												
18	TRANSPORTATION SERVICE											
19	Schedule 22 - Firm Service	13,188.4	0.637	8,397	0.633	8,353	0.009	125	14	0.646	8,522	
20	- Interruptible Service	15,822.0	0.909	14,380	0.904	14,307	0.013	213	25	0.922	14,593	
21	Schedule 23 - Large Commercial	8,721.3	2.995	26,120	2.990	26,078	0.044	388	1,560	3.039	26,508	
22	Schedule 25 - Firm Service	12,359.3	2.060	25,465	2.056	25,406	0.031	379	487	2.091	25,844	
23	Schedule 27 - Interruptible Service	6,476.3	1.344	8,702	1.339	8,671	0.020	129	95	1.364	8,831	
24							_					
25	Total Transportation Service	56,567.3		83,064		82,815	_	1,234	2,181		84,298	
26												
27	Total Non-Bypass Sales & Transportation Servi	ce 170,567.3		\$ 1,094,249		\$ 598,691	=	\$ 8,920	845,481		\$ 1,103,169	
28												
29	Cross Reference	ection E-FORMULA, Sch 6	- Section E-FO	ORMULA, Sch 8			- Section E-FO	RMULA, Sch 2				

REVENUE UNDER EXISTING 2013 RATES AND REVISED 2014 RATES (Bypass) FOR THE YEAR ENDING DECEMBER 31, 2014

(\$000s)

				Reve	enue Gross Margin			Increase /	(Decr	ease)		Revenue								
			A	t Existing	2013 F	Rates		At Existing 2013 Rates Average Margin			1.49%	of Margin		n Average		e				
Line			Av	erage	R	evenue	/			/largin				evenue	venue Number of		Average		R	evenue
No.	Particulars	Terajoules	\$	S/GJ	(\$000)		\$/GJ (\$000s)		\$/GJ		(\$000)		(\$000) Customers		\$/0	GJ		(\$000)	
	(1)	(2)		(3)		(4)		(5)		(6)		(7)	(8)		(9)		(10)		(11)	
1	BYPASS AND SPECIAL RATES																			
2	Bypass and Special Rates Transportation Service																			
3	Schedule 22 - Firm Service	6,553.2	\$	0.126	\$	823	\$	0.121	\$	791	\$	-	\$	-		5	\$	0.126	\$	823
4	- Interruptible Service	-		-		-		-		-		-		-		1		-		-
5	Byron Creek (aka Fording Coal Mountain)	176.6		0.181		32		0.181		32		-		-		1		0.181		32
6	Burrard Thermal - Firm	482.5		20.653		9,965		20.647		9,962		-		-		1	2	0.653		9,965
7	FEVI - Firm (Revenue/Margin in Other Revenue - Sch13)	33,720.0		-		-		-		-		-		-		1		-		-
8	Schedule 23 - Large Commercial	-		-		-		-		-		-		-	-			-		-
9	Schedule 25 - Firm Service	837.3		0.841		704		0.836		700		-		-		6		0.841		704
10	Schedule 27 - Interruptible Service	-		-		-		-		-		-		-	-			-		-
11	Total Bypass and Spec. Rates T-Svc	41,769.6				11,524				11,485				-		15				11,524
12																				
13	TOTAL NON-BYPASS AND BYPASS SALES AND																			
14	TRANSPORTATION SERVICE	212,336.9			\$1	,105,773			\$	610,176			\$	8,920	845,4	96			\$	1,114,693
15																				
16	Cross Reference ction E-F	ORMULA, Sch 6	- Se	ction E-FC	ORMU	LA, Sch 8					- Se	ction E-FO	RMUL	A, Sch 2						

OTHER OPERATING REVENUE FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line	Destinutere	•	2012		2013	יםם	2013	_		Crass Deference
No.	Particulars (1)	A	CTUAL	AP	PROVED	PROJECTED		Change (5)		Cross Reference
	(1)		(2)		(3)		(4) (Colu		(ວ) 4) - Columi	(6)
1	Other Utility Revenue						(Coll) nm	4) - Columi	1(3))
2	Late Payment Charge	\$	2,402	¢	2,333	\$	2,109	\$	(224)	- Section E-FORMULA, Sch 56
3 4	Late Fayment Charge	φ	2,402	φ	2,333	φ	2,109	φ	(224)	- Section E-FORMOLA, SCI 50
5	Connection Charge		2,390		2,685		2,622		(63)	- Section E-FORMULA, Sch 56
6	Connection Charge		2,390		2,005		2,022		(03)	- Section E-I ORMOLA, SCI 50
7	NSF Returned Cheque Charges		110		79		79		_	- Section E-FORMULA, Sch 56
8	Nor Retained Gheque Gharges		110		15		15		-	- Section E-1 ONMOLA, SCH 50
9	Other Recoveries		237		126		284		158	- Section E-FORMULA, Sch 56
10	Other Accovenes		201		120		204		100	
10	Total Other Utility Revenue		5,139		5,223		5,094		(129)	
12			0,100		0,220		0,004		(120)	
13	Miscellaneous Revenue									
14										
15	FEVI Wheeling Charge		3,353		3,464		3,464		-	
16			0,000		0,404		0,101			
17	SCP Third Party Revenue		15,272		14,827		14,773		(54)	
18			10,212		11,021		11,110		(01)	
19	FEVI SAP Lease Income		17		-		-		-	- Section E-FORMULA, Sch 56
20										······
21	NGT Overhead and Marketing Recovery		-		-		-		-	- Section E-FORMULA, Sch 56
22	· · · · · · · · · · · · · · · · · · ·									,,
23	Surrey & Burnaby Operations CNG Pump Charges		-		-		(55)		(55)	- Section E-FORMULA, Sch 56
24	, , , , , , , , , , , , , , , , , , , ,						()		()	
25	Biomethane Other Revenue		-		(29)		(97)		(68)	- Section E-FORMULA, Sch 56
26					. ,		· · /		· · /	
27	CNG & LNG Service Revenues		720		1,304		-		(1,304)	- Section E-FORMULA, Sch 56
28										
29										
30	Total Miscellaneous		19,362		19,566		18,085		(1,481)	
31										
32	Total Other Operating Revenue	\$	24,501	\$	24,789	\$	23,179	\$	(1,610)	- Section E-FORMULA, Sch 3

Evidentiary Update - September 6, 2013 Section E FORMULA Schedule 13

OTHER OPERATING REVENUE FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Particulars (1)	20 <u>PROJE</u> (2	CTED	D 2014 (3)		Change (4)		Cross Reference (5)
1	Other Utility Revenue							
2 3 4	Late Payment Charge	\$	2,109	\$	2,089	\$	(20)	- Section E-FORMULA, Sch 56
5 6	Connection Charge		2,622		2,636		14	- Section E-FORMULA, Sch 56
7 8	NSF Returned Cheque Charges		79		79		-	- Section E-FORMULA, Sch 56
9 10	Other Recoveries		284		284		-	- Section E-FORMULA, Sch 56
11 12	Total Other Utility Revenue		5,094		5,088		(6)	
13 14	Miscellaneous Revenue							
14 15 16	FEVI Wheeling Charge		3,464		3,365		(99)	- Section E-FORMULA, Sch 2
17 18	SCP Third Party Revenue	1	4,773		14,773		-	- Section E-FORMULA, Sch 2
19 20	FEVI SAP Lease Income		-		-		-	- Section E-FORMULA, Sch 56
20 21 22	NGT Overhead and Marketing Recovery		-		189		189	- Section E-FORMULA, Sch 56
23 24	Surrey & Burnaby Operations CNG Pump Charges		(55)		(55)		-	- Section E-FORMULA, Sch 56
25 26	Biomethane Other Revenue		(97)		(70)		27	- Section E-FORMULA, Sch 56
27 28	CNG & LNG Service Revenues		-		-		-	- Section E-FORMULA, Sch 56
29 30 31	Total Miscellaneous	1	8,085		18,202		117	
32	Total Other Operating Revenue	\$ 2	3,179	\$	23,290	\$	111	- Section E-FORMULA, Sch 4

FORMULA GROSS OPERATING & MAINTENANCE EXPENSE FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014

Line			2013	2014	
No.	Particulars		Base	Formula	Cross Reference
	(1)	(2)	(3)	(4)	(5)
1					
2					
3	Cost Drivers for Formulaic O&N	l			
4	CPI			1.83%	
5	AWE			2.70%	
6	Labour Split				
7	Non Labour			45.00%	
8	Labour			55.00%	
9	CPI/AWE	(line 4 * line 7) + (line 5	* line 8)	2.31%	
10	Productivity Factor			-0.50%	
11	Customer Growth			0.57%	
12	Net Inflation Factor	(1 + line 9 + line 10) * (1	1 + line 11)	102.39%	
13					
14	2013 Base O&M		\$ 230,98	35	
15	Remove O&M tracked outside of F	Formula			
16	Pension/OPEB (0	D&M portion)	(25,31	3)	
17	Insurance		(4,71	0)	
18	RS 16 O&M				
19	O&M Subject to Formula	(prior year * line 12)	200,96	3 205,762	
20	O&M tracked outside of Formula				
21	Pension/OPEB (0	D&M portion)	25,31		
22	Insurance		4,71		
23	RS 16 O&M			376	
24					
25	Formulaic O&M		230,98		- Section E-FORMULA, Sch 15
26	Cross Reference		- Table C3-2	in Application	- Section E-FORMULA, Sch 18
27					

	FORTISBC ENERGY INC.	Evidentiary Update - September 6, 2013							Section E FORMULA				
	OPERATION & MAINTENANCE EXPENSES - RESOURCE	VIEW						S	chedule 15				
	FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014												
	(\$000)		~~~~										
Line			2012		2013		2013		2014				
No.	Particulars		CTUAL	A	PROVED	PF	ROJECTED	FO	RECAST	(Cross Reference		
	(1)		(2)		(3)		(4)		(5)		(6)		
1	M&E Costs	\$	50,708	\$	59,097	\$	55,817						
2	COPE Costs		32,450		37,183		31,780						
3	COPE Customer Services Costs		11,825		11,144		11,644						
4	IBEW Costs		27,180		27,640		26,472						
5													
6	Labour Costs		122,164		135,064		125,713						
7													
8	Vehicle Costs		3,807		3,685		3,855						
9	Employee Expenses		5,898		5,716		5,671						
10	Materials and Supplies		7,903		7,019		6,841						
11	Computer Costs		14,570		14,769		15,274						
12	Fees and Administration Costs		38,611		37,905		38,449						
13	Contractor Costs		31,955		38,335		40,896						
14	Facilities		15,486		14,284		13,976						
15	Recoveries & Revenue		(20,689)		(20,774)		(19,055)						
16													
17	Non-Labour Costs		97,540		100,939		105,906						
18													
19													
20	Total Gross O&M Expenses		219,704		236,003		231,618		235,241				
21													
22	Less: Capitalized Overhead		(31,779)		(33,040)		(33,040)		(32,934)				
23													
24	Total O&M Expenses	\$	187,925	\$	202,963	\$	198,578	\$	202,307				
25	a					~							
26	Cross Reference					- Se	ection E-FORM	- /					
27								- Sec	tion E-FORM	IULA, Sch	4		

FORTISBC ENERGY INC.		Evid	entiary Update - Se	eptember 6, 2013	Section E	
OPERATION & MAINTENANCE EXPENSES - 7 FOR THE YEARS ENDING DECEMBER 31, 20					Schedule 16	
(\$000) e	BCUC	2012	2013	2013	2014	

Line

ine		BCUC	2012	2013	2013	2014	
No.	Particulars	Reference	ACTUAL	APPROVED	PROJECTED	FORECAST	Cross Refere
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Distribution Supervision	110-11	\$ 10,578		\$ 11,194		
2	Distribution Supervision Total	110-10	10,578	11,026	11,194		
3							
4	Operation Centre - Distribution	110-21	10,112	11,074	9,901		
5	Preventative Maintenance - Distribution	110-22	2,644	2,990	2,844		
6	Operations - Distribution	110-23	5,538	5,904	6,409		
7	Emergency Management - Distribution	110-24	5,405	5,077	5,337		
8	Field Training - Distribution	110-25	1,746	4,088	3,153		
9	Meter Exchange - Distribution	110-26	2,397	2,231	2,373		
10	Distribution Operations Total	110-20	27,842	31,363	30,018		
11	Biedibalien operatione rotal		21,012	01,000	00,010		
12	Corrective - Distribution	110-31	5,564	4,643	5,559		
13	Distribution Maintenance Total	110-31	5,564	4,643	5,559		
14	Distribution Maintenance Total	110-30	5,504	4,043	5,559		
	Associate Consistent Distribution	110 11		1 001	4 004		
15	Account Services - Distribution	110-41	1,111	1,004	1,081		
16	Bad Debt Management - Distribution	110-42	585	599	443		
17	Distribution Meter to Cash Total	110-40	1,697	1,603	1,524		
18	Distribution Total	440	45 000	40.005	40.005		
19 20	Distribution Total	110	45,680	48,635	48,295		
	Transmission Companyision	100 11	505	400	000		
21	Transmission Supervision	120-11	535	482	606		
22	Transmission Supervision Total	120-10	535	482	606		
23							
24	Pipeline / Right of Way Operations	120-21	7,287	6,096	6,163		
25	Compression Operations	120-22	1,827	2,112	1,813		
26	Measurement Control Operations	120-23	103	-	-		
27	Transmission Operations Total	120-20	9,217	8,208	7,976		
28							
29	Pipeline / Right of Way - Maintenance	120-31	1,830	2,707	3,206		
30	Compression - Maintenance	120-32	554	1,147	1,216		
31	Measurement Control Operations	120-33	117	119	201		
32	Transmission Maintenance Total	120-30	2,501	3,973	4,623		
33							
34	Transmission Total	120	12,253	12,663	13,205		
35			· · · ·	,	,		
36	LNG Operations	130-11	1,601	1,617	1,717		
37	LNG Operations Total	130-10	1,601	1,617	1,717		
38		100 10	1,001	1,017	1,7 17		
39	LNG Plant Maintenance	130-21	272	274	292		
39 40	LNG Plant Maintenance Total	130-21	272	274	292		
40 41		130-20	212	214	292		
41	LNG Plant Total	130	1,873	1,891	2,009		
		130	1,0/3	1,091	2,009		
43	On another a Tatal	400	50 000	co 400	00 F00		
44	Operations Total	100	59,806	63,189	63,509		
45		040.44		-			
46	Customer Service Supervision	210-11	482	566	566		
47	Customer Assistance	210-12	11,513	11,493	11,480		
	Customer Billing	210-13	18,586	14,494	14,494		
48	0	210-14	12,178	19,696	19,696		
48 49	Meter Reading		,				
48	0	210-14	3,028	3,851	3,787		
48 49	Meter Reading		,	3,851 2,353	3,787 2,088		
48 49 50	Meter Reading Credit & Collections	210-15	3,028				
48 49 50 51	Meter Reading Credit & Collections Customer Operations	210-15 210-16	3,028 2,385	2,353	2,088		
48 49 50 51 52	Meter Reading Credit & Collections Customer Operations	210-15 210-16	3,028 2,385 48,172	2,353 52,452	2,088 52,110		
48 49 50 51 52 53	Meter Reading Credit & Collections Customer Operations Customer Service Total	210-15 210-16 210-10	3,028 2,385	2,353	2,088		

	FORTISBC ENERGY INC. OPERATION & MAINTENANCE EXPENSES - A FOR THE YEARS ENDING DECEMBER 31, 201			ntiary Update - Se	eptember 6, 2013	Section E FORMULA Schedule 17	
.ine	(\$000)	BCUC	2012	2013	2013	2014	
٧o.	Particulars	Reference	ACTUAL	APPROVED	PROJECTED	FORECAST	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Energy Solutions & External Relations Supervisi	310-11	614	796	\$ 671		
2	Energy Solutions	310-12	5,134	4,991	5,117		
2	Energy Efficiency	310-12	117	4,991	301		
4	Corporate Communications and External Relation	310-13	7,212	6,155	6,988		
4 5		310-14		6,119			
	Forecasting, Market & Business Development	310-15	4,998 18,075		6,138		
6 7	Energy Solutions & External Relations Total	310-10	10,075	18,181	19,215		
8 9	Energy Solutions & External Relations Total	310	18,075	18,181	19,215		
10 11	Energy Solutions & External Relations Total	300 _	18,075	18,181	19,215		
12	Energy Supply & Resource Development	410-11	1,937	2,136	2,550		
13	Gas Control	410-12	1,551	1,602	1,451		
14	Energy Supply & Resource Development Tota	410-12	3,488	3,738	4,000		
15			0,700	0,700	7,000		
16 17	Energy Supply & Resource Development Tot	410	3,488	3,738	4,000		
18	Information Technology Supervision	420-11	4,172	4,577	4,001		
9	Application Management	420-12	11,251	12,083	11,980		
0	Infrastructure Management	420-13	8,018	8,719	8,236		
21	Information Technology Total	420-10	23,442	25,379	24,217		
2	mormation recinology rotal	420-10	20,442	25,575	24,217		
3	Information Technology Total	420	23,442	25,379	24,217		
24							
25	System Planning	430-11	5,672	8,394	7,675		
26	Engineering	430-12	6,803	7,027	6,760		
27	Project Management	430-13	1,125	1,535	1,021		
28	Engineering Services & Project Management	430-10	13,599	16,956	15,456		
29 30	Engineering Services & Project Management	430	13,599	16,956	15,456		
31							
32	Supply Chain	440-11	4,420	4,884	4,450		
33	Measurement	440-12	5,548	6,688	6,124		
34	Property Services	440-13	1,070	1,418	1,293		
5 6	Operations Support Total	440-10	11,038	12,990	11,867		
37 38	Operations Support Total	440	11,038	12,990	11,867		
38 39	Eacilities Management	450 11	9,563	0.250	0.240		
39 40	Facilities Management Facilities Total	450-11		9,259	9,249		
10 1	rauilles Iula	450-10	9,563	9,259	9,249		
12 13	Facilities Total	450 _	9,563	9,259	9,249		
14	Environment Health & Safety	460-11	2,481	2,999	2,681		
45	Environment Health & Safety Total	460-10	2,481	2,999	2,681		
46 47	Environment Health & Safety Total	460	2,481	2,999	2,681		
48 49			2,-01	2,000	2,001		
49 50	Business Services Total	400	63,611	71,321	67,470		

	FORTISBC ENERGY INC.		Evide	entiary Update - Se	eptember 6, 2013	Section E FORMULA	
	OPERATION & MAINTENANCE EXPENSES FOR THE YEARS ENDING DECEMBER 31 (\$000)		N (Continued)			Schedule 18	
Line	(****)	BCUC	2012	2013	2013	2014	
No.	Particulars	Reference	ACTUAL	APPROVED	PROJECTED	FORECAST	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Financial & Regulatory Services	510-11	12,149	14,184	13,279		
2 3	Financial & Regulatory Services Total	510-10	12,149	14,184	13,279		
4	Financial & Regulatory Services Total	510	12,149	14,184	13,279		
5 6	Human Resources	520-11	8,610	8,511	8,458		
7 8	Human Resources Total	520-10	8,610	8,511	8,458		
9 10	Human Resources Total	520	8,610	8,511	8,458		
11	Legal	530-11	1,917	2,282	2,282		
12	Internal Audit	530-12	695	755	755		
13	Risk Management/Insurance	530-13	4,754	4,898	4,898		
14 15	Governance	530-10	7,366	7,935	7,935		
16 17	Governance Total	530	7,366	7,935	7,935		
18	Administration & General	540-11	226	(46)	269		
19	Shared Services Agreement	540-12	(5,984)	(5,581)	(6,483)		
20	Retiree Benefits	540-16	7,673	5,857	5,857		
21 22	Corporate Total	540-10	1,915	230	(357)		
23 24	Corporate Total	540	1,915	230	(357)		
25	Corporate Services Total	500	30 041	30 860	29 314		

			-	1				
24	Comonete Comieco Total	500		20.044	20.000	00.044		
25	Corporate Services Total	500		30,041	30,860	29,314		
26								
27	Total Gross O&M Expenses			219,704	236,003	231,618		235,241
28								
29	Less: Capitalized Overhead			(31,779)	(33,040)	(33,040)		(32,934)
30								
31	Total O&M Expenses		\$	187,925 \$	202,963 \$	198,578	\$	202,307
32								
33	Cross Reference				- Se	ection E-FORM	1ULA,	Sch 3
34							- Se	ction E-FORM

- Section E-FORMULA, Sch 3 - Section E-FORMULA, Sch 4

PROPERTY AND SUNDRY TAXES FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

		2013 PROJECTED												
									2013					
								Rates,						
Line			2012		2013		Total		Total					
No.	Particulars	A	CTUAL	APPROVED E		E	Expenses		xpenses	Change Cross Refe		Cross Reference		
	(1)	(2)			(3) (4)		(4)	(5)			(6)	(7)		
								(Column (n (5) - Column	(5) - Column (3))		
1	Property Taxes													
2														
3	1% in Lieu of General Municipal Tax	\$	13,283	\$	13,728	\$	12,542	\$	12,542	\$	(1,186)			
4														
5	General, School and Other		34,132		37,511		35,547		35,547		(1,964)			
6														
7			47,415		51,239		48,089		48,089		(3,150)			
8														
9	Add / Less: Deferred Property Taxes		2,241		-		3,150		3,150		3,150			
10														
11	Total	\$	49,656	\$	51,239	\$	51,239	\$	51,239	\$	-	- Section E-FORMULA, Sch 3		

PROPERTY AND SUNDRY TAXES FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Particulars (1)	PRO	2013 <u>OJECTED</u> (2)	E	20 Total xpenses (3)		2013 Rates, Total xpenses (4)		<u>Change</u> (5)	<u>Cross Referenc</u> e (6)
1 2	Property Taxes									
3 4	1% in Lieu of General Municipal Tax	\$	12,542	\$	12,032	\$	12,032	\$	(510)	
5	General, School and Other		35,547		36,765		36,765		1,218	
6 7 8			48,089		48,797		48,797		708	
9	Add / Less: Deferred Property Taxes		3,150		-		-		(3,150)	
10		•	=	•	10 202	•		•	(0, 4, 40)	
11	Total	\$	51,239	\$	48,797	\$	48,797	\$	(2,442)	- Section E-FORMULA, Sch 4

DEPRECIATION AND AMORTIZATION EXPENSES FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line	Particulars	2012 ACTUAL	• •	2013 PROVED		2013 OJECTED		nange	Cross Reference
No.			AP	_	РК		-	- 0-	
	(1)	(2)		(3)		(4)		(5)	(6)
						(Colu	ımn (4)) - Colur	mn (3))
1	Depreciation & Removal Provision								
2									
3	Depreciation Expense	\$ 118,639	\$	123,842	\$	123,842	\$	-	- Section E-FORMULA, Sch 41
4									
5	Less: Amortization of Contributions in Aid of Construction	(6,558)		(6,499)		(6,499)		-	- Section E-FORMULA, Sch 45
6		112,081		117,343		117,343		-	- Section E-FORMULA, Sch 25
7									
8	Amortization Expense								
9									
10	Amortization of Deferred Charges	\$ 11,847	\$	25,569	\$	25,569	\$	-	- Section E-FORMULA, Sch 48
11	-								_
12	TOTAL	123,928		142,912		142,912	\$	-	- Section E-FORMULA, Sch 3

DEPRECIATION AND AMORTIZATION EXPENSES FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line			2013				
No.	Particulars	PR	OJECTED	2014	C	Change	Cross Reference
	(1)		(2)	 (3)		(4)	(5)
1	Depreciation & Removal Provision						
2							
3	Depreciation Expense	\$	123,842	\$ 124,688	\$	846	 Section E-FORMULA, Sch 44
4							
5	Less: Amortization of Contributions in Aid of Construction		(6,499)	(6,320)		179	 Section E-FORMULA, Sch 46
6			117,343	 118,368		1,025	- Section E-FORMULA, Sch 26
7							
8	Amortization Expense						
9							
10	Amortization of Deferred Charges	\$	25,569	\$ 30,632	\$	5,063	- Section E-FORMULA. Sch 50
11	5 • • • • • • • 5		- /	 	<u>`</u>	- /	
12	TOTAL	\$	142,912	 149,000	\$	6,088	- Section E-FORMULA, Sch 4

INCOME TAXES FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

							2	2013	PROJECTE	D				
Line No.	Particulars		2012 ACTUAL	AF	2013 PPROVED		Existing Rates		Revised Revenue		Total		Change	Cross Reference
	(1)		(2)		(3)		(4)		(5)		(6)		(7)	(8)
											(Col	umn	(6) - Column	(3))
1	CALCULATION OF INCOME TAXES	•		•		•		•		•		•	(0.000)	
2	EARNED RETURN	\$	221,574		,	\$	209,481	\$	-	\$	209,481	\$	(6,923)	- Section E-FORMULA, Sch 3
3	Deduct - Interest on Debt		(108,979		(111,220)		(111,258)		-		(111,258)		(38)	 Section E-FORMULA, Sch 59
4	Net Additions (Deductions)		(31,957)	(21,038)		(26,648)		-		(26,648)		(5,610)	 Section E-FORMULA, Sch 25
5	Accounting Income After Tax	\$	80,638	\$	84,146	\$	71,575	\$	-	\$	71,575	\$	(12,571)	
6														
7	Current Income Tax Rate		25.00%	5	25.00%		25.00%		25.00%		25.00%		0.00%	
8	1 - Current Income Tax Rate		75.00%	ò	75.00%		75.00%		75.00%		75.00%		0.00%	
9														
10	Taxable Income	\$	107,518	\$	112,195	\$	95,433	\$	-	\$	95,433	\$	(16,762)	
11														
12														
13	Income Tax - Current	\$	26,880	\$	28,049	\$	23,859	\$	-	\$	23,859	\$	(4,190)	
14	Previous Year Adjustment		-		-				-				-	
15	-													
16	Total Income Tax	\$	26,880	\$	28,049	\$	23,859	\$	-	\$	23,859	\$	(4,190)	- Section E-FORMULA, Sch 3
		_						_				_		

Section E FORMULA Schedule 24

INCOME TAXES FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

					2014				
Line No.	Particulars		2013 DJECTED	Existing Rates	evised evenue	Total	(Change	Cross Reference
	(1)		(2)	(3)	(4)	 (5)		(6)	(7)
1	CALCULATION OF INCOME TAXES								
2	EARNED RETURN	\$	209,481	\$ 197,176	\$ 6,601	\$ 203,777	\$	(5,704)	 Section E-FORMULA, Sch 4
3	Deduct - Interest on Debt	((111,258)	(109,823)	-	(109,823)		1,435	- Section E-FORMULA, Sch 60
4	Net Additions (Deductions)		(26,648)	15,028	-	15,028		41,676	- Section E-FORMULA, Sch 26
5	Accounting Income After Tax		71,575	\$ 102,381	\$ 6,601	\$ 108,982	\$	37,407	
6	-			 					
7	Current Income Tax Rate		25.00%	26.00%	26.00%	26.00%		1.00%	
8	1 - Current Income Tax Rate		75.00%	74.00%	74.00%	74.00%		-1.00%	
9									
10	Taxable Income		95,433	\$ 138,353	\$ 8,920	\$ 147,273	\$	51,840	
11				 		 			
12									
13	Income Tax - Current	\$	23,859	\$ 35,972	\$ 2,319	\$ 38,291	\$	14,432	
14	Previous Year Adjustment		-		_			-	
15	•								
16	Total Income Tax	\$	23,859	\$ 35,972	\$ 2,319	\$ 38,291	\$	14,432	- Section E-FORMULA, Sch 4

ADJUSTMENTS TO TAXABLE INCOME FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line		2012	2013	2013		
No.	Particulars	ACTUAL	APPROVED	PROJECTED	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)
				(Colu	ımn (4) - Colum	ın (3))
1	Addbacks:					
2	Non-tax Deductible Expenses	\$ 677	\$ 700	700	\$-	
3	Depreciation	112.081	117.343	117,343	Ψ	- Section E-FORMULA, Sch 21
4	Amortization of Debt Issue Expenses	537	622	561	(61)	
5	Vehicles: Interest & Capitalized Depreciation	1,898	2,187	1,692	(495)	
6	Pension Expense	14,097	12,530	12,530	(400)	
7	OPEB Expense	4,765	4,902	4,902	_	
8	Olympic Cauldron (50% NBV)	1,445	-	-	-	
9	Bad Debt Provision	726	-	-	-	
10		. =0				
11	Deductions:					
12	Amortization of Deferred Charges	11,847	25,569	25,569	-	- Section E-FORMULA, Sch 21
13	Capital Cost Allowance	(129,279)	(136,232)	(136,232)	-	- Section E-FORMULA, Sch 27
14	Cumulative Eligible Capital Allowance	(907)	(857)	(865)	(8)	
15	Debt Issue Costs	(834)	(411)	(385)	26	
16	Vehicle Lease Payment	(3,432)	(4,613)	(4,183)	430	
17	Pension Contributions	(13,920)	(12,006)	(12,666)	(660)	
18	OPEB Contributions	(1,667)	(2,367)	(2,407)	(40)	
19	Overheads Capitalized Expensed for Tax Purposes	(13,620)	(14,160)	(14,160)	-	
20	Removal Costs	(14,766)	(12,932)	(14,201)	(1,269)	
21	Discounts on Debt Issue and Other	-	-	-	-	
22	Major Inspection Costs	(1,606)	(1,342)	(4,943)	(3,601)	
23	SCP Landscaping Deduction	-	-	-	-	
24	Biomethane Other Revenue		29	97	68	
25	TOTAL	(31,957)	(21,038)	\$ (26,648)	\$ (5,610)	- Section E-FORMULA, Sch 23

ADJUSTMENTS TO TAXABLE INCOME FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Evidentiary Update - September 6, 2013 Section E

FURIVIULA	
Schedule 26	

	(40000)				
Line		2013			
No.	Particulars	PROJECTED	2014	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)
1	Addbacks:				
2	Non-tax Deductible Expenses	\$ 700	800	\$ 100	
3	Depreciation	117,343	118,368	1,025	- Section E-FORMULA, Sch 22
4	Amortization of Debt Issue Expenses	561	734	173	
5	Vehicles: Interest & Capitalized Depreciation	1,692	1,372	(320)	
6	Pension Expense	12,530	20,004	7,474	
7	OPEB Expense	4,902	8,662	3,760	
8	Olympic Cauldron (50% NBV)	-	-	-	
9	Bad Debt Provision	-	-	-	
10					
11	Deductions:				
12	Amortization of Deferred Charges	25,569	30,632	5,063	- Section E-FORMULA, Sch 22
13	Capital Cost Allowance	(136,232)) (114,526)	21,706	- Section E-FORMULA, Sch 28
14	Cumulative Eligible Capital Allowance	(865) (804)	61	
15	Debt Issue Costs	(385) (202)	183	
16	Vehicle Lease Payment	(4,183) (3,006)	1,177	
17	Pension Contributions	(12,666)) (16,114)	(3,448)	
18	OPEB Contributions	(2,407)) (2,631)	(224)	
19	Overheads Capitalized Expensed for Tax Purposes	(14,160)) (14,114)	46	
20	Removal Costs	(14,201)) (12,486)	1,715	
21	Discounts on Debt Issue and Other	-	-	-	
22	Major Inspection Costs	(4,943)) (1,731)	3,212	
23	SCP Landscaping Deduction	-	-	-	
24	Biomethane Other Revenue	97	70	(27)	
25	TOTAL	\$ (26,648)) \$ 15,028	\$ 41,676	- Section E-FORMULA, Sch 24

CAPITAL COST ALLOWANCE FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line			12/31/2012				013 Net	2013		2/31/2013
No.	Class	CCA Rate	UCC Balance	Adju	ustments	A	dditions	 CCA	U	CC Balance
	(1)	(2)	(3)		(4)		(5)	(6)		(7)
1	1	4%	\$ 1,044,769	\$	-	\$	-	\$ (41,791)	\$	1,002,978
2	1(b)	6%	27,756		-		5,971	(1,844)		31,883
3	2	6%	136,353		-		-	(8,181)		128,172
4	3	5%	2,423		-		-	(121)		2,302
5	6	10%	150		-		-	(15)		135
6	7	15%	5,442		-		2,075	(972)		6,545
7	8	20%	23,402		(1,412)		5,966	(4,995)		22,961
8	10	30%	1,680		-		-	(504)		1,176
9	12	100%	26,830		-		12,960	(33,310)		6,480
10	13	manual	3,517		-		163	(687)		2,993
11	14	manual	-		-		-	-		-
12	17	8%	174		-		-	(14)		160
13	38	30%	511		-		-	(153)		358
14	39	25%	-		-		-	-		-
15	45	45%	202		-		-	(91)		111
16	47	8%	5,496		-		1,842	(513)		6,825
17	49	8%	77,300		-		15,658	(6,810)		86,148
18	50	55%	7,461		-		8,640	(6,479)		9,622
19	51	6%	336,347		-		93,527	(22,987)		406,887
20	43.2	50%	-		-		4,500	(1,125)		3,375
21		Total	\$ 1,699,813	\$	(1,412)	\$	151,302	\$ (130,592)	\$	1,719,111
22								 		
23	Add: Depreciation variance adjustment							(5,640)		
24	Approved CCA							 (136,232)		
25	••							 		

26

Cross Reference

- Section E-FORMULA, Sch 25

Section E FORMULA Schedule 28

CAPITAL COST ALLOWANCE FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Class	CCA Rate	12/31/2013 UCC Balance	Adjustments	2014 Net Additions	2014 CCA	12/31/2014 UCC Balance
<u> </u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(1)	(2)	(3)	(4)	(3)	(0)	(T)
1	1	4%	\$ 1,002,978	\$-	\$ 273	\$ (40,125)	\$ 963,126
2	1(b)	6%	31,883	-	6,477	(2,107)	36,253
3	2	6%	128,172	-	-	(7,690)	120,482
4	3	5%	2,302	-	-	(115)	2,187
5	6	10%	135	-	-	(14)	121
6	7	15%	6,545	-	2,274	(1,152)	7,667
7	8	20%	22,961	-	6,505	(5,243)	24,223
8	10	30%	1,176	-	2,441	(719)	2,898
9	12	100%	6,480	-	11,873	(12,417)	5,936
10	13	manual	2,993	-	178	(303)	2,868
11	14	manual	- -	-	-	- /	-
12	17	8%	160	-	-	(13)	147
13	38	30%	358	-	-	(107)	251
14	39	25%	-	-	-	-	_
15	45	45%	111	-	-	(50)	61
16	47	8%	6,825	-	2,018	(627)	8,216
17	49	8%	86,148	-	5,989	(7,131)	85,006
18	50	55%	9,622	-	8,576	(7,650)	10,548
19	51	6%	406,887	-	98,735	(27,375)	478,247
20	43.2	50%	3,375	-	-	(1,688)	1,687
21		Total	\$ 1,719,111	\$ -	\$ 145,339	\$ (114,526)	\$ 1,749,924
22							
22							

23 24

25 26

Cross Reference

- Section E-FORMULA, Sch 26

UTILITY RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

						2013	3 PROJECTEI	C				
Line		2012	2013	E	Existing 2013				2013			
No.	Particulars	ACTUAL	APPROVED		Rates	A	Adjustments	Re	vised Rates	(Change	Cross Reference
	(1)	(2)	(3)		(4)		(5)		(6)		(7)	(8)
									(Coli	umn ((6) - Columr	n (3))
1	Gas Plant in Service, Beginning	\$ 3,545,030	\$ 3,774,425	\$	3,726,853	\$	-	\$	3,726,853	\$	(47,572)	- Section E-FORMULA, Sch 35
2	Opening Balance Adjustment	(3,890)) –		(3,818)		-		(3,818)		(3,818)	
3	Gas Plant in Service, Ending	3,726,853	3,905,299		3,872,208		-		3,872,208		(33,091)	- Section E-FORMULA, Sch 35
4												
5	Accumulated Depreciation Beginning - Plant		\$ (1,012,343)	\$	(.,,,	\$	-	\$	(1,011,179)	\$	1,164	 Section E-FORMULA, Sch 41
6	Opening Balance Adjustment	4,463	-		518		-		518		518	
7	Accumulated Depreciation Ending - Plant	(1,011,179)	(1,104,066)		(1,105,422)		-		(1,105,422)		(1,356)	 Section E-FORMULA, Sch 41
8												
9	CIAC, Beginning	\$ (180,038)	\$ (191,772)	\$	(185,545)	\$	-	\$	(185,545)	\$	6,227	- Section E-FORMULA, Sch 45
10	Opening Balance Adjustment	-	-		-		-		-		-	
11	CIAC, Ending	(185,545)	(198,468)		(194,421)		-		(194,421)		4,047	- Section E-FORMULA, Sch 45
12												
13	Accumulated Amortization Beginning - CIAC		, ,	\$	51,143	\$	-	\$	51,143	\$	71	- Section E-FORMULA, Sch 45
14	Opening Balance Adjustment	(5)			-		-		-		-	
15	Accumulated Amortization Ending - CIAC	51,143	57,367		57,362		-		57,362		(5)	- Section E-FORMULA, Sch 45
16				_		_					(0.0.0.0.0.)	
17	Net Plant in Service, Mid-Year	\$ 2,537,220	\$ 2,640,757	\$	2,603,850	\$	-	\$	2,603,850	\$	(36,907)	
18												
19	Adjustment to 13-Month Average	30,786	-		-		-		-		-	
20	Work in Progress, No AFUDC	26,120	20,803		26,120		-		26,120		5,317	
21	Unamortized Deferred Charges	497	8,249		(7,813)		-		(7,813)		(16,062)	- Section E-FORMULA, Sch 48
22	Cash Working Capital	(1,899)	(,		(1,888)		-		(1,888)		405	- Section E-FORMULA, Sch 53
23	Other Working Capital	101,416	101,622		83,121		-		83,121		(18,501)	- Section E-FORMULA, Sch 53
24	Deferred Income Taxes Regulatory Asset	281,929	282,359		284,958		-		284,958		2,599	- Section E-FORMULA, Sch 58
25	Deferred Income Taxes Regulatory Liability	(281,929)	· · · /		(284,958)		-		(284,958)		(2,599)	- Section E-FORMULA, Sch 58
26	LILO Benefit	(1,316)			(1,150)		-		(1,150)		-	
27	Utility Rate Base	\$ 2,692,824	\$ 2,767,988	\$	2,702,240	\$	-	\$	2,702,240	\$	(65,748)	- Section E-FORMULA, Sch 59
28												- Section E-FORMULA, Sch 3

UTILITY RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

					2014	FORECAST	г			
Line		2013	E	kisting 2013				2013		
No.	Particulars	PROJECTED		Rates	Ad	justments	Re	vised Rates	Change	Cross Reference
	(1)	(2)		(3)		(4)		(5)	 (6)	(7)
1	Gas Plant in Service, Beginning	\$ 3,726,853	\$	3,872,208	\$	-	\$	3,872,208	\$ 145,355	- Section E-FORMULA, Sch 38
2	Opening Balance Adjustment	(3,818)		-		-		-	3,818	
3 4	Gas Plant in Service, Ending	3,872,208		4,010,335		-		4,010,335	138,127	- Section E-FORMULA, Sch 38
5	Accumulated Depreciation Beginning - Plant	\$ (1,011,179)	\$	(1,105,422)	\$	-	\$	(1,105,422)	\$ (94,243)	- Section E-FORMULA, Sch 44
6	Opening Balance Adjustment	518		-		-		-	(518)	
7 8	Accumulated Depreciation Ending - Plant	(1,105,422)		(1,206,410)		-		(1,206,410)	(100,988)	- Section E-FORMULA, Sch 44
9	CIAC, Beginning	\$ (185,545)	\$	(194,421)	\$	-	\$	(194,421)	\$ (8,876)	 Section E-FORMULA, Sch 46
10	Opening Balance Adjustment	-		-		-		-	-	
11 12	CIAC, Ending	(194,421)		(196,276)		-		(196,276)	(1,855)	- Section E-FORMULA, Sch 46
13	Accumulated Amortization Beginning - CIAC	\$ 51,143	\$	57,362	\$	-	\$	57,362	\$ 6,219	- Section E-FORMULA, Sch 46
14	Opening Balance Adjustment	-		-	·	-		-	-	
15	Accumulated Amortization Ending - CIAC	57,362		59,914		-		59,914	2,552	- Section E-FORMULA, Sch 46
16	6	,		,				,		
17	Net Plant in Service, Mid-Year	\$ 2,603,850	\$	2,648,645	\$	-	\$	2,648,645	\$ 44,796	
18										
19	Adjustment to 13-Month Average	-		-		-		-	-	
20	Work in Progress, No AFUDC	26,120		26,120		-		26,120	-	
21	Unamortized Deferred Charges	(7,813)		36,486		-		36,486	44,299	- Section E-FORMULA, Sch 50
22	Cash Working Capital	(1,888)		(338)		24		(314)	1,574	- Section E-FORMULA, Sch 54
23	Other Working Capital	83,121		79,039		-		79,039	(4,082)	- Section E-FORMULA, Sch 54
24	Deferred Income Taxes Regulatory Asset	284,958		288,453		-		288,453	3,495	- Section E-FORMULA, Sch 58
25	Deferred Income Taxes Regulatory Liability	(284,958)		(288,453)		-		(288,453)	(3,495)	 Section E-FORMULA, Sch 58
26	LILO Benefit	(1,150)		(983)		-		(983)	 167	
27	Utility Rate Base	\$ 2,702,240	\$	2,788,969	\$	24	\$	2,788,993	\$ 86,753	- Section E-FORMULA, Sch 60
28									 	- Section E-FORMULA, Sch 4

Evidentiary Update - September 6, 2013

FORMULA CAPITAL EXPENDITURES FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014

Line No.	Particulars		2013 Base	2014 Formula	Cross Reference
INU.	(1)	(2)	(3)	(4)	(5)
1	(1)	(2)	(3)	(4)	(3)
2					
3	Cost Drivers for Formulaic Capital				
4	CPI			1.83%	
5	AWE			2.70%	
6	Labour Split			2.1070	
7	Non Labour			45.00%	
8	Labour			55.00%	
9	CPI/AWE	(line 4 * line 7) + (line 5 * line 8)		2.31%	
10	Productivity Factor			-0.50%	
11	Net Inflation Factor			1.81%	
12					
13	Forecast Service Line Additions		7,989	8,051	
14	Average Growth Capital per Service Line Addition	(prior year * line 11)	\$ 2,738.92	\$ 2,788.50	
15					
16	Forecast Customer Growth			0.57%	
17					
18	2013 Base Capital Expenditures				
19	Growth Capital	(Line 13 * Line 14)	21,881	22,450	
20	Sustainment Capital	(prior year * (1 + Line 11) * (1 + Line 16)	70,902	72,595	
21	Other Capital	(prior year * (1 + Line 11) * (1 + Line 16)	31,173	31,918	
22	Capital Subject to Formula		123,956	126,963	
23	Add: Capital Tracked Outside of the Formula				
24	Insurance & OPEB		2,241	2,068	<u>.</u>
25	Formulaic Capital		126,197	129,030	- Section E-FORMULA, Sch 38 -
26	Cross Reference		- Table C4-2 ii	n Application	- Section E-FORMULA, Sch 46
27					

	FORTISBC ENERGY INC.	ividentiary Update - Sep	otem	per 6, 2013		Section E FORMULA	
	CAPITAL EXPENDITURES AND PLANT ADDITIONS FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014 (\$000)					Schedule 32	
Line No.	Particulars			2013 rojected		2014 Forecast	Cross Reference
INU.			Г				
	(1)			(2)		(3)	(4)
1	CAPITAL EXPENDITURES						
2							
3	Regular Capital Expenditures						
4							
5	Regular Capital Expenditures		\$	129,644	\$	134,654	
6	Gateway Project		Ψ	3,012	Ψ	-	
7	Biomethane Upgraders			2,100		-	
8	Total Regular Capital Expenditures	-	\$	134,756	\$	134,654	
9	· · · · · · · · · · · · · · · · · · ·	=	Ŧ		+		
10	TOTAL CAPITAL EXPENDITURES		\$	134,756	\$	134,654	
11		=	Ŧ		+		
12							
13	RECONCILIATION OF CAPITAL EXPENDITURES TO PLANT ADDITIONS						
14							
15	Regular Capital						
16	Regular Capital Expenditures		\$	134,756	\$	134,654	
17	Add - Opening WIP		•	43,661	+	31,463	
18	Less - Adjustments			-		-	
19	Less - Closing WIP			(31,463)		(31,463)	
20	Capital Spares Inventory			-		-	
21	Capital Vehicle Lease			2,400		-	
22	Add - AFUDC			1,904		1,640	
23	Add - Overhead Capitalized			33,040		32,934	
24							
25	TOTAL REGULAR CAPITAL ADDITIONS TO GAS PLANT IN SERVICE	-	\$	184,299	\$	169,228	
26		-					
27	Special Projects - CPCN's						
28	CPCN Expenditures		\$	-	\$	-	
29	Add - Opening WIP			(158)		-	
30	Less - Closing WIP			-		-	
31	Add: Projects transferred from Deferral Accounts			158		-	
32	Less: Projects settling to Deferral Accounts			-		-	
33	Less: Adjustments			-		-	
34	Less: Removal Costs			-		-	
34	Add - AFUDC	-		-		-	
35			¢		¢		
36	TOTAL CPCN ADDITIONS	=	\$	-	φ	-	
37			¢	104 000	¢	160 000	
38	TOTAL PLANT ADDITIONS	=	\$	184,299	φ	169,228	
39	Crease Deferrence		~				
40	Cross Reference		- 56	ection E-FOF			
41					- 56		MULA, Sch 38

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GAS PLANT IN SERVICE CONTINUITY SCHEDULE FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line No.	Particulars	Balance 31/12/2012	CPCN'S	2013 Additions	2013 AFUDC	2013 CapOH	Retirements	Transfers/ Recovery	Balance 12/31/2013	Mid-year GPIS for Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	INTANGIBLE PLANT									
2	117-00 Utility Plant Acquisition Adjustment	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
3	175-00 Unamortized Conversion Expense	109	-	-	-	-	-	-	109	109
4	175-00 Unamortized Conversion Expense - Squamish	777	-	-	-	-	-	-	777	777
5	178-00 Organization Expense	728	-	-	-	-	-	-	728	728
6	179-01 Other Deferred Charges	-	-	-	-	-	-	-	-	-
7	401-00 Franchise and Consents	99	-	-	-	-	-	-	99	99
8	402-00 Utility Plant Acquisition Adjustment	62	-	-	-	-	-	-	62	62
9	402-00 Other Intangible Plant	688	-	-	-	-	-	-	688	688
10	431-00 Mfg'd Gas Land Rights	-	-	-	-	-	-	-	-	-
11	461-00 Transmission Land Rights	44,529	-	393	-	-	-	-	44,922	44,726
12	461-10 Transmission Land Rights - Byron Creek	16	-	-	-	-	-	-	16	16
13	461-13 IP Land Rights Whistler	-	-	-	-	-	-	-	-	-
14	471-00 Distribution Land Rights	1,209	-	-	-	-	-	-	1,209	1,209
15	471-10 Distribution Land Rights - Byron Creek	1	-	-	-	-	-	-	· 1	, 1
16	402-01 Application Software - 12.5%	85,471	-	6,480	168	-	(6,015)	-	86,104	85,788
17	402-02 Application Software - 20%	18,723	-	6,480	97	-	(2,997)	-	22,303	20,513
18	TOTAL INTANGIBLE	152,412	-	13,353	265	-	(9,012)	-	157,018	154,715
19	·									
20	MANUFACTURED GAS / LOCAL STORAGE									
21	430-00 Manufact'd Gas - Land	31	-	-	-	-	-	-	31	31
22	431-00 Manufact'd Gas - Land Rights	-	-	-	-	-	-	-	-	-
23	432-00 Manufact'd Gas - Struct. & Improvements	965	-	-	-	-	-	-	965	965
24	433-00 Manufact'd Gas - Equipment	448	-	210	-	73	-	-	731	590
25	434-00 Manufact'd Gas - Gas Holders	2,852	-	_ `	-	-	-	-	2,852	2,852
26	436-00 Manufact'd Gas - Compressor Equipment	355	-	-	-	-	-	-	355	355
27	437-00 Manufact'd Gas - Measuring & Regulating Equipme		-	-	-	-	-	-	735	735
28	443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes	-	-	-	-	-	-	-	-	-
29	440/441-00 Land in Fee Simple and Land Rights (Tilbury)	15.164	-	-	-	-	-	-	15.164	15,164
30	442-00 Structures & Improvements (Tilbury)	4,960	-	-	-	-	-	-	4,960	4,960
31	443-00 Gas Holders - Storage (Tilbury)	16,499	-	-	-	-	-	-	16,499	16,499
32	446-00 Compressor Equipment (Tilbury)	-	-	-	-	-	-	-	-	-
33	447-00 Measuring & Regulating Equipment (Tilbury)	-	-	-	-	-	-	-	-	-
34	448-00 Purification Equipment (Tilbury)	-	-	-	-	-	-	-	-	-
35	449-00 Local Storage Equipment (Tilbury)	25,014	-	1,550	48	537	-	-	27,149	26,082
36	TOTAL MANUFACTURED	67,023	-	1.760	48	610	-	-	69,441	68,232

GAS PLANT IN SERVICE CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

3 441-00 Transmission Land Rights -	Line No.	Particulars	Balance 1/12/2012	CF	PCN'S	Ad	013 ditions	2013 FUDC	2013 СарОН	Re	tirements	insfers/ covery		alance /31/2013	year GPIS
2 440.00 Land In Pre Simple \$ 7,402 \$ - \$ \$		(1)	(2)		(3)		(4)	(5)	(6)		(7)	(8)		(9)	(10)
3 441-00 Transmission Land Rights -	1	TRANSMISSION PLANT													
4 44142 Land Rights - M. Hayes - <td< td=""><td>2</td><td>460-00 Land in Fee Simple</td><td>\$ 7,402</td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>\$ -</td><td>\$ -</td><td>\$</td><td>-</td><td>\$ -</td><td>\$</td><td>7,402</td><td>\$ 7,402</td></td<>	2	460-00 Land in Fee Simple	\$ 7,402	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -	\$	7,402	\$ 7,402
5 462.00 Compressor Structures 16,299 - - - - 12,299 152,299 463.400 Cher Structures & Improvements 6,023 - 50 - 17 (29) - 8,064 6,00 465.00 Mains NNSPECTION 5,003 - 4,943 - 1,713 (1,289) - 11,191 8,44 465.30 M Huyes Names - <	3	461-00 Transmission Land Rights	_		-		-	-	-		-	-		-	_
5 482:00 Compressor Structures 16,299 - - - - 12,299 152 463:00 Other Structures & Improvements 6,023 - 50 17 (29) - 8,060 81.7 465:00 Mains INSPECTION 5,003 - 4,443 - 1,713 (1,268) - 11.191 8.44 465:00 Mains INSPECTION 5,003 - 4,443 - 1,713 (1,268) - 11.191 8.44 465:00 Mains INSPECTION 5,003 - <	4	461-02 Land Rights - Mt. Haves	-		-		-	-	-		-	-		-	-
6 443-00 Measuring Structures 5.511 - - (21) - 5.60 6.55 4465-00 Mains 799,512 - 19,406 811 6.725 (374) - 825,008 812,7 4465-00 Mains MSPECTION 5.803 - - - - - - 1,713 (1,268) - 1,119 1,119 8,44 1 4455-00 Mains MSPECTION 113,111 - 2.255 - <td< td=""><td>5</td><td>· · ·</td><td>16,299</td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td></td><td>-</td><td>-</td><td></td><td>16,299</td><td>16,299</td></td<>	5	· · ·	16,299		-		-	-	-		-	-		16,299	16,299
7 484-00 Other Structures & Improvements 6,023 - 50 - 17 (29) - 6,061 6.0 9 465-00 Mains NNSPECTION 5,803 - 4,443 - 1,713 (1,268) - 11,191 8.44 465-00 Mains NNSPECTION 5,803 - 2.2.5 2.2.2 10 7.6 (22) - 9.7.7 5.4 467.00 Mingress Neasuring Requipment 30.249 - - - - - 3.0 10 7.6 2.2.2 9.5.7 5.4 - - - - - 3.4 3.0 10 7.7 5.4 - -	6		,		-		-	-	-		(21)	-			5,501
8 465.00 Mains 799.512 - 19.406 811 6.725 (374) - 820.000 812.7 14 465.00 Mains NSPECTION 5.803 -	7				-		50	-	17			-		6,061	6,042
10 465-11 (P Transmission Pipeline - Whister -<	8	465-00 Mains	799,512		-		19,406	811	6,725			-		826,080	812,796
10 465-11 /P Transmission Pipeline - Whistler -	9	465-00 Mains - INSPECTION	5,803		-		4,943	-	1,713		(1,268)	-		11,191	8,497
11 465:30 Mt Hayes - Mains - </td <td>10</td> <td></td> <td>_</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>_</td>	10		_		-		-	-	-		-	-		-	_
12 466-10 Main ⁵ Byon Creek 974 - - - - - - 974 9 13 466-00 Compressor Equipment - OVERHAUL 2.285 - - - - - 2.285 2.2 147-00 Messuing a Regulating Equipment 30.249 - <td>11</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td>	11		-		-		-	-	-		-	-		-	-
13 466-00 Compressor Equipment 111,811 - 1,746 8.3 605 (340) - 113,905 112,8 44 466-00 Compressor Equipment - - - - - 2,285 2,2 5 467-00 Mt. Hayes - Measuring and Regulating Equipment 30,249 -	12	,	974		-		-	-	-		-	-		974	974
14 466-00 Compressor Equipment - OVERHAUL 2.285 -			111.811		-		1.746	83	605		(340)	-		113,905	112,858
15 467-00 ML Hayes - Mesuling Equipment 30,249 -<					-			-	-		-	-			2,285
16 467-00 Messuring & Regulating Equipment 30,249 - - - (11) - 30,118 30,11 17 4467-31 IP Intermediate Pressure Whister 9,293 - 20 10 76 (22) - 9,577 9,4 19 467-31 IP Intermediate Pressure Whister 346 - - - - 39 - 19 467-00 Communication Structures & Equipment 346 - - - - 39 - 20 DISTRIBUTION PLANT - - - - - 3,395 - - - - - 3,395 -			_		-		-	-	-		-	-		-	_
17 467-10 Telemetering 9,293 - 220 10 76 (22) - 9,577 9,4 18 467-10 Telemetering 947-20 Measuring & Regulating Equipment 346 - - - 39 20 468-00 Communication Structures & Equipment 346 - - - 346 3 21 TOTAL TRANSMISSION 995.447 - 26,365 904 9,136 (2,185) - 1,022,767 1,012,6 23 DISTRIBUTION PLANT 995.447 - - - - 3,395 - 1007 7 - - - 1077 7 7 - - - 1077 7 7 - - <td></td> <td></td> <td>30 249</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>(131)</td> <td>-</td> <td></td> <td>30 118</td> <td>30,184</td>			30 249		-		-	-	-		(131)	-		30 118	30,184
18 467-31 IP Intermediale Pressure Whistler - - - - - - - 39 19 467-30 Measuring & Regulating Equipment 39 - - - - 346 33 20 468-00 Communication Structures & Equipment 346 - - - - 346 33 21 TOTAL TRANSMISSION 995,547 - 26,365 904 9,136 (2,185) - 1,029,767 1,012,6 22 DISTRIBUTION PLANT -			,		-		220	10	76		· · ·	-		,	9,435
19 467-20 Measuring & Regulating Equipment - Byron Creek 39 - - - - - 39 20 468-00 Communication Structures & Equipment 346 - - - - - 346 3 21 TOTAL TRANSMISSION 995,547 - 26,365 904 9,136 (2,185) - 1,029,767 1,012,6 23 DISTRIBUTION PLANT - 107 1 1 18,198 18,271 - - - - 16,431 961,93 - - - 124,472 0 0 - - 124,573 - - 124,573 - 22,462 173<			-		-			-	-		()	-		-	-
20 468-00 Communication Structures & Equipment 346 - - - - - - - 346 3 21 TOTAL TRANSMISSION 995.547 - 26,365 904 9,136 (2,185) - 1,029,767 1,012,67 23 DISTRIBUTION PLANT -<			39		-		-	-	-		-	-		39	39
21 TOTAL TRANSMISSION 995,547 - 26,365 904 9,136 (2,185) - 1,029,767 1,012,6 23 DISTRIBUTION PLANT - 107 11 18,88 18,219 - - - - - - 107 11 14,869 172,4 174,019 - 18,479 174,489 - - 107 10 34,772,01 174,689 174,493 - - - - - - - <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>_</td> <td>-</td> <td></td> <td></td> <td>346</td>					-		-	-	-		_	-			346
22 Distribution PLANT 24 470-00 Land in Fee Simple 3,395 - - - - 3,395 3,395 25 471-00 Distribution Land Rights - 107 11 - 18.69 174.49 -					-		26 365	904	9 136		(2 185)	 -	1		
Distribution PLANT 24 470-00 Land in Fee Simple 3,995 - - - - 3,395 3,33 25 471-00 Distribution Land Rights - 107 11 18,20 - - - - 107 11 18,20 - - - 100 174,693 174,493 - - - 28,20 28,57 114,370 - 4,979 - 38,220 28,55 31 477-00 Measuring & Regulating Equipment 84,854 - 5,245 27,82 20,26 (59,88) - 96,145 92,23 31 477-00 Telemetering		TOTAL TRANSMISSION	 555,547		_		20,000	504	5,100		(2,100)	 _		,020,101	 1,012,001
24 470-00 Land in Fee Simple 3,395 - - - - - - 3,395 3,3 25 471-00 Distribution Land Rights -		DISTRIBUTION PLANT													
25 471-00 Distribution Land Rights -			3 305											3 305	3,395
26 472-00 Structures & Improvements - Byron Creek 107 - - - - 121 - 18,198 18,219 27 472-10 Structures & Improvements - Byron Creek 107 - - - - - 107 11 28 473-00 Services 756,346 - 23,241 - 8,054 (3,185) - 766,356 772,44 29 474-00 House Regulators & Meter Installations 174,943 - - - (284) - 174,659 174,8 30 477-00 Measer/Regulators Installations 18,71 - 14,370 - 4,979 - - 38,220 28,55 31 475-00 Compressor Equipment 1,450 - - - - - - 623 827 68 33 477-00 Resuring & Regulating Equipment 8,594 - 5,445 223 (6) - 7,968 7,55 36 4778-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - - 16,33 213,913			3,335		-		-	-	-		-	-		5,555	5,555
27 472-10 Structures & Improvements - Byron Creek 107 - - - - - 107 1 28 473-00 Services 758,346 - 23,241 - 8,054 (3,185) - 768,456 172,4 29 477-00 Meters/Regulators & Meter Installations 174,943 - - - - 284,77 - 38,220 28,5 30 477-00 Meters/Regulators Installations 18,871 - 14,370 - 4,979 - - 38,220 28,5 31 477-00 Measuring & Regulating Equipment 1,450 - - - - - - - 6(23) 827 8 33 477-00 Measuring & Regulating Equipment 88,594 - 5,845 278 2,026 (598) - 96,145 92,3 10,4 34 477-00 Telemetering 7,102 - 644 5 223 (6) - 7,968 7,5 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - -		8	19 210		-		-	-	-			-		10 100	19 200
28 473-00 Services 758,346 - 23,241 - 8,054 (3,185) - 786,456 772,4 29 474-00 House Regulators & Meter Installations 174,943 - - - (284) - 174,659 174,859 30 477-00 Meires/Regulators installations 18,871 - 14,370 - 4.979 - 38,220 28,5 31 475-00 Mains 947,273 - 22,462 173 7,784 (1,049) - 976,643 961,9 32 476-00 Compressor Equipment 1,450 - - - - - - 6623) 827 88 33 477-00 Telemetering 7,102 - 644 5 223 (6) - 7,968 7,55 36 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - - 163 11 37 478-20 Instruments 11,889 - - - - 11,889 13,813 21,2456 23,066 (11,496) (6					-		-	-	-		(21)	-		-,	10,209
29 474-00 House Regulators & Meter Installations 174,943 - - - (284) - 174,659 174,8 30 477-00 Meters/Regulators installations 18,871 - 14,370 - 4,979 - - 38,220 28,5 31 475-00 Mains 947,273 - 22,462 173 7,784 (10.49) 976,643 991,9 32 476-00 Compressor Equipment 1,450 - - - - (623) 827 8 34 477-00 Measuring & Regulating Equipment 88,694 - 5,845 278 2,026 (598) - 96,145 92,33 34 477-00 Measuring & Regulating Equipment - Byron Creek 163 - - - - - 163 1 36 478-10 Meters 207,016 - 13,250 - - - 11,889 11,8 38 479-00 Other Distribution Equipment - - - - 11,889 11,8 38 479-00 Other Distribution Equipment - -		· · · · ·			-		-	-	9 054		(2 195)	-			
30 477-00 Meters/Regulators Installations 18,871 - 14,370 - 4,979 - - 38,220 28,5 31 475-00 Mains 947,273 - 22,462 173 7,784 (1,049) - 976,623 981,9 32 476-00 Compressor Equipment 1,450 - - - - (623) 827 88 33 477-00 Measuring & Regulating Equipment 88,594 - 5,845 278 2,026 (598) - 96,145 92,33 34 477-00 Telemetering 7,102 - 644 5 223 (6) - 7,968 7,5 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - - 163 1 36 478-10 Meters 207,016 - 13,250 - - 6(6,353) - 213,913 210,44 37 478-20 Instruments 11,889 - - - - - - - 11,889 11,8 38					-		23,241	-	,		,	-		,	
31 475-00 Mains 947,273 - 22,462 173 7,784 (1,049) - 976,643 961,9 32 476-00 Compressor Equipment 1,450 - - - - - (623) 827 8.8 33 477-00 Measuring & Regulating Equipment 88,594 - 5,845 278 2,026 (598) - 96,145 92,33 34 477-00 Telemetering 7,102 - 644 5 223 (6) - 7,968 7,55 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - - 163 1 36 478-10 Meters 207,016 13,250 - - (6,353) - 213,913 210,4 37 478-20 Instruments 11,889 - - - - - 11,889 11,88 38 479-00 Other Distribution Equipment - - - - - - - - - - - - - - -					-		-	-			(204)	-			
32 476-00 Compressor Equipment 1,450 - - - - - - 6(23) 827 8 33 477-00 Measuring & Regulating Equipment 88,594 - 5,845 278 2,026 (598) - 96,145 92,3 34 477-00 Measuring & Regulating Equipment - Byron Creek 163 - - - - 163 11 36 478-10 Meters 207,016 - 13,250 - - (6,353) - 213,913 210,4 37 478-20 Instruments 11,889 - - - - - 11,889 11,88 38 479-00 Other Distribution Equipment - 13,250 - - 13,83 210,44 - 14,89 11,88 - - - - 11,813 2,328,583<					-						-	-			
33 477-00 Measuring & Regulating Equipment 88,594 - 5,845 278 2,026 (598) - 96,145 92,3 34 477-00 Telemetering 7,102 - 644 5 223 (6) - 7,968 7,53 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - - - 163 11 36 478-10 Meters 207,016 - 13,250 - - (6,353) - 213,913 210,44 37 478-20 Instruments 11,889 - - - - - - 11,889 11,88 38 479-00 Other Distribution Equipment - 11,889 11,889 2,282,69 - - - - - - - - - - - </td <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>1,104</td> <td></td> <td>(1,049)</td> <td>-</td> <td></td> <td>,</td> <td>,</td>					-				1,104		(1,049)	-		,	,
34 477-00 Telemetering 7,102 - 644 5 223 (6) - 7,968 7,5 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - - - 163 1 36 478-10 Meters 207,016 - 13,250 - - (6,353) - 213,913 210,4 37 478-20 Instruments 11,889 - - - - - 11,889 11,89 38 479-00 Other Distribution Equipment -			,		-				-		-	(623)			827
35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - - 163 1 36 478-10 Meters 207,016 - 13,250 - - (6,353) - 213,913 210,44 37 478-20 Instruments 11,889 - - - - - 11,889 11,889 38 479-00 Other Distribution Equipment - - - - - - - 11,889 12,823,868 12,823,868 12,8			,		-		- ,		,		. ,	-			- ,
36 478-10 Meters 207,016 - 13,250 - - (6,353) - 213,913 210,4 37 478-20 Instruments 11,889 - - - - - 11,889 11,89 38 479-00 Other Distribution Equipment -					-		644	5	223			-			
37 478-20 Instruments 11,889 - - - - 11,889 11,8 38 479-00 Other Distribution Equipment - 11,889 11,889 11,889 11,889 11,889 11,889 11,889 11,889 11,889 11,889 11,889 11,889 11,889 11,889 12,823,838 2,328,583					-		-	-	-			-			163
38 479-00 Other Distribution Equipment - 137 137 137 - - - - - - - 137 1137 137 137 137 137 137 137 137 137 137 141 138 136 38 137 1 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>(6,353)</td> <td>-</td> <td></td> <td></td> <td>,</td>					-			-	-		(6,353)	-			,
39 TOTAL DISTRIBUTION 2,237,368 - 79,812 456 23,066 (11,496) (623) 2,328,583 2,282,69 40 40 41 BIO GAS 42 472-00 Bio Gas Struct. & Improvements 137 - - - - - 137 11 43 475-10 Bio Gas Mains – Municipal Land 80 - - - - 80 41 44 475-20 Bio Gas Mains – Private Land 41 - 220 - 76 - - 337 11 45 418-10 Bio Gas Purification Overhaul -			11,889		-		-	-	-		-	-		11,889	11,889
40 41 BIO GAS 42 472-00 Bio Gas Struct. & Improvements 137 - - - - 137 11 43 475-10 Bio Gas Mains – Municipal Land 80 - - - - - 80 44 475-20 Bio Gas Mains – Private Land 41 - 220 - 76 - - 337 11 45 418-10 Bio Gas Purification Overhaul -<			 		-		-	-	-			 -		-	
41 BIO GAS 42 472-00 Bio Gas Struct. & Improvements 137 - - - - - 137 11 43 475-10 Bio Gas Mains – Municipal Land 80 - - - - - 80 11 44 475-20 Bio Gas Mains – Private Land 41 - 220 - 76 - - 80 11 45 418-10 Bio Gas Purification Overhaul - - - 76 - - 337 11 45 418-10 Bio Gas Purification Overhaul - <		TOTAL DISTRIBUTION	 2,237,368		-		79,812	456	23,066		(11,496)	 (623)	2	,328,583	 2,282,664
42 472-00 Bio Gas Struct. & Improvements 137 - - - - - 137 11 43 475-10 Bio Gas Mains – Municipal Land 80 - - - - - 80 11 44 475-20 Bio Gas Mains – Private Land 41 - 220 - 76 - - 80 11 45 418-10 Bio Gas Purification Overhaul - - - - - - 337 11 45 418-20 Bio Gas Purification Upgrader - 4.500 2.2 - - 4.500 <															
43 475-10 Bio Gas Mains – Municipal Land 80 - - - - - 80 44 475-20 Bio Gas Mains – Private Land 41 - 220 - 76 - - 337 14 45 418-10 Bio Gas Purification Overhaul - 4.500 0 - 152 - - - 447 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>															
44 475-20 Bio Gas Mains – Private Land 41 - 220 - 76 - - 337 14 45 418-10 Bio Gas Purification Overhaul - <		•			-		-	-	-		-	-			137
45 418-10 Bio Gas Purification Overhaul -					-		-	-	-		-	-			80
46 418-20 Bio Gas Purification Upgrader - - 4,500 - - - 4,500 2,2 47 477-10 Bio Gas Reg & Meter Equipment 280 - 440 - 152 - - 872 55 48 478-30 Bio Gas Meters 7 - 440 - - - 447 22 49 474-10 Bio Gas Reg & Meter Installations 22 - - - - 22 -			41		-		220	-	76		-	-		337	189
47 477-10 Bio Gas Reg & Meter Equipment 280 - 440 - 152 - - 872 5 48 478-30 Bio Gas Meters 7 - 440 - - - 447 22 49 474-10 Bio Gas Reg & Meter Installations 22 - - - - 22			-		-			-	-		-	-		-	-
48 478-30 Bio Gas Meters 7 - 440 - - - 447 22 49 474-10 Bio Gas Reg & Meter Installations 22 - - - - 22			-		-			-	-		-	-			2,250
49 474-10 Bio Gas Reg & Meter Installations 22 - - - - 22					-			-	152		-	-			576
					-		440	-	-		-	-			227
					-		-	-	-		-	 -			 22
00 IUIALDU-GAS 0,395 3,4	50	TOTAL BIO-GAS	 567		-		5,600	-	228		-	 -		6,395	 3,481

GAS PLANT IN SERVICE CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line No.	Particulars	Balance 31/12/2012	CPCN'S	2013 Additions	2013 AFUDC	2013 CapOH	Retirements	Transfers/ Recovery	Balance 12/31/2013	Mid-year GPIS for Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Natural Gas for Transportation									
2	476-10 NG Transportation CNG Dispensing Equipment	\$ 2,554	\$-	\$-	\$ - \$	6 -	\$-	\$ (2,554)	\$-	\$-
3	476-20 NG Transportation LNG Dispensing Equipment	47	-	· _		-	· _	(47)	· _	· _
4	476-30 NG Transportation CNG Foundations	471	-	-	-	-	-	(471)	-	-
5	476-40 NG Transportation LNG Foundations	4	-	-	-	-	-	(4)	-	-
6	476-50 NG Transportation LNG Pumps	-	-	-	-	-	-	-	-	-
7	476-60 NG Transportation CNG Dehydrator	119	-	-	-	-	-	(119)	-	-
8	476-70 NG Transportation LNG Dehydrator	-	-	-	-	-	-	-	-	-
9	TOTAL NG FOR TRANSP	3,195	-	-	-	-	-	(3,195)	-	-
10								· · · ·	-	
11	GENERAL PLANT & EQUIPMENT									
12	480-00 Land in Fee Simple	22,329	-	321	-	-	-	-	22,650	22,490
13	481-00 Land Rights	-	-	-	-	-	-	-	-	-
14	482-00 Structures & Improvements	-	-	-	-	-	-	-	-	-
15	- Frame Buildings	10,770	-	-	-	-	-	-	10,770	10,770
16	- Masonry Buildings	92,527	-	4,974	-	-	-	-	97,501	95,014
17	- Leasehold Improvement	3,822	-	163	-	-	(151)	-	3,834	3,828
18	Office Equipment & Furniture	-	-	-	-	-	-	-	-	-
19	483-30 GP Office Equipment	3,479	-	478	-	-	(303)	-	3,654	3,567
20	483-40 GP Furniture	21,395	-	1,613	-	-	(1,954)	-	21,054	21,225
21	483-10 GP Computer Hardware	29,627	-	8,640	231	-	(6,489)	-	32,009	30,818
22	483-20 GP Computer Software	3,405	-	-	-	-	(192)	-	3,213	3,309
23	483-21 GP Computer Software	-	-	-	-	-	-	-	-	-
24	483-22 GP Computer Software	-	-	-	-	-	-	-	-	-
25	484-00 Vehicles	2,208	-	-	-	-	-	-	2,208	2,208
26	484-00 Vehicles - Leased	28,385	-	2,400	-	-	(1,440)	-	29,345	28,865
27	485-10 Heavy Work Equipment	664	-	-	-	-	-	-	664	664
28	485-20 Heavy Mobile Equipment	838	-	-	-	-	-	-	838	838
29	486-00 Small Tools & Equipment	38,733	-	2,855	-	-	(963)	-	40,625	39,679
30	487-00 Equipment on Customer's Premises	24	-	-	-	-	-	-	24	24
31	- VRA Compressor Installation Costs	-	-	-	-	-	-	-	-	-
32	488-00 Communications Equipment	-	-	-	-	-	-	-	-	-
33	- Telephone	7,679	-	-	-	-	(906)	-	6,773	7,226
34	- Radio	4,856	-	1,020	-	-	(34)	-	5,842	5,349
35	489-00 Other General Equipment	-	-	-	-	-	-	-	-	-
36	TOTAL GENERAL	270,741	-	22,464	231	-	(12,432)	-	281,004	275,873
37										
38	UNCLASSIFIED PLANT									
39	499-00 Plant Suspense	-	-	-	-	-	-	-	-	-
40	TOTAL UNCLASSIFIED	-	-	-	-	-	-	-	-	-
41										
42	TOTAL CAPITAL	\$ 3,726,853	\$-	\$ 149,354	\$ 1,904 \$	<u>33,0</u> 40	\$ (35,125)	\$ (3,818)	\$ 3,872,208	\$ 3,797,622
43			-				· · · ·	<u>_</u>		
44	Cross Reference	- Section E-FO	RMULA, Sch 2	9 - Section E-FC	RMULA, Sch 3	2			- Section E-FO	RMULA, Sch 29
45			,	ORMULA, Sch	,		ORMULA, Sch 3	32		,
				,						

GAS PLANT IN SERVICE CONTINUITY SCHEDULE FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Immunol (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 1 Intraduition Adjustment \$ <t< th=""><th>Line No.</th><th>Particulars</th><th>Balance 12/31/2013</th><th>CPCN'S</th><th>2014 Additions</th><th>2014 AFUDC</th><th>2014 CapOH</th><th>Retirements</th><th>Transfers/ Recoverv</th><th>Balance 12/31/2014</th><th>Mid-year GPIS</th></t<>	Line No.	Particulars	Balance 12/31/2013	CPCN'S	2014 Additions	2014 AFUDC	2014 CapOH	Retirements	Transfers/ Recoverv	Balance 12/31/2014	Mid-year GPIS
2 117-00 Ultily Plant Acquisition Adjustment \$<		(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	
3 175-00 Unaminized Conversion Expense - Squamish 109 - - - 109 109 4 175-00 Unaminized Conversion Expense - Squamish 777 - - - - 777 777 178-00 Organization Expense - Squamish 728 - - - - 728 728 6 179-01 Other Deferred Charges - <t< td=""><td>1</td><td>INTANGIBLE PLANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	1	INTANGIBLE PLANT									
4 175-00 Unamorized Conversion Expense - Squamish 777 - - - 777 777 5 178-00 Organization Expense - Squamish 778 - - - - 728 6 179-01 Other Deferred Charges - - - - - 728 7 401-00 Franchise and Consents 99 9 - - - - 99 99 8 402-00 Ultity Plant Acquisition Adjustment 62 - - - - 688 688 0431-00 Migd Gas Land Rights 44,922 - 429 - - - 43,51 45,51 45,137 141-010 Transmission Land Rights 44,922 - 429 -	2	117-00 Utility Plant Acquisition Adjustment	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
5 178-00 Organization Expense 728 - - - - 728 6 179-00 Organization Expense -<	3	175-00 Unamortized Conversion Expense	109	-	-	-	-	-	-	109	109
6 179-01 Other Deferred Charges - <t< td=""><td>4</td><td>175-00 Unamortized Conversion Expense - Squamish</td><td>777</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>777</td><td>777</td></t<>	4	175-00 Unamortized Conversion Expense - Squamish	777	-	-	-	-	-	-	777	777
7 401-00 Franchise and Consents 99 - - - - 99 99 8 402-00 Utility Pint Acquisition add dightsment 62 - - - - 688 688 10 431-00 Migd Gas Land Rights 688 - - - - - - 688 688 11 461-00 Transmission Land Rights 44,922 - 429 - - - 45,131 12 461-10 Transmission Land Rights 1209 - 1 <	5	178-00 Organization Expense	728	-	-	-	-	-	-	728	728
8 402-00 Utility Plant Acquisition Adjustment 62 - - - - - 62 62 9 402-00 Utility Plant Acquisition Adjustment 688 - - - - 688 688 10 431-00 Mitgl Gas Land Rights 44.922 429 - - - 45.351 45.137 11 461-00 Transmission Land Rights - Byron Creek 16 - 101 101 101 101 1209 1209 - - - 101 11 11 11 11 11 11 11 11 11 11 11 11 11 11	6	179-01 Other Deferred Charges	-	-	-	-	-	-	-	-	-
9 402-00 Other intanglibi Plant 688 - - - - - 688 688 10 431-00 Migd Gas Land Rights 44,922 - 429 - - - - 45,351 45,137 12 461-00 Transmission Land Rights 140 16 - - - - - - 16 16 13 461-13 IP Land Rights 1209 - - - - - 1209 14 471-00 Distribution Land Rights 1209 - - - - 1209 15 471-10 Distribution Land Rights 1209 - - - 1209 16 402-01 Application Software - 12.5% 86,104 - 6,307 184 - (3,738) - 88,857 87,481 17 402-02 Application Software - 20% 22,303 - 5.666 111 - (2,377) - 25.663 23,983 18 TOTAL INTANOBIBLE 15.018 - - - - - - -	7	401-00 Franchise and Consents	99	-	-	-	-	-	-	99	99
10 431-00 Mfg'd Gas Land Rights - 10 10 0.00 <td>8</td> <td>402-00 Utility Plant Acquisition Adjustment</td> <td>62</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>62</td> <td>62</td>	8	402-00 Utility Plant Acquisition Adjustment	62	-	-	-	-	-	-	62	62
11 461:00 Transmission Land Rights 44,922 429 - - - 45,351 45,137 12 461:10 Transmission Land Rights - Byron Creek 16 - - - - - 1 13 461:13 IP Land Rights 1,209 - 1 <td>9</td> <td>402-00 Other Intangible Plant</td> <td>688</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>688</td> <td>688</td>	9	402-00 Other Intangible Plant	688	-	-	-	-	-	-	688	688
12 461-10 Transmission Land Rights - Byron Creek 16 - - - - - - 16 16 13 461-13 IP Land Rights Whistler - 1 1 1 14 471-00 Distribution Land Rights - Byron Creek 1 - - - - 1	10	431-00 Mfg'd Gas Land Rights	-	-	-	-	-	-	-	-	-
13 461-13 IP Land Rights Whistler - 1 <t< td=""><td>11</td><td>461-00 Transmission Land Rights</td><td>44,922</td><td>-</td><td>429</td><td>-</td><td>-</td><td>-</td><td>-</td><td>45,351</td><td>45,137</td></t<>	11	461-00 Transmission Land Rights	44,922	-	429	-	-	-	-	45,351	45,137
14 471-00 Distribution Land Rights 1,209 - - - - - 1,209 1,209 15 471-10 Distribution Land Rights – Byron Creek 1 - - - - 1 1 16 402-01 Application Software - 12.5% 86,104 - 6,307 184 - (3,738) - 88,857 87,481 17 402-02 Application Software - 20% 22,303 - 5,566 111 - (2,317) - 25,663 23,983 18 TOTAL INTANGIBLE 157,018 - 12,302 295 - (6,055) - 163,660 160,289 19 - - - - - - - 163,660 160,289 20 MANUFACTURED GAS / LOCAL STORAGE -	12	461-10 Transmission Land Rights - Byron Creek	16	-	-	-	-	-	-	16	16
15 471-10 Distribution Land Rights - Byron Creek 1 - - - - - - - - - - - 1 1 16 402-01 Application Software - 12.5% 86.104 - 6,307 184 - (3,738) - 88.857 87.481 17 402-02 Application Software - 20% 22.303 - 5,566 111 - (2,373) - 88.857 87.481 18 TOTAL INTANGIBLE 157.018 - 12,302 295 - (6,055) - 163,560 1160.289 19 MANUFACTURED GAS / LOCAL STORAGE - 31 31 - - - - - - - - - - -	13	461-13 IP Land Rights Whistler	-	-	-	-	-	-	-	-	-
16 402-01 Application Software - 12.5% 86,104 - 6,307 184 - (3,738) - 88,857 87,481 17 402-02 Application Software - 20% 22,303 - 5,566 111 - (2,317) - 25,663 23,983 18 TOTAL INTANGIBLE 157,018 - 12,302 295 - (6,055) - 163,560 160,289 19 MANUFACTURED GAS / LOCAL STORAGE - - - - - 163,560 160,289 21 430-00 Manufactd Gas - Land Rights - 31 31 31 - - - - - - - - - - - - -	14	471-00 Distribution Land Rights	1,209	-	-	-	-	-	-	1,209	1,209
17 402-02 Application Software - 20% 22,303 - 5,566 111 - (2,317) - 25,663 23,983 18 TOTAL INTANGIBLE 157,018 - 12,302 295 - (6,055) - 163,560 160,289 19 MANUFACTURED GAS / LOCAL STORAGE - - - - - - - 31 00 24 430-00 Manufactd Gas - Land Rights - <t< td=""><td>15</td><td>471-10 Distribution Land Rights - Byron Creek</td><td>1</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>1</td><td>1</td></t<>	15	471-10 Distribution Land Rights - Byron Creek	1	-	-	-	-	-	-	1	1
18 TOTAL INTANGIBLE 157,018 - 12,302 295 - (6,055) - 163,560 160,289 19 MANUFACTURED GAS / LOCAL STORAGE 430-00 Manufact'd Gas - Land 31 - - - - 31 31 24 430-00 Manufact'd Gas - Land Rights - <	16	402-01 Application Software - 12.5%	86,104	-	6,307	184	-	(3,738)	-	88,857	87,481
19 MANUFACTURED GAS / LOCAL STORAGE 21 430-00 Manufact'd Gas - Land Rights 31 - - - - - 31 31 22 431-00 Manufact'd Gas - Land Rights -<	17	402-02 Application Software - 20%	22,303	-	5,566	111	-	(2,317)	-	25,663	23,983
20 MANUFACTURED GAS / LOCAL STORAGE 21 430-00 Manufact'd Gas - Land 31 - - - - 31 31 22 431-00 Manufact'd Gas - Land Rights - - - - - 31 31 23 432-00 Manufact'd Gas - Struct. & Improvements 965 -	18	TOTAL INTANGIBLE	157,018	-	12,302	295	-	(6,055)	-	163,560	160,289
21 430-00 Manufact'd Gas - Land Rights 31 - - - - - 31 31 22 431-00 Manufact'd Gas - Land Rights -<	19										
22 431-00 Manufact'd Gas - Land Rights -	20	MANUFACTURED GAS / LOCAL STORAGE									
23 432-00 Manufact'd Gas - Struct. & Improvements 965 - - - - - 965 965 24 433-00 Manufact'd Gas - Equipment 731 - 229 - 88 - - 1,048 890 25 434-00 Manufact'd Gas - Gas Holders 2,852 - - - - - 2,852 2,852 26 436-00 Manufact'd Gas - Compressor Equipment 355 - - - - - 2,852 2,852 26 436-00 Manufact'd Gas - Measuring & Regulating Equipme 735 - - - - - 355 355 27 437-00 Manufact'd Gas - Measuring & Regulating Equipme 735 - - - - 735 735 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes - <t< td=""><td>21</td><td>430-00 Manufact'd Gas - Land</td><td>31</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>31</td><td>31</td></t<>	21	430-00 Manufact'd Gas - Land	31	-	-	-	-	-	-	31	31
24 433-00 Manufact'd Gas - Equipment 731 - 229 - 88 - - 1,048 890 25 434-00 Manufact'd Gas - Gas Holders 2,852 - - - - 2,852 2,852 26 436-00 Manufact'd Gas - Compressor Equipment 355 - - - - 2,852 2,852 26 436-00 Manufact'd Gas - Measuring & Regulating Equipme 355 - - - - - 355 355 27 437-00 Manufact'd Gas - Measuring & Regulating Equipme 735 - - - - - 735 735 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes -	22	431-00 Manufact'd Gas - Land Rights	-	-	-	-	-	-	-	-	-
25 434-00 Manufact'd Gas - Gas Holders 2,852 - - - - - 2,852 2,852 26 436-00 Manufact'd Gas - Compressor Equipment 355 - - - - - 355 355 27 437-00 Manufact'd Gas - Measuring & Regulating Equipme 735 - - - - - 355 355 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes -	23	432-00 Manufact'd Gas - Struct. & Improvements	965	-	-	-	-	-	-	965	965
26 436-00 Manufact'd Gas - Compressor Equipment 355 - - - - - 355 355 27 437-00 Manufact'd Gas - Measuring & Regulating Equipme 735 - - - - - 735 735 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes -	24	433-00 Manufact'd Gas - Equipment	731	-	229	-	88	-	-	1,048	890
27 437-00 Manufact'd Gas - Measuring & Regulating Equipme 735 - - - - 735 735 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes -	25	434-00 Manufact'd Gas - Gas Holders	2,852	-	-	-	-	-	-	2,852	2,852
28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes - <td>26</td> <td>436-00 Manufact'd Gas - Compressor Equipment</td> <td>355</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>355</td> <td>355</td>	26	436-00 Manufact'd Gas - Compressor Equipment	355	-	-	-	-	-	-	355	355
29 440/441-00 Land in Fee Simple and Land Rights (Tilbury) 15,164 - - - - - 15,164 15,164 30 442-00 Structures & Improvements (Tilbury) 4,960 - - - - - 4,960 4,960 31 443-00 Gas Holders - Storage (Tilbury) 16,499 - - - - - 4,960 4,960 32 446-00 Compressor Equipment (Tilbury) -	27	437-00 Manufact'd Gas - Measuring & Regulating Equipme	735	-	-	-	-	-	-	735	735
30 442-00 Structures & Improvements (Tilbury) 4,960 - - - - - 4,960 4,960 31 443-00 Gas Holders - Storage (Tilbury) 16,499 - - - - - 16,499 16,499 32 446-00 Compressor Equipment (Tilbury) - - - - - - 16,499 16,499 33 447-00 Measuring & Regulating Equipment (Tilbury) - <td>28</td> <td>443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	28	443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes	-	-	-	-	-	-	-	-	-
31 443-00 Gas Holders - Storage (Tilbury) 16,499 - - - - - 16,499 16,499 32 446-00 Compressor Equipment (Tilbury) -<	29	440/441-00 Land in Fee Simple and Land Rights (Tilbury)	15,164	-	-	-	-	-	-	15,164	15,164
32 446-00 Compressor Equipment (Tilbury) -	30	442-00 Structures & Improvements (Tilbury)	4,960	-	-	-	-	-	-	4,960	4,960
33 447-00 Measuring & Regulating Equipment (Tilbury) -	31	443-00 Gas Holders - Storage (Tilbury)	16,499	-	-	-	-	-	-	16,499	16,499
34 448-00 Purification Equipment (Tilbury) - <td>32</td> <td>446-00 Compressor Equipment (Tilbury)</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	32	446-00 Compressor Equipment (Tilbury)	-	-	-	-	-	-	-	-	-
35 449-00 Local Storage Equipment (Tilbury) <u>27,149</u> - 1,690 65 647 - <u>29,551</u> 28,350		447-00 Measuring & Regulating Equipment (Tilbury)	-	-	-	-	-	-	-	-	-
	34	448-00 Purification Equipment (Tilbury)	-	-	-	-	-	-	-	-	-
36 TOTAL MANUFACTURED 69,441 - 1,919 65 735 72,160 70,801	35	449-00 Local Storage Equipment (Tilbury)	27,149	-	1,690	65	647		-	29,551	28,350
	36	TOTAL MANUFACTURED	69,441	-	1,919	65	735		-	72,160	70,801

GAS PLANT IN SERVICE CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

TRANSMISSION PLANT S 7.402 S	Line No.	Particulars		Balance 2/31/2013	CP	'CN'S		014 ditions		2014 =UDC		2014 СарОН	Re	tirements		ansfers/ covery		alance 31/2014	Mid-	year GPIS
2 460-00 Lard in Fee Simple \$<		(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)
2 460-00 Lard in Fee Simple \$<	1	TRANSMISSION DI ANT																		
3 441-00 Transison Land Rights - - - - - - - 5 442-20 Compressor Structures 16,299 - - - - 16,299 6 463-00 Othessuing Structures & Improvements 0,061 - - - - 6,061 7 464-00 Other Structures & Improvements 0,061 - - - - 6,061 7 465-00 Mains 11,191 - 1,731 - 663 (388) - 13,217 1 465-00 Mains 19,74 - <t< td=""><td></td><td></td><td>¢</td><td>7 402</td><td>¢</td><td>_</td><td>¢</td><td>_</td><td>¢</td><td>_</td><td>¢</td><td>_</td><td>¢</td><td>_</td><td>¢</td><td>-</td><td>¢</td><td>7 402</td><td>¢</td><td>7,402</td></t<>			¢	7 402	¢	_	¢	_	¢	_	¢	_	¢	_	¢	-	¢	7 402	¢	7,402
4 441-02 Land Rights - M. Hayes - <t< td=""><td></td><td>•</td><td>Ψ</td><td>7,402</td><td>Ψ</td><td>-</td><td>Ψ</td><td>-</td><td>Ψ</td><td>-</td><td>Ψ</td><td>-</td><td>Ψ</td><td></td><td>Ψ</td><td>-</td><td>Ψ</td><td>7,402</td><td>Ψ</td><td>7,402</td></t<>		•	Ψ	7,402	Ψ	-	Ψ	-	Ψ	-	Ψ	-	Ψ		Ψ	-	Ψ	7,402	Ψ	7,402
5 462.00 Compressor Structures 16.299 463.00 Messuring Structures & Improvements 6.061 - - - - 6.061 466.00 Maissing Structures & Improvements 6.061 - - - - 6.061 466.00 Maissing Structures & Improvements 6.061 - - - - 6.061 466.00 Mains Structures & Improvements 11.002 411 3.830 (374) 6.833 (386) - 12.17 465.30 M.Hayes - Mains - <td></td> <td>0</td> <td></td> <td>-</td>		0		-		-		-		-		-		-		-		-		-
6 463-00 Messuing Structures 5.490 - - - (21) - 5.499 465-00 Mains 820,080 - 10,002 411 3.830 (374) - 839,949 465-00 Mains NSPECTION 11,191 -				16 200		-		-		-		-		-		-		16 200		- 16.299
7 464-00 Other Structures & Improvements 6,061 - - - - - 6,061 9 465-00 Mains - INSPECTION 11,191 - 1,131 - 663 (366) - 13,217 10 465-10 Mains - Spron Creak 9 -				-,		-		-		-		-		- (21)		-		-,		5.480
8 465-00 Mains B32(080) - 10,022 411 3,830 (374) - 839,949 9 465-00 Mains INSPECTION 11,191 - 1,71 - 663 (680) - 13,217 10 465-10 Mains Byord -	-			-,										(21)				-,		6,061
9 465-00 Mains - INSPECTION 11.191 - 1.731 - 663 (368) - 13.217 465-30 MI Hayes - Mains -		•				-		10 002		- /11		3 830		(374)		-				833,015
10 465-11 /P Transmission Pipeline - Whistler -				,		-								. ,		-		,		12,204
11 465-30 Mt Hayes - Mains - - - - - - - - - - 974 12 465-00 Compressor Equipment 113.905 - 1.904 87 729 (371) - 116.254 14 466-00 Compressor Equipment 0VERHAUL 2.285 - - - - - 2.225 16 467-00 Measuing & Regulating Equipment 30.118 - - - - - - - - - - - 2.225 -				11,191		-		1,731		-				(308)		-		13,217		12,204
12 465-10 Mains- Eyron Creek 974 - - - - - 974 13 466-00 Compressor Equipment - OVERHAUL 2,285 - - - - - - 2,285 14 466-00 Compressor Equipment - OVERHAUL 2,285 -		•																		
13 466-00 Compressor Equipment 113,905 - 1,904 87 729 (371) - 116,254 14 466-00 Compressor Equipment 0 - - - - - - 2.285 15 467-00 Mt. Hayes. Measuing & Regulating Equipment 30,118 -				074		-		-		-		-		-		-		074		974
14 466-00 Compressor Equipment - VERHAULL 2.285 - - - - - 2.285 15 467-00 Micasuring & Regulating Equipment 30.118 -						-				- 07				(271)		-				974 115,080
15 467-00 ML Hayes - Measuing and Regulating Equipment 30,118 - - - (131) - 29,967 16 467-00 Measuing & Regulating Equipment 30,118 - - - (131) - 29,967 17 467-10 Telemetering 9,577 - 240 10 92 (24) - 9,895 18 467-20 Measuing Regulating Equipment 30 - - - - - - 39 20 468-00 Communication Structures & Equipment 344 - - - - - - 344 21 TOTAL TRANSMISSION 1,022,767 - 13,877 508 5,314 (1,289) - 1,048,177 1, 24 470-00 Land in Fee Simple 3,395 - 1,048,177 1,0 24 470-00 Lintrouch Land Rights - - <				,		-		1,904		07				(371)		-				2,285
16 467-00 Measuring & Regulating Equipment 30,118 - - - - (31) - 29,967 17 467-10 Telemetering 9,577 - 240 10 92 (24) - 9,895 18 467-20 Measuring & Regulating Equipment 39 - - - - - - - - 39 467-20 Measuring & Regulating Equipment 346 - - - - - - 346 10 1029,767 - 13,877 508 5,314 (1,289) - 1,048,177 1, 20 DISTRIBUTION PLANT - <td< td=""><td></td><td></td><td></td><td>2,205</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td>2,200</td><td></td><td>2,205</td></td<>				2,205		-		-		-				-		-		2,200		2,205
17 467-10 Telemetering 9.577 - 240 10 92 (24) - 9.895 18 467-20 Measuring & Regulating Equipment - Byron Creek 39 - - - - - - - - - - - - - - 39 20 468-00 Communication Structures & Equipment 346 - - - - - - - - - 346 10 TOTAL TRANSMISSION 1.029,767 - 13.877 508 5.314 (1.289) - 1.048,177 1, 24 470-00 Land in Fee Simple 3.395 - - - - - - - - - - - - - - - 1.048,177 1, 24 470-00 Land in Fee Simple 3.395 - - - - 1.07 7 - - - 1.07 1.07 1.07 1.07 1.01 18.177 1.07 1.07 1.07 1.07 1.07 1.07				20 1 1 9		-				-		-				-		-		- 30.053
18 467-31 IP Intermediae Pressure Whistler - - - - - - - 39 19 467-20 Measuring & Regulating Equipment - Byron Creek 39 - - - - 346 20 468-00 Communication Structures & Equipment 346 - - - 346 21 TOTAL TRANSMISSION 1.029,767 - 13.877 508 5.314 (1.289) - 1.048,177 1, 23 DISTRIBUTION PLANT - - - - - 3.395 - - - - 3.395 24 477-00 Lard in Fee Simple 3.395 - - - - 1.048,177 1. 24 477-00 Structures & Improvements 18,198 - - - 1.07 1.07 24 473-00 Structures & Improvements 18,198 - - - 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 1.07 <td< td=""><td></td><td></td><td></td><td>,</td><td></td><td>-</td><td></td><td></td><td></td><td>- 10</td><td></td><td>- 02</td><td></td><td>· · ·</td><td></td><td>-</td><td></td><td>- ,</td><td></td><td>9,736</td></td<>				,		-				- 10		- 02		· · ·		-		- ,		9,736
19 467-20 Measuring & Regulating Equipment - Byron Creek 39 - - - - 38 20 468-00 Communication Structures & Equipment 346 - - - 346 1 TOTAL TRANSMISSION 1,029,767 - 13,877 508 5,314 (1,289) - 1,048,177 1, 21 DISTRIBUTION PLANT - - - - - 3395 24 470-00 Land in Fee Simple 3,395 - 1,048,177 1,048,177 1,048,177 1,048,177 1,048,177 1,029,767 - - - - - - 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017				9,577		-						92		(24)		-		9,695		9,730
20 468-00 Communication Structures & Equipment 346 - - - - - - - - - 346 21 TOTAL TRANSMISSION 1.029,767 - 13,877 508 5,314 (1,289) - 1,048,177 1, 23 DISTRIBUTION PLANT - - - - - - - - - - 3,395 24 470-00 Land in Fee Simple 3,395 -				- 20		-		-		-		-		-		-		- 20		- 39
21 TOTAL TRANSMISSION 1,029,767 - 13,877 508 5,314 (1,289) - 1,048,177 1, 23 DISTRIBUTION PLANT - - - - - 3,395 -						-		-		-		-		-		-				
22 Distribution PLANT 24 470-00 Land in Fee Simple 3.395 - - - - - 3.395 25 471-00 Distribution Land Rights - 107 26 477-00 Structures & Improvements - Byron Creek 107 - - - - - 66 - 107 - - 66 - 104 - - - 66 - 104 - - 63.849 - - - - - 63.849 - - - - - 104.521 <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>346</td>						-		-		-		-		-		-				346
23 DISTRIBUTION PLANT 24 470-00 Land in Fee Simple 3,395 - - - - - 3,395 25 471-00 Distribution Land Rights - - - - - - - 26 472-00 Structures & Improvements 18,198 - - - (21) 18,177 27 472-10 Structures & Improvements - Byron Creek 107 - - - - 0 26 473-00 Services 786,456 - 25,309 - 9,686 (3,185) 818,266 29 474-00 House Regulators Installations 174,653 - - - 6() - 174,653 30 477-00 Meters/Regulators Installations 976,643 - 18,818 102 7,196 (1,049) - 1,001,710 31 477-00 Meters/regulating Equipment 96,145 - 6,271 303 2,400 (598) - 163,421 34 477-00 Telemetering 7,968 - - - - - 166,672) 2,219,5		TOTAL TRANSMISSION		1,029,767		-		13,877		508		5,314		(1,289)		-		,048,177		1,038,972
24 470-00 Land in Fee Simple 3,395 - - - - - 3,395 25 471-00 Distribution Land Rights - 107 - - - 107 - - 107 - - 107 - - 107 - - 107 - - 107 - - 107 - - 107 - - 107 - - 107 - - 107 - - 107 - - - 107 -		DISTRIBUTION REANT																		
25 471-00 Distribution Land Rights - 107 - - - - 107 - - - - 107 - - - - 107 - - - - 107 - - - - 107 - - - 107 - - - 107 - - - 107 - - - 107 - - - 107 - - - 106 - 163 - </td <td></td> <td></td> <td></td> <td>0.005</td> <td></td> <td>0.005</td> <td></td> <td>0.005</td>				0.005														0.005		0.005
26 472-00 Structures & Improvements 18,198 - - - - (21) - 18,177 27 472-10 Structures & Improvements - Byron Creek 107 - - - - - - - - 107 28 473-00 Services 766,456 - 25,309 - 9,686 (3185) - 818,266 29 474-00 House Regulators & Meter Installations 174,659 - - - - 60 - 174,653 30 477-00 Meters/Regulators Installations 38,220 - 18,412 129 7,058 - - 63,849 31 475-00 Mains 96,643 - 18,818 102 7,196 (1,049) - 1,001,710 32 476-00 Compressor Equipment 827 - - - - 827 33 477-00 Measuring & Regulating Equipment 96,145 - 6,271 303 2,400 (59,8) - 104,521 34 477-10 Measuring & Regulating Equipment - Byron Creek 163 -		•		3,395		-		-		-		-		-		-		3,395		3,395
27 472-10 Structures & Improvements - Byron Creek 107 - - - - - 107 28 473-00 Services 786,456 - 25,309 - 9,686 (3,185) - 818,266 29 474-00 House Regulators & Meter Installations 174,659 - - - (6) 174,653 30 477-00 Meters/Regulators Installations 38,220 - 18,442 129 7,058 - - 63,849 31 475-00 Mains 976,643 - 18,818 102 7,196 (1,049) - 1,001,710 32 476-00 Compressor Equipment 827 - - - - 827 33 477-00 Heensuring & Regulating Equipment 96,145 - 6,271 303 2,400 (598) - 104,521 34 477-00 Telemetering 7,968 - - - - - - 163 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - 166,672 219,581 37		8		-		-		-		-		-		-		-		-		-
28 473-00 Services 786,456 - 25,309 - 9,686 (3,185) - 818,266 29 474-00 House Regulators & Meter Installations 174,659 - - - (6) - 174,633 30 477-00 Meters/Regulators Installations 38,220 - 18,412 129 7,058 - - 63,849 31 475-00 Mains 976,643 - 18,818 102 7,196 (1,049) - 1,001,710 32 476-00 Compressor Equipment 827 - - - - 827 34 477-00 Heasuring & Regulating Equipment 96,145 - 6,271 303 2,400 (598) - 104,521 34 477-00 Telemetering 7,968 - 702 6 269 (6) - 8,393 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - 163 36 478-20 Instruments 11,889 - - - - 11,889 37 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>(21)</td><td></td><td>-</td><td></td><td></td><td></td><td>18,188</td></td<>						-		-		-		-		(21)		-				18,188
29 474-00 House Regulators & Meter Installations 174,659 - - - - - 66) - 174,653 30 477-00 Meters/Regulators Installations 38,220 - 18,442 129 7,058 - - 63,849 31 477-00 Meters/Regulators Installations 976,643 - 18,818 102 7,196 (1,049) - 1,001,710 32 476-00 Compressor Equipment 827 - - - - 827 33 477-00 Telemetering 7,968 - 702 6 269 (6) - 8,939 34 477-10 Telemetering 7,968 - - - - 104,521 34 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - 104,521 36 478-10 Meters 213,913 - 12,340 - - - 11,889 37 478-20 Instruments 11,889 - - - - - - - 11,889 3						-		-		-		-		-		-				107
30 477-00 Meters/Regulators Installations 38,220 - 18,442 129 7,058 - - 63,849 31 475-00 Mains 976.643 - 18,818 102 7,196 (1,049) - 1,001,710 32 476-00 Compressor Equipment 827 - - - - 827 33 477-00 Measuring & Regulating Equipment 96,145 - 6,271 303 2,400 (598) - 104,521 34 477-00 Telemetering 7,968 - 702 6 269 (6) - 8,939 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - 6,672) - 219,581 37 478-20 Instruments 11,889 - - - - - - 11,889 38 479-00 Other Distribution Equipment - 2,328,583 - 81,882 540 26,609 (11,537) - 2,426,077 2, 41 BIO GAS - - - - - <td< td=""><td></td><td></td><td></td><td>,</td><td></td><td>-</td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td>(, ,</td><td></td><td>-</td><td></td><td></td><td></td><td>802,361</td></td<>				,		-				-				(, ,		-				802,361
31 475-00 Mains 976,643 - 18,818 102 7,196 (1,049) - 1,001,710 32 476-00 Compressor Equipment 827 - - - - - - - 827 33 477-00 Measuring & Regulating Equipment 96,145 - 6,271 303 2,400 (598) - 104,521 34 477-00 Telemetering 7,968 - 702 6 269 (6) - 8,939 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - - 163 36 478-10 Meters 213,913 - 12,340 - - - 11,889 37 478-20 Instruments 11,889 - - - - - 11,889 38 479-00 Other Distribution Equipment - - - - - - - - - 2,426,077 2, 40 472-00 Bio Gas Struct & Improvements 137 - - - -				,		-								(6)		-		,		174,656
32 476-00 Compressor Equipment 827 - - - - - 827 33 477-00 Measuring & Regulating Equipment 96,145 - 6,271 303 2,400 (598) - 104,521 34 477-00 Telemetering 7,968 - 702 6 269 (6) - 8,939 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - - 104,521 36 478-10 Meters 213,913 - - - - 6,672) - 219,581 37 478-20 Instruments 11,889 - - - - - - 11,889 38 479-00 Other Distribution Equipment - 11,889 - - - - - - - <td< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td></td><td></td><td>51,035</td></td<>						-								-		-				51,035
33 477-00 Measuring & Regulating Equipment 96,145 - 6,271 303 2,400 (598) - 104,521 34 477-00 Telemetering 7,968 - 702 6 269 (6) - 8,939 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - - 163 36 478-10 Meters 213,913 - 12,340 - - (6,672) - 219,581 37 478-20 Instruments 11,889 - - - - - - 11,889 38 479-00 Other Distribution Equipment - - - - - - 11,889 39 TOTAL DISTRIBUTION 2,328,583 - 81,882 540 26,609 (11,537) - 2,426,077 2, 40 - - - - - - - - - - - - - 137 43 475-00 Bio Gas Struct. & Improvements 137 - -						-								(1,049)		-	1			989,177
34 477-00 Telemetering 7,968 - 702 6 269 (6) - 8,939 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - - 163 36 478-10 Meters 213,913 - 12,340 - - (6,672) - 219,581 37 478-20 Instruments 11,889 - - - - - 11,889 38 479-00 Other Distribution Equipment - - - - - - 11,889 38 479-00 Other Distribution Equipment -						-								-		-				827
35 477-10 Measuring & Regulating Equipment - Byron Creek 163 - - - - - 163 36 478-10 Meters 213,913 - 12,340 - - (6,672) - 219,581 37 478-20 Instruments 11,889 - - - - - 11,889 38 479-00 Other Distribution Equipment - - - - - 11,889 39 TOTAL DISTRIBUTION 2,328,583 - 81,882 540 26,609 (11,537) - 2,426,077 2, 40 - - - - - - - 2,426,077 2, 41 BIO GAS - - - - - - 137 42 472-00 Bio Gas Struct. & Improvements 137 - - - - - 137 43 475-10 Bio Gas Mains – Municipal Land 80 - - - - 80 44 475-20 Bio Gas Purification Overhaul - - - <t< td=""><td></td><td></td><td></td><td>,</td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>. ,</td><td></td><td>-</td><td></td><td></td><td></td><td>100,333</td></t<>				,		-								. ,		-				100,333
36 478-10 Meters 213,913 - 12,340 - - (6,672) - 219,581 37 478-20 Instruments 11,889 - - - - - 11,889 38 479-00 Other Distribution Equipment - - - - - - - - - 11,889 38 479-00 Other Distribution Equipment - 2,426,077 2,328,583 - 81,882 540 26,609 (11,537) - 2,426,077 2,3 - 43,475-10 Bio Gas Mains – Municipal Land 80 - - - - - 137 - <t< td=""><td></td><td>0</td><td></td><td>,</td><td></td><td>-</td><td></td><td>702</td><td></td><td>6</td><td></td><td></td><td></td><td>(6)</td><td></td><td>-</td><td></td><td></td><td></td><td>8,454</td></t<>		0		,		-		702		6				(6)		-				8,454
37 478-20 Instruments 11,889 - - - - - 11,889 38 479-00 Other Distribution Equipment - - - - - - 11,889 39 TOTAL DISTRIBUTION 2,328,583 - 81,882 540 26,609 (11,537) - 2,426,077 2, 40 41 BIO GAS - 137 - - - - - - - 80 - - - - - 80 - - - - 80 - - - - - - - - - - - <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>163</td>						-		-		-		-		-		-				163
38 479-00 Other Distribution Equipment TOTAL DISTRIBUTION - 137 - - - - - 137 - - - - - 137 - - - - - 137 - - - - - 137 - - - - - 137 - - - 2,00 - 80 - - - 80 - - 48 418-10 Bio Gas Mains - Private Land 337 - </td <td></td> <td></td> <td></td> <td>,</td> <td></td> <td>-</td> <td></td> <td>12,340</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>(6,672)</td> <td></td> <td>-</td> <td></td> <td>,</td> <td></td> <td>216,747</td>				,		-		12,340		-		-		(6,672)		-		,		216,747
39 TOTAL DISTRIBUTION 2,328,583 - 81,882 540 26,609 (11,537) - 2,426,077 2, 40 41 BIO GAS 42 472-00 Bio Gas Struct. & Improvements 137 - - - - 137 43 475-10 Bio Gas Mains – Municipal Land 80 - - - - 80 44 475-20 Bio Gas Mains – Private Land 337 - 240 - 92 - 669 45 418-10 Bio Gas Purification Overhaul - - - - - - 46 418-20 Bio Gas Reg & Meter Equipment 872 - 480 - 184 - - 1,536				11,889		-		-		-		-		-		-		11,889		11,889
40 41 BIO GAS 42 472-00 Bio Gas Struct. & Improvements 137 43 475-10 Bio Gas Mains – Municipal Land 80 - - - - 80 44 475-20 Bio Gas Mains – Private Land 80 - - - - 80 45 418-10 Bio Gas Purification Overhaul - - 240 92 - 669 45 418-20 Bio Gas Purification Upgrader 4,500 - - - - - 46 418-20 Bio Gas Reg & Meter Equipment 872 - 480 - 184 - - 1,536						-		-		-		-		-		-		-		-
41 BIO GAS 42 472-00 Bio Gas Struct. & Improvements 137 - - - - - 137 43 475-10 Bio Gas Mains – Municipal Land 80 - - - - - 80 44 475-20 Bio Gas Mains – Private Land 80 - - - - - 80 45 418-10 Bio Gas Purification Overhaul - - 240 - 92 - - 669 45 418-20 Bio Gas Purification Upgrader 4,500 - - - - - 46 418-20 Bio Gas Reg & Meter Equipment 872 - 480 - 184 - - 1,536		TOTAL DISTRIBUTION		2,328,583		-		81,882		540		26,609		(11,537)		-	2	426,077		2,377,330
42 472-00 Bio Gas Struct. & Improvements 137 - - - - - 137 43 475-10 Bio Gas Mains – Municipal Land 80 - - - - - 80 44 475-20 Bio Gas Mains – Private Land 337 - 240 - 92 - - 669 45 418-10 Bio Gas Purification Overhaul - - - - - - 46 418-20 Bio Gas Repurification Upgrader 4,500 - - - - - - 47 477-10 Bio Gas Reg & Meter Equipment 872 - 480 - 184 - - 1,536																				
43 475-10 Bio Gas Mains – Municipal Land 80 - - - - - 80 44 475-20 Bio Gas Mains – Private Land 337 - 240 - 92 - - 669 45 418-10 Bio Gas Purification Overhaul - - - - - - - 46 418-20 Bio Gas Reg & Meter Equipment 872 - 480 - 184 - - 4,500																				
44 475-20 Bio Gas Mains – Private Land 337 - 240 - 92 - - 669 45 418-10 Bio Gas Purification Overhaul - 4,500 - 1,536 - 1,536 - 1,536 - - 1,536 - - 1,536 - - - - - 1,536 - - 1,536 - - - - - - - - 1,536 - -		•				-		-		-		-		-		-				137
45 418-10 Bio Gas Purification Overhaul - 4,500 - - - 4,500 - - - 4,500 - 1,500 - - 4,500 - - 4,500 - 1,536 - 1,536 - - 1,536 - - 1,536 - - - - - 1,536 - <						-		-		-		-		-		-				80
46 418-20 Bio Gas Purification Upgrader 4,500 - - - - 4,500 47 477-10 Bio Gas Reg & Meter Equipment 872 - 480 - 184 - - 1,536						-				-		92		-		-				503
47 477-10 Bio Gas Reg & Meter Equipment 872 - 480 - 184 1,536						-		-		-		-		-		-				-
				,		-		-		-		-		-		-				4,500
						-				-				-		-				1,204
	48	478-30 Bio Gas Meters		447		-		480		-		-		-		-		927		687
49 474-10 Bio Gas Reg & Meter Installations 22 22						-		-		-		-		-		-				22
50 TOTAL BIO-GAS 6,395 - 1,200 - 276 7,871	50	IOTAL BIO-GAS		6,395		-		1,200		-		276		-		-		7,871		7,133

GAS PLANT IN SERVICE CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Particulars	Balance 12/31/2013	CPCN'S	2014 Additions	2014 AFUDC	2014 CapOH	Retirements	Transfers/ Recovery	Balance 12/31/2014	Mid-year GPIS
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Natural Gas for Transportation									
2	476-10 NG Transportation CNG Dispensing Equipment	\$-	\$-	\$-	\$ - :	\$-	\$-	\$-	\$-	\$-
3	476-20 NG Transportation LNG Dispensing Equipment	-	-	-	-	-	-	-	-	-
4	476-30 NG Transportation CNG Foundations	-	-	-	-	-	-	-	-	-
5	476-40 NG Transportation LNG Foundations	-	-	-	-	-	-	-	-	-
6	476-50 NG Transportation LNG Pumps	-	-	-	-	-	-	-	-	-
7	476-60 NG Transportation CNG Dehydrator	-	-	-	-	-	-	-	-	-
8	476-70 NG Transportation LNG Dehydrator	-	-	-	-	-	-	-	-	-
9	TOTAL NG FOR TRANSP	-	-	-	-	-	-	-	-	-
10										
11	GENERAL PLANT & EQUIPMENT									
12	480-00 Land in Fee Simple	22,650	-	350	-	-	-	-	23,000	22,825
13	481-00 Land Rights	-	-	-	-	-	-	-	-	-
14	482-00 Structures & Improvements	-	-	-	-	-	-	-	-	-
15	- Frame Buildings	10,770	-	-	-	-	-	-	10,770	10,770
16	- Masonry Buildings	97,501	-	5,424	-	-	-	-	102,925	100,213
17	- Leasehold Improvement	3,834	-	178	-	-	(40)	-	3,972	3,903
18	Office Equipment & Furniture	-	-	-	-	-	-	-	-	-
19	483-30 GP Office Equipment	3,654	-	521	-	-	(92)	-	4,083	3,869
20	483-40 GP Furniture	21,054	-	1,759	-	-	(3,123)	-	19,690	20,372
21	483-10 GP Computer Hardware	32,009	-	8,576	232	-	(3,708)	-	37,109	34,559
22	483-20 GP Computer Software	3,213	-	-	-	-	(44)	-	3,169	3,191
23	483-21 GP Computer Software	-	-	-	-	-	-	-	-	-
24	483-22 GP Computer Software	-	-	-	-	-	-	-	-	-
25	484-00 Vehicles	2,208	-	2,441	-	-	-	-	4,649	3,429
26	484-00 Vehicles - Leased	29,345	-	-	-	-	(1,536)	-	27,809	28,577
27	485-10 Heavy Work Equipment	664	-	-	-	-	-	-	664	664
28	485-20 Heavy Mobile Equipment	838	-	-	-	-	-	-	838	838
29	486-00 Small Tools & Equipment	40,625	-	3,113	-	-	(2,003)	-	41,735	41,180
30	487-00 Equipment on Customer's Premises	24	-	-	-	-	-	-	24	24
31	- VRA Compressor Installation Costs	-	-	-	-	-	-	-	-	-
32	488-00 Communications Equipment	-	-	-	-	-	-	-	-	-
33	- Telephone	6,773	-	-	-	-	(1,460)	-	5,313	6,043
34	- Radio	5,842	-	1,112	-	-	(214)	-	6,740	6,291
35	489-00 Other General Equipment	-	-	-	-	-	-	-	-	-
36	TOTAL GENERAL	281,004	-	23,474	232	-	(12,220)	-	292,490	286,747
37		· · · · · ·								
38	UNCLASSIFIED PLANT									
39	499-00 Plant Suspense	-	-	-	-	-	-	-	-	-
40	TOTAL UNCLASSIFIED	-	-	-	-	-	-	-	-	-
41										
42	TOTAL CAPITAL	\$ 3,872,208	\$-	\$ 134,654	\$ 1,640	\$ 32,934	\$ (31,101)	\$-	\$ 4,010,335	\$ 3,941,272
43			<u> </u>			,		<u> </u>		
44	Cross Reference	- Section E-FO	RMULA, Sch 3	C - Section E-FC	ORMULA, Sch ?	32		- Section E-FC	ORMULA, Sch 30	
45		000000.210	,	ORMULA, Sch	,		ORMULA, Sch 3			
					-			-		

DEPRECIATION AND AMORTIZATION CONTINUITY SCHEDULE FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line Motor Accumt for Depreciation for Depreciation (1) Provision (2) Adjust- (3) Adjust- (4) Adjust- (5) Adjust- (6) 1 INTANGIELE FLANT \$ - 0.00% \$ - \$				Annual	20	13 DEPRECIAT	ION		
(1) (2) (3) (4) (5) (6) (7) (8) 1 117.00 Utility Plant Acquisition Adjustment \$ 0.00% \$ <th>Line</th> <th></th> <th>Mid-year GPIS</th> <th>Depreciation</th> <th>Provision</th> <th>Adjust-</th> <th></th> <th>Accum</th> <th>ulated</th>	Line		Mid-year GPIS	Depreciation	Provision	Adjust-		Accum	ulated
INTANGIBLE PLANT S 0.00% S	No.	Account	for Depreciation	Rate %	(Cr.)	ments	Retirements	31/12/2012	12/31/2013
117:00 Ullity Plant Acquisition Adjustment \$ - 0.00% \$ \$ \$ \$ \$ \$ 5 - \$ \$ \$ 5 \$ \$ \$ 5 5 \$ \$ \$ \$ \$ 5 175:00 Unamotized Conversion Expense \$ \$ \$ \$ 7 10.00% 7 - - 391 398 6 173:00 Unamotized Conversion Expense 722 10.00% 7 - - 391 398 6 173:00 Oldrei Plant Acquisition Adjustment 62 257.14% - - 62		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3 175-00 Unamortized Conversion Expense 109 1 - - 548 549 4 175-00 Unamortized Conversion Expense 728 1.00% 7 - - 391 398 5 179-00 Organization Expense - 0.00% - - - 391 398 6 179-01 Other Deferred Charges - 0.00% -<	1								
4 175-00 Unamortized Conversion Expense - Squamish 777 10.00% 78 - - 78 5 1776-00 Organization Expense 728 10.00% 7 - - 391 398 6 179-01 Other Deferred Charges - 0.00% - <t< td=""><td>2</td><td></td><td>•</td><td></td><td>\$ -</td><td>\$-</td><td>\$-</td><td>*</td><td>+</td></t<>	2		•		\$ -	\$-	\$-	*	+
5 178-00 Organization Expense 728 1,00% 7 - - 391 398 6 179-01 Other Deferred Charges - 0,00% - - - - - - - - - - - - - - - - - 98 99 8 402-00 Uthit Intangible Plant 668 2.38% 16 - - 227 243 10 431-00 Mfyd Gas Land Rights - - 0.00% - - - 667 653 657 657 657 657 657 657 657 657 657 657 657 657 657 607 - - -	3		109	1.00%	1	-	-	548	549
6 179-01 Other Deferred Charges 0 <t< td=""><td>4</td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td></td></t<>	4					-	-	-	
7 401-00 Franchise and Cons ^{en} ts 99 40.19% 1 - - 98 99 8 402-00 Utility Plant Acquisition Adjustment 66 57.14% - - 62 62 9 402-00 Utility Plant 688 2.38% 16 - - 227 243 10 431-00 Mfgd Gas Land Rights - 0.00% -	5		728		7	-	-	391	398
8 402-00 Utility Plant Acquisition Adjustment 62 57.14% - - - 62 62 9 402-00 Other Intangible Plant 688 2.38% 16 - - 227 243 10 431-00 Mgf (Gas Land Rights - 0.00% - - - - - - 11 461-10 Transmission Land Rights 44.726 0.00% - - - 667 667 667 12 461-10 Transmission Land Rights 1.209 0.00% - - - - 2 2 14 471-00 Distribution Land Rights - Byron Creek 1 0.00% - - - 1 1 16 402-01 Application Software - 12.5% 85.788 12.50% 10.724 - (6.015) 23.581 28.299 17 402-01 Application Software - 20% 20.513 20.00% -	6		-		-	-	-	-	-
9 402-00 Other Intangible Plant 688 2.38% 16 - 227 243 10 431-00 Mfg/d Gas Land Rights - 0.00% - <td>7</td> <td>401-00 Franchise and Consents</td> <td>99</td> <td>49.19%</td> <td>1</td> <td>-</td> <td>-</td> <td>98</td> <td>99</td>	7	401-00 Franchise and Consents	99	49.19%	1	-	-	98	99
10 431-00 Mfg'd Gas Land Rights - 0.00% -	8	402-00 Utility Plant Acquisition Adjustment	62	57.14%	-	-	-	62	62
11 461-00 Transmission Land Rights 44,726 0.00% - - - 667 667 12 461-10 Transmission Land Rights - Byron Creek 16 0.00% - - - 19 19 13 461-13 IP Land Rights Whistler - 0.00% - - - - - 14 471-00 Distribution Land Rights Byron Creek 1 0.00% - - - 2 2 15 471-10 Distribution Land Rights - Byron Creek 1 0.00% - - - 1 1 16 402-01 Application Software - 20% 20.513 20.00% 4,103 - (2.997) 7.243 8.349 17 402-02 Application Software - 20% 20.513 20.00% - - - - - 18 TOTAL INTANGIBLE 154,715 14,930 - (2.997) 7.243 8.349 21 430-00 Manufactd Gas - Land 31 0.00% - - - - - - - - - -	9	402-00 Other Intangible Plant	688	2.38%	16	-	-	227	243
12 461-10 Transmission Land Rights - Byron Creek 16 0.00% - - - 19 19 13 461-13 IP Land Rights Whister - 0.00% - 1	10	431-00 Mfg'd Gas Land Rights	-	0.00%	-	-	-	-	-
13 461-13 IP Land Rights Whistier - 0.00% - - - - - - - - 2 2 14 471-00 Distribution Land Rights Byron Creek 1 0.00% - - - 2 2 15 471-10 Distribution Land Rights Byron Creek 1 0.00% - - 1 1 16 402-01 Application Software - 12.5% 85,788 12.50% 10.724 - (6.015) 23,581 28,399 17 402-02 Application Software - 20% 20,513 20.00% 4,103 - (2,997) 7,243 8,349 18 TOTAL INTANGIBLE 154,715 14,930 - (9.012) 32,839 38,757 19 MANUFACTURED GAS / LOCAL STORAGE 14,930 -	11	461-00 Transmission Land Rights	44,726	0.00%	-	-	-	667	667
14 471-00 Distribution Land Rights 1,209 0.00% - - - 2 2 15 471-10 Distribution Land Rights - Byron Creek 1 0.00% - - - 1 1 16 402-01 Application Software - 12.% 85,788 12.50% 10,724 - (6,015) 23,581 28,290 17 402-02 Application Software - 20% 20,513 20.00% 4,103 - (2,997) 7,243 8,349 18 TOTAL INTANGIBLE 154,715 14,930 - (9,012) 32,839 38,757 19 14,300 -	12	461-10 Transmission Land Rights - Byron Creek	16	0.00%	-	-	-	19	19
15 471-10 Distribution Land Rights - Byron Creek 1 0.00% - - - 1 1 16 402-01 Application Software - 12.5% 85,788 12.50% 10,724 - (6,015) 23,581 28,290 17 402-02 Application Software - 20% 20,513 20.00% 4,103 - (2,997) 7,243 8,349 18 TOTAL INTANGIBLE 154,715 14,930 - (9,012) 32,839 38,757 19 MANUFACTURED GAS / LOCAL STORAGE 14,930 - (9,012) 32,839 38,757 20 MANUFACT URED GAS / LOCAL STORAGE -	13	461-13 IP Land Rights Whistler	-	0.00%	-	-	-	-	-
16 402-01 Application Software - 12.5% 85,788 12.50% 10,724 - (6,015) 23,581 28,290 17 402-02 Application Software - 20% 20,513 20.00% 4,103 - (2,997) 7,243 8,349 18 TOTAL INTANGIBLE 154,715 14,930 - (9,012) 32,839 38,757 19 MANUFACTURED GAS / LOCAL STORAGE 14,930 -	14	471-00 Distribution Land Rights	1,209	0.00%	-	-	-	2	2
17 402-02 Application Software - 20% 20,513 20.00% 4,103 - (2,997) 7,243 8,349 18 TOTAL INTANGIBLE 154,715 14,930 - (9,012) 32,839 38,757 19 MANUFACTURED GAS / LOCAL STORAGE 14,930 - (9,012) 32,839 38,757 20 MANUFACTURED GAS / LOCAL STORAGE -	15	471-10 Distribution Land Rights - Byron Creek	1	0.00%	-	-	-	1	1
18 TOTAL INTANGIBLE 154,715 14,930 - (9,012) 32,839 38,757 19 MANUFACTURED GAS / LOCAL STORAGE -	16	402-01 Application Software - 12.5%	85,788	12.50%	10,724	-	(6,015)	23,581	28,290
19 MANUFACTURED GAS / LOCAL STORAGE 21 430-00 Manufact'd Gas - Land 31 0.00% -	17	402-02 Application Software - 20%	20,513	20.00%	4,103	-	(2,997)	7,243	8,349
20 MANUFACTURED GAS / LOCAL STORAGE 21 430-00 Manufact'd Gas - Land 31 0.00% - - - - 22 431-00 Manufact'd Gas - Land Rights - 0.00% - - - - 23 432-00 Manufact'd Gas - Struct. & Improvements 965 3.38% 33 - - 48 176 24 433-00 Manufact'd Gas - Gas Holders 28.652 2.35% 67 - - 238 305 26 436-00 Manufact'd Gas - Compressor Equipment 355 5.16% 18 - - 38 56 27 437-00 Manufact'd Gas - Compressor Equipment 735 15.89% 117 - - 363 480 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% - - 1 1 30 442-00 Structures & Improvements (Tilbury) 15,164 0.00% - - 2,789 2,966 31 443-00 Gas Holders - Storage (Tilbury) 16,499 1.93% 318 - - 1 1 1 </td <td>18</td> <td>TOTAL INTANGIBLE</td> <td>154,715</td> <td></td> <td>14,930</td> <td>-</td> <td>(9,012)</td> <td>32,839</td> <td>38,757</td>	18	TOTAL INTANGIBLE	154,715		14,930	-	(9,012)	32,839	38,757
21 430-00 Manufact'd Gas - Land 31 0.00% - - - - - 22 431-00 Manufact'd Gas - Land Rights - 0.00% - - - - - 23 432-00 Manufact'd Gas - Struct. & Improvements 965 3.38% 33 - - 143 176 24 433-00 Manufact'd Gas - Equipment 590 6.63% 39 - - 88 127 25 434-00 Manufact'd Gas - Gas Holders 2,852 2.35% 67 - 238 305 26 436-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - 238 363 27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - 363 480 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% - - 1 1 30 442-00 Structures & Improvements (Tilbury) 15,164 0.00% - - 2,789 2,789 2,986 31 443-00 Gas Holders - Storage (Tilbu	19								
22 431-00 Manufact'd Gas - Land Rights - 0.00% - <td>20</td> <td>MANUFACTURED GAS / LOCAL STORAGE</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	20	MANUFACTURED GAS / LOCAL STORAGE							
23 432-00 Manufact'd Gas - Struct. & Improvements 965 3.38% 33 - - 143 176 24 433-00 Manufact'd Gas - Equipment 590 6.63% 39 - - 88 127 25 434-00 Manufact'd Gas - Gas Holders 2,852 2,35% 67 - - 238 305 26 436-00 Manufact'd Gas - Compressor Equipment 355 5.16% 18 - - 38 56 27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - - 363 480 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% -	21	430-00 Manufact'd Gas - Land	31	0.00%	-	-	-	-	-
23 432-00 Manufact'd Gas - Struct. & Improvements 965 3.38% 33 - - 143 176 24 433-00 Manufact'd Gas - Equipment 590 6.63% 39 - - 88 127 25 434-00 Manufact'd Gas - Gas Holders 2,852 2,35% 67 - - 238 305 26 436-00 Manufact'd Gas - Compressor Equipment 355 5.16% 18 - - 38 56 27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - - 363 480 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% -	22	431-00 Manufact'd Gas - Land Rights	-	0.00%	-	-	-	-	-
25 434-00 Manufact'd Gas - Gas Holders 2,852 2.35% 67 - - 238 305 26 436-00 Manufact'd Gas - Compressor Equipment 355 5.16% 18 - - 38 56 27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - - 363 480 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% -	23	432-00 Manufact'd Gas - Struct. & Improvements	965	3.38%	33	-	-	143	176
25 434-00 Manufact'd Gas - Gas Holders 2,852 2.35% 67 - - 238 305 26 436-00 Manufact'd Gas - Compressor Equipment 355 5.16% 18 - - 38 56 27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - - 363 480 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% -	24	433-00 Manufact'd Gas - Equipment	590	6.63%	39	-	-	88	127
27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - - 363 480 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% - - - - - - 29 440/441-00 Land in Fee Simple and Land Rights (Tilbury) 15,164 0.00% - - - 1 1 30 442-00 Structures & Improvements (Tilbury) 4,960 3.57% 177 - - 2,789 2,966 31 443-00 Gas Holders - Storage (Tilbury) 16,499 1.93% 318 - - 10,721 11,039 32 446-00 Compressor Equipment (Tilbury) - 0.00% - - - - - 33 447-00 Measuring & Regulating Equipment (Tilbury) - 0.00% - - - - - 34 448-00 Purification Equipment (Tilbury) - 0.00% - - - - - 35 449-00 Local Storage Equipment (Tilbury) 26,082 4.24% 1,106 - -	25		2,852	2.35%	67	-	-	238	305
27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - - 363 480 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% - - - - - - 29 440/441-00 Land in Fee Simple and Land Rights (Tilbury) 15,164 0.00% - - - 1 1 30 442-00 Structures & Improvements (Tilbury) 4,960 3.57% 177 - - 2,789 2,966 31 443-00 Gas Holders - Storage (Tilbury) 16,499 1.93% 318 - - 10,721 11,039 32 446-00 Compressor Equipment (Tilbury) - 0.00% - - - - - 33 447-00 Measuring & Regulating Equipment (Tilbury) - 0.00% - - - - - 34 448-00 Purification Equipment (Tilbury) - 0.00% - - - - - 35 449-00 Local Storage Equipment (Tilbury) 26,082 4.24% 1,106 - -	26	436-00 Manufact'd Gas - Compressor Equipment	355	5.16%	18	-	-	38	56
28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% - 1 1 1 30 442-00 Structures & Improvements (Tilbury) 4,960 3.57% 177 - - 2,789 2,966 31 443-00 Gas Holders - Storage (Tilbury) 16,499 1.93% 318 - - 10,721 11,039 32 446-00 Compressor Equipment (Tilbury) - 0.00% -	27		735	15.89%	117	-	-	363	480
29 440/441-00 Land in Fee Simple and Land Rights (Tilbury) 15,164 0.00% - - - 1 1 30 442-00 Structures & Improvements (Tilbury) 4,960 3.57% 177 - - 2,789 2,966 31 443-00 Gas Holders - Storage (Tilbury) 16,499 1,93% 318 - - 10,721 11,039 32 446-00 Compressor Equipment (Tilbury) - 0.00% - - - - - 33 447-00 Measuring & Regulating Equipment (Tilbury) - 0.00% - - - - - 34 448-00 Purification Equipment (Tilbury) - 0.00% - - - - - 35 449-00 Local Storage Equipment (Tilbury) 26,082 4.24% 1,106 - - 10,900 12,006			-	0.00%	-	-	-	-	-
30 442-00 Structures & Improvements (Tilbury) 4,960 3.57% 177 - - 2,789 2,966 31 443-00 Gas Holders - Storage (Tilbury) 16,499 1,93% 318 - - 10,721 11,039 32 446-00 Compressor Equipment (Tilbury) - 0.00% - - - - - 33 447-00 Measuring & Regulating Equipment (Tilbury) - 0.00% - - - - - 34 448-00 Purification Equipment (Tilbury) - 0.00% - - - - - 35 449-00 Local Storage Equipment (Tilbury) 26,082 4.24% 1,106 - - 10,900 12,006	29		15.164	0.00%	-	-	-	1	1
31 443-00 Gas Holders - Storage (Tilbury) 16,499 1.93% 318 - - 10,721 11,039 32 446-00 Compressor Equipment (Tilbury) - 0.00% - - - - - 33 447-00 Measuring & Regulating Equipment (Tilbury) - 0.00% - - - - - 34 448-00 Purification Equipment (Tilbury) - 0.00% - - - - - 35 449-00 Local Storage Equipment (Tilbury) 26,082 4.24% 1,106 - - 10,900 12,006					177	-	-	2,789	2.966
32 446-00 Compressor Equipment (Tilbury) - 0.00% -<				1.93%	318	-	-		
33 447-00 Measuring & Regulating Equipment (Tilbury) - 0.00% -	32		-	0.00%	_	-	-	-	_
34 448-00 Purification Equipment (Tilbury) - 0.00% - 10,900 12,006 - 10,900 12,006 - - 10,900 12,006 - - 10,900 12,006 - - 10,900 12,006 - - 10,900 12,006 - - 10,900 12,006 - - 10,900 12,006 - - - 10,900 12,006 - - - 10,900 12,006 - - - 10,900 12,006 - - - 10,900 12,006 - - - 10,900 12,006 - - - 10,900 12,006 - - 10,900 12,006 - - 10,900 12,006 -			-		-	-	-	-	-
35 449-00 Local Storage Equipment (Tilbury) 26,082 4.24% 1,106 - 10,900 12,006			-		-	-	-	-	-
			26.082		1,106	-	-	10.900	12.006
	36	TOTAL MANUFACTURED	68.232		1.875	-		25,281	27,156

DEPRECIATION AND AMORTIZATION CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

			Annual	20				
					13 DEPRECIATI	UN		
Line		Mid-year GPIS	Depreciation	Provision	Adjust-			nulated
No.	Account (1)	for Depreciation (2)	Rate % (3)	(Cr.) (4)	(5)	Retirements (6)	<u>31/12/2012</u> (7)	<u>12/31/2013</u> (8)
	(1)	(2)	(3)	(4)	(5)	(0)	(r)	(0)
1 .	TRANSMISSION PLANT							
2	460-00 Land in Fee Simple	\$ 7,402	0.00%	\$-	\$-	\$ -	\$ 401	\$ 401
3	461-00 Transmission Land Rights	-	0.00%	-	-	-	-	-
4	461-02 Land Rights - Mt. Hayes	-	0.00%	-	-	-	-	-
5	462-00 Compressor Structures	16,299	3.74%	610	-	-	6,790	7,400
6	463-00 Measuring Structures	5,501	3.80%	209	-	(17)	1,936	2,128
7	464-00 Other Structures & Improvements	6,042	2.83%	171	-	(29)	1,891	2,033
8	465-00 Mains	812,796	1.44%	11,704	-	(372)	214,894	226,226
9	465-00 Mains - INSPECTION	8,497	14.87%	1,263	-	(1,268)	1,851	1,846
10	465-11 IP Transmission Pipeline - Whistler	-	0.00%	-	-	-	-	-
11	465-30 Mt Hayes - Mains	-	0.00%	-	-	-	-	-
12	465-10 Mains - Byron Creek	974	5.00%	49	-	-	937	986
13	466-00 Compressor Equipment	112,858	2.87%	3,239	-	(340)	44,521	47,420
14	466-00 Compressor Equipment - OVERHAUL	2,285	4.47%	102	-	-	298	400
15	467-00 Mt. Hayes - Measuring and Regulating Equipment	-	0.00%	_	-	-	-	-
16	467-00 Measuring & Regulating Equipment	30,184	4.27%	1,289	-	(108)	10,440	11,621
17	467-10 Telemetering	9,435	0.31%	29	-	(22)	6,316	6,323
18	467-31 IP Intermediate Pressure Whistler	-	0.00%	-	-	()	-	-
19	467-20 Measuring & Regulating Equipment - Byron Creek	39	0.00%	-	-	-	3	3
20	468-00 Communication Structures & Equipment	346	4.37%	15	-	-	328	343
21	TOTAL TRANSMISSION	1,012,657		18,680	-	(2,156)	290,606	307,130
22		.,,				(2,100)	200,000	
	DISTRIBUTION PLANT							
24	470-00 Land in Fee Simple	3,395	0.00%	_	_	_	26	26
25	471-00 Distribution Land Rights	5,555	0.00%	_			20	20
26	472-00 Structures & Improvements	18,209	3.33%	606	-	(13)	4,852	5,445
20	472-00 Structures & Improvements - Byron Creek	10,209	5.00%	5	-	(13)	4,852	37
28	472-10 Structures & Improvements - Byton Creek	772.401	2.53%	19.290	-	(1,132)	142,028	160.186
20	473-00 Services 474-00 House Regulators & Meter Installations	174,801	7.62%	12,415	-	(1,132) (227)	142,028	30,813
30	477-00 Meters/Regulators Installations	28,546	4.55%	1,299	-	(227)	206	1,505
30	475-00 Mains	961.958	4.55%	15.451	-	-	299.353	314.303
32	476-00 Compressor Equipment	827	26.54%	219	(291)	(501)	299,353	1,163
32	477-00 Measuring & Regulating Equipment	92,370	4.75%	4,388	(291)	(436)	25,902	29,854
33 34		7,535	4.75% 0.25%	4,388	-	()	6,063	6,080
34 35	477-00 Telemetering	163	0.25%	19	-	(2)	212	212
36	477-10 Measuring & Regulating Equipment - Byron Creek 478-10 Meters	210,465	8.05%	- 16,327	-	-	75,361	
36 37	478-10 Melers 478-20 Instruments	,		375	-	(3,492)	1,299	88,196
37		11,889	3.15% 0.00%	575	-	-	1,299	1,674
38 39	479-00 Other Distribution Equipment TOTAL DISTRIBUTION	2,282,664	0.00%	70.394	(291)	(5,803)	575.194	639.494
	TOTAL DISTRIBUTION	2,202,004		70,394	(291)	(5,603)	575,194	039,494
40 41 I	BIO GAS							
		407	0.000/	-				10
42	472-00 Bio Gas Struct. & Improvements	137	3.60%	5	-	-	11	16
43	475-10 Bio Gas Mains – Municipal Land	80	1.48%	1	-	-	4	5
44	475-20 Bio Gas Mains – Private Land	189	1.48%	3	-	-	1	4
45	418-10 Bio Gas Purification Overhaul	-	13.33%	-	-	-	-	-
46	418-20 Bio Gas Purification Upgrader	2,250	6.67%	150	-	-	-	150
47	477-10 Bio Gas Reg & Meter Equipment	576	4.75%	27	-	-	28	55
48	478-30 Bio Gas Meters	227	8.05%	18	-	-	1	19
49 50	474-10 Bio Gas Reg & Meter Installations	22	0.00%	- 204	-		<u> </u>	<u>2</u> 251
50	TOTAL BIO-GAS	3,481		204			47	201

DEPRECIATION AND AMORTIZATION CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

			Annual	20	13 DEPREC		N		
Line		Mid-year GPIS	Depreciation	Provision	Adjust	-		Accum	nulated
No.	Account	for Depreciation	Rate %	(Cr.)	ments	5	Retirements	31/12/2012	12/31/2013
	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
1	Natural Gas for Transportation								
2	476-10 NG Transportation CNG Dispensing Equipment	\$-	5.00%	\$-	\$ (1	35)	\$-	135	\$-
3	476-20 NG Transportation LNG Dispensing Equipment	÷ -	5.00%	÷ _	÷ (.	(4)	• -	4	÷ -
4	476-30 NG Transportation CNG Foundations	-	5.00%	-		(80)	-	80	-
5	476-40 NG Transportation LNG Foundations	-	5.00%	-		(2)	-	2	-
6	476-50 NG Transportation LNG Pumps	-	10.00%	-		-	-	-	-
7	476-60 NG Transportation CNG Dehydrator	-	5.00%	-		(6)	-	6	-
8	476-70 NG Transportation LNG Dehydrator	-	5.00%	-		-	-	_	-
9	TOTAL NG FOR TRANSP	-			(2	227)	-	227	
10									
11	GENERAL PLANT & EQUIPMENT								
12	480-00 Land in Fee Simple	22,490	0.00%	-		-	-	30	30
13	481-00 Land Rights	-	0.00%	-		-	-	-	-
14	482-00 Structures & Improvements	-	0.00%	-		-	-	-	-
15	- Frame Buildings	10,770	4.82%	519		-	-	2,912	3,431
16	- Masonry Buildings	95,014	2.23%	2,119		-	-	15,696	17,815
17	- Leasehold Improvement	3,828	10.00%	405		-	(151)	565	819
18	Office Equipment & Furniture	-	0.00%	-		-	-	-	-
19	483-30 GP Office Equipment	3,567	6.67%	238		-	(245)	1,554	1,547
20	483-40 GP Furniture	21,225	5.00%	1,061		-	(1,954)	12,884	11,991
21	483-10 GP Computer Hardware	30,818	20.00%	6,163		-	(6,489)	12,281	11,955
22	483-20 GP Computer Software	3,309	12.50%	414		-	(192)	1,146	1,368
23	483-21 GP Computer Software	-	20.00%	-		-	-	-	-
24	483-22 GP Computer Software	-	0.00%	-		-	-	-	-
25	484-00 Vehicles	2,208	5.16%	114		-	-	601	715
26	484-00 Vehicles - Leased	28,865	0.00%	3,845		-	(1,440)	14,556	16,961
27	485-10 Heavy Work Equipment	664	8.96%	60		-	-	(175)	(115)
28	485-20 Heavy Mobile Equipment	838	18.06%	151		-	-	753	904
29	486-00 Small Tools & Equipment	39,679	5.00%	1,984		-	(963)	17,124	18,145
30	487-00 Equipment on Customer's Premises	24	6.67%	2		-	-	12	14
31	- VRA Compressor Installation Costs	-	0.00%	-		-	-	-	-
32	488-00 Communications Equipment	-	0.00%	-		-	-	-	-
33	- Telephone	7,226	6.67%	482		-	(797)	4,368	4,053
34	- Radio	5,349	6.67%	357	-	-	(34)	2,678	3,001
35	489-00 Other General Equipment	-	0.00%		-		-		
36	TOTAL GENERAL	275,873		17,914			(12,265)	86,985	92,634
37									
38	UNCLASSIFIED PLANT								
39	499-00 Plant Suspense	-	0.00%		-		-		
40	TOTAL UNCLASSIFIED	-			-		-		
41									
42	TOTALS	\$ 3,797,622		\$ 123,997	\$ (5	518)	\$ (29,236)	\$ 1,011,179	\$ 1,105,422
43	Less: Depreciation & Amortization transferred to biomethane BVA			(150)					
44	Less: Vehicle Depreciation Allocated To Capital Projects			(1,354)					
45	Add: Depreciation variance adjustment			1,349					
46	Net Depreciation Expense			\$ 123,842					
47									
48	Cross Reference	- Section E-FOF	RMULA, Sch 35	- Section E-FO	ormula, s	ch 21		- Section E-FO	RMULA, Sch 29

DEPRECIATION AND AMORTIZATION CONTINUITY SCHEDULE FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

			Annual	201	14 DEPRECIAT	ION		
Line		GPIS	Depreciation	Provision	Adjust-		Accum	nulated
No.	Account	for Depreciation	Rate %	(Cr.)	ments	Retirements	12/31/2013	12/31/2014
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	INTANGIBLE PLANT							
2	117-00 Utility Plant Acquisition Adjustment	\$-	0.00%	\$-	\$-	\$-	\$-	\$-
3	175-00 Unamortized Conversion Expense	109	1.00%	1	-	-	549	550
4	175-00 Unamortized Conversion Expense - Squamish	777	10.00%	78	-	-	78	156
5	178-00 Organization Expense	728	1.00%	7	-	-	398	405
6	179-01 Other Deferred Charges	-	0.00%	-	-	-	-	-
7	401-00 Franchise and Consents	99	49.19%	-	-	-	99	99
8	402-00 Utility Plant Acquisition Adjustment	62	57.14%	-	-	-	62	62
9	402-00 Other Intangible Plant	688	2.38%	16	-	-	243	259
10	431-00 Mfg'd Gas Land Rights	-	0.00%	-	-	-	-	-
11	461-00 Transmission Land Rights	44,922	0.00%	-	-	-	667	667
12	461-10 Transmission Land Rights - Byron Creek	16	0.00%	-	-	-	19	19
13	461-13 IP Land Rights Whistler	-	0.00%	-	-	-	-	-
14	471-00 Distribution Land Rights	1,209	0.00%	-	-	-	2	2
15	471-10 Distribution Land Rights - Byron Creek	1	0.00%	-	-	-	1	1
16	402-01 Application Software - 12.5%	86,104	12.50%	10,763	-	(3,738)	28,290	35,315
17	402-02 Application Software - 20%	22,303	20.00%	4,461	-	(2,317)	8,349	10,493
18	TOTAL INTANGIBLE	157,018		15,326	-	(6,055)	38,757	48,028
19								
20	MANUFACTURED GAS / LOCAL STORAGE							
21	430-00 Manufact'd Gas - Land	31	0.00%	-	-	-	-	-
22	431-00 Manufact'd Gas - Land Rights	-	0.00%	-	-	-	-	-
23	432-00 Manufact'd Gas - Struct. & Improvements	965	3.38%	33	-	-	176	209
24	433-00 Manufact'd Gas - Equipment	731	6.63%	48	-	-	127	175
25	434-00 Manufact'd Gas - Gas Holders	2,852	2.35%	67	-	-	305	372
26	436-00 Manufact'd Gas - Compressor Equipment	355	5.16%	18	-	-	56	74
27	437-00 Manufact'd Gas - Measuring & Regulating Equipment	735	15.89%	117	-	-	480	597
28	443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes)	-	0.00%	-	-	-	-	-
29	440/441-00 Land in Fee Simple and Land Rights (Tilbury)	15.164	0.00%	-	-	-	1	1
30	442-00 Structures & Improvements (Tilbury)	4,960	3.57%	177	-	-	2,966	3,143
31	443-00 Gas Holders - Storage (Tilbury)	16,499	1.93%	318	-	-	11,039	11,357
32	446-00 Compressor Equipment (Tilbury)	-	0.00%	_	-	-	-	_
33	447-00 Measuring & Regulating Equipment (Tilbury)	-	0.00%	-	-	-	-	-
34	448-00 Purification Equipment (Tilbury)	-	0.00%	-	-	-	-	-
35	449-00 Local Storage Equipment (Tilbury)	27,149	4.24%	1,151	-	-	12,006	13,157
36	TOTAL MANUFACTURED	69,441	/0	1,929	-	-	27,156	29,085

Evidentiary Update - September 6, 2013 Section E FORMULA Schedule 43

DEPRECIATION AND AMORTIZATION CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

	(\$000s)		Annual	20				
Line		GPIS	Annual Depreciation	Provision	14 DEPRECIAT Adjust-	ION	Accur	nulated
No.	Account	for Depreciation	Rate %	(Cr.)	ments	Retirements	12/31/2013	12/31/2014
<u> </u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				. ,	.,	. ,		
1	TRANSMISSION PLANT							
2	460-00 Land in Fee Simple	\$ 7,402	0.00%	\$-	\$-	\$-	\$ 401	\$ 401
3	461-00 Transmission Land Rights	-	0.00%	-	-	-	-	-
4	461-02 Land Rights - Mt. Hayes	-	0.00%	-	-	-	-	-
5	462-00 Compressor Structures	16,299	3.74%	610	-	-	7,400	8,010
6	463-00 Measuring Structures	5,490	3.80%	209	-	(17)	2,128	2,320
7	464-00 Other Structures & Improvements	6,061	2.83%	172	-	-	2,033	2,205
8	465-00 Mains	826,080	1.44%	11,896	-	(372)	226,226	237,750
9	465-00 Mains - INSPECTION	11,191	14.87%	1,664	-	(368)	1,846	3,142
10	465-11 IP Transmission Pipeline - Whistler	-	0.00%	-	-	-	-	-
11	465-30 Mt Hayes - Mains	-	0.00%	-	-	-	-	-
12	465-10 Mains - Byron Creek	974	5.00%	49	-	-	986	1,035
13	466-00 Compressor Equipment	113,905	2.87%	3,269	-	(371)	47,420	50,318
14	466-00 Compressor Equipment - OVERHAUL	2,285	4.47%	102	-	-	400	502
15	467-00 Mt. Hayes - Measuring and Regulating Equipment	-	0.00%	-	-	-	_	-
16	467-00 Measuring & Regulating Equipment	30.118	4.27%	1.286	-	(108)	11,621	12,799
17	467-10 Telemetering	9,577	0.31%	30	_	(24)	6,323	6,329
18	467-31 IP Intermediate Pressure Whistler	5,511	0.00%	-	_	(24)	0,020	0,020
10	467-20 Measuring & Regulating Equipment - Byron Creek	39	0.00%				- 3	- 3
20	468-00 Communication Structures & Equipment	346	4.37%	- 15	-	-	343	358
20	TOTAL TRANSMISSION	1,029,767	4.37 /0	19,302		(1,260)	307,130	325,172
21	TOTAL TRANSMISSION	1,029,707		19,302		(1,200)	307,130	525,172
	DISTRIBUTION REANT							
23		0.005	0.000/					
24	470-00 Land in Fee Simple	3,395	0.00%	-	-	-	26	26
25	471-00 Distribution Land Rights	-	0.00%	-	-	-		-
26	472-00 Structures & Improvements	18,198	3.33%	606	-	(13)	5,445	6,038
27	472-10 Structures & Improvements - Byron Creek	107	5.00%	5	-	-	37	42
28	473-00 Services	786,456	2.53%	19,645	-	(1,132)	160,186	178,699
29	474-00 House Regulators & Meter Installations	174,659	7.62%	12,404	-	(4)	30,813	43,213
30	477-00 Meters/Regulators Installations	38,220	4.55%	1,739	-	-	1,505	3,244
31	475-00 Mains	976,643	1.59%	15,685	-	(501)	314,303	329,487
32	476-00 Compressor Equipment	827	26.54%	219	-	-	1,163	1,382
33	477-00 Measuring & Regulating Equipment	96,145	4.75%	4,567	-	(436)	29,854	33,985
34	477-00 Telemetering	7,968	0.25%	20	-	(2)	6,080	6,098
35	477-10 Measuring & Regulating Equipment - Byron Creek	163	0.00%	-	-	-	212	212
36	478-10 Meters	213,913	8.05%	16,605	-	(3,667)	88,196	101,134
37	478-20 Instruments	11,889	3.15%	375	-	-	1,674	2,049
38	479-00 Other Distribution Equipment	-	0.00%	-	-	-	-	-
39	TOTAL DISTRIBUTION	2,328,583		71,870	-	(5,755)	639,494	705,609
40								
41	BIO GAS							
42	472-00 Bio Gas Struct. & Improvements	137	3.60%	5	-	-	16	21
43	475-10 Bio Gas Mains – Municipal Land	80	1.48%	1	-	-	5	6
44	475-20 Bio Gas Mains – Private Land	337	1.48%	5	-	-	4	9
45	418-10 Bio Gas Purification Overhaul	-	13.33%	-	-	-	- '	-
46	418-20 Bio Gas Purification Upgrader	4,500	6.67%	300	-	_	150	450
47	477-10 Bio Gas Reg & Meter Equipment	872	4.75%	41	_	_	55	430 96
47	477-10 Bio Gas Reg & Meter Equipment	447	8.05%	36	-	-	19	90 55
40 49	476-50 Bio Gas Neters 474-10 Bio Gas Reg & Meter Installations	22	0.00%		-	-	2	2
49 50	TOTAL BIO-GAS	6,395	0.00 /0	388			251	639
50		0,395				·	201	039

DEPRECIATION AND AMORTIZATION CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

			Annual	201	14 DEPRECIAT	ION		
Line		GPIS	Depreciation	Provision	Adjust-			nulated
No.	Account	for Depreciation	Rate %	(Cr.)	ments	Retirements	12/31/2013	12/31/2014
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Natural Gas for Transportation							
2	476-10 NG Transportation CNG Dispensing Equipment	\$-	5.00%	\$ -	\$-	\$ -	\$-	\$-
3	476-20 NG Transportation LNG Dispensing Equipment	-	5.00%	-	-	-	-	-
4	476-30 NG Transportation CNG Foundations	-	5.00%	-	-	-	-	-
5	476-40 NG Transportation LNG Foundations	-	5.00%	-	-	-	-	-
6	476-50 NG Transportation LNG Pumps	-	10.00%	-	-	-	-	-
7	476-60 NG Transportation CNG Dehydrator	-	5.00%	-	-	-	-	-
8	476-70 NG Transportation LNG Dehydrator	-	5.00%	-				
9	TOTAL NG FOR TRANSP	-		-				
10								
11	GENERAL PLANT & EQUIPMENT							
12	480-00 Land in Fee Simple	22,650	0.00%	-	-	-	30	30
13	481-00 Land Rights	-	0.00%	-	-	-	-	-
14	482-00 Structures & Improvements	-	0.00%	-	-	-	-	-
15	- Frame Buildings	10,770	4.82%	519	-	-	3,431	3,950
16	- Masonry Buildings	97,501	2.23%	2,174	-	-	17,815	19,989
17	- Leasehold Improvement	3,834	10.00%	383	-	(40)	819	1,162
18	Office Equipment & Furniture	-	0.00%	-	-	-	-	-
19	483-30 GP Office Equipment	3,654	6.67%	244	-	(69)	1,547	1,722
20	483-40 GP Furniture	21,054	5.00%	1,053	-	(3,123)	11,991	9,921
21	483-10 GP Computer Hardware	32,009	20.00%	6,402	-	(3,708)	11,955	14,649
22	483-20 GP Computer Software	3,213	12.50%	402	-	(44)	1,368	1,726
23	483-21 GP Computer Software	-	20.00%	-	-	-	-	-
24	483-22 GP Computer Software	-	0.00%	-	-	-	-	-
25	484-00 Vehicles	2,208	12.50%	276	-	-	715	991
26	484-00 Vehicles - Leased	29,345	0.00%	2,755	-	(1,536)	16,961	18,180
27	485-10 Heavy Work Equipment	664	8.96%	_,. 00	_	(1,000)	(115)	(55)
28	485-20 Heavy Mobile Equipment	838	18.06%	151	_	_	904	1,055
29	486-00 Small Tools & Equipment	40,625	5.00%	2,031	_	(2,003)	18,145	18,173
30	487-00 Equipment on Customer's Premises	24	6.67%	2,001	_	(2,000)	14	16,110
31	- VRA Compressor Installation Costs		0.00%			_	-	10
32	488-00 Communications Equipment	_	0.00%	-	-	-	-	-
33	- Telephone	6,773	6.67%	452	-	(1,314)	4,053	3,191
34	- Radio	5,842	6.67%	390	-	(1,314) (214)	3,001	3,177
35	489-00 Other General Equipment	5,042	0.00%	390	-	(214)	3,001	5,177
36	TOTAL GENERAL		0.00%	17,294		(12,051)	92,634	97,877
30	TOTAL GENERAL	201,004		17,294		(12,051)	92,034	97,077
38			0.000/					
39	499-00 Plant Suspense		0.00%			-	-	
40	TOTAL UNCLASSIFIED	-						
41	707110				•			
42	TOTALS	\$ 3,872,208		\$ 126,109	<u>\$</u> -	\$ (25,121)	\$ 1,105,422	\$ 1,206,410
43	Less: Depreciation & Amortization transferred to biomethane BVA			(300)				
44	Less: Vehicle Depreciation Allocated To Capital Projects			(1,121)				
45	Add: Depreciation variance adjustment			. <u> </u>				
46	Net Depreciation Expense			\$ 124,688				
47								
48	Cross Reference	- Section E-FOR	MULA, Sch 38	- Section E-FC	RMULA, Sch 2	2	- Section E-FO	RMULA, Sch 30
								•

CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line		Balance		2013 PR0	OJECTED	Balance	
No.	Particulars	31/12/2012	Adjustment	Additions	Retirements	12/31/2013	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 2	CIAC						
3 4	Distribution Contributions	\$ 145,014	\$ -	\$ 6,451	\$ -	\$ 151,465	
5 6	Transmission Contributions	29,058	-	2,425	-	31,483	
7 8	Others	714	-	-	-	714	
9 10 11	Software Tax Savings - Non-Infrastructure - Infrastructure/Custom	- 10,759	-	-	-	- 10,759	
12 13	Biomethane	-	-	-	-	-	
14 15 16 17	TOTAL Contributions	185,545	-	8,876	-	194,421	- Section E-FORMULA, Sch 29
18 19	Amortization						
20 21	Distribution Contributions	(42,313)	-	(4,283)	-	(46,596)	
22 23	Transmission Contributions	(2,335)	-	(507)	-	(2,842)	
24 25	Others	(97)	-	(97)	-	(194)	
26 27 28	Software Tax Savings - Non-Infrastructure - Infrastructure/Custom	- (6,398)	-	(1,332)	-	- (7,730)	
29 30	Biomethane	-	-	-	-	-	
31 32	TOTAL CIAC Amortization	(51,143)	-	(6,219)	-	(57,362)	- Section E-FORMULA, Sch 29
33 34 35	NET CONTRIBUTIONS	\$ 134,402	\$ -	\$ 2,657	\$ -	\$ 137,059	
36 37 38 39 40	Total CIAC Amortization Expense per Line 31 Add: Depreciation variance adjustment Net Amortization Expense			(6,219) (280) \$ (6,499) - Section E-Fe	ORMULA, Sch 2	1	

CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line		Balance			DRECAST	Balance	
No.	Particulars	12/31/2013	Adjustment	Additions	Retirements	12/31/2014	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	CIAC						
2 3	Distribution Contributions	\$ 151,465	\$-	\$ 5,227	\$-	\$ 156,692	
4 5	Transmission Contributions	31,483	-	396	-	31,879	
6 7	Others	714	-	-	-	714	
8 9 10 11	Software Tax Savings - Non-Infrastructure - Infrastructure/Custom	- 10,759	-	-	(3,768)	- 6,991	
12 13	Biomethane	-	-	-	-	-	
14 15 16	TOTAL Contributions	194,421	-	5,623	(3,768)	196,276	- Section E-FORMULA, Sch 30
17 18 19	Amortization						
20 21	Distribution Contributions	(46,596)	-	(4,376)	-	(50,972)	
22 23	Transmission Contributions	(2,842)	-	(528)	-	(3,370)	
24 25	Others	(194)	-	(97)	-	(291)	
26 27 28	Software Tax Savings - Non-Infrastructure - Infrastructure/Custom	- (7,730)	-	- (1,319)	- 3,768	- (5,281)	
29 30	Biomethane	-	-	-	-	-	
31 32	TOTAL CIAC Amortization	(57,362)	-	(6,320)	3,768	(59,914)	- Section E-FORMULA, Sch 30
33 34	NET CONTRIBUTIONS	\$ 137,059	\$ -	\$ (697)	\$ -	\$ 136,362	
35 36 37	Total CIAC Amortization Expense per Line 31			(6,320)			
37 38 39	Net Amortization Expense			\$ (6,320)	ORMULA, Sch 22		
40					UT WIDER, 5011 22		

UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION - RATE BASE FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

			Opening					_			Mid-Year
Line No.	Particulars	Balance 12/31/2012	Bal. Transfer / Adjustment	Gross Additions	Less- Taxes	Net Additions	Amortization	Rider	veries Tax on Rider	Balance 12/31/2013	Average 2013
INU.	(1)	(2)	(3)	(4)	(5)	(6)	Expense (7)	(8)	(9)	(10)	(11)
	(1)	(2)	(3)	(4)	(3)	(0)	(7)	(0)	(3)	(10)	(11)
1	Margin Related Deferral Accounts										
2	Commodity Cost Reconciliation Account (CCRA)	\$ (10,042)		\$ 29,657	\$ (7,637)	\$ 22,020	\$-\$		\$-	\$ 11,978	\$ 968
3	Midstream Cost Reconciliation Account (MCRA)	(17,800)		5,507	(1,418)	4,089	-	8,999	(2,317)	(7,029)	(12,415)
4	Revenue Stabilization Adjustment Mechanism (RSAM)	(24,583)	-	(6,666)	1,716	(4,950)	-	11,551	(2,974)	(20,956)	(22,769)
5	Interest on CCRA / MCRA / RSAM / Gas Storage	(4,125)	-	(1,179)	303	(876)	(10)	159	(41)	(4,893)	(4,509)
6	Revelstoke Propane Cost Deferral Account	(348)	-	269	(69)	200	-	-	-	(148)	(248)
7	SCP Mitigation Revenues Variance Account	(4,154)	-	-	-	-	2,926	-	-	(1,228)	(2,691)
8											
9	Energy Policy Deferral Accounts										
10	Energy Efficiency & Conservation (EEC)	22,698	-	13,350	(3,438)	9,912	(3,152)	-	-	29,459	26,078
11	NGV Conversion Grants	37	-	15	(4)	11	(28)	-	-	21	29
12	Emmissions Regulations	-	-	-	-	-	-	-	-	-	-
13	Biomethane Program Costs	324	-	200	(52)	149	(172)	-	-	301	312
14	On-Bill Financing Pilot Program	-	-	-	-	-	-	-	-	-	-
15	NGT Incentives	-	-	-	-	-	-	-	-	-	-
16	Fuelling Stations Variance Account	-	-	-	-	-	-	-	-	-	-
17	Rate Schedule 16 Cost & Recoveries	-	-	(70)	18	(52)	-	-	-	(52)	(26)
18											
19	Non-Controllable Items Deferral Accounts										
20	Property Tax Deferral	(2,868)	-	(3,150)	811	(2,339)	594	-	-	(4,613)	(3,741)
21	Insurance Variance	45	-	93	(24)	69	-	-	-	114	80
22	Pension & OPEB Variance	15,807	-	12,607	-	12,607	(3,205)	-	-	25,209	20,508
23	BCUC Levies Variance	449	-	923	(238)	685	-	-	-	1,134	792
24	Interest Variance	(5,699)	-	(130)	33	(97)	2,600	-	-	(3,196)	(4,447)
25	Interest Variance - Funding benefits via Customer Deposits	834	-	60	(15)	45	(309)	-	-	570	702
26	Tax Variance Account	597	-	1,996	(133)	1,863	-	-	-	2,460	1,529
27	Customer Service Variance Account	(5,548)	-	(10,285)	2,648	(7,637)	-	-	-	(13,185)	(9,366)
28	Pension & OPEB Funding	(171,550)	-	(8,176)	-	(8,176)	-	-	-	(179,726)	(175,638)
29	US GAAP Pension & OPEB Funded Status	139,153	-	(14,471)	-	(14,471)	-	-	-	124,682	131,918

UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION - RATE BASE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line		Balance	Opening Bal. Transfer /	Gross	Less-	Net	Amortization	Recoveri	es	Balance	Mid-Year Average
No.	Particulars	12/31/2012	Adjustment	Additions	Taxes	Additions	Expense	Rider Ta	x on Rider	12/31/2013	2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Application Costs Deferral Accounts										
2	2014-2018 PBR Requirements	\$-	\$-	\$-	\$-	\$-	\$-\$	- \$	-	\$-	\$-
3	NGV for Transportation Application	140	-	-	-	-	(46)	-	-	94	117
4	Long Term Resource Plan Application	-	-	178	(46)	132	(89)	-	-	43	21
5	AES Inquiry Cost	619	-	2	(1)	1	(85)	-	-	535	577
6	Generic Cost of Capital Application	-	-	-	-	-	-	-	-	-	-
7	Amalgamation and Rate Design Application Costs	-	-	-	-	-	-	-	-	-	-
8	Rate Schedule 16 Application Cost	-	-	-	-	-	-	-	-	-	-
9											
10	Other Deferral Accounts										
11	2010-2011 Customer Service O&M and COS	21,613	-	-	-	-	(2,807)	-	-	18,806	20,210
12	Gas Asset Records Project	(60)	-	970	(250)	720	(567)	-	-	93	16
13	BC OneCall Project	(69)	-	961	(248)	714	(334)	-	-	311	121
14	Gains and Losses on Asset Disposition	27,090	-	5,890	-	5,890	(730)	-	-	32,250	29,670
15	Negative Salvage Provision/Cost	(5,965)	-	14,201	-	14,201	(16,933)	-	-	(8,697)	(7,331)
16	TESDA Overhead Allocation Variance	-	-	-	-	-	-	-	-	-	-
17											
18	Residual Deferred Accounts										
19	Depreciation Variance	(1,281)	-	341	-	341	-	-	-	(940)	(1,111)
20	SCP Tax Reassessment	(32)	-	-	-	-	-	-	-	(32)	(32)
21	BFI Costs and Recoveries	147	-	-	-	-	-	-	-	147	147
22	CNG and LNG Recoveries	(11)	-	-	-	-	-	-	-	(11)	(11)
23	2011 CNG and LNG Service Costs and Recoveries	(69)	-	-	-	-	34	-	-	(35)	(52)
24	Olympics Security Costs Deferral	188	-	-	-	-	(188)	-	-	-	94
25	IFRS Conversion Costs	238	-	-	-	-	(238)	-	-	-	119
26	2009 ROE & Cost of Capital Application	496	-	-	-	-	(168)	-	-	328	412
27	2010-2011 Revenue Requirement Application	-	-	-	-	-	-	-	-	-	-
28	2012-2013 Revenue Requirement Application	614	-	-	-	-	(409)	-	-	205	409
29	CCE CPCN Application	150	-	-	-	-	(56)	-	-	94	122
30	Deferred Removal Costs	2,223	-	-	-	-	(2,354)	-	-	(131)	1,046
31	US GAAP Conversion Costs	(62)	-	-	-	-	(791)	-	-	(853)	(458)
32	US GAAP Transitional Costs	477	-	-	-	-	948	-	-	1,425	951
33	Earnings Sharing Mechanism	84	-	-	-	-	-	-	-	84	84
34	OH&M Recoveries from NGT	-	-	-	-	-	-	-	-	-	-
35	Tilbury Property Purchase (Subdividable Land)	-	-	-	-	-	-	-	-	-	-
36	Residual Delivery Rate Riders	-	-	-	-	-	-	-	-	-	-
37	•										
38	Total Deferred Charges for Rate Base	\$ (20,243)	\$-	\$ 43,093	\$ (8,040)	\$ 35,053	\$ (25,569) \$	20,709 \$	(5,333)	\$ 4,618	\$ (7,813)
39	-										

3940 Cross Reference

- Section E-FORMULA, Sch 21

- Section E-FORMULA, Sch 29

UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

		Forecast	Opening								Mid-Year
Line	Destinutere		al. Transfer /	Gross	Less-	Net	Amortization	Rider	veries Tax on Rider	Balance	Average
No.	Particulars (1)	<u>12/31/2013</u> A (2)	Adjustment (3)	Additions (4)	<u>Taxes</u> (5)	Additions (6)	Expense (7)	(8)	(9)	12/31/2014 (10)	2014 (11)
	(1)	(2)	(3)	(4)	(5)	(0)	(r)	(0)	(3)	(10)	(11)
1	Margin Related Deferral Accounts										
2	Commodity Cost Reconciliation Account (CCRA)	\$ 11,978 \$	- \$	(16,187)	\$ 4,209	\$ (11,978)	\$-\$	-	\$-	\$-	\$ 5,989
3	Midstream Cost Reconciliation Account (MCRA)	(7,029)	-	-	-	-	-	4,750	(1,235)	(3,515)	(5,272)
4	Revenue Stabilization Adjustment Mechanism (RSAM)	(20,956)	-	-	-	-	-	14,160	(3,681)	(10,478)	(15,717)
5	Interest on CCRA / MCRA / RSAM / Gas Storage	(4,893)	-	1,590	(414)	1,176	388	217	(56)	(3,168)	(4,031)
6	Revelstoke Propane Cost Deferral Account	(148)	-	200	(52)	148	-	-	-	(0)	(74)
7	SCP Mitigation Revenues Variance Account	(1,228)	-	-	-	-	791	-	-	(437)	(833)
8											
9	Energy Policy Deferral Accounts										
10	Energy Efficiency & Conservation (EEC)	29,459	7,089	13,350	(3,471)	9,879	(3,791)	-	-	42,636	39,592
11	NGV Conversion Grants	21	-	15	(4)	11	(13)	-	-	19	20
12	Emmissions Regulations	-	-	-	-	-	-	-	-	-	-
13	Biomethane Program Costs	301	-	-	-	-	(301)	-	-	(0)	150
14	On-Bill Financing Pilot Program	-	-	-	-	-	-	-	-		-
15	NGT Incentives	-	16,162	10,528	(2,737)	7,791	(2,395)	-	-	21,558	18,860
16	Fuelling Stations Variance Account	-	244	68	(18)	50	(81)	-	-	213	228
17	Rate Schedule 16 Cost & Recoveries	(52)	-	-	-	-	52	-	-	-	(26)
18											
19	Non-Controllable Items Deferral Accounts										
20	Property Tax Deferral	(4,613)	-	-	-	-	1,933	-	-	(2,680)	(3,647)
21	Insurance Variance	114	-	-	-	-	(114)	-	-	(0)	57
22	Pension & OPEB Variance	25,209	-	-	-	-	(5,039)	-	-	20,170	22,690
23	BCUC Levies Variance	1,134	-	-	-	-	(1,134)	-	-	(0)	567
24	Interest Variance	(3,196)	-	-	-	-	2,680	-	-	(516)	(1,856)
25	Interest Variance - Funding benefits via Customer Deposits	570	-	-	-	-	(277)	-	-	292	431
26	Tax Variance Account	2,460	-	-	-	-	(2,460)	-	-	0	1,230
27	Customer Service Variance Account	(13,185)	-	-	-	-	2,637	-	-	(10,548)	(11,866)
28	Pension & OPEB Funding	(179,726)	-	9,636	-	9,636	-	-	-	(170,090)	(174,908)
29	US GAAP Pension & OPEB Funded Status	124,682	-	(9,300)	-	(9,300)	-	-	-	115,382	120,032
				/		()				,	-

UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION (Continued) FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line			orecast alance)pening Transfer /	Gross		Less-		Net	Am	ortization	Rec	overies	;	В	alance		id-Year verage
No.	Particulars	12	31/2013	Ad	justment	Additions		Taxes	A	Additions	E	xpense	Rider	Tax	on Rider	12/	31/2014		2014
	(1)		(2)		(3)	(4)		(5)		(6)		(7)	(8)		(9)		(10)		(11)
1	Application Costs Deferral Accounts																		
2	2014-2018 PBR Requirements	\$	-	\$	668 \$	\$ 100	\$	(26)	\$	74	\$	(148) \$	-	\$	-	\$	594	\$	631
3	NGV for Transportation Application		94		-	-		-		-		(94)	-		-		-		47
4	Long Term Resource Plan Application		43		-	36		(9)		26		(56)	-		-		13		28
5	AES Inquiry Cost		535		-	-		-		-		(135)	-		-		400		468
6	Generic Cost of Capital Application		-		1,353	-		-		-		(677)	-		-		676		1,015
7	Amalgamation and Rate Design Application Costs		-		1,525	-		-		-		(509)	-		-		1,017		1,271
8	Rate Schedule 16 Application Cost		-		76	-		-		-		(76)	-		-		-		38
9																			
10	Other Deferral Accounts																		
11	2010-2011 Customer Service O&M and COS		18,806		-	-		-		-		(2,877)	-		-		15,930		17,368
12	Gas Asset Records Project		93		-	1,113		(289)		823		(185)	-		-		731		412
13	BC OneCall Project		311		-	579		(150)		428		(162)	-		-		577		444
14	Gains and Losses on Asset Disposition		32,250		-	5,981		-		5,981		(1,682)	-		-		36,549		34,399
15	Negative Salvage Provision/Cost		(8,697)		-	12,486		-		12,486		(17,252)	-		-		(13,462)		(11,079)
16	TESDA Overhead Allocation Variance		-		-	-		-		-		-	-		-		-		-
17																			
18	Residual Deferred Accounts																		
19	Depreciation Variance		(940)		-	-		-		-		940	-		-		-		(470)
20	SCP Tax Reassessment		(32)		-	-		-		-		32	-		-		-		(16)
21	BFI Costs and Recoveries		147		(147)	-		-		-		-	-		-		-		-
22	CNG and LNG Recoveries		(11)		-	-		-		-		11	-		-		-		(6)
23	2011 CNG and LNG Service Costs and Recoveries		(35)		-	-		-		-		35	-		-		-		(17)
24	Olympics Security Costs Deferral		-		-	-		-		-		-	-		-		-		-
25	IFRS Conversion Costs		-		-	-		-		-		-	-		-		-		-
26	2009 ROE & Cost of Capital Application		328		-	-		-		-		(328)	-		-		-		164
27	2010-2011 Revenue Requirement Application		-		-	-		-		-		-	-		-		-		-
28	2012-2013 Revenue Requirement Application		205		-	-		-		-		(205)	-		-		0		102
29	CCE CPCN Application		94		-	-		-		-		(94)	-		-		-		47
30	Deferred Removal Costs		(131)		-	-		-		-		131	-		-		-		(66)
31	US GAAP Conversion Costs		(853)		-	-		-		-		853	-		-		-		(427)
32	US GAAP Transitional Costs		1,425		-	-		-		-		(1,425)	-		-		-		713
33	Earnings Sharing Mechanism		84		(84)	-		-		-		-	-		-		-		-
34	OH&M Recoveries from NGT		-		(161)	-		-		-		161	-		-		-		(81)
35	Tilbury Property Purchase (Subdividable Land)		-		(196)	-		-		-		196	-		-		-		(98)
36	Residual Delivery Rate Riders		-		(38)	-		-		-		38	-		-		-		(19)
37	Tatal Deferred Channes for Data Data	¢	4.040	¢	00 404 4	00.405	¢	(0.000)	¢	07.000	¢	(00.000) *	40.400		(4.070)	¢	44.000	¢	00.400
38	Total Deferred Charges for Rate Base	\$	4,618	\$	26,491 \$	30,195	\$	(2,962)	\$	27,232	\$	(30,632) \$	19,126	5 \$	(4,972)	\$	41,863	\$	36,486
39	Cross Beforence										~			L 00		0	ion E EOD		0-1-00

40 Cross Reference

- Section E-FORMULA, Sch 22 -

- Section E-FORMULA, Sch 30

NEGATIVE SALVAGE CONTINUITY FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

			Annual	20	13 DEPRECIATI	ON			
Line		Mid-year GPIS	Salvage	Provision	Adjust-	Removal	Proceeds on	End	ing
No.	Account	for Depreciation	Rate %	(Cr.)	ments	Costs	Disposal	31/12/2012	12/31/2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	MANUFACTURED GAS / LOCAL STORAGE								
2	442-00 Structures & Improvements (Tilbury)	\$ 4,960	0.36%	\$ 18	\$-	\$-	\$-	\$ 18	\$ 36
3	443-00 Gas Holders - Storage (Tilbury)	16,499	0.40%	66	-	-	-	66	132
4	449-00 Local Storage Equipment (Tilbury)	26,082	0.37%	99				94	193
5	TOTAL MANUFACTURED	47,541		183				178	361
5									
6	TRANSMISSION PLANT								
7	462-00 Compressor Structures	16,299	0.18%	27	-	-	-	27	54
8	463-00 Measuring Structures	5,501	0.18%	10	-	-	-	2	12
9	464-00 Other Structures & Improvements	6,042	0.14%	8	-	-	-	8	16
10	465-00 Mains	812,796	0.14%	1,175	-	(1,960)	-	968	183
11	466-00 Compressor Equipment	112,858	0.28%	333	-	-	-	314	647
12	467-00 Measuring & Regulating Equipment	30,184	0.18%	51	-	-	-	18	69
13	468-00 Communication Structures & Equipment	346	0.96%	3				3	6
14	TOTAL TRANSMISSION	984,025		1,607		(1,960)		1,340	987
15									
16	DISTRIBUTION PLANT								
17	472-00 Structures & Improvements	18,209	0.16%	27	-	-	-	27	54
18	473-00 Services	772,401	1.24%	8,982	-	(8,754)	-	(2,044)	(1,816)
19	473-00 Services - LILO	-	0.00%	-	-	-	-	-	-
20	474-00 House Regulators & Meter Installations	174,801	0.75%	1,188	-	(2,659)	-	4,040	2,569
21	477-00 Meters/Regulators Installations	28,546	0.75%	173	-	-	-	57	230
22	475-00 Mains	961,958	0.33%	3,107	-	(828)	-	1,798	4,077
23	475-00 Mains - LILO	-	0.00%	-	-	-	-	-	-
24	476-00 Compressor Equipment	827	11.43%	165	-	-	-	165	330
25	477-00 Measuring & Regulating Equipment	92,370	0.52%	468	-	-	-	389	857
26	477-10 Measuring & Regulating Equipment - Byron Creek	163	0.00%	-	-	-	-	-	-
27	478-10 Meters	210,465	0.50%	1,031				14	1,045
28	TOTAL DISTRIBUTION	2,259,738		15,141	-	(12,241)	-	4,446	7,346
29									
30	BIO GAS								
31	475-20 Bio Gas Mains – Private Land	189	0.33%	1	-	-	-	-	1
32	478-30 Bio Gas Meters	227	0.50%	-	-	-	-	-	-
33	474-10 Bio Gas Reg & Meter Installations	22	0.00%	-	-	-	-	-	-
34	TOTAL BIO-GAS	438		2	-	-	-	1	3
35									
36	TOTALS	\$ 3,291,742		\$ 16,933	\$-	\$ (14,201)	\$ -	\$ 5,965	\$ 8,697
37 38	Cross Reference	-FORMULA, Sch 35						- Section E-FO	RMULA, Sch 48

NEGATIVE SALVAGE CONTINUITY FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

			Annual	20	14 DEPRECIAT	ION			
Line		GPIS	Salvage	Provision	Open Bal	Removal	Proceeds on	Enc	ling
No.	Account	for Depreciation	Rate %	(Cr.)	Transfers	Costs	Disposal	12/31/2013	12/31/2014
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	MANUFACTURED GAS / LOCAL STORAGE								
2	442-00 Structures & Improvements (Tilbury)	\$ 4,960	0.36%	\$ 18	\$-	\$-	\$-	\$ 36	\$ 54
3	443-00 Gas Holders - Storage (Tilbury)	16,499	0.40%	66	-	-	-	132	198
4	449-00 Local Storage Equipment (Tilbury)	27,149	0.37%	100		-		193	293
5	TOTAL MANUFACTURED	48,608		184	-	-	-	361	545
5									
6	TRANSMISSION PLANT								
7	462-00 Compressor Structures	16,299	0.18%	29	-	-	-	54	83
8	463-00 Measuring Structures	5,490	0.18%	10	-	-	-	12	22
9	464-00 Other Structures & Improvements	6,061	0.14%	8	-	-	-	16	24
10	465-00 Mains	826,080	0.14%	1,157	-	-	-	183	1,340
11	466-00 Compressor Equipment	113,905	0.28%	319	-	-	-	647	966
12	467-00 Measuring & Regulating Equipment	30,118	0.18%	54	-	-	-	69	123
13	468-00 Communication Structures & Equipment	346	0.96%	3		-		6	9
14	TOTAL TRANSMISSION	998,299		1,580	-	-	-	987	2,567
15									
16	DISTRIBUTION PLANT								
17	472-00 Structures & Improvements	18,198	0.16%	29	-	-	-	54	83
18	473-00 Services	786,456	1.24%	9,255	-	(8,928)	-	(1,816)	(1,489)
19	473-00 Services - LILO	-	0.00%	-	-	-	-	-	-
20	474-00 House Regulators & Meter Installations	174,659	0.75%	1,189	-	(2,713)	-	2,569	1,045
21	477-00 Meters/Regulators Installations	38,220	0.75%	287	-	-	-	230	517
22	475-00 Mains	976,643	0.33%	3,111	-	(845)	-	4,077	6,343
23	475-00 Mains - LILO	-	0.00%	-	-	-	-	-	-
24	476-00 Compressor Equipment	827	11.43%	95	-	-	-	330	425
25	477-00 Measuring & Regulating Equipment	96,145	0.52%	500	-	-	-	857	1,357
26	477-10 Measuring & Regulating Equipment - Byron Creek	163	0.00%	-	-	-	-	-	-
27	478-10 Meters	213,913	0.50%	1,019	-	-	-	1,045	2,064
28	TOTAL DISTRIBUTION	2,305,224		15,485	-	(12,486)		7,346	10,345
29									
30	BIO GAS								
31	475-20 Bio Gas Mains – Private Land	337	0.33%	1	-	-	-	1	2
32	478-30 Bio Gas Meters	447	0.50%	2	-	-	-	-	2
33	474-10 Bio Gas Reg & Meter Installations	22	0.00%		-	-			
34	TOTAL BIO-GAS	806		3		-	-	3	6
35									
36	TOTALS	\$ 3,352,937		\$ 17,252	\$ -	\$ (12,486)	\$ -	\$ 8,697	\$ 13,463
37 38	Cross Reference	-FORMULA, Sch 38						- Section E-FO	RMULA, Sch 50

WORKING CAPITAL ALLOWANCE FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

							2013 PRC	JEC	TED			
Line			2012		2013	Exis	sting 2013	F	Revised			
No.	Particulars	A	CTUAL	AP	PROVED		Rates		Rates		Change	Cross Reference
	(1)		(2)		(3)		(4)		(5)		(6)	(7)
									(Col	umn	(5) - Column	ı (3))
1	Cash Working Capital											
2	Cash Required for											
3	Operating Expenses	\$	9,202	\$	7,458	\$	8,231	\$	8,231	\$	773	- Section E-FORMULA, Sch 55
4												
5												
6	Less - Funds Available:											
7												
8	Reserve for Bad Debts		(6,282)		(4,588)		(5,760)		(5,760)		(1,172)	
9												
10	Withholdings From Employees		(4,819)		(5,163)		(4,359)		(4,359)		804	
11												
12	Subtotal		(1,899)		(2,293)		(1,888)		(1,888)		405	- Section E-FORMULA, Sch 29
13											_	
14	Other Working Capital Items											
15	Construction Advances		(439)		(620)		-		-		620	
16	Transmission Line Pack Gas		3,924		3,566		2,846		2,846		(720)	
17	Gas in Storage		97,294		97,242		78,766		78,766		(18,476)	
18	Inventory - Materials & Supplies		637		1,434		1,509		1,509		75	
19												
20	Subtotal		101,416		101,622		83,121		83,121		(18,501)	- Section E-FORMULA, Sch 29
21												
22	Total	\$	99,517	\$	99,329	\$	81,233	\$	81,233	\$	(18,096)	

WORKING CAPITAL ALLOWANCE FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

					20	14				
Line			2013	Exis	ting 2013	F	Revised			
No.	Particulars	PR	OJECTED		Rates		Rates	С	hange	Cross Reference
	(1)		(2)		(3)		(4)		(5)	(6)
1	Cash Working Capital									
2	Cash Required for									
3	Operating Expenses	\$	8,231	\$	9,610	\$	9,634	\$	1,403	- Section E-FORMULA, Sch 55
4										
5										
6	Less - Funds Available:									
7										
8	Reserve for Bad Debts		(5,760)		(5,459)		(5,459)		301	
9										
10	Withholdings From Employees		(4,359)		(4,489)		(4,489)		(130)	
11										
12	Subtotal		(1,888)		(338)		(314)		1,574	- Section E-FORMULA, Sch 30
13										
14	Other Working Capital Items									
15	Construction Advances		-		-		-		-	
16	Transmission Line Pack Gas		2,846		2,662		2,662		(184)	
17	Gas in Storage		78,766		74,841		74,841		(3,925)	
18	Inventory - Materials & Supplies		1,509		1,536		1,536		27	
19										
20	Subtotal		83,121		79,039		79,039		(4,082)	- Section E-FORMULA, Sch 30
21										
22	Total	\$	81,233	\$	78,701	\$	78,725	\$	(2,508)	

Section E FORMULA Schedule 55

CASH WORKING CAPITAL FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014 (\$000s)

			2013			2014		
Line No.	Particulars	Days	Expenses	Cash Working Capital	Days	Expenses	Cash Working Capital	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	CASH WORKING CAPITAL							
2								
3	Revenue Lag Days	39.0			39.0			- Section E-FORMULA, Sch 56
4	Expense Lead Days	35.9			35.4	_		- Section E-FORMULA, Sch 57
5								
6	Net Lead/(Lag) Days	3.1	\$ 969,154	\$ 8,231	3.6	\$ 974,322	\$ 9,610	- Section E-FORMULA, Sch 53
7								- Section E-FORMULA, Sch 54
8								
9								
10	CASH WORKING CAPITAL, REVISED RATES							
11		00.0						
12	Revenue Lag Days	39.0			39.0			- Section E-FORMULA, Sch 56
13	Expense Lead Days	35.9			35.4	-		- Section E-FORMULA, Sch 57
14 15	Not Lood/(Log) Dovo	3.1	\$ 969,154	¢ 0.001	3.6	\$ 976,809	¢ 0.634	- Section E-FORMULA, Sch 53
	Net Lead/(Lag) Days	3.1	\$ 909,154	\$ 8,231	3.0	= \$ 970,009	\$ 9,634	
16 17								- Section E-FORMULA, Sch 54
17								
18	CASH WORKING CAPITAL CHANGE			\$ _			\$ 24	
20				ψ -			φ 24	
20 21								
21								
22								

23 Cash working capital = Col. 2 x Col. 3 / 365 days

CASH WORKING CAPITAL LAG TIME FROM DATE OF PAYMENT TO RECEIPT OF CASH FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014 (\$000s)

		2013			2014			
			Lag Days			Lag Days		
Line		Revenue	Service to	Dollar	Revenue	Service to	Dollar	
No.	Particulars	At 2013 Rates	Collection	Days	At 2013 Rates	Collection	Days	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	REVENUE							
2	Cas Cales and Transportation Can ins Devenue							
3 4	Gas Sales and Transportation Service Revenue Residential and Commercial	\$ 1,000,861	38.3	\$ 38,376,423	\$ 991,092	38.3	\$ 38,002,583	- Section E-FORMULA, Sch 10
4 5	Industrials & Others: Rates 4, 5, 7, 23, 25 and 27	\$ 1,000,001 75,123	30.3 45.1	50,370,423 3,386,837	5 991,092 76,908	38.3 45.1	\$ 30,002,583 3,467,510	- Section E-FORMULA, SCH TU
5 6	NGV Fuel - Stations	461	45.1	3,360,637 19,233	461	45.1	3,467,510 19,233	
7	NOV FUEL- Stations	401	41.7	19,233	401	41.7	19,233	
8	Rate 16, Rates 22, Burrard, FEVI (Oth Rev), SCP (Oth Rev)	57,299	42.8	2,453,599	55,448	42.7	2,368,079	
9	Rate TO, Rates 22, Buildin, FEVT (Oth Rev), SCF (Oth Rev)	57,299	42.0	2,403,099	55,440	42.7	2,300,079	
10	Total Gas Sales	1,133,745	39.0	44,236,092	1,123,909	39.0	43,857,405	
10	Other Revenues	1,100,740	00.0	44,200,002	1,120,000	00.0	40,007,400	
12	Late Payment Charges	2,109	38.3	80,767	2,089	38.3	79,993	- Section E-FORMULA, Sch 12-13
13	Returned Cheque Charges	79	38.5	3,041	79	38.5	3,041	- Section E-FORMULA, Sch 12-13
10	Connection Charges	2,622	38.3	100,411	2,636	38.3	100,970	- Section E-FORMULA, Sch 12-13
15	Other Utility Income	132	35.4	4,670	348	41.2	14,322	- Section E-FORMULA, Sch 12-13
16				.,	0.10	=	,•==	
17								
18	Total Revenue	\$ 1,138,687	39.0	\$ 44,424,981	\$ 1,129,061	39.0	\$ 44,055,731	
19								
20								
21	REVENUE, REVISED RATES							
22								
23	Gas Sales and Transportation Service Revenue							
24	Residential and Commercial	\$ 1,000,861	38.3	\$ 38,376,423	\$ 998,648	38.3	\$ 38,292,347	- Section E-FORMULA, Sch 10
25	Industrials & Others: Rates 4, 5, 7, 23, 25 and 27	75,123	45.1	3,386,837	77,897	45.1	3,512,178	
26	NGV Fuel - Stations	461	41.7	19,233	465	41.7	19,399	
27								
28	Rate 16, Rates 22, Burrard, FEVI (Oth Rev), SCP (Oth Rev)	57,299	42.8	2,453,599	55,820	42.7	2,384,775	
29								
30	Total Gas Sales	1,133,745	39.0	44,236,092	1,132,830	39.0	44,208,699	
31	Other Revenues							
32	Late Payment Charges	2,109	38.3	80,767	2,089	38.3	79,993	- Section E-FORMULA, Sch 12-13
33	Returned Cheque Charges	79	38.5	3,041	79	38.5	3,041	- Section E-FORMULA, Sch 12-13
34	Connection Charges	2,622	38.3	100,411	2,636	38.3	100,970	- Section E-FORMULA, Sch 12-13
35	Other Utility Income	132	35.4	4,670	348	41.2	14,322	- Section E-FORMULA, Sch 12-13
36								
37								
38	Total Revenue	\$ 1,138,687	39.0	\$ 44,424,981	\$ 1,137,982	39.0	\$ 44,407,025	

CASH WORKING CAPITAL LEAD TIME IN PAYMENT OF EXPENSES FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014 (\$000s)

			2013			2014			
				Lead Days			Lead Days		
Line				Expense to	Dollar		Expense to	Dollar	
No.	Particulars		Amoun	Payment	Days	Amount	Payment	Days	Cross Reference
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	EXPENSES								
2									
3	Operating And Maintenance								- Section E-FORMULA, Sch 3
4	Expenses		\$ 198,5		\$ 5,063,739	\$ 202,307	25.5	\$ 5,158,829	 Section E-FORMULA, Sch 4
5	Transportation Costs			- 0.0	-	-	0.0	-	
6	Gas Purchases (excl Royalty Credits)		505,9	40.2	20,339,351	495,810	40.2	19,931,562	
7									
8	Taxes Other Than Income								 Section E-FORMULA, Sch 19
9	Property Taxes		48,0		96,178	48,797	2.0	97,594	 Section E-FORMULA, Sch 20
10	Franchise Fees		8,0		3,382,574	7,927	420.3	3,331,718	
11	Carbon Tax		169,8		4,943,177	169,837	29.1	4,942,263	
12	HST - Net	*	6,5		254,735			-	
13	PST Component of HST (REC)	*	(2,3		(78,624)			-	
14	GST - Net	**	7,2		281,926	9,605	38.8	372,689	
15	PST - Net	**	3,2		120,641	4,067	37.1	150,869	
16	Income Tax		23,8	59 15.2	362,657	35,972	15.2	546,774	- Section E-FORMULA, Sch 23
17									- Section E-FORMULA, Sch 24
18	Total Expenses		\$ 969,1	54 35.9	\$ 34,766,354	\$ 974,322	35.4	\$ 34,532,298	
19									
20									
21	EXPENSES, REVISED RATES								
22									
23	Operating And Maintenance								 Section E-FORMULA, Sch 3
24	Expenses		\$ 198,5		\$ 5,063,739	\$ 202,307	25.5	\$ 5,158,829	 Section E-FORMULA, Sch 4
25	Transportation Costs			- 0.0	-	-	0.0	-	
26	Gas Purchases (excl Royalty Credits)		505,9	40.2	20,339,351	495,810	40.2	19,931,562	
27									
28	Taxes Other Than Income								 Section E-FORMULA, Sch 19
29	Property Taxes		48,0		96,178	48,797	2.0	97,594	 Section E-FORMULA, Sch 20
30	Franchise Fees		8,0		3,382,574	7,992	420.3	3,359,038	
31	Carbon Tax		169,8		4,943,177	169,837	29.1	4,942,263	
32	HST - Net	*	6,5		254,735			-	
33	PST Component of HST (REC)	*	(2,3	33.8	(78,624)			-	
34	GST - Net	**	,	.66 38.8	281,926	9,682	38.8	375,648	
35	PST - Net	**	3,2		120,641	4,094	37.1	151,872	
36	Income Tax		23,8	15.2	362,657	38,291	15.2	582,023	- Section E-FORMULA, Sch 23
37									- Section E-FORMULA, Sch 24
38	Total Expenses		\$ 969,1	54 35.9	\$ 34,766,354	\$ 976,809	35.4	\$ 34,598,829	
39									

40 * January to March 2013 is computed at 25% of 2013 Approved cash outflows.

41 ** April to December 2013 is computed at 75% of 2013 Projected cash outflows.

Section E FORMULA Schedule 58

DEFERRED INCOME TAX LIABILITY / ASSET FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014 (\$000s)

Line No.	Particulars	2012 ACTUAL	2013 APPROVED	2013 PROJECTED	2014 FORECAST	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)
1 2	Total DIT Liability- After Tax	(210,925)	(215,501)	(216,513)	(216,167)	
3	Tax Gross Up	(70,308)	(71,834)	(72,171)	(72,056)	
4						
5 6	DIT Liability/Asset - End of Year	(281,233)	(287,335)	(288,683)	(288,222)	
7	DIT Liability/Asset - Opening Balance	(282,624)	(277,382)	(281,233)	(288,683)	
8	_					
9	DIT Liability/Asset - Mid Year	(281,929)	(282,359)	(284,958)	(288,453)	
10	_					
11	Cross Reference			- Section E-FORM	/IULA, Sch 29	
12					- Section E-FORM	/IULA, Sch 30
13						
4.4	Nata: * Evaluates Land, Cofficients CIAC, and W/I	~				

14 Note: * Excludes Land, Software CIAC, and WIP.

Evidentiary Update - September 6, 2013

RETURN ON CAPITAL

FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

			O				Average				
Line	Destinuteur		Capita			0/	Embedded	Cost		Earned	
No.	Particulars			Amou		%	Cost	Component	Return		Cross Reference
	(1)	(2	2)		(3)	(4)	(5)	(6)		(7)	(8)
1	2013 RATES										
2	Long-Term Debt			\$	1,576,778	58.35%	6.87%	4.01%	\$	108,279	- Section E-FORMULA, Sch 61
3	Unfunded Debt				85,100	3.15%	3.50%	0.11%		2,979	
4	Preference Shares					0.00%		0.00%		-	
5	Common Equity				1,040,362	38.50%	9.44%	3.63%		98,223	
6											
7				\$	2,702,240	100.00%		7.75%	\$	209,481	- Section E-FORMULA, Sch 29
8											
9											
10											
11	2013 REVISED RATES - PROJECT	ED									
12	Long-Term Debt			\$	1,576,778	58.35%	6.87%	4.01%	\$	108,279	- Section E-FORMULA, Sch 61
13	Unfunded Debt	\$	85,100								
14	Adjustment, Revised Rates		-		85,100	3.15%	3.50%	0.11%		2,979	
15	Preference Shares				-	0.00%	0.00%	0.00%		-	
16	Common Equity				1,040,362	38.50%	9.44%	3.63%		98,223	
17											- Section E-FORMULA, Sch 3
18				\$	2,702,240	100.00%		7.75%	\$	209,481	- Section E-FORMULA, Sch 29

Evidentiary Update - September 6, 2013

RETURN ON CAPITAL FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

	(\$0005)					Average				
Line		Capita	alizat	ion		Embedded	Cost		Earned	
No.	Particulars	 A	\mou	Int	%	Cost	Component		Return	Cross Reference
	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)
1	2014 AT 2013 RATES									
2	Long-Term Debt		\$	1,569,006	56.26%	6.84%	3.85%	\$	107,264	 Section E-FORMULA, Sch 62
3	Unfunded Debt			146,210	5.24%	1.75%	0.09%		2,559	
4	Preference Shares				0.00%		0.00%		-	
5	Common Equity			1,073,753	38.50%	8.14%	3.13%	_	87,353	
6										
7			\$	2,788,969	100.00%		7.07%	\$	197,176	- Section E-FORMULA, Sch 30
8										
9										
10										
11	2014 REVISED RATES									
12	Long-Term Debt		\$	1,569,006	56.26%	6.84%	3.85%	\$	107,264	 Section E-FORMULA, Sch 62
13	Unfunded Debt	\$ 146,210								
14	Adjustment, Revised Rates	15		146,225	5.24%	1.75%	0.09%		2,559	
15	Preference Shares			-	0.00%	0.00%	0.00%		-	
16	Common Equity			1,073,762	38.50%	8.75%	3.37%		93,954	
17										 Section E-FORMULA, Sch 4
18			\$	2,788,993	100.00%		7.31%	\$	203,777	- Section E-FORMULA, Sch 30

EMBEDDED COST OF LONG-TERM DEBT (per BCUC Approved RRA) FOR THE YEAR ENDING DECEMBER 31, 2013 * APPROVED * (\$000s)

	(\$000s)									
Line No.	Particulars	lssue Date	Maturity Date	Coupon Rate	Principal Amount of Issue	lssue Expense	Net Proceeds of Issue	Effective Interest Cost	Average Principal Outstanding	Annual Cost
110.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	 (10)
		()	(-)	()		(-)	()	(-)	(-)	(-)
1	Series A Purchase Money Mortgage	3-Dec-1990	30-Sep-2015	11.800%	\$ 58,943	\$ 855	\$ 74,100 *	12.054%	\$ 74,955	\$ 9,035
2	Series B Purchase Money Mortgage	30-Nov-1991	30-Nov-2016	10.300%	157,274	2,228	155,882 *	10.461%	158,110	16,540
3										
4	Medium Term Note - Series 11	21-Sep-1999	21-Sep-2029	6.950%	150,000	2,290	147,710	7.073%	150,000	10,610
5	2004 Long Term Debt Issue - Series 18	29-Apr-2004	1-May-2034	6.500%	150,000	1,915	148,085	6.598%	150,000	9,897
6	2005 Long Term Debt Issue - Series 19	25-Feb-2005	25-Feb-2035	5.900%	150,000	1,663	148,337	5.980%	150,000	8,970
7	2006 Long Term Debt Issue - Series 21	25-Sep-2006	25-Sep-2036	5.550%	120,000	784	119,216	5.595%	120,000	6,714
8	2007 Medium Term Debt Issue - Series 22	2-Oct-2007	2-Oct-2037	6.000%	250,000	2,303	247,697	6.067%	250,000	15,168
9	2008 Medium Term Debt Issue - Series 23	13-May-2008	13-May-2038	5.800%	250,000	2,412	247,588	5.869%	250,000	14,673
10	2009 Med.Term Debt Issue- Series 24	24-Feb-2009	24-Feb-2039	6.550%	100,000	1,000	99,000	6.627%	100,000	6,627
11										
12	2011 Medium Term Debt Issue - Series 25	1-Oct-2011	1-Oct-2021	4.500%	100,000	1,000	99,000	4.626%	100,000	4,626
13										
14	LILO Obligations - Kelowna							6.445%	21,892	1,411
15	LILO Obligations - Nelson							7.872%	3,519	277
16	LILO Obligations - Vernon							9.153%	10,466	958
17	LILO Obligations - Prince George							8.067%	27,085	2,185
18	LILO Obligations - Creston							7.218%	2,577	186
19										
20	Vehicle Lease Obligation							5.685%	13,510	768
21										
22	Sub-Total								\$ 1,582,114	\$ 108,645
23	Less: Fort Nelson Division Portion of Long Term Debt								5,336	 366
24	Total								\$ 1,576,778	\$ 108,279
25										
26	*Includes adjustment of \$16,012 for BC Hydro Premium (Series A).							Average E	mbedded Cost	6.87%
27	**Includes adjustment of \$836 for BC Hydro Premium (Series B).							-		
28	Cross Reference						-	Section E-FOF	MULA Sch 59	

28 Cross Reference

- Section E-FORMULA, Sch 59

Evidentiary Update - September 6, 2013

EMBEDDED COST OF LONG-TERM DEBT FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Particulars	Issue Date	Maturity Date	Coupon Rate	A	Principal mount of Issue	lssue Expens		Net Proceeds of Issue	Effective Interest Cost	Average Principal Outstanding	 Annual Cost
	(1)	(2)	(3)	(4)		(5)	(6)		(7)	(8)	(9)	(10)
1	Series A Purchase Money Mortgage	3-Dec-1990	30-Sep-2015	11.800%	\$	58,943			\$ 74,100 *	12.054%	\$ 74,955	\$ 9,035
2	Series B Purchase Money Mortgage	30-Nov-1991	30-Nov-2016	10.300%		157,274	2,2	28	158,716 **	10.461%	160,944	16,836
3												
4	Medium Term Note - Series 11	21-Sep-1999	21-Sep-2029	6.950%		150,000	2,2		147,710	7.073%	150,000	10,610
5	2004 Long Term Debt Issue - Series 18	29-Apr-2004	1-May-2034	6.500%		150,000	1,9		148,085	6.598%	150,000	9,897
6	2005 Long Term Debt Issue - Series 19	25-Feb-2005	25-Feb-2035	5.900%		150,000	1,6		148,337	5.980%	150,000	8,970
7	2006 Long Term Debt Issue - Series 21	25-Sep-2006	25-Sep-2036	5.550%		120,000		84	119,216	5.595%	120,000	6,714
8	2007 Medium Term Debt Issue - Series 22	2-Oct-2007	2-Oct-2037	6.000%		250,000	2,3		247,697	6.067%	250,000	15,168
9	2008 Medium Term Debt Issue - Series 23	13-May-2008	13-May-2038	5.800%		250,000	2,4		247,588	5.869%	250,000	14,673
10	2009 Med.Term Debt Issue- Series 24	24-Feb-2009	24-Feb-2039	6.550%		100,000	1,2		98,766	6.645%	100,000	6,645
11	2011 Medium Term Debt Issue - Series 25	9-Dec-2011	9-Dec-2041	4.250%		100,000	1,4	10	98,590	4.334%	100,000	4,334
12	LILO Obligational Kalaura									C 4CO%	20.002	4.050
13	LILO Obligations - Kelowna									6.469%	20,963	1,356
14	LILO Obligations - Nelson									7.983%	3,382	270
15	LILO Obligations - Vernon									9.276%	10,037	931
16	LILO Obligations - Prince George									8.182%	26,057	2,132
17 18	LILO Obligations - Creston									7.330%	2,483	182
19	Vehicle Lease Obligation									2.281%	11,006	251
20												
21	Sub-Total										\$ 1,579,827	\$ 108,004
22	Less: Fort Nelson Division Portion of Long Term Debt										5,335	365
23	Less: NGT Class of Service Portion of Long Term Debt										5,486	 375
24	Total										\$ 1,569,006	\$ 107,264
25												
26	*Includes adjustment of \$16,012 for BC Hydro Premium (Series A).									Average E	mbedded Cost	 6.84%
27	**Includes adjustment of \$3,670 for BC Hydro Premium (Series B).											
28	Cross Reference								-	Section E-FOR	RMULA, Sch 60	

Evidentiary Update - September 6, 2013

Section E FORMULA Schedule 63

2014

CALCULATION OF AMORTIZATION OF RSAM (RIDER 5) FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Particulars	2014 Volumes (TJ)	2014 Amortization (\$000s)	Amortization of RSAM Unit Rider (\$/GJ)
	(1)	(2)	(3)	(4)
1	RSAM (Rider 5) Calculation			
2				
3	Schedule 1 - Residential	69,511.7		(\$0.120)
4	Schedule 2 - Small Commercial	24,246.8		(\$0.120)
5	Schedule 3 - Large Commercial	17,253.0		(\$0.120)
6	Schedule 23 - Large Commercial Transportation	8,721.3		(\$0.120)
7 8		119,732.8	(\$14,377) ⁽¹⁾	
9			(\$11,011)	
10				
11	Note 1: RSAM Rider Change			
12	¥_			
13	In 2013, FortisBC Energy forecasts that there will be approximately \$-5 mill	ion (net-of-tax) of RSAM additio	ns.	
14	After offsetting the 2013 RSAM Rider recovery, the RSAM account includin			
15	credit balance of \$-21.3 million on a net-of-tax basis by the end of 2013. Th			
16	over two years. Accordingly, the net-of-tax RSAM balance to be amortized i			
17	\$-10.6 million. On a pre-tax basis, this amounts to \$14.4 million or a refund	to customers of \$0.12/GJ		
18	in 2014, which is a \$0.021 increase from the existing charge of (\$0.099)/GJ	J.		
19				
20				
21				
22	2014 Net-Of-Tax Amortization = 1/2 of Projected December 31, 2013 RSAM	VI Balance		
23	= 1/2 * (\$-20,956 RSAM + \$-321 RSAM Interest)			
24	= 1/2 * \$-21,277			
25	= \$-10,639 Net-of-tax amortization			
26				
27	2014 Pre-Tax Amortization = Net-of-tax amortization / (1 - tax rate)			
28	= \$-10,639 / (1 - 26%)			
29	= \$-14,377 Pre-tax amortization			

APPENDIX D7 SERVICE QUALITY INDICATORS



time. The gas is shut off, the in-service meter is exchanged for a new meter, the gas is turned on and the technician locates and relights the customer's appliances. The appointment is necessary as the technician requires access to the inside of the premise to perform the relights to the gas appliances.

6 7 8

1 2

3 4

5

Table D7-5: Recent historical results for meter exchange appointments met and benchmarks

2010	2011	2012	2010 - 2012 Average	Current benchmark	Proposed benchmark
94.2%	96.5%	96.5%	95.7%	<mark>.92.2</mark> %	95.0%

9

FEI values customers' time and strives to meet customers' expectations with regard tocommitments it makes to perform scheduled work at their premises.

FEI proposes to maintain the existing meter exchange activity metric and to increase the current benchmark³ from 92.2 percent to 95.0 percent. The new benchmark of 95.0 percent reflects the average of the past three years' actual results. Although the number of meter exchanges will be increasing beginning in 2014 as a result of adopting new Measurement Canada compliance

17 sampling regulations, FEI believes it can maintain the current customer service level.

The following table summarizes the recent historical results from 2010 – 2012.

18 3.2 CUSTOMER SERVICE SQIS

19 3.2.1 Telephone Service Factor (TSF)

Telephone service factor (TSF) is a measurement of the percentage of calls answered within a defined window of time and was previously called "Speed of Answer". FEI believes that TSF is an appropriate contact centre metric as it balances costs with service quality. Historically reported has been the speed of answer for both emergency and non-emergency calls for FEU. Non-emergency calls include those related to bill inquiries, service applications and calls general in nature.

Following is a summary of the recent historical results for FEU, the established and proposed benchmarks. Except for a minor variance in 2011 for Non-Emergency Calls, the results over the three year period exceeded the established benchmark.

30 31

26

Table D7-6: Recent historical results for Telephone Service Factor

Type of Call	2010	2011	2012	Current benchmark	Proposed benchmark
Emergency	99.2	96.5%	96.5%	<mark>,95</mark> %	95.0%
Non Emergency	77.2	74.7	76.2	75.0%	70.0%

Deleted: 92.2

32

³ Reference to current benchmark is to that established for the 2004 – 2009 PBR Plan.

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Deleted: 95.0

Summary of Rate Change

Line No.	Particulars	2014 (\$ Millions)	2015 Incremental (\$ Millions)	2015 Cumulative (\$ Millions)	2016 Incremental (\$ Millions)	2016 Cumulative (\$ Millions)	2017 Incremental (\$ Millions)	2017 Cumulative (\$ Millions)	2018 Incremental (\$ Millions)	2018 Cumulative (\$ Millions)	Cross Reference
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
2	Volume/Revenue Related										
3	Customer Growth and Use Rates	0.3	(5.9)	(5.6)	(6.2)	(11.8)	(5.9)	(17.7)	(3.1)	(20.7)	
4	Change in Other Revenue	1.5 1.8	(0.4) (6.3)	1.1 (4.5)	(0.3) (6.4)	0.8 (11.0)	(0.2) (6.0)	0.7 (17.0)	(0.0) (3.1)	0.6 (20.1)	
5											
6	O&M Changes										
7	Gross O&M Increases	(0.8)	4.5	3.8	4.5	8.3	4.9	13.2	6.2	19.4	
8	Less: Capitalized Overhead	0.1 (0.1	') <u>(0.6)</u> 3.9	(0.5) 3.3	(0.6) 3.8	(1.2) 7.1	(0.7) 4.2	(1.8) 11.3	(0.9) 5.3	(2.7) 16.7	
9	Denne define Frances										
10	Depreciation Expense Change in Depreciation Rates	(0.2)	1.8	1.6	1.7	3.2	0.1	3.3	0.8	4.1	
12	Tax Expense Impact of Depreciation Changes	0.3	2.1	2.3	2.1	4.4	1.5	5.9	1.8	7.8	
12	Depreciation from Net Additions	1.1 1.1		5.4 9.3	4.7 8.5	10.1 17.8	4.3 5.9	14.4 23.7	4.7 7.4	19.2 31.1	
14	Depreciation non Net Additions	<u> </u>	4.4 0.2	<u> </u>	4.7 0.5	10.1 17.0	4.5 5.8	14.4 23.7	4.7 7.4		
15	Amortization Expense										
16	<u>Amonization Expense</u>	0.2	0.3	0.5	0.1	0.5	0.2	0.7	0.2	0.9	
17	Deferral Accounts	5.1 5.2		3.9 4.4	3.7 3.7	7.6 8.1	2.4 2.6	10.0 10.7	1.9 2.1	11.9 12.8	
18			<u>()</u>								
19	Other										
20	Property and Other Taxes	(2.4)	0.5	(1.9)	1.3	(0.6)	1.0	0.4	1.1	1.5	
21	Other (NSP Provision)	-	-	-	-	-	-	-	-	-	
22	Income Tax Rate Change	2.0	0.0	2.0	0.1	2.1	0.1	2.2	0.1	2.4	
23	Other Income Tax Changes	4.0	(1.7)	2.3	0.5	2.9	0.6	3.5	0.2	3.7	
24	Financing Rate Changes	(3.0)	(0.4)	(3.4)	(2.9)	(6.3)	(8.1)	(14.4)	(0.8)	(15.1)	
25	Financing Changes	0.1	1.1	1.3	0.9	2.2	4.1	6.4	3.8	10.2	
26	Rate Base Growth	0.7 1.4	1.9 1.5	2.6 2.9	1.8 1.7	4.4 4.7	1.2 (1.0)	5.6 3.7	1.0 5.4	6.5 9.1	
27											
28	Revenue Deficiency (Surplus)	8.9	<u>)</u>	15.4		26.7	-	32.4		49.5	
29	Cross Reference			- Append	dix G-1 FORMULA Sch	2 - Apper	ndix G-1 FORMULA Sc	h 7 - Appe	endix G-1 FORMULA S	ch 12 - Appendix	G-1 FORMULA Sch 17
30											

SUMMARY OF RATE CHANGE REQUIRED FOR THE YEAR ENDING DECEMBER 31, 2015 (\$000s)

FORMULA Schedule 2

							2015					
Line			2014	 Non-E	Bypas	<u>s</u>	B	pass and		_		
No.	Particulars	FO	RECAST	 Sales	Trar	nsportation	Sp	ecial Rates	 Total		Change	Cross Reference
	(1)		(2)	(3)		(4)		(5)	(6)		(7)	(8)
1 2	RATE CHANGE REQUIRED											
3	Gas Sales and Transportation Revenue,											
4 5	At Prior Year's Rates	\$	1,105,773	\$ 1,012,978	\$	84,954	\$	11,524	\$ 1,109,456	\$	3,683	
6	Add - Other Revenue Related to SCP Third Party + FEVI Wheeling											
7	Revenue		18,138	 -		-		18,149	 18,149		11	
8												
9	Total Revenue		1,123,911	1,012,978		84,954		29,673	1,127,605		3,694	
10												
11	Less - Cost of Gas		(495,810)	 (493,062)		(253)		(249)	 (493,564)		2,246	
12												
13	Gross Margin	\$	628,101	\$ 519,916	\$	84,701	\$	29,424	\$ 634,041	\$	5,940	
14												
15	Revenue Deficiency (Surplus)	\$	8,920	\$ 13,239	\$	2,157	\$	-	\$ 15,396	\$	6,476	
16												
17	Revenue Deficiency (Surplus) as a % of Gross Margin		1.42%	 2.55%		2.55%		0.00%	2.43%			
18												
19	Revenue Deficiency (Surplus) as a % of Total Revenue		0.79%	 1.31%		2.54%		0.00%	 1.37%			
20												

UTILITY INCOME AND EARNED RETURN FOR THE YEAR ENDING DECEMBER 31, 2015 (\$000s)

	(\$0005)		20	15			
Line No.	Particulars	2014 FORECAST	Existing 2013 Rates	Revised Revenue	Total	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	ENERGY VOLUMES (TJ)						
2	Sales	114,000	114,615	-	114,615	615	
3	Transportation	98,337	99,529		99,529	1,192	
4		212,337	214,144		214,144	1,807	
5							
6	Average Rate per GJ						
7	Sales	\$8.937	\$8.838	\$0.000	\$8.954	\$0.017	
8	Transportation	\$0.974	\$0.969	\$0.000	\$0.991	\$0.017	
9	Average	\$5.250	\$5.181	\$0.000	\$5.253	\$0.003	
10							
11	UTILITY REVENUE						
12	Sales - Existing Rates	\$ 1,011,185	\$ 1,012,978	\$ -	\$ 1,012,978	\$ 1,793	
13	- Increase / (Decrease)	7,686	-	13,239	13,239	5,553	
14	RSAM Revenue	04 507	00.470		00.470	-	
15	Transportation - Existing Rates	94,587	96,479	-	96,479	1,892	
16	- Increase / (Decrease)	1,234		2,157	2,157	923	
17 18	Total Revenue	1,114,692	1,109,457	15,396	1,124,853	10,161	
18	Total Revenue	1,114,092	1,109,457	15,590	1,124,005	10, 101	
20	Cost of Gas Sold (Including Gas Lost)	495,810	493,564	-	493,564	(2,246)	
20	Cost of Gas Sold (including Gas Lost)	495,010	493,304	-	493,304	(2,240)	
22	Gross Margin	618,882	615,893	15,396	631,289	12,407	
23	Cross margin	010,002	010,000	15,550	001,209	12,407	
24	Operation and Maintenance	202,307	206,218	-	206,218	3,911	
25	Property and Sundry Taxes	48,797	49,335	-	49,335	538	
26	Depreciation and Amortization	149,000	154,315	-	154,315	5,315	
27	Other Operating Revenue	(23,290)	(23,694)	-	(23,694)	(404)	
28	Sub-total	376,814	386,174	-	386,174	9,360	
29	Utility Income Before Income Taxes	242,068	229,719	15,396	245,115	3,047	
30							
31	Income Taxes	38,291	34,680	4,003	38,683	392	
32							
33	EARNED RETURN	\$ 203,777	\$ 195,039	\$ 11,393	\$ 206,432	\$ 2,655	- Appendix G-1 FORMULA Sch 6
34							
35							
36	UTILITY RATE BASE	\$ 2,788,993	\$ 2,845,851	\$ 42	\$ 2,845,893	\$ 56,900	- Appendix G-1 FORMULA Sch 5
37					<u> </u>	<u>.</u>	
38	RATE OF RETURN ON UTILITY RATE BASE	7.31%	6.85%		7.25%	-0.05%	- Appendix G-1 FORMULA Sch 6
			2.2070			2.3070	FF

				2015								
Line No.	Particulars	FC	2014 DRECAST	Exi	sting 2013 Rates		Revised evenue		Total		Change	Cross Reference
	(1)		(2)		(3)		(4)		(5)		(6)	(7)
1	CALCULATION OF INCOME TAXES											
2	EARNED RETURN	\$	203,777	\$	195,039	\$	11,393	\$	206,432	\$	2,655	- Appendix G-1 FORMULA Sch 3
3	Deduct - Interest on Debt		(109,823)		(110,560)		(1)		(110,561)		(738)	- Appendix G-1 FORMULA Sch 6
4	Add (Deduct) - Permanent & Timing Differences		15,028		14,226		-		14,226		(802)	
5	Adjusted Taxable Income After Tax	\$	108,982	_	98,705		11,392	\$	110,097		1,115	
6												
7	Current Income Tax Rate		26.00%		26.00%		26.00%		26.00%		0.00%	
8	1 - Current Income Tax Rate		74.00%		74.00%		74.00%		74.00%		0.00%	
9												
10	Taxable Income	\$	147,273	\$	133,385	\$	15,395	\$	148,780	\$	1,507	
11												
12												
13	Income Tax - Current	\$	38,291	\$	34,680	\$	4,003	\$	38,683	\$	392	
14	Previous Year Adjustment	•	-	•	-		_		-	•	-	
15												
16	Total Income Tax	\$	38,291	\$	34,680	\$	4,003	\$	38,683	\$	392	- Appendix G-1 FORMULA Sch 3
17			,						<u> </u>			•••

UTILITY RATE BASE FOR THE YEAR ENDING DECEMBER 31, 2015 (\$000s)

Line 2014 Existing 2013 2013 No. Particulars FORECAST Rates Adjustments Revised Rates (h) (g) (h) (h) </th <th></th>	
No. Particulars FORECAST Rates Adjustments Revised Rates Change Cross Reference 1 Gas Plant in Service, Beginning (1) (2) (3) (4) (5) (6) (7) 2 Opening Balance Adjustment -	
(1) (2) (3) (4) (5) (6) (7) 1 Gas Plant in Service, Beginning Opening Balance Adjustment \$ 3,872,208 \$ 4,010,335 \$ - \$ 4,010,335 \$ 138,127 2 Opening Balance Adjustment 4,010,335 \$ - \$ 4,010,335 \$ 138,127 3 Gas Plant in Service, Ending 4,010,335 \$ 1,157,271 - 4,157,271 146,936 4 Accumulated Depreciation Beginning - Plant \$ (1,105,422) \$ (1,206,410) \$ - \$ (1,206,410) \$ (1,00,988) 6 Opening Balance Adjustment (1,206,410) \$ - \$ (1,96,276) \$ (1,96,276) \$ (1,96,276) \$ (1,96,276) \$ (1,96,276) \$ (1,96,276) \$ (1,05,22) \$ (1,06,276) \$ (1,06,276) \$ (1,06,276) \$ (200,325) (4,049) 11 CIAC, Ending (196,276) (200,325) - (200,325) (4,049) 12 Accumulated Amortization Beginning - CIAC \$ 57,362 \$ 59,914 \$ 2,552 - - - 13 Accumulated Amortization Ending - CIAC \$ 2,648,645 \$ 2,685,461 \$ - \$ 59,914 \$ 2,2685,46	
2 Opening Balance Adjustment 4,010,335 4,157,271 - 4,157,271 146,936 3 Gas Plant in Service, Ending 4,010,335 4,157,271 - 4,157,271 146,936 4 Opening Balance Adjustment \$ (1,105,422) \$ (1,206,410) \$ (100,988) 6 Opening Balance Adjustment (1,206,410) \$ (1,317,791) (11,317,791) 7 Accumulated Depreciation Ending - Plant (1,206,410) \$ (1,96,276) \$ (1,317,791) 8 CIAC, Beginning Opening Balance Adjustment (1,206,410) \$ (1,96,276) \$ (1,317,791) 10 Opening Balance Adjustment (1,206,410) \$ (196,276) \$ (1,855) 10 Opening Balance Adjustment (196,276) \$ (1,96,276) \$ (1,855) 11 CIAC, Ending (196,276) \$ (200,325) - (200,325) (4,049) 12 Accumulated Amortization Beginning - CIAC \$ \$57,362 \$59,914 \$ 2,552 14 Opening Balance Adjustment <td></td>	
3 Gas Plant in Service, Ending 4,010,335 4,157,271 - 4,157,271 146,936 4 Accumulated Depreciation Beginning - Plant \$ (1,105,422) \$ (1,206,410) \$ - \$ (1,206,410) \$ (1,206,410) \$ (1,206,410) \$ (1,206,410) \$ (1,206,410) \$ (1,206,410) \$ (1,206,410) \$ (1,206,410) \$ (1,206,410) \$ (1,206,410) \$ (1,206,410) \$ (1,317,791) -	
4 Accumulated Depreciation Beginning - Plant \$ (1,105,422) \$ (1,206,410) \$ - \$ (1,206,410) \$ - \$ (1,00,988) 6 Opening Balance Adjustment (1,206,410) (1,317,791) - (1,317,791) (111,381) 7 Accumulated Depreciation Ending - Plant (1,206,410) (1,317,791) - (1,317,791) (111,381) 8 CIAC, Beginning \$ (194,421) \$ (196,276) \$ - \$ (1,96,276) \$ (1,855) 10 Opening Balance Adjustment - - - 11 CIAC, Ending (196,276) (200,325) - (200,325) (4,049) 12 Accumulated Amortization Beginning - CIAC \$ 57,362 \$ 59,914 \$ - \$ 59,914 \$ 2,552 14 Opening Balance Adjustment - - - 15 Accumulated Amortization Ending - CIAC \$ 9,914 \$ 4,203 - - \$ 2,685,461 \$ 3 6,816 16 Accumulated Amortization Ending - CIAC \$ 9,914 \$ 2,648,645 \$ 2,685,461 \$ - \$ 2,685,461 \$ 3 6,816 17 Net Plant in Service, Mid-Year \$ 2,648,645 \$ 2,648,645 \$ 2,645,461 \$ - \$ 2,685,461 \$ 3 6,816 18 Adjustment to 13-Month Average - - - - 19 Adjustment to 13-Month Average - - -	
6 Opening Balance Adjustment -	
7 Accumulated Depreciation Ending - Plant (1,206,410) (1,317,791) - (1,317,791) (111,381) 8 CIAC, Beginning \$ (194,421) \$ (196,276) \$ (196,276) \$ (1,855) 10 Opening Balance Adjustment - - - - - 11 CIAC, Ending (196,276) \$ (196,276)	
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9 CIAC, Beginning \$ (194,421) \$ (196,276)	
10 Opening Balance Adjustment -	
11 CIAC, Ending (196,276) (200,325) - (200,325) (4,049) 12 Accumulated Amortization Beginning - CIAC \$ 57,362 \$ 59,914 \$ - \$ 59,914 \$ 2,552 14 Opening Balance Adjustment - - - - - - 15 Accumulated Amortization Ending - CIAC 59,914 64,203 - 64,203 4,289 16 - - - - - - - - 17 Net Plant in Service, Mid-Year \$ 2,648,645 \$ 2,685,461 \$ - \$ 2,685,461 \$ 36,816 18 - - - - - - - 19 Adjustment to 13-Month Average - - - - - - 19 Adjustment to 13-Month Average - - - - - - - - 10 unamortized Deferred Charges 36,486 54,719 - 26,120 - 26,120 - 26,120 - 26,120 - 26,120 -	
12 Accumulated Amortization Beginning - CIAC \$ 57,362 \$ 59,914 \$ - \$ 59,914 \$ 2,552 14 Opening Balance Adjustment - - - - - 15 Accumulated Amortization Ending - CIAC 59,914 64,203 - 64,203 4,289 16 - - - - - - - 17 Net Plant in Service, Mid-Year \$ 2,648,645 \$ 2,685,461 \$ 36,816 - - - - 18 -	
13 Accumulated Amortization Beginning - CIAC \$ 57,362 \$ 59,914 \$ - \$ 59,914 \$ 2,552 14 Opening Balance Adjustment - - - - - 15 Accumulated Amortization Ending - CIAC 59,914 64,203 - 64,203 4,289 16 - - - - 64,203 4,289 16 - - - - - - 17 Net Plant in Service, Mid-Year \$ 2,648,645 \$ 2,685,461 \$ 2,685,461 \$ 36,816 18 - - - - - - - 19 Adjustment to 13-Month Average - - - - - - 20 Work in Progress, No AFUDC 26,120 26,120 - 26,120 - - - 21 Unamortized Deferred Charges 36,486 54,719 - 54,719 18,233 22 Cash Working Capital (314) (336) 42 (294) 20 23 Other Working Capital 79,039	
14 Opening Balance Adjustment -	
15 Accumulated Amortization Ending - CIAC 59,914 64,203 - 64,203 4,289 16 17 Net Plant in Service, Mid-Year \$ 2,648,645 \$ 2,685,461 \$ - \$ 2,685,461 \$ 36,816 19 Adjustment to 13-Month Average - - - - - - 20 Work in Progress, No AFUDC 26,120 - 26,120 - - - 21 Unamortized Deferred Charges 36,486 54,719 - 54,719 18,233 22 Cash Working Capital (314) (336) 42 (294) 20 23 Other Working Capital 79,039 80,704 - 80,704 1,665 24 Deferred Income Taxes Regulatory Asset 288,453 287,980 - 287,980 (473)	
16 Image: Second se	
17 Net Plant in Service, Mid-Year \$ 2,648,645 \$ 2,685,461 \$ - \$ 2,685,461 \$ 36,816 18 - - - \$ 2,685,461 \$ - -	
18 19 Adjustment to 13-Month Average 19 Adjustment to 13-Month Average 20 Work in Progress, No AFUDC 26,120 - 26,120 - 21 Unamortized Deferred Charges 36,486 54,719 - 54,719 18,233 22 Cash Working Capital (314) (336) 42 (294) 20 23 Other Working Capital 79,039 80,704 - 80,704 1,665 24 Deferred Income Taxes Regulatory Asset 288,453 287,980 - 287,980 (473)	
19 Adjustment to 13-Month Average -	
20 Work in Progress, No AFUDC 26,120 26,120 - 26,120 - 21 Unamortized Deferred Charges 36,486 54,719 - 54,719 18,233 22 Cash Working Capital (314) (336) 42 (294) 20 23 Other Working Capital 79,039 80,704 - 80,704 1,665 24 Deferred Income Taxes Regulatory Asset 288,453 287,980 - 287,980 (473)	
21 Unamortized Deferred Charges 36,486 54,719 - 54,719 18,233 22 Cash Working Capital (314) (336) 42 (294) 20 23 Other Working Capital 79,039 80,704 - 80,704 1,665 24 Deferred Income Taxes Regulatory Asset 288,453 287,980 - 287,980 (473)	
22 Cash Working Capital (314) (336) 42 (294) 20 23 Other Working Capital 79,039 80,704 - 80,704 1,665 24 Deferred Income Taxes Regulatory Asset 288,453 287,980 - 287,980 (473)	
23 Other Working Capital 79,039 80,704 - 80,704 1,665 24 Deferred Income Taxes Regulatory Asset 288,453 287,980 - 287,980 (473)	
24 Deferred Income Taxes Regulatory Asset 288,453 287,980 - 287,980 (473)	
25 Deferred Income Taxes Regulatory Liability (288,453) (287,980) - (287,980) 473	
26 LILO Benefit (983) (817) - (817) 166	
27 Utility Rate Base \$ 2,788,993 \$ 2,845,851 \$ 42 \$ 2,845,893 \$ 56,900 - Appendix G-1 FORMULA Sci	ch 6

RETURN ON CAPITAL FOR THE YEAR ENDING DECEMBER 31, 2015 (\$000s)

Line No.	Particulars		Capitaliz Amou		n	%	Embedded Cost	Cost Component			Cross Reference
	(1)		(2)		(3)	(4)	(5)	(6)		(7)	(8)
1	2015 AT 2013 RATES										
2	Long-Term Debt			\$	1,564,659	54.98%	6.77%	3.72%			
3	Unfunded Debt			Ψ	185,539	6.52%	2.50%	0.16%			
4	Preference Shares				-	0.00%	0.00%	0.00%			
5	Common Equity				1,095,653	38.50%	7.71%	2.97%			
6					.,,						
7				\$	2,845,851	100.00%		6.85%			- Appendix G-1 FORMULA Sch 5
8											
9	2015 REVISED RATES										
10	Long-Term Debt			\$	1,564,659	54.98%	6.77%	3.72%	\$	105,922	
11	Unfunded Debt	\$	185,539								
12	Adjustment, Revised Rates		26		185,565	6.52%	2.50%	0.16%		4,639	
13	Preference Shares				-	0.00%	0.00%	0.00%		-	
14	Common Equity				1,095,669	38.50%	8.75%	3.37%		95,871	
15											- Appendix G-1 FORMULA Sch 3
16				\$	2,845,893	100.00%		7.25%	\$	206,432	- Appendix G-1 FORMULA Sch 5
17											
18	2014 REVISED RATES										
19	Long-Term Debt			\$	1,569,006	56.26%	6.84%	3.85%	\$	107,264	
20	Unfunded Debt	\$	146,210				. ==0/	0.000/			
21	Adjustment, Revised Rates		15		146,225	5.24%	1.75%	0.09%		2,559	
22 23	Preference Shares Common Equity				- 1,073,762	0.00%	0.00% 8.75%	0.00% 3.37%		-	
23 24	Common Equity				1,073,762	38.50%	0.75%	3.37%		93,954	
24				\$	2,788,993	100.00%		7.31%	\$	203,777	
26				Ψ	2,700,000	100.0070		1.0170	Ψ	200,111	
20	CHANGE FROM 2014 REVISED RATES										
28	Long-Term Debt			\$	(4,347)	-1.28%	-0.07%	-0.13%	\$	(1,342)	
29	Unfunded Debt	\$	39,329	÷	(1,017)		0.01 /0	0.1070	÷	(1,012)	
30	Adjustment, Revised Rates	Ŧ	11		39,340	1.28%	0.75%	0.07%		2,080	
31	Preference Shares				-	0.00%	0.00%	0.00%		-	
32	Common Equity				21,907	0.00%	0.00%	0.00%		1,917	
33											
34				\$	56,900	0.00%		-0.06%	\$	2,655	

SUMMARY OF RATE CHANGE REQUIRED FOR THE YEAR ENDING DECEMBER 31, 2016 (\$000s)

FORMULA Schedule 7

		2016											
Line		2015		Non-B	Bypas	<u>s</u>	By	pass and			_		
No.	Particulars	FORECAST	Sa	ales	Tran	sportation	Sp	ecial Rates		Total		Change	Cross Reference
	(1)	(2)	((3)		(4)		(5)		(6)		(7)	(8)
1 2	RATE CHANGE REQUIRED												
3	Gas Sales and Transportation Revenue,												
4 5	At Prior Year's Rates	\$ 1,109,456	\$ 1,0	020,295	\$	86,841	\$	11,524	\$	1,118,660	\$	9,204	
6	Add - Other Revenue Related to SCP Third Party + FEVI Wheeling												
7	Revenue	18,149		-		-		18,160		18,160		11	
8													
9	Total Revenue	1,127,605	1,0	020,295		86,841		29,684		1,136,820		9,215	
10													
11	Less - Cost of Gas	(493,564)	(4	496,071)		(255)		(252)		(496,578)		(3,014)	
12													
13	Gross Margin	\$ 634,041	\$ 5	524,224	\$	86,586	\$	29,432	\$	640,242	\$	6,201	
14													
15	Revenue Deficiency (Surplus)	\$ 15,396	\$	22,928	\$	3,787	\$	-	\$	26,715	\$	11,319	
16													
17	Revenue Deficiency (Surplus) as a % of Gross Margin	2.43%		4.37%		4.37%		0.00%		4.17%			
18													
19	Revenue Deficiency (Surplus) as a % of Total Revenue	1.37%		2.25%		4.36%		0.00%		2.35%			
20													

UTILITY INCOME AND EARNED RETURN FOR THE YEAR ENDING DECEMBER 31, 2016 (\$000s)

	(\$000S)									
				2016						
Line No.	Particulars	2015 FORECAST	Exi	sting 2013 Rates		evised evenue	 Total	(Change	Cross Reference
	(1)	(2)		(3)		(4)	(5)		(6)	(7)
1										
2	ENERGY VOLUMES (TJ) Sales	114,615		115,272			115,272		657	
2	Transportation	99,529		100,461		-	100,461		932	
4	Transportation	214,144		215,733		-	 215,733		1,589	
5				210,700			 210,700		1,000	
6	Average Rate per GJ									
7	Sales	\$8.954		\$8.851		\$0.000	\$9.050		\$0.096	
8	Transportation	\$0.991		\$0.979		\$0.000	\$1.017		\$0.026	
9	Average	\$5.253		\$5.185		\$0.000	\$5.309		\$0.056	
10	·									
11	UTILITY REVENUE									
12	Sales - Existing Rates	\$ 1,012,978	\$	1,020,295	\$	-	\$ 1,020,295	\$	7,317	
13	- Increase / (Decrease)	13,239		-		22,926	22,926		9,687	
14	RSAM Revenue								-	
15	Transportation - Existing Rates	96,479		98,365		-	98,365		1,886	
16	- Increase / (Decrease)	2,157				3,789	3,789		1,632	
17							 			
18	Total Revenue	1,124,853		1,118,660		26,715	1,145,375		20,522	
19		100 501		400 570			100 570		0.044	
20	Cost of Gas Sold (Including Gas Lost)	493,564		496,578		-	496,578		3,014	
21 22	Gross Margin	631,289		622,082		26,715	 648,797		17,508	
22	Gross margin	031,209		022,002		20,715	 040,797		17,506	
23 24	Operation and Maintenance	206,218		210,067		_	210,067		3,849	
25	Property and Sundry Taxes	49,335		50,614		-	50,614		1,279	
26	Depreciation and Amortization	154,315		164,368		_	164,368		10,053	
27	Other Operating Revenue	(23,694)		(23,952)		-	(23,952)		(258)	
28	Sub-total	386,174		401,097		-	401,097		14,923	
29	Utility Income Before Income Taxes	245,115		220,985		26,715	 247,700		2,585	
30										
31	Income Taxes	38,683		34,536		6,946	41,482		2,799	
32							 			
33	EARNED RETURN	\$ 206,432	\$	186,449	\$	19,769	\$ 206,218	\$	(214)	- Appendix G-1 FORMULA Sch 11
34							 			
35										
36	UTILITY RATE BASE	\$ 2,845,893	\$	2,897,802	\$	77	\$ 2,897,879	\$	51,986	- Appendix G-1 FORMULA Sch 10
37							 			
38	RATE OF RETURN ON UTILITY RATE BASE	7.25%		6.43%			7.12%		-0.14%	- Appendix G-1 FORMULA Sch 11
							 	_		

INCOME TAXES FOR THE YEAR ENDING DECEMBER 31, 2016 (\$000s)

		2016									
Line No.	Particulars	FC	2015 DRECAST	Exi	sting 2013 Rates		Revised Revenue		Total	Change	Cross Reference
	(1)		(2)		(3)		(4)		(5)	(6)	(7)
1	CALCULATION OF INCOME TAXES										
2	EARNED RETURN	\$	206,432	\$	186,449	\$	19,769	\$	206,218	\$ (214)	- Appendix G-1 FORMULA Sch 8
3	Deduct - Interest on Debt		(110,561)		(108,595)		(1)		(108,596)	1,965	- Appendix G-1 FORMULA Sch 11
4	Add (Deduct) - Permanent & Timing Differences		14,226		20,443		-		20,443	6,217	
5	Adjusted Taxable Income After Tax	\$	110,097		98,297		19,768	\$	118,065	 7,968	
6	•										
7	Current Income Tax Rate		26.00%		26.00%		26.00%		26.00%	0.00%	
8	1 - Current Income Tax Rate		74.00%		74.00%		74.00%		74.00%	0.00%	
9											
10	Taxable Income	\$	148,780	\$	132,834	\$	26,714	\$	159,547	\$ 10,767	
11											
12											
13	Income Tax - Current	\$	38,683	\$	34,537	\$	6,946	\$	41,482	\$ 2,799	
14	Previous Year Adjustment		-		-		-		-	-	
15	·										
16	Total Income Tax	\$	38,683	\$	34,537	\$	6,946	\$	41,482	\$ 2,799	- Appendix G-1 FORMULA Sch 8

17

UTILITY RATE BASE FOR THE YEAR ENDING DECEMBER 31, 2016

(\$000s)

			20	016			
Line		2015	Existing 2013		2013		
No.	Particulars	FORECAST	Rates	Adjustments	Revised Rates	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Gas Plant in Service, Beginning	\$ 4,010,335	\$ 4,157,271	\$-	\$ 4,157,271	\$ 146,936	
2	Opening Balance Adjustment		-	-	-	-	
3	Gas Plant in Service, Ending	4,157,271	4,291,081	-	4,291,081	133,810	
4							
5	Accumulated Depreciation Beginning - Plant	\$ (1,206,410)	\$ (1,317,791)	\$-	\$ (1,317,791)	\$ (111,381)	
6	Opening Balance Adjustment	(1 o 1 = = o 1)	-	-	-	-	
/	Accumulated Depreciation Ending - Plant	(1,317,791)	(1,418,378)	-	(1,418,378)	(100,587)	
8		¢ (400.070)	\$ (200.325)	¢	\$ (200.325)	¢ (4.0.40)	
-	CIAC, Beginning	\$ (196,276)	\$ (200,325)		\$ (200,325)	\$ (4,049)	
10 11	Opening Balance Adjustment CIAC, Ending	(200,325)	(203,697)	-	(203,697)	(3,372)	
12	CIAC, Ending	(200,325)	(203,097)	-	(203,097)	(3,372)	
12	Accumulated Amortization Beginning - CIAC	\$ 59,914	\$ 64,203	\$-	\$ 64,203	\$ 4,289	
14	Opening Balance Adjustment	φ 55,514	φ 04,200	Ψ -	φ 04,200	ψ =,205	
15	Accumulated Amortization Ending - CIAC	64,203	67,620	-	67,620	3,417	
16		01,200	0.,020		01,020	0,111	
17	Net Plant in Service, Mid-Year	\$ 2,685,461	\$ 2,719,992	\$ -	\$ 2,719,992	\$ 34,532	
18			<u>, , , , , , , , , , , , , , , , , , , </u>				
19	Adjustment to 13-Month Average	-	-	-	-	-	
20	Work in Progress, No AFUDC	26,120	26,120	-	26,120	-	
21	Unamortized Deferred Charges	54,719	67,336	-	67,336	12,617	
22	Cash Working Capital	(294)	346	77	423	717	
23	Other Working Capital	80,704	84,659	-	84,659	3,955	
24	Deferred Income Taxes Regulatory Asset	287,980	287,029	-	287,029	(951)	
25	Deferred Income Taxes Regulatory Liability	(287,980)	(287,029)	-	(287,029)	951	
26	LILO Benefit	(817)	(651)	-	(651)	166	
27	Utility Rate Base	\$ 2,845,893	\$ 2,897,802	\$ 77	\$ 2,897,879	\$ 51,987	- Appendix G-1 FORMULA Sch 11

Appendix G-1 FORMULA Schedule 11

RETURN ON CAPITAL FOR THE YEAR ENDING DECEMBER 31, 2016 (\$000s)

Line No.	Particulars			lization	%	Embedded Cost	Cost Component	Earned Return	Cross Reference
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 2	2016 AT 2013 RATES Long-Term Debt			\$ 1,561,478	53.88%	6.50%	3.50%		
2	Unfunded Debt			220,670	7.62%	3.25%	0.25%		
4	Preference Shares			220,070	0.00%	0.00%	0.20%		
5	Common Equity			1,115,654	38.50%	6.98%	2.68%		
6				.,	00.0070	0.0070	2.0070		
7				\$ 2,897,802	100.00%		6.43%		- Appendix G-1 FORMULA Sch 10
8									
9	2016 REVISED RATES								
10	Long-Term Debt			\$ 1,561,478	53.88%	6.50%	3.50%	\$ 101,423	
11	Unfunded Debt	\$	220,670						
12	Adjustment, Revised Rates		48	220,718	7.62%	3.25%	0.25%	7,173	
13	Preference Shares			-	0.00%	0.00%	0.00%	-	
14	Common Equity			1,115,683	38.50%	8.75%	3.37%	97,622	
15									- Appendix G-1 FORMULA Sch 8
16				\$ 2,897,879	100.00%		7.12%	\$ 206,218	- Appendix G-1 FORMULA Sch 10
17									
18	2015 REVISED RATES								
19	Long-Term Debt			\$ 1,564,659	54.98%	6.77%	3.72%	\$ 105,922	
20	Unfunded Debt	\$	185,539						
21	Adjustment, Revised Rates		26	185,565	6.52%	2.50%	0.16%	4,639	
22	Preference Shares			-	0.00%	0.00%	0.00%	-	
23	Common Equity			1,095,669	38.50%	8.75%	3.37%	95,871	
24									
25				\$ 2,845,893	100.00%		7.25%	\$ 206,432	- Appendix G-1 FORMULA Sch 6
26									
27	CHANGE FROM 2015 REVISED RATES			6 (0.404)		0.070	0.000/	• (, , oo)	
28	Long-Term Debt	•		\$ (3,181)	-1.10%	-0.27%	-0.22%	\$ (4,499)	
29	Unfunded Debt	\$	35,131	05 450	4.400/	0.75%	0.000/	0.504	
30	Adjustment, Revised Rates		22	35,153	1.10%	0.75%	0.09%	2,534	
31	Preference Shares			-	0.00%	0.00%	0.00%	-	
32	Common Equity			20,014	0.00%	0.00%	0.00%	1,751	
33 34				\$ 51,986	0.000/		0.120/	¢ (014)	
34				φ 31,900	0.00%		-0.13%	\$ (214)	

SUMMARY OF RATE CHANGE REQUIRED FOR THE YEAR ENDING DECEMBER 31, 2017 (\$000s)

		2017											
Line		2016		Non-E	Bypas	S	В	ypass and			_		
No.	Particulars	FORECAST		Sales	Trar	nsportation	Sp	ecial Rates		Total		Change	Cross Reference
	(1)	(2)		(3)		(4)		(5)		(6)		(7)	(8)
1 2	RATE CHANGE REQUIRED												
3	Gas Sales and Transportation Revenue,												
4 5	At Prior Year's Rates	\$ 1,118,660	\$	1,027,456	\$	88,741	\$	11,525	\$	1,127,722	\$	9,062	
6	Add - Other Revenue Related to SCP Third Party + FEVI Wheeling												
7	Revenue	18,160		-		-		18,159		18,159		(1)	
8													
9	Total Revenue	1,136,820		1,027,456		88,741		29,684		1,145,881		9,061	
10													
11	Less - Cost of Gas	(496,578)		(499,263)		(259)		(253)		(499,775)		(3,197)	
12													
13	Gross Margin	\$ 640,242	\$	528,193	\$	88,482	\$	29,431	\$	646,106	\$	5,864	
14													
15	Revenue Deficiency (Surplus)	\$ 26,715	\$	27,773	\$	4,652	\$	-	\$	32,425	\$	5,710	
16													
17	Revenue Deficiency (Surplus) as a % of Gross Margin	4.17%		5.26%		5.26%		0.00%		5.02%			
18													
19	Revenue Deficiency (Surplus) as a % of Total Revenue	2.35%		2.70%		5.24%		0.00%		2.83%			
20													

UTILITY INCOME AND EARNED RETURN FOR THE YEAR ENDING DECEMBER 31, 2017 (\$000s)

	(\$6003)		20	17			
Line No.	Particulars	2016 FORECAST	Existing 2013 Rates	Revised Revenue	Total	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	ENERGY VOLUMES (TJ)						
2	Sales	115,272	115,877	-	115,877	605	
3	Transportation	100,461	101,468		101,468	1,007	
4		215,733	217,345	-	217,345	1,612	
5							
6	Average Rate per GJ						
7	Sales	\$9.050	\$8.867	\$0.000	\$9.106	\$0.056	
8	Transportation	\$1.017	\$0.988	\$0.000	\$1.034	\$0.017	
9	Average	\$5.309	\$5.189	\$0.000	\$5.338	\$0.029	
10							
11		¢ 4 000 005	¢ 4.007.450	¢	¢ 4.007.450	¢ 7404	
12 13	Sales - Existing Rates - Increase / (Decrease)	\$ 1,020,295 22,926	\$ 1,027,456	\$- 27,773	\$ 1,027,456 27,773	\$ 7,161 4,847	
13	RSAM Revenue	22,920	-	21,113	21,113	4,047	
14	Transportation - Existing Rates	98,365	100,266	-	100,266	1,901	
16	- Increase / (Decrease)	3,789	100,200	4,652	4,652	863	
10		0,700		4,002	4,002	000	
18	Total Revenue	1,145,375	1,127,722	32,425	1,160,147	14,772	
19		.,,	.,,	,	.,,	,	
20	Cost of Gas Sold (Including Gas Lost)	496,578	499,775	-	499,775	3,197	
21		,	, -		, -	-, -	
22	Gross Margin	648,797	627,947	32,425	660,372	11,575	
23	•						
24	Operation and Maintenance	210,067	214,304	-	214,304	4,237	
25	Property and Sundry Taxes	50,614	51,598	-	51,598	984	
26	Depreciation and Amortization	164,368	171,392	-	171,392	7,024	
27	Other Operating Revenue	(23,952)	(24,121)		(24,121)	(169)	
28	Sub-total	401,097	413,173		413,173	12,076	
29	Utility Income Before Income Taxes	247,700	214,774	32,425	247,199	(501)	
30							
31	Income Taxes	41,482	35,280	8,428	43,708	2,226	
32		000.040	470.404	<u> </u>		<u>(0, 707)</u>	
33	EARNED RETURN	\$ 206,218	\$ 179,494	\$ 23,997	\$ 203,491	\$ (2,727)	- Appendix G-1 FORMULA Sch 16
34							
35		a 0.007.070	A 0.000.000	0	• • • • • • • • •	A 05 (00	
36	UTILITY RATE BASE	\$ 2,897,879	\$ 2,933,000	\$ 369	\$ 2,933,369	\$ 35,490	- Appendix G-1 FORMULA Sch 15
37							
38	RATE OF RETURN ON UTILITY RATE BASE	7.12%	6.12%		6.94%	-0.18%	- Appendix G-1 FORMULA Sch 16

INCOME TAXES FOR THE YEAR ENDING DECEMBER 31, 2017 (\$000s)

				2017								
Line No.	Particulars	FC	2016 RECAST	Exi	sting 2013 Rates		Revised Revenue		Total	(Change	Cross Reference
	(1)		(2)		(3)		(4)		(5)		(6)	(7)
1	CALCULATION OF INCOME TAXES EARNED RETURN	¢	206 219	\$	179,494	¢	22.007	\$	202 401	¢	(0,707)	Appandix C 1 EODMUL A Sab 12
2	Deduct - Interest on Debt	φ	206,218 (108,596)	Ф	(104,664)	\$	23,997 (9)	Ф	203,491 (104,673)	\$	(2,727) 3,923	- Appendix G-1 FORMULA Sch 13 - Appendix G-1 FORMULA Sch 16
4	Add (Deduct) - Permanent & Timing Differences		20,443		25,581		(9)		25,581		5,138	- Appendix G-11 ORMOLA Sci 10
5	Adjusted Taxable Income After Tax	\$	118,065		100,411		23,988	\$	124,399		6,334	
6	·····		- /		/		- ,	<u> </u>	,		- /	
7	Current Income Tax Rate		26.00%		26.00%		26.00%		26.00%		0.00%	
8	1 - Current Income Tax Rate		74.00%		74.00%		74.00%		74.00%		0.00%	
9												
10	Taxable Income	\$	159,547	\$	135,691	\$	32,416	\$	168,107	\$	8,560	
11												
12												
13	Income Tax - Current	\$	41,482	\$	35,280	\$	8,428	\$	43,708	\$	2,226	
14	Previous Year Adjustment		-		-		-		-		-	
15												
16	Total Income Tax	\$	41,482	\$	35,280	\$	8,428	\$	43,708	\$	2,226	- Appendix G-1 FORMULA Sch 13

17

UTILITY RATE BASE FOR THE YEAR ENDING DECEMBER 31, 2017 (\$000s)

Line		2016	Existing 2013		2013		
No.	Particulars	FORECAST	Rates	Adjustments	Revised Rates	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Gas Plant in Service, Beginning	\$ 4,157,271	\$ 4,291,081	\$ -	\$ 4,291,081	\$ 133,810	
2	Opening Balance Adjustment		-	-	-	-	
3 4	Gas Plant in Service, Ending	4,291,081	4,439,076	-	4,439,076	147,995	
5	Accumulated Depreciation Beginning - Plant	\$ (1,317,791)	\$ (1,418,378)	\$-	\$ (1,418,378)	\$ (100,587)	
6	Opening Balance Adjustment		-	-	-	-	
7	Accumulated Depreciation Ending - Plant	(1,418,378)	(1,533,632)	-	(1,533,632)	(115,254)	
8							
9	CIAC, Beginning	\$ (200,325)	\$ (203,697)	\$-	\$ (203,697)	\$ (3,372)	
10	Opening Balance Adjustment		-	-	-	-	
11	CIAC, Ending	(203,697)	(206,836)	-	(206,836)	(3,139)	
12							
13	Accumulated Amortization Beginning - CIAC	\$ 64,203	\$ 67,620	\$-	\$ 67,620	\$ 3,417	
14	Opening Balance Adjustment		-	-	-	-	
15	Accumulated Amortization Ending - CIAC	67,620	70,505	-	70,505	2,885	
16 17	Net Plant in Service, Mid-Year	\$ 2,719,992	\$ 2 752 870	\$ -	\$ 2,752,870	\$ 32,878	
17	Net Plant In Service, Mid-fear	\$ 2,719,992	\$ 2,752,870	<u>р</u> -	\$ 2,752,670	۵ 32,070	
10	Adjustment to 13-Month Average		-				
20	Work in Progress, No AFUDC	- 26,120	26,120	-	26,120	-	
20	Unamortized Deferred Charges	67,336	63,688	_	63,688	(3,648)	
22	Cash Working Capital	423	296	369	665	(0,040)	
23	Other Working Capital	84,659	90,511	-	90,511	5,852	
23	Deferred Income Taxes Regulatory Asset	287,029	285,481	-	285,481	(1,548)	
25	Deferred Income Taxes Regulatory Liability	(287,029)	(285,481)	_	(285,481)	1,548	
26	LILO Benefit	(651)	(485)	_	(485)	166	
27	Utility Rate Base	\$ 2,897,879	\$ 2,933,000	\$ 369	\$ 2,933,369	\$ 35,490	- Appendix G-1 FORMULA Sch 16
	,	+ 2,000,010	÷ 2,000,000	- 000	÷ 2,000,000	÷ 00,100	- The state of the

RETURN ON CAPITAL FOR THE YEAR ENDING DECEMBER 31, 2017 (\$000s)

Line No.	Particulars		Capita	alization iount		%	Embedded	Cost		Earned Return	Cross Reference
INO.		<u> </u>	(2)	lount	(3)	(4)	Cost (5)	Component (6)		(7)	(8)
	(1)		(2)		(3)	(4)	(3)	(0)		(r)	(8)
1	2017 AT 2013 RATES										
2	Long-Term Debt			\$	1,658,557	56.55%	5.98%	3.38%			
3	Unfunded Debt				145,238	4.95%	3.75%	0.19%			
4	Preference Shares				-	0.00%	0.00%	0.00%			
5	Common Equity			-	1,129,205	38.50%	6.63%	2.55%			
6											
7				\$ 2	2,933,000	100.00%		6.12%			- Appendix G-1 FORMULA Sch 15
8											
9	2017 REVISED RATES										
10	Long-Term Debt			\$ ´	1,658,557	56.54%	5.98%	3.38%	\$	99,218	
11	Unfunded Debt	\$	145,238								
12	Adjustment, Revised Rates		227		145,465	4.96%	3.75%	0.19%		5,455	
13	Preference Shares				-	0.00%	0.00%	0.00%		-	
14	Common Equity			1	1,129,347	38.50%	8.75%	3.37%		98,818	
15											- Appendix G-1 FORMULA Sch 13
16				\$ 2	2,933,369	100.00%		6.94%	\$	203,491	- Appendix G-1 FORMULA Sch 15
17											
18	2016 REVISED RATES										
19	Long-Term Debt			\$ ´	1,561,478	53.88%	6.50%	3.50%	\$	101,423	
20	Unfunded Debt	\$	220,670								
21	Adjustment, Revised Rates		48		220,718	7.62%	3.25%	0.25%		7,173	
22	Preference Shares				-	0.00%	0.00%	0.00%		-	
23	Common Equity			1	1,115,683	38.50%	8.75%	3.37%		97,622	
24											
25				\$ 2	2,897,879	100.00%		7.12%	\$	206,218	- Appendix G-1 FORMULA Sch 11
26											
27	CHANGE FROM 2016 REVISED RATES										
28	Long-Term Debt			\$	97,079	2.66%	-0.52%	-0.12%	\$	(2,205)	
29	Unfunded Debt	\$	(75,432)								
30	Adjustment, Revised Rates		179		(75,253)	-2.66%	0.50%	-0.06%		(1,718)	
31	Preference Shares				-	0.00%	0.00%	0.00%		-	
32	Common Equity				13,664	0.00%	0.00%	0.00%		1,196	
33				•	05 400	0.0000		0.400/	•	(0 707)	
34				\$	35,490	0.00%		-0.18%	\$	(2,727)	

SUMMARY OF RATE CHANGE REQUIRED FOR THE YEAR ENDING DECEMBER 31, 2018 (\$000s)

	2018												
Line			2017		Non-E	Bypas	<u>s</u>	By	pass and		_		
No.	Particulars	FO	RECAST		Sales	Trar	sportation	Spe	ecial Rates	 Total		Change	Cross Reference
	(1)		(2)		(3)		(4)		(5)	(6)		(7)	(8)
1 2	RATE CHANGE REQUIRED												
3	Gas Sales and Transportation Revenue,												
4 5	At Prior Year's Rates	\$	1,127,722	\$	1,029,607	\$	90,657	\$	11,525	\$ 1,131,789	\$	4,067	
6	Add - Other Revenue Related to SCP Third Party + FEVI Wheeling												
7	Revenue		18,159		-		-		18,159	 18,159		-	
8						-							
9	Total Revenue		1,145,881		1,029,607		90,657		29,684	1,149,948		4,067	
10													
11	Less - Cost of Gas		(499,775)		(500,263)		(262)		(255)	 (500,780)		(1,005)	
12													
13	Gross Margin	\$	646,106	\$	529,344	\$	90,395	\$	29,429	\$ 649,168	\$	3,062	
14													
15	Revenue Deficiency (Surplus)	\$	32,425	\$	42,257	\$	7,216	\$	-	\$ 49,473	\$	17,048	
16													
17	Revenue Deficiency (Surplus) as a % of Gross Margin		5.02%		7.98%		7.98%		0.00%	 7.62%			
18													
19	Revenue Deficiency (Surplus) as a % of Total Revenue		2.83%		4.10%		7.96%		0.00%	 4.30%			
20													

UTILITY INCOME AND EARNED RETURN FOR THE YEAR ENDING DECEMBER 31, 2018 (\$000s)

	(******)		2018				
Line No.	Particulars	2017 FORECAST	Existing 2013 Rates	Revised Revenue	Total	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	ENERGY VOLUMES (TJ)						
2	Sales	115,877	116,042	-	116,042	165	
3	Transportation	101,468	102,470	-	102,470	1,002	
4		217,345	218,512	-	218,512	1,167	
5							
6	Average Rate per GJ						
7	Sales	\$9.106	\$8.873	\$0.000	\$9.237	\$0.131	
8	Transportation	\$1.034	\$0.997	\$0.000	\$1.068	\$0.034	
9	Average	\$5.338	\$5.180	\$0.000	\$5.406	\$0.068	
10							
11	UTILITY REVENUE Sales - Existing Rates	\$ 1,027,456	\$ 1,029,607	¢	\$ 1,029,607	\$ 2,151	
12 13	- Increase / (Decrease)	\$ 1,027,450 27,773	φ 1,029,007	\$- 42,256	\$ 1,029,007 42,256	۶ 2,151 14,483	
13	RSAM Revenue	21,113	-	42,230	42,230	14,403	
15	Transportation - Existing Rates	100,266	102,182	-	102,182	1,916	
16	- Increase / (Decrease)	4,652	102,102	7,217	7,217	2,565	
17		.,		.,	• ,= • •	2,000	
18	Total Revenue	1,160,147	1,131,789	49,473	1,181,262	21,115	
19							
20	Cost of Gas Sold (Including Gas Lost)	499,775	500,780	-	500,780	1,005	
21							
22	Gross Margin	660,372	631,009	49,473	680,482	20,110	
23							
24	Operation and Maintenance	214,304	219,618	-	219,618	5,314	
25	Property and Sundry Taxes	51,598	52,691	-	52,691	1,093	
26	Depreciation and Amortization	171,392	179,002	-	179,002	7,610	
27 28	Other Operating Revenue Sub-total	<u>(24,121)</u> 413,173	(24,159) 427,152		<u>(24,159)</u> 427,152	(38)	
28 29	Utility Income Before Income Taxes	247,199	203,857	49,473	253,330	<u>13,979</u> 6,131	
30	Ounty income before income raxes	247,199	203,037	49,475	200,000	0,131	
31	Income Taxes	43,708	32,970	12,857	45,827	2,119	
32		10,100	02,010	12,007	10,021	2,110	
33	EARNED RETURN	\$ 203,491	\$ 170,887	\$ 36,616	\$ 207,503	\$ 4,012	- Appendix G-1 FORMULA Sch 21
34							
35							
36	UTILITY RATE BASE	\$ 2,933,369	\$ 2,961,067	\$ 721	\$ 2,961,788	\$ 28,419	- Appendix G-1 FORMULA Sch 20
37		<u> </u>					••
38	RATE OF RETURN ON UTILITY RATE BASE	6.94%	5.77%		7.01%	0.07%	- Appendix G-1 FORMULA Sch 21
			2.1.7.70			2.3170	FF

INCOME TAXES FOR THE YEAR ENDING DECEMBER 31, 2018 (\$000s)

					20	18				
Line No.	Particulars	FC	2017 DRECAST	Exi	sting 2013 Rates		Revised Revenue	 Total	 Change	Cross Reference
	(1)		(2)		(3)		(4)	(5)	(6)	(7)
1	CALCULATION OF INCOME TAXES									
2	EARNED RETURN	\$	203,491	\$	170,887	\$	36,616	\$ 207,503	\$ 4,012	- Appendix G-1 FORMULA Sch 18
3	Deduct - Interest on Debt		(104,673)		(107,707)		(21)	(107,728)	(3,055)	- Appendix G-1 FORMULA Sch 21
4	Add (Deduct) - Permanent & Timing Differences		25,581		30,657		-	30,657	5,076	
5	Adjusted Taxable Income After Tax	\$	124,399		93,837		36,595	\$ 130,432	 6,033	
6										
7	Current Income Tax Rate		26.00%		26.00%		26.00%	26.00%	0.00%	
8	1 - Current Income Tax Rate		74.00%		74.00%		74.00%	74.00%	0.00%	
9										
10	Taxable Income	\$	168,107	\$	126,807	\$	49,453	\$ 176,259	\$ 8,152	
11								 		
12										
13	Income Tax - Current	\$	43,708	\$	32,970	\$	12,858	\$ 45,827	\$ 2,119	
14	Previous Year Adjustment		-		-		-	-	-	
15	-									
16	Total Income Tax	\$	43,708	\$	32,970	\$	12,858	\$ 45,827	\$ 2,119	- Appendix G-1 FORMULA Sch 18
				_				 		

17

UTILITY RATE BASE FOR THE YEAR ENDING DECEMBER 31, 2018 (\$000s)

				20	18					
Line		2017	Ex	kisting 2013				2013		
No.	Particulars	FORECAST		Rates	Adj	ustments	Re	vised Rates	 Change	Cross Reference
	(1)	(2)		(3)		(4)		(5)	(6)	(7)
1	Gas Plant in Service, Beginning	\$ 4,291,081	\$	4,439,076	\$	-	\$	4,439,076	\$ 147,995	
2	Opening Balance Adjustment			-		-		-	-	
3	Gas Plant in Service, Ending	4,439,076		4,598,000		-		4,598,000	158,924	
4										
5	Accumulated Depreciation Beginning - Plant	\$ (1,418,378)	\$	(1,533,632)	\$	-	\$	(1,533,632)	\$ (115,254)	
6	Opening Balance Adjustment			-		-		-	-	
7	Accumulated Depreciation Ending - Plant	(1,533,632)		(1,661,331)		-		(1,661,331)	(127,699)	
8										
9	CIAC, Beginning	\$ (203,697)	\$	(206,836)	\$	-	\$	(206,836)	\$ (3,139)	
10	Opening Balance Adjustment			-		-		-	-	
11	CIAC, Ending	(206,836)		(213,425)		-		(213,425)	(6,589)	
12										
13	Accumulated Amortization Beginning - CIAC	\$ 67,620	\$	70,505	\$	-	\$	70,505	\$ 2,885	
14	Opening Balance Adjustment			-		-		-	-	
15	Accumulated Amortization Ending - CIAC	70,505		76,498		-		76,498	5,993	
16									 	
17	Net Plant in Service, Mid-Year	\$ 2,752,870	\$	2,784,428	\$	-	\$	2,784,428	\$ 31,558	
18										
19	Adjustment to 13-Month Average	-		-		-		-	-	
20	Work in Progress, No AFUDC	26,120		26,120		-		26,120	-	
21	Unamortized Deferred Charges	63,688		53,986		-		53,986	(9,702)	
22	Cash Working Capital	665		171		721		892	227	
23	Other Working Capital	90,511		96,690		-		96,690	6,179	
24	Deferred Income Taxes Regulatory Asset	285,481		283,368		-		283,368	(2,113)	
25	Deferred Income Taxes Regulatory Liability	(285,481)		(283,368)		-		(283,368)	2,113	
26	LILO Benefit	(485)		(328)		-		(328)	 157	
27	Utility Rate Base	\$ 2,933,369	\$	2,961,067	\$	721	\$	2,961,788	\$ 28,419	- Appendix G-1 FORMULA Sch 21

RETURN ON CAPITAL FOR THE YEAR ENDING DECEMBER 31, 2018 (\$000s)

Line No.	Particulars		Capita	alization		%	Embedded Cost	Cost Component		Earned Return	Cross Reference
110.	(1)		(2)	(3	5)	(4)	(5)	(6)		(7)	(8)
4	2018 AT 2013 RATES										
2	Long-Term Debt			\$ 1,7	56,988	59.34%	5.96%	3.54%			
2	Unfunded Debt				64,068	2.16%	4.75%	0.10%			
1	Preference Shares				-	0.00%	0.00%	0.10%			
5	Common Equity			1 1	40,011	38.50%	5.54%	2.13%			
6	Common Equity				10,011	00.0070	0.0470	2.1070			
7				\$ 2,9	61,067	100.00%		5.77%			- Appendix G-1 FORMULA Sch 20
8				\$ 1 ,0		100.0070		0.1170			
9	2018 REVISED RATES										
10	Long-Term Debt			\$ 1.7	56,988	59.32%	5.96%	3.54%	\$	104,664	
10	Unfunded Debt	\$	64,068	Ψ 1,7	00,000	00.0270	0.0070	0.0470	Ψ	104,004	
12	Adjustment, Revised Rates	Ψ	444		64,512	2.18%	4.75%	0.10%		3,064	
13	Preference Shares				-	0.00%	0.00%	0.00%		-	
14	Common Equity			1.1	40,288	38.50%	8.75%	3.37%		99,775	
15											- Appendix G-1 FORMULA Sch 18
16				\$ 2,9	61,788	100.00%		7.01%	\$		- Appendix G-1 FORMULA Sch 20
17					,					. ,	FF
18	2017 REVISED RATES										
19	Long-Term Debt			\$ 1.6	58,557	56.54%	5.98%	3.38%	\$	99,218	
20	Unfunded Debt	\$	145,238	÷ .,•	,				•	,	
21	Adjustment, Revised Rates		227	1	45,465	4.96%	3.75%	0.19%		5,455	
22	Preference Shares				-	0.00%	0.00%	0.00%		-	
23	Common Equity			1,1	29,347	38.50%	8.75%	3.37%		98,818	
24											
25				\$ 2,9	33,369	100.00%		6.94%	\$	203,491	- Appendix G-1 FORMULA Sch 16
26											
27	CHANGE FROM 2017 REVISED RATES										
28	Long-Term Debt			\$	98,431	2.78%	-0.02%	0.16%	\$	5,446	
29	Unfunded Debt	\$	(81,170)								
30	Adjustment, Revised Rates		217	(80,953)	-2.78%	1.00%	-0.09%		(2,391)	
31	Preference Shares				-	0.00%	0.00%	0.00%		-	
32	Common Equity				10,941	0.00%	0.00%	0.00%		957	
33											
34				\$	28,419	0.00%		0.07%	\$	4,012	

Summary of Rate Change

Evidentiary Update - September 6, 2013

Appendix G2 FORECAST Schedule 1

Line		2014		
No.	Particulars	(\$ Millions)		Cross Reference
	(1)	-2	-3	-4
1	Volume/Revenue Related			
2	Customer Growth and Use Rates	0.3		
3	Change in Other Revenue	1.5	1.8	
4				
5	O&M Changes			
6	Gross O&M Increases	3.9		
7	Less: Capitalized Overhead	(0.6)	3.4	
8	-			
9	Depreciation Expense			
10	Change in Depreciation Rates	(0.2)		
11	Tax Expense Impact of Depreciation Changes	0.3		
12	Depreciation from Net Additions	1.1	1.1	
13	-			
14	Amortization Expense			
15	CIAC	0.2		
16	Deferral Accounts	5.1	5.2	
17				
18	Property and Other Taxes	(2.4)		
19	Other (NSP Provision)	-		
20	Income Tax Rate Change	1.9		
21	Other Income Tax Changes	3.6		
22	Financing Rate Changes	(3.0)		
23	Financing Changes	0.2		
24	Rate Base Growth	0.8	1.0	
25				
26	Revenue Deficiency (Surplus)	_	12.6	- Appendix G2-FORECAST, Sch 2

SUMMARY OF RATE CHANGE REQUIRED FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

							2014				_		
Line	Destinutes	2013		Non-E				bass and		T-4-1	_	Ohanana	Orean Defermine
No.	Particulars	PROJECTED	<u> </u>	Sales	Trar	nsportation	Spe	cial Rates		Total		Change	Cross Reference
	(1)	-2		-3		-4		-5		-6		-7	-8
1	RATE CHANGE REQUIRED												
2													
3	Gas Sales and Transportation Revenue,												
4	At Prior Year's Rates	\$ 1,115,50	9 \$	1,011,185	\$	83,064	\$	11,524	\$	1,105,773	\$	(9,736)	- Appendix G2-FORECAST, Sch 8
5													
6	Add - Other Revenue Related to SCP Third Party												
7	Revenue	18,23	7	-		-		18,138		18,138		(99)	- Appendix G2-FORECAST, Sch 13
8					_	-							
9	Total Revenue	1,133,74	6	1,011,185		83,064		29,662		1,123,911		(9,835)	
10													
11	Less - Cost of Gas	(505,95	1)	(495,312)		(250)		(248)		(495,810)		10,144	- Appendix G2-FORECAST, Sch 9
12					_	-							
13	Gross Margin	\$ 627,793	2 \$	515,873	\$	82,814	\$	29,414	\$	628,101	\$	309	
14	-												
15	Revenue Deficiency (Surplus)	\$-	\$	10,864	\$	1,744	\$	-	\$	12,608	\$	12,608	- Appendix G2-FORECAST, Sch 1
16					_				<u> </u>				- Appendix G2-FORECAST, Sch 62
17	Revenue Deficiency (Surplus) as a % of Gross Margin	0.00	6	2.11%		2.11%		0.00%		2.01%			
18		0.00	<u> </u>	2.1170				0.0070		2.0170			
19	Revenue Deficiency (Surplus) as a % of Total Revenue	0.00	/~	1.07%		2.10%		0.00%		1.12%			
20	Revenue Denoichey (Guipius) as a 70 of Total Revenue	0.00		1.07 /0		2.10/0		0.0078		1.12/0			
20													

UTILITY INCOME AND EARNED RETURN FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line		2012	2013	2013		
No.	Particulars	ACTUAL	APPROVED	PROJECTED	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)
				(Colu	umn (4) - Colun	nn (3))
1	ENERGY VOLUMES (TJ)					
2	Sales	113,621	112,327	114,021	1,694	 Appendix G2-FORECAST, Sch 5
3	Transportation	86,767	94,833	97,855	3,022	- Appendix G2-FORECAST, Sch 5
4		200,388	207,160	211,876	4,716	-
5						
6	Average Rate per GJ					
7	Sales	\$ 9.106	\$ 10.538	\$ 8.948	\$ (1.590)	
8	Transportation	\$ 1.039	\$ 0.966	\$ 0.974	\$ 0.008	
9	Average	\$ 5.616	\$ 6.156	\$ 5.233	\$ (0.923)	
10						
11	UTILITY REVENUE					
12	Sales - Existing Rates	\$ 1,034,629	\$ 1,133,062	\$ 1,020,240	\$ (112,822)	 Appendix G2-FORECAST, Sch 7
13	- Increase / (Decrease)	-	50,679		(50,679)	
14	RSAM Revenue	472	-	(6,666)	(6,666)	
15	Transportation - Existing Rates	90,183	83,945	95,270	11,325	 Appendix G2-FORECAST, Sch 7
16	- Increase / (Decrease)	-	7,660	-	(7,660)	
17						-
18	Total Revenue	1,125,284	1,275,346	1,108,844	(166,502)	
19						
20	Cost of Gas Sold (Including Gas Lost)	539,821	658,568	505,954	(152,614)	 Appendix G2-FORECAST, Sch 9
21						-
22	Gross Margin	585,463	616,778	602,890	(13,888)	_
23						
24	Operation and Maintenance	187,925	202,963	198,578	(4,385)	
25	Property and Sundry Taxes	49,656	51,239	51,239	-	 Appendix G2-FORECAST, Sch 18
26	Depreciation and Amortization	123,928	142,912	142,912	-	 Appendix G2-FORECAST, Sch 20
27	Other Operating Revenue	(24,501)	(24,789)	(23,179)	1,610	 Appendix G2-FORECAST, Sch 12
28	Sub-total	337,008	372,325	369,550	(2,775)	
29	Utility Income Before Income Taxes	248,454	244,453	233,340	(11,113)	
30						
31	Income Taxes	26,880	28,049	23,859	(4,190)	 Appendix G2-FORECAST, Sch 22
32						-
33	EARNED RETURN	\$ 221,574	\$ 216,404	\$ 209,481	\$ (6,923)	 Appendix G2-FORECAST, Sch 57
34						
35						
36	UTILITY RATE BASE	\$ 2,692,824	\$ 2,767,988	\$ 2,702,240	\$ (65,748)	- Appendix G2-FORECAST, Sch 28
37						
38	RATE OF RETURN ON UTILITY RATE BASE	8.23%	7.82%	7.75%	-0.07%	- Appendix G2-FORECAST, Sch 57

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Appendix G2 FORECAST Schedule 4

UTILITY INCOME AND EARNED RETURN FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Particulars(1)	2013	Existing 2013				
	(1)	PROJECTED	Rates	Revised Revenue	Total	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	ENERGY VOLUMES (TJ)						
2	Sales	114,021	114,000	-	114,000	(21)	- Appendix G2-FORECAST, Sch 6
3	Transportation	97,855	98,337	-	98,337	482	- Appendix G2-FORECAST, Sch 6
4		211,876	212,337	-	212,337	461	
5 6	Australia Bata and Ol						
6 7	Average Rate per GJ Sales	\$ 8.948	\$ 8.870	\$-	\$ 8.965	\$ 0.017	
8	Transportation	\$ 0.974	\$ 0.962	\$-	\$ 0.980	\$ 0.006	
9	Average	\$ 5.233	\$ 5.208	\$-	\$ 5.267	\$ 0.034	
10							
11	UTILITY REVENUE						
12 13	Sales - Existing Rates - Increase / (Decrease)	\$ 1,020,240	\$ 1,011,185	\$- 10,865	\$ 1,011,185 10,865	\$ (9,055) 10,865	 Appendix G2-FORECAST, Sch 8 Appendix G2-FORECAST, Sch 10
13	RSAM Revenue	(6,666)	-	10,005	10,005	6,666	- Appendix G2-FORECAST, SCI TO
15	Transportation - Existing Rates	95,270	94,587	-	94,587	(683)	- Appendix G2-FORECAST, Sch 8
16	- Increase / (Decrease)	-	,	1,743	1,743	1,743	- Appendix G2-FORECAST, Sch 10
17							
18	Total Revenue	1,108,844	1,105,772	12,608	1,118,380	9,536	
19							
20 21	Cost of Gas Sold (Including Gas Lost)	505,954	495,810	-	495,810	(10,144)	- Appendix G2-FORECAST, Sch 9
21	Gross Margin	602.890	609,962	12,608	622,570	19,680	
23	erece margin			12,000	022,010	10,000	
24	Operation and Maintenance	198,578	206,343	-	206,343	7,765	- Appendix G2-FORECAST, Sch 14
25	Property and Sundry Taxes	51,239	48,797	-	48,797	(2,442)	- Appendix G2-FORECAST, Sch 19
26	Depreciation and Amortization	142,912	149,000	-	149,000	6,088	- Appendix G2-FORECAST, Sch 21
27 28	Other Operating Revenue Sub-total	(23,179) 369,550	(23,284)		(23,284)	(105)	- Appendix G2-FORECAST, Sch 13
28 29	Utility Income Before Income Taxes	233,340	380,856 229,106	- 12,608	<u>380,856</u> 241,714	<u>11,306</u> 8,374	
30	Carly meetine before meetine raxes	200,040	223,100	12,000	241,714	0,074	
31	Income Taxes	23,859	34,533	3,278	37,811	13,952	- Appendix G2-FORECAST, Sch 23
32							
33	EARNED RETURN	\$ 209,481	\$ 194,573	\$ 9,330	\$ 203,903	\$ (5,578)	- Appendix G2-FORECAST, Sch 58
34							
35		¢ 0.700.010	· · · · · · · · · · · · · · · · · · ·	• • • •	¢ 0.704.700	6 00 400	
36	UTILITY RATE BASE	\$ 2,702,240	\$ 2,791,697	\$ 35	\$ 2,791,732	\$ 89,492	- Appendix G2-FORECAST, Sch 29
37 38	RATE OF RETURN ON UTILITY RATE BASE	7.75%	6.97%		7.30%	-0.45%	- Appendix G2-FORECAST, Sch 58
30		1.13%	0.97%		7.30%	-0.43%	- Appendix 02-FORECAST, SOI 56

GAS SALES AND TRANSPORTATION VOLUMES FOR THE YEAR ENDING DECEMBER 31, 2013

				201	3 Projected Terajou	les		
Line	-	2012	2013	Non-Bypass	Bypass and			
No.	Particulars	ACTUAL	APPROVED	Sales & Transp	Special Rates	Total	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(Colur	mn (6) - Columi	(3))
1	SALES							
2	Schedule 1 - Residential	69,753.0	69,816.4	69,644.2	-	69,644.2	(172.2)	
3	Schedule 2 - Small Commercial	24,319.0	23,331.9	24,087.6		24,087.6	755.7	
4	Schedule 3 - Large Commercial	16,744.0	16,514.8	17,354.8		17,354.8	840.0	
5								
6	Schedules 1, 2 and 3	110,816.0	109,663.1	111,086.6	-	111,086.6	1,423.5	
7								
8	Schedule 4 - Seasonal	169.0	185.2	169.1		169.1	(16.1)	
9	Schedule 5 - General Firm	2,315.0	2,407.7	2,315.3		2,315.3	(92.4)	
10								
11	Industrials							
12	Schedule 7 - Interruptible	87.0	14.2	86.7		86.7	72.5	
13								
14	Schedule 6 - N G V Fuel - Stations	62.0	56.4	61.4		61.4	5.0	
15	Schedule 16 - Liquefied Natural Gas (LNG)	172.0	-	302.0		302.0	302.0	
16	Total Sales	113,621.0	112,326.6	114,021.1	-	114,021.1	1,694.5	- Appendix G2-FORECAST, Sch 3
17								
18	TRANSPORTATION SERVICE							
19	Schedule 22 - Firm Service	18,884.0	17,089.5	13,208.0	6,874.9	20,082.9	2,993.4	
20	- Interruptible Service	18,760.0	12,302.6	15,940.9	-	15,940.9	3,638.3	
21	Byron Creek (aka Fording Coal Mountain)	393.0	227.4		179.1	179.1	(48.3)	
22	Burrard Thermal - Firm	482.0	1,372.0		482.5	482.5	(889.5)	
23	FEVI - Firm	21,244.0	37,080.0		33,553.2	33,553.2	(3,526.8)	
24	Schedule 23 - Large Commercial	7,803.0	7,485.3	8,168.1		8,168.1	682.8	
25	Schedule 25 - Firm Service	12,829.0	13,471.3	12,286.5	837.3	13,123.8	(347.5)	
26	Schedule 27 - Interruptible Service	6,372.0	5,804.8	6,324.5		6,324.5	<u></u> 519.7	
27								
28	Total Transportation Service	86,767.0	94,832.9	55,928.0	41,927.0	97,855.0	3,022.1	- Appendix G2-FORECAST, Sch 3
29	•	•			· · · · ·	·	·	••
30	TOTAL SALES AND TRANSPORTATION SERVICES	200,388.0	207,160.0	169,949.1	41,927.0	211,876.1	4,716.6	- Appendix G2-FORECAST, Sch 3
31	-					<u> </u>	<u> </u>	••

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Appendix G2 FORECAST Schedule 6

GAS SALES AND TRANSPORTATION VOLUMES FOR THE YEAR ENDING DECEMBER 31, 2014

			201				
Line		2013	Non-Bypass	Bypass and			
No.	Particulars	PROJECTED	Sales & Transp		Total	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	SALES						
2	Schedule 1 - Residential	69,644.2	69,511.7	-	69,511.7	(132.5)	
3	Schedule 2 - Small Commercial	24,087.6	24,246.8		24,246.8	159.2	
4	Schedule 3 - Large Commercial	17,354.8	17,253.0		17,253.0	(101.8)	
5							
6	Schedules 1, 2 and 3	111,086.6	111,011.5	-	111,011.5	(75.1)	
7							
8	Schedule 4 - Seasonal	169.1	169.1		169.1	-	
9	Schedule 5 - General Firm	2,315.3	2,315.3		2,315.3	-	
10							
11	Industrials						
12	Schedule 7 - Interruptible	86.7	86.7		86.7	-	
13							
14	Schedule 6 - N G V Fuel - Stations	61.4	61.4		61.4	-	
15	Schedule 16 - Liquefied Natural Gas (LNG)	302.0	356.0		356.0	54.0	
16	Total Sales	114,021.1	114,000.0		114,000.0	(21.1)	 Appendix G2-FORECAST, Sch 4
17							
18	TRANSPORTATION SERVICE						
19	Schedule 22 - Firm Service	20,082.9	13,188.4	6,553.2	19,741.6	(341.3)	
20	- Interruptible Service	15,940.9	15,822.0	-	15,822.0	(118.9)	
21	Byron Creek (aka Fording Coal Mountain)	179.1		176.6	176.6	(2.5)	
22	Burrard Thermal - Firm	482.5		482.5	482.5	-	
23	FEVI - Firm	33,553.2		33,720.0	33,720.0	166.8	
24	Schedule 23 - Large Commercial	8,168.1	8,721.3		8,721.3	553.2	
25	Schedule 25 - Firm Service	13,123.8	12,359.3	837.3	13,196.6	72.8	
26	Schedule 27 - Interruptible Service	6,324.5	6,476.3		6,476.3	151.8	
27							
28	Total Transportation Service	97,855.0	56,567.3	41,769.6	98,336.9	481.9	- Appendix G2-FORECAST, Sch 4
29							
30	TOTAL SALES AND TRANSPORTATION SERVICES	211,876.1	170,567.3	41,769.6	212,336.9	460.8	- Appendix G2-FORECAST, Sch 4
31							- Appendix G2-FORECAST, Sch 11

REVENUE FOR THE YEAR ENDING DECEMBER 31, 2013

(\$000s)

	(\$000s)							
					13 Gas Sales Reven			
					t Existing 2013 Rate	es		
Line		2012	2013	Non-Bypass	Bypass and			
No.	Particulars	ACTUAL	APPROVED	Sales & Transp	Special Rates	Total	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(Co	olumn (6) - Column	(3))
1	SALES							
2	Schedule 1 - Residential	\$ 684,879	, ,	\$ 672,249	\$-	\$ 672,249	\$ (78,026)	
3	Schedule 2 - Small Commercial	207,547	222,969	204,217		204,217	(18,752)	
4	Schedule 3 - Large Commercial	123,547	139,001	124,396		124,396	(14,605)	
5	Schedules 1, 2 and 3	1,015,973	1,112,245	1,000,862	-	1,000,862	(111,383)	
6								
7	Schedule 4 - Seasonal	945	1,263	939	-	939	(324)	
8	Schedule 5 - General Firm	15,405	18,921	14,522		14,522	(4,399)	
9	Schedules 4 and 5	16,350	20,184	15,461	-	15,461	(4,723)	
10	Industrials							
11	Schedule 7 - Interruptible	489	133	456	-	456	323	
12								
13	Schedule 6 - N G V Fuel - Stations	480	500	461		461	(39)	
14	Schedule 16 - Liquefied Natural Gas (LNG)	1,337	-	3,000		3,000	3,000	
15	Total Sales	1,034,629	1,133,062	1,020,240	-	1,020,240	(112,822)	- Appendix G2-FORECAST, Sch 3
16								
17	Transportation Service							
18	Schedule 22 - Firm Service	7,173	8,837	10,523	823	11,346	2,509	
19	- Interruptible Service	17,350	11,101	14,721	-	14,721	3,620	
20	Byron Creek (aka Fording Coal Mountain)	78	55		32	32	(23)	
21	Burrard Thermal - Firm	9,965	9,996		9,965	9,965	(31)	
22	FEVI - Firm (Revenue/Margin included in Other Revenue - Sc	-	-		-	-	-	
23	Schedule 23 - Large Commercial	22,810	21,153	24,566	-	24,566	3,413	
24	Schedule 25 - Firm Service	24,484	25,413	25,412	704	26,116	703	
25	Schedule 27 - Interruptible Service	8,323	7,390	8,524	-	8,524	1,134	
26	Total Transportation Service	90,183	83,945	83,746	11,524	95,270	11,325	- Appendix G2-FORECAST, Sch 3
27								
28	TOTAL SALES AND TRANSPORTATION SERVICES	\$ 1,124,812	\$ 1,217,007	\$ 1,103,986	\$ 11,524	\$ 1,115,510	\$ (101,497)	- Appendix G2-FORECAST, Sch 3
							<u>.</u>	

REVENUE

FOR THE YEAR ENDING DECEMBER 31, 2014

				14 Gas Sales Reve Existing 2013 Ra			
Line		2013	Non-Bypass	Bypass and			
No.	Particulars	PROJECTED	Sales & Transp	Special Rates	Total	Change	Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	SALES						
2	Schedule 1 - Residential	\$ 672,249	\$ 667,279	\$ -	\$ 667,279	\$ (4,970)	
3	Schedule 2 - Small Commercial	204,217	201,875		201,875	(2,342)	
4	Schedule 3 - Large Commercial	124,396	121,939		121,939	(2,457)	
5	Schedules 1, 2 and 3	1,000,862	991,093	-	991,093	(9,769)	
6							
7	Schedule 4 - Seasonal	939	939	-	939	-	
8	Schedule 5 - General Firm	14,522	14,522		14,522	-	
9	Schedules 4 and 5	15,461	15,461	-	15,461	-	
10	Industrials						
11	Schedule 7 - Interruptible	456	456	-	456	-	
12							
13	Schedule 6 - N G V Fuel - Stations	461	461		461	-	
14	Schedule 16 - Liquefied Natural Gas (LNG)	3,000	3,714		3,714	714	
15	Total Sales	1,020,240	1,011,185	-	1,011,185	(9,055)	- Appendix G2-FORECAST, Sch 4
16							
17	Transportation Service						
18	Schedule 22 - Firm Service	11,346	8,397	823	9,220	(2,126)	
19	- Interruptible Service	14,721	14,379	-	14,379	(342)	
20	Byron Creek (aka Fording Coal Mountain)	32		32	32	-	
21	Burrard Thermal - Firm	9,965		9,965	9,965	-	
22	FEVI - Firm (Revenue/Margin included in Other Revenue - Sch13)	-		-	-	-	
23	Schedule 23 - Large Commercial	24,566	26,120	-	26,120	1,554	
24	Schedule 25 - Firm Service	26,116	25,465	704	26,169	53	
25	Schedule 27 - Interruptible Service	8,524	8,702		8,702	178	
26	Total Transportation Service	95,270	83,063	11,524	94,587	(683)	- Appendix G2-FORECAST, Sch 4
27							
28	TOTAL SALES AND TRANSPORTATION SERVICES	\$ 1,115,510	\$ 1,094,248	\$ 11,524	\$ 1,105,772	\$ (9,738)	- Appendix G2-FORECAST, Sch 4
							- Appendix G2-FORECAST, Sch 11

- Appendix G2-FORECAST, Sch 11

COST OF GAS FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014 (\$000s)

		20	13 Projected Gas C	osts	2014 Forecast Gas Costs				
Line		Non-Bypass	Bypass and		Non-Bypass	Bypass and			
No.	Particulars	Sales & Transp	Special Rates	Total	Sales & Transp	Special Rates	Total		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)		
1	SALES								
2	Schedule 1 - Residential	310,537	\$ -	\$ 310,537	\$ 305,432	\$ -	\$ 305,432		
3	Schedule 2 - Small Commercial	110,811		110,811	107,890		107,890		
4	Schedule 3 - Large Commercial	72,872		72,872	70,770		70,770		
5									
6	Schedules 1, 2 and 3	494,220	-	494,220	484,092	-	484,092		
7									
8	Schedule 4 - Seasonal	629		629	629		629		
9	Schedule 5 - General Firm	8,660		8,660	8,660		8,660		
10									
11	Schedules 4 and 5	9,289	-	9,289	9,289	-	9,289		
12									
13	Industrials								
14	Schedule 7 - Interruptible	323		323	323		323		
15	· · · · · · · · · · · · · · · · · · ·								
16	Schedule 6 - N G V Fuel - Stations	208		208	208		208		
17	Schedule 16 - Liquefied Natural Gas (LNG)	1,037		1,037	1,400		1,400		
18									
19	Total Sales	505,077	-	505,077	495,312	-	495,312		
20									
21	TRANSPORTATION SERVICE								
22	Schedule 22 - Firm Service	268	58	326	44	31	75		
23	- Interruptible Service	58	-	58	73	-	73		
24	Byron Creek (aka Fording Coal Mountain)		7	7		-	-		
25	Burrard Thermal - Firm		5	5		3	3		
26	FEVI - Firm		324	324		210	210		
27	Schedule 23 - Large Commercial	41	-	41	43	-	43		
28	Schedule 25 - Firm Service	71	6	77	59	4	63		
29	Schedule 27 - Interruptible Service	39	-	39	31	-	31		
30									
31	Total Transportation Service	477	400	877	250	248	498		
32	·								
33	TOTAL SALES AND TRANSPORTATION SERVICES	\$ 505,554	\$ 400	\$ 505,954	\$ 495,562	\$ 248	\$ 495,810		
34			, 100	,					
35	Cross Reference		- Appendix G2-	FORECAST, Sch 3		- Appendix G2-FOR	ECAST, Sch 4		

Schedule 10

REVENUE UNDER EXISTING 2013 RATES AND REVISED 2014 RATES (Non-Bypass) FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

	(\$6666)			_			_						_		
					enue			Margin			se / (Decrease)		F	Reven	ue
				v	2013 Rates	-	Ŭ	2013 Rates		2.11%	of Margin	Average			
Line			Averag	е	Revenue		verage	Margin			Revenue	Number of	Average		Revenue
No.	Particulars	Terajoules	\$/GJ		(\$000s)		\$/GJ	(\$000s)		\$/GJ	(\$000s)	Customers	\$/GJ		(\$000s)
	(1)	(2)	(3)		(4)		(5)	(6)		(7)	(8)	(9)	(10)		(11)
1	NON-BYPASS														
2	Sales														
3	Schedule 1 - Residential	69,511.7	\$9	.600	\$ 667,279	\$	5.206	\$ 361,847	\$	0.110	\$ 7,622	765,842	\$ 9.710) \$	674,901
4	Schedule 2 - Small Commercial	24,246.8	8	.326	201,875		3.876	93,986		0.082	1,979	72,614	8.408	3	203,854
5	Schedule 3 - Large Commercial	17,253.0	7	.068	121,939		2.966	51,168		0.062	1,077	4,577	7.130)	123,016
6	Schedules 1, 2 and 3	111,011.5			991,093			507,001			10,678	843,033			1,001,771
7															
8	Schedule 4 - Seasonal	169.1	5	.553	939		1.833	310		0.035	6	26	5.588	3	945
9	Schedule 5 - General Firm	2,315.3	6	.272	14,522		2.532	5,863		0.054	124	216	6.326	6	14,646
10															
11	Industrials														
12	Schedule 7 - Interruptible	86.7	5	.260	456		1.546	134		0.035	3	3	5.295	5	459
13															
14	Schedule 6 - N G V Fuel - Stations	61.4	7	508	461		4.137	254		0.081	5	14	7.589)	466
15	Schedule 16 - Liquefied Natural Gas (LNG)	356.0	10	.433	3,714		6.500	2,314		0.138	49	8	10.571		3,763
16	Total Sales	114,000.0			1,011,185			515,876			10,865	843,300			1,022,050
17															
18	TRANSPORTATION SERVICE														
19	Schedule 22 - Firm Service	13,188.4	0	.637	8,397		0.633	8,353		0.013	176	14	0.650)	8,573
20	- Interruptible Service	15,822.0	0	.909	14,380		0.904	14,307		0.019	302	25	0.928	3	14,682
21	Schedule 23 - Large Commercial	8,721.3	2	.995	26,120		2.990	26,078		0.063	549	1,560	3.058	3	26,669
22	Schedule 25 - Firm Service	12,359.3	2	.060	25,465		2.056	25,406		0.043	534	487	2.103	3	25,999
23	Schedule 27 - Interruptible Service	6,476.3	1	.344	8,702		1.339	8,671		0.028	182	95	1.372	2	8,884
24															
25	Total Transportation Service	56,567.3			83,064			82,815	•		1,743	2,181			84,807
26									•						
27	Total Non-Bypass Sales & Transportation Service	170,567.3			\$ 1,094,249			\$ 598,691			\$ 12,608	845,481		\$	5 1,106,857
28									•					_	
29	Cross Reference	- Appendix G2-F	ORECAST,	Sch 6	- Appendix G2-	FORE	ECAST, So	:h 8			- Appendix G2	-FORECAST, S	Sch 4		

REVENUE UNDER EXISTING 2013 RATES AND REVISED 2014 RATES (Bypass) FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Evidentiary Update - September 6, 2013	Appendix G2
	FORECAST

Schedule 11

	(\$5555)		At Ex	Reve sisting	enue 2013 Rates	Gross At Existing		0	Ir	ncrease / 2.11%	·	ase) Iargin	Average	F	Revenu	le
Line	Particulars	Terajoules	Averag \$/GJ	е	Revenue	Average \$/GJ		Margin	đ			venue	Number of Customers	Average \$/GJ		Revenue (\$000)
No.	(1)	(2)	(3)		(\$000) (4)	(5)		(\$000s) (6)	_	6/GJ (7)		(8)	(9)	(10)		(\$000) (11)
1	BYPASS AND SPECIAL RATES															
2	Bypass and Special Rates Transportation Service															
3	Schedule 22 - Firm Service	6,553.2	\$ 0.	126	\$ 823	\$ 0.121	\$	791	\$	-	\$	-	5	\$ 0.126	\$	823
4	- Interruptible Service	-		-	-	-		-		-		-	1	-		-
5	Byron Creek (aka Fording Coal Mountain)	176.6	0.	181	32	0.181		32		-		-	1	0.181		32
6	Burrard Thermal - Firm	482.5	20.	653	9,965	20.647		9,962		-		-	1	20.653		9,965
7	FEVI - Firm (Revenue/Margin included in Other Revenue - Se	33,720.0		-	-	-		-		-		-	1	-		-
8	Schedule 23 - Large Commercial	-		-	-	-		-		-		-	-	-		-
9	Schedule 25 - Firm Service	837.3	0.	841	704	0.836		700		-		-	6	0.841		704
10	Schedule 27 - Interruptible Service	-		-	-	-		-		-		-		-		-
11	Total Bypass and Spec. Rates T-Svc	41,769.6			11,524			11,485				-	15			11,524
12											-					
13	TOTAL NON-BYPASS AND BYPASS SALES AND															
14	TRANSPORTATION SERVICE	212,336.9			\$ 1,105,773		\$	610,176			\$	12,608	845,496		\$	1,118,381
15																
16	Cross Reference	- Appendix G2-F	ORECAST,	Sch 6	- Appendix G2-	FORECAST, S	ch 8				- App	pendix G2	-FORECAST, Sc	h 2		

OTHER OPERATING REVENUE FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line No.	Particulars		2012 TUAL		2013 PROVED		2013 DJECTED	C	Change	Cross Reference
INU.	(1)		(2)		(3)	FIC	(4)		(5)	(6)
	(1)		(2)		(3)			umn (4) - Columi	
1	Other Utility Revenue						(000			
2										
3	Late Payment Charge	\$	2,402	\$	2,333	\$	2,109	\$	(224)	- Appendix G2-FORECAST, Sch 54
4	, 0		,		,				()	
5	Connection Charge		2,390		2,685		2,622		(63)	- Appendix G2-FORECAST, Sch 54
6	-									
7	NSF Returned Cheque Charges		110		79		79		-	- Appendix G2-FORECAST, Sch 54
8										
9	Other Recoveries		237		126		284		158	- Appendix G2-FORECAST, Sch 54
10										
11	Total Other Utility Revenue		5,139		5,223		5,094		(129)	
12										
13	Miscellaneous Revenue									
14										
15	FEVI Wheeling Charge		3,353		3,464		3,464		-	
16										
17	SCP Third Party Revenue		15,272		14,827		14,773		(54)	
18										
19	FEVI SAP Lease Income		17		-		-		-	- Appendix G2-FORECAST, Sch 54
20										
21	NGT Overhead and Marketing Recovery		-		-		-		-	- Appendix G2-FORECAST, Sch 54
22										
23	Surrey & Burnaby Operations CNG Pump Charges		-		-		(55)		(55)	- Appendix G2-FORECAST, Sch 54
24										
25	Biomethane Other Revenue		-		(29)		(97)		(68)	- Appendix G2-FORECAST, Sch 54
26										
27	CNG & LNG Service Revenues		720		1,304		-		(1,304)	- Appendix G2-FORECAST, Sch 54
28										
29										
30	Total Miscellaneous		19,362		19,566		18,085		(1,481)	
31		•	04 50 5	•	04 700	•	00.470	•	(4.040)	
32	Total Other Operating Revenue	\$	24,501	\$	24,789	\$	23,179	\$	(1,610)	- Appendix G2-FORECAST, Sch 3

Appendix G2 FORECAST Schedule 13 Evidentiary Update - September 6, 2013

OTHER OPERATING REVENUE FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line			2013					
No.	Particulars(1)	PRO	<u>OJECTED</u> (2)		<u>2014</u> (3)		Change (4)	Cross Reference
	(1)		(2)		(3)		(4)	(5)
1	Other Utility Revenue							
2	Late Developt Charge	۴	2 4 0 0	¢	0.000	¢	(20)	Appendix C2 FODFCAST Set 54
3 4	Late Payment Charge	\$	2,109	\$	2,089	\$	(20)	- Appendix G2-FORECAST, Sch 54
5	Connection Charge		2,622		2,636		14	- Appendix G2-FORECAST, Sch 54
6								
7	NSF Returned Cheque Charges		79		79		-	- Appendix G2-FORECAST, Sch 54
8 9	Other Recoveries		284		284		_	- Appendix G2-FORECAST, Sch 54
10			201		204			
11	Total Other Utility Revenue		5,094		5,088		(6)	
12								
13	Miscellaneous Revenue							
14 15	FEVI Wheeling Charge		3,464		3,365		(99)	- Appendix G2-FORECAST, Sch 2
16			3,404		3,303		(99)	- Appendix 02-1 ORECAST, 3012
17	SCP Third Party Revenue		14,773		14,773		-	- Appendix G2-FORECAST, Sch 2
18								
19	FEVI SAP Lease Income		-		-		-	- Appendix G2-FORECAST, Sch 54
20 21	NGT Overhead and Marketing Recovery				183		183	- Appendix G2-FORECAST, Sch 54
22	NGT Overhead and Marketing Recovery		-		105		105	- Appendix 02-1 ORECAST, 301 34
23	Surrey & Burnaby Operations CNG Pump Charges		(55)		(55)		-	- Appendix G2-FORECAST, Sch 54
24								
25	Biomethane Other Revenue		(97)		(70)		27	- Appendix G2-FORECAST, Sch 54
26 27	CNG & LNG Service Revenues		_		_		_	- Appendix G2-FORECAST, Sch 54
28	CING & LING Service Revenues		-		-		-	- Appendix 02-1 ORECAST, 301 34
29								
30	Total Miscellaneous		18,085		18,196		111	
31	Total Other Operating Devenue	¢	00 470	¢	22.204	¢	105	
32	Total Other Operating Revenue	\$	23,179	\$	23,284	\$	105	- Appendix G2-FORECAST, Sch 4

	FORTISBC ENERGY INC. OPERATION & MAINTENANCE EXPENSES - RESOURCE VIEW FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014	Evid	entiar	ry Update - S	epte	ember 6, 2013	F	ppendix G2 FORECAST Schedule 14	
	(\$000)								
Line		2012		2013	_	2013	= 0	2014	
No.	Particulars	 ACTUAL	AF	PROVED	Р	ROJECTED	FO	RECAST	Cross Reference
	(1)	(2)		(3)		(4)		(5)	(6)
1	M&E Costs	\$ 50,708	\$	59,097	\$	55,817	\$	61,209	
2	COPE Costs	32,450		37,183		31,780		35,331	
3	COPE Customer Services Costs	11,825		11,144		11,644		13,340	
4	IBEW Costs	27,180		27,640		26,472		29,724	
5		,				-,		- ,	
6	Labour Costs	 122,164		135,064		125,713		139,604	
7									
8	Vehicle Costs	3,807		3,685		3,855		4,149	
9	Employee Expenses	5,898		5,716		5,671		5,828	
10	Materials and Supplies	7,903		7,019		6,841		7,125	
11	Computer Costs	14,570		14,769		15,274		16,028	
12	Fees and Administration Costs	38,611		37,905		38,449		41,214	
13	Contractor Costs	31,955		38,335		40,896		31,081	
14	Facilities	15,486		14,284		13,976		14,545	
15	Recoveries & Revenue	(20,689)		(20,774)		(19,055)		(19,642)	
16									
17	Non-Labour Costs	97,540		100,939		105,906		100,329	
18									
19									
20	Total Gross O&M Expenses	219,704		236,003		231,618		239,933	
21									
22	Less: Capitalized Overhead	 (31,779)		(33,040)		(33,040)		(33,591)	
23									
24	Total O&M Expenses	\$ 187,925	\$	202,963	\$	198,578	\$	206,343	
25									

26 Cross Reference 27

- Appendix G2-FORECAST, Sch 3

- Appendix G2-FORECAST, Sch 4

	FORTISBC ENERGY INC. OPERATION & MAINTENANCE EXPENSES - AC FOR THE YEARS ENDING DECEMBER 31, 2013			Evid	entiar	y Update - S	epter	nber 6, 2013	F	ppendix G2 FORECAST Schedule 15	
Line	(\$000)	BCUC		2012		2013		2013		2014	
No.	Particulars	Reference		ACTUAL	AF	PROVED	PR	OJECTED	FO	RECAST	Cross Reference
	(1)	(2)		(3)		(4)		(5)		(6)	(7)
1	Distribution Supervision	110-11	\$	10,578	\$	11,026	\$	11,194	\$	12,440	
2	Distribution Supervision Total	110-10		10,578		11,026		11,194		12,440	
3 4	Operation Centre - Distribution	110-21		10,112		11,074		9,901		11,204	
5	Preventative Maintenance - Distribution	110-22		2,644		2,990		2,844		3,323	
6	Operations - Distribution	110-23		5,538		5,904		6,409		6,331	
7	Emergency Management - Distribution	110-24		5,405		5,077		5,337		6,480	
8	Field Training - Distribution	110-25		1.746		4,088		3,153		3.547	
9	Meter Exchange - Distribution	110-26		2,397		2,231		2,373		3,161	
10	Distribution Operations Total	110-20		27,842		31,363		30,018		34,046	
11						.,				.,	
12	Corrective - Distribution	110-31		5,564		4,643		5,559		5,979	
13	Distribution Maintenance Total	110-30		5,564		4,643		5,559		5,979	
14											
15	Account Services - Distribution	110-41		1,111		1,004		1,081		1,249	
16	Bad Debt Management - Distribution	110-42		585		599		443		569	
17	Distribution Meter to Cash Total	110-40		1,697		1,603		1,524		1,818	
18											
19	Distribution Total	110		45,680		48,635		48,295		54,282	
20											
21	Transmission Supervision	120-11		535		482		606		694	
22	Transmission Supervision Total	120-10	_	535		482		606		694	
23											
24	Pipeline / Right of Way Operations	120-21		7,287		6,096		6,163		6,755	
25	Compression Operations	120-22		1,827		2,112		1,813		2,023	
26	Measurement Control Operations	120-23		103		-		-		17	
27	Transmission Operations Total	120-20		9,217		8,208		7,976		8,795	
28											
29	Pipeline / Right of Way - Maintenance	120-31		1,830		2,707		3,206		3,263	
30	Compression - Maintenance	120-32		554		1,147		1,216		1,230	
04	Management Control On continue			447		440				004	

117

2,501

12,253

1,601

1,601

272

272

1,873

59,806

482

11,513

18,586

12,178

3,028

2,385

48,172

48,172

48,172

119

3,973

12,663

1,617

1,617

274

274

1,891

63,189

566

11,493

14,494

19,696

3,851

2,353

52,452

52,452

52,452

201

4,623

13,205

1,717

1,717

292

292

2,009

63,509

11,480

14,494

19,696

3,787

2,088

52,110

52,110

52,110

566

204

4,697

14,186

2,218

2,218

377

377

2,595

71,062

14,290

12,988

11,270

3,861

2,309

45,352

45,352

45,352

636

120-33

120-30

120

130-11

130-10

130-21

130-20

130

100

210-11

210-12

210-13

210-14

210-15

210-16

210-10

210

200

31 Measurement Control Operations

LNG Operations Total

LNG Plant Maintenance Total

LNG Plant Maintenance

46 Customer Service Supervision

34 Transmission Total

LNG Operations

42 LNG Plant Total

44 Operations Total

48 Customer Billing

49 Meter Reading

47 Customer Assistance

50 Credit & Collections

Customer Operations

56 Customer Service Total

Customer Service Total

Customer Service Total

Transmission Maintenance Total

32

33

35

36

37

38 39

40

41

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55

	FORTISBC ENERGY INC.		E	videntiary Update - S	eptember 6, 2013	Appendix G2 FORECAST	
	OPERATION & MAINTENANCE EXPENSES - AC FOR THE YEARS ENDING DECEMBER 31, 2013 (\$000)	(d)			Schedule 16	
Line		BCUC	2012	2013	2013	2014	
No.	Particulars	Reference	ACTUAL	APPROVED	PROJECTED	FORECAST	Cross Reference

Line		BCUC	2012	2013	2013	2014	
No.	Particulars	Reference	ACTUAL	APPROVED	PROJECTED	FORECAST	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Francis Only the set of Franciski Deletions Over set ising	040.44	¢ 044	¢ 700	¢ 074	¢ 700	
1	Energy Solutions & External Relations Supervision	310-11	\$ 614		\$ 671	\$ 700	
2	Energy Solutions	310-12	5,134		5,117	6,009	
3	Energy Efficiency	310-13	117	120	301	308	
4	Corporate Communications and External Relations	310-14	7,212		6,988	8,609	
5	Forecasting, Market & Business Development	310-15	4,998	6,119	6,138	7,649	
6 7	Energy Solutions & External Relations Total	310-10	18,075	18,181	19,215	23,275	
8 9	Energy Solutions & External Relations Total	310	18,075	18,181	19,215	23,275	
10	Energy Solutions & External Relations Total	300	18,075	18,181	19,215	23,275	
11							
12	Energy Supply & Resource Development	410-11	1,937	2,136	2,550	2,938	
13	Gas Control	410-12	1,551	1,602	1,451	1,800	
14 15	Energy Supply & Resource Development Total	410-10	3,488	3,738	4,000	4,738	
16 17	Energy Supply & Resource Development Total	410	3,488	3,738	4,000	4,738	
18	Information Technology Supervision	420-11	4,172	4,577	4,001	4,276	
	Application Management	420-11	11,251	12,083	11,980	4,270	
19							
20	Infrastructure Management	420-13	8,018		8,236	9,015	
21 22	Information Technology Total	420-10	23,442	25,379	24,217	24,392	
23 24	Information Technology Total	420	23,442	25,379	24,217	24,392	
25	System Planning	430-11	5,672	8,394	7,675	8,859	
26	Engineering	430-12	6,803		6,760	7,657	
27	Project Management	430-13	1,125		1,021	1,220	
28 29	Engineering Services & Project Management Total	430-10	13,599	16,956	15,456	17,736	
30 31	Engineering Services & Project Management Total	430	13,599	16,956	15,456	17,736	
32	Supply Chain	440-11	4,420	4,884	4,450	5,234	
33	Measurement	440-12	5,548		6,124	6,983	
34	Property Services	440-13	1,070		1,293	1,481	
		440-13	11,038		11,867	13,698	
35 36	Operations Support Total	440-10	11,036	12,990	11,007	13,090	
37 38	Operations Support Total	440	11,038	12,990	11,867	13,698	
39	Facilities Management	450-11	9,563	9,259	9,249	9,959	
40	Facilities Total	450-10	9,563	9,259	9,249	9,959	
41 42	Facilities Total	450	9,563	9,259	9,249	9,959	
	Facilities rotal	450	9,563	9,259	9,249	9,909	
43		100.14	0.404	0.000	0.004	0.001	
44	Environment Health & Safety	460-11	2,481	2,999	2,681	2,934	
45	Environment Health & Safety Total	460-10	2,481	2,999	2,681	2,934	
46 47	Environment Health & Safety Total	460	2,481	2,999	2,681	2,934	
48 49	-						
49 50	Business Services Total	400	63,611	71,321	67,470	73,457	

	FORTISBC ENERGY INC. OPERATION & MAINTENANCE EXPENSES - AC FOR THE YEARS ENDING DECEMBER 31, 2013 (\$000)			entiary Update - S	eptember 6, 2013	Appendix G2 FORECAST Schedule 17	
Line		BCUC	2012	2013	2013	2014	Oren Deferrer
No.	Particulars	Reference	ACTUAL	APPROVED	PROJECTED	FORECAST	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Financial & Regulatory Services	510-11	12,149	\$ 14.184	13,279	15,401	
2	Financial & Regulatory Services Total	510-10	12,149	14,184	13,279	15,401	
3							
4	Financial & Regulatory Services Total	510	12,149	14,184	13,279	15,401	
5		-					
6	Human Resources	520-11	8,610	8,511	8,458	9,399	
7	Human Resources Total	520-10	8,610	8,511	8,458	9,399	
8							
9	Human Resources Total	520	8,610	8,511	8,458	9,399	
10			=				
11	Legal	530-11	1,917	2,282	2,282	2,325	
12	Internal Audit	530-12	695	755	755	769	
13	Risk Management/Insurance	530-13	4,754 7,366	4,898	4,898	5,277	
14 15	Governance	530-10	7,300	7,935	7,935	8,371	
16	Governance Total	530	7,366	7,935	7,935	8,371	
17			7,500	1,000	1,555	0,011	
18	Administration & General	540-11	226	(46)	269	575	
19	Shared Services Agreement	540-12	(5,984)	(5,581)	(6,483)	(6,960)	
20	Retiree Benefits	540-16	7,673	5,857	5,857	-	
21	Corporate Total	540-10	1,915	230	(357)	(6,385)	
22		-					
23	Corporate Total	540	1,915	230	(357)	(6,385)	
24		-					
25	Corporate Services Total	500	30,041	30,860	29,314	26,786	
26							
27	Total Gross O&M Expenses		219,704	236,003	231,618	239,934	
28							
29	Less: Capitalized Overhead	-	(31,779)	(33,040)	(33,040)	(33,591)	
30	Total ORM Expanses		¢ 497.005	¢ 000.000	¢ 400 570	¢ 006 040	
31	Total O&M Expenses	=	\$ 187,925	\$ 202,963	\$ 198,578	\$ 206,343	

- 32 33 Cross Reference 34

- Appendix G2-FORECAST, Sch 3 - Appendix G2-FORECAST, Sch 4

PROPERTY AND SUNDRY TAXES FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line		2012	2013	 20 ² Total	2013 Rates, Total			
No.	Particulars	CTUAL	PROVED	penses	xpenses	С	hange	Cross Reference
	(1)	(2)	 (3)	 (4)	 (5)		(6)	(7)
		()	(-)	()		umn (5) - Colum	
1 2	Property Taxes							
- 3 4	1% in Lieu of General Municipal Tax	\$ 13,283	\$ 13,728	\$ 12,542	\$ 12,542	\$	(1,186)	
5	General, School and Other	 34,132	 37,511	 35,547	 35,547		(1,964)	
7 8		47,415	51,239	48,089	48,089		(3,150)	
9 10	Add / Less: Deferred Property Taxes	 2,241	 -	 3,150	 3,150		3,150	
11	Total	\$ 49,656	\$ 51,239	\$ 51,239	\$ 51,239	\$	-	- Appendix G2-FORECAST, Sch 3

PROPERTY AND SUNDRY TAXES FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Particulars (1)	2013 DJECTED (2)	E	Total (3)	2013 Rates, Total xpenses (4)	 <u>Change</u> (5)	C <u>ross Referenc</u> e (6)
1 2	Property Taxes						
2	1% in Lieu of General Municipal Tax	\$ 12,542	\$	12,032	\$ 12,032	\$ (510)	
4 5	General, School and Other	35,547		36,765	36,765	1,218	
6 7		 48,089		48,797	 48,797	 708	
8 9 10	Add / Less: Deferred Property Taxes	 3,150			 	 (3,150)	
10 11	Total	\$ 51,239	\$	48,797	\$ 48,797	\$ (2,442)	- Appendix G2-FORECAST, Sch 4

DEPRECIATION AND AMORTIZATION EXPENSES FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line			2012		2013		2013			
No.	Particulars	AC	CTUAL	AP	PROVED	PR	OJECTED	Cha	nge	Cross Reference
	(1)		(2)		(3)		(4)	(5)	(6)
							(Col	umn (4) -	Colum	ın (3))
1	Depreciation & Removal Provision							.,		
2										
3	Depreciation Expense	\$	118.639	\$	123.842	\$	123,842	\$	-	- Appendix G2-FORECAST, Sch 39
4	-F		-,	•	- , -	·	- 7 -			PP- 1
5	Less: Amortization of Contributions in Aid of Construction		(6,558)		(6,499)		(6,499)		-	- Appendix G2-FORECAST, Sch 43
6			112,081		117,343		117,343		-	- Appendix G2-FORECAST, Sch 24
7										pp ,
8	Amortization Expense									
9										
10	Amortization of Deferred Charges	\$	11,847	\$	25,569	\$	25,569	\$	-	- Appendix G2-FORECAST, Sch 46
11			,011	<u> </u>	20,000	<u> </u>	20,000	<u> </u>		
12	TOTAL		123,928		142,912		142,912	\$	-	- Appendix G2-FORECAST, Sch 3

DEPRECIATION AND AMORTIZATION EXPENSES FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Particulars (1)	PR	2013 PROJECTED (2)		2014 (3)	C	hange (4)	Cross Reference (5)
1 2	Depreciation & Removal Provision							
2 3 4	Depreciation Expense	\$	123,842	\$	124,688	\$	846	- Appendix G2-FORECAST, Sch 42
4 5 6 7	Less: Amortization of Contributions in Aid of Construction		(6,499) 117,343		(6,320) 118,368		179 1,025	- Appendix G2-FORECAST, Sch 44 - Appendix G2-FORECAST, Sch 25
7 8 9	Amortization Expense							
10 11	Amortization of Deferred Charges	\$	25,569	\$	30,632	\$	5,063	- Appendix G2-FORECAST, Sch 48
12	TOTAL	\$	142,912		149,000	\$	6,088	- Appendix G2-FORECAST, Sch 4

INCOME TAXES FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

						 2013									
Line No.	Particulars	,	2012 ACTUAL		013 ROVED	Existing Rates		Revised evenue		Total		Change	Cross Reference		
	(1)		(2)	((3)	 (4)		(5)		(6)		(7)	(8)		
										(Co		olumn (6) - Column (3)		(3))	
1	CALCULATION OF INCOME TAXES														
2	EARNED RETURN	\$	221,574	\$ 2	16,404	\$ 209,481	\$	-	\$	209,481	\$	(6,923)	 Appendix G2-FORECAST, Sch 3 		
3	Deduct - Interest on Debt		(108,979)	(11	11,220)	(111,258)		-		(111,258)		(38)	 Appendix G2-FORECAST, Sch 57 		
4	Net Additions (Deductions)		(31,957)	(2	21,038)	(26,648)		-		(26,648)		(5,610)	- Appendix G2-FORECAST, Sch 24		
5	Accounting Income After Tax		80,638	6	84,146	71,575	\$	-		71,575		(12,571)			
6	-											<u> </u>			
7	Current Income Tax Rate		25.00%	:	25.00%	25.00%		25.00%		25.00%		0.00%			
8	1 - Current Income Tax Rate		75.00%	7	75.00%	75.00%		75.00%		75.00%		0.00%			
9															
10	Taxable Income	\$	107,518	\$ 1 [.]	12,195	\$ 95,433	\$	-	\$	95,433	\$	(16,762)			
11															
12															
13	Income Tax - Current	\$	26,880	\$ 2	28,049	\$ 23,859	\$	-	\$	23,859	\$	(4,190)			
14			.,			,									
15	Total Income Tax	\$	26,880	\$ 2	28,049	\$ 23,859	\$	-	\$	23,859	\$	(4,190)	- Appendix G2-FORECAST, Sch 3		

INCOME TAXES FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

				2014			
Line No.	Particulars (1)	2013 PROJECTED (2)	Existing Rates (3)	Revised Revenue (4)	Total (5)	Change (6)	Cross Reference (7)
1 2 3 4 5 6	CALCULATION OF INCOME TAXES EARNED RETURN Deduct - Interest on Debt Net Additions (Deductions) Accounting Income After Tax	\$ 209,481 (111,258) (26,648) 71,575	\$ 194,573 (109,856) 13,571 98,288	\$ 9,330 (1) - \$ 9,329	\$ 203,903 (109,857) 13,571 107,617	\$ (5,578) 1,401 40,219 36,042	- Appendix G2-FORECAST, Sch 4 - Appendix G2-FORECAST, Sch 58 - Appendix G2-FORECAST, Sch 25
7 8 9	Current Income Tax Rate 1 - Current Income Tax Rate	25.00% 75.00%	26.00% 74.00%	26.00% 74.00%	26.00% 74.00%	1.00% -1.00%	
10 11 12 13	Taxable Income	<u>95,433</u> \$ 23,859	\$ <u>132,822</u> \$ <u>34,534</u>	<u>\$ 12,606</u> \$ 3,277	<u>\$ 145,428</u> \$ 37,811	<u>\$ 49,995</u> \$ 13,952	
14 15	Total Income Tax	\$ 23,859	\$ 34,534	\$ 3,277	\$ 37,811	\$ 13,952	- Appendix G2-FORECAST, Sch 4

ADJUSTMENTS TO TAXABLE INCOME FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line		2012	2013	2013		
No.	Particulars	ACTUAL	APPROVED	PROJECTED	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)
				(Col	lumn (4) - Columr	ו (3))
1	Addbacks:					
2	Non-tax Deductible Expenses	\$ 677	\$ 700	700	\$-	
3	Depreciation	112,081	117,343	117,343	-	- Appendix G2-FORECAST, Sch 20
4	Amortization of Debt Issue Expenses	537	622	561	(61)	
5	Vehicle: Interest & Capitialized Depreciation	1,898	2,187	1,692	(495)	
6	Pension Expense	14,097	12,530	12,530	-	
7	OPEB Expense	4,765	4,902	4,902	-	
8	Olympic Cauldron (50% NBV)	1,445	-	-	-	
9	Bad Debt Provision	726	-	-	-	
10						
11	Deductions:					
12	Amortization of Deferred Charges	11,847	25,569	25,569	-	- Appendix G2-FORECAST, Sch 20
13	Capital Cost Allowance	(129,279)	(136,232)	(136,232)	-	- Appendix G2-FORECAST, Sch 26
14	Cumulative Eligible Capital Allowance	(907)	(857)	(865)	(8)	
15	Debt Issue Costs	(834)	(411)	(385)	26	
16	Vehicle Lease Payment	(3,432)	(4,613)	(4,183)	430	
17	Pension Contributions	(13,920)	(12,006)	(12,666)	(660)	
18	OPEB Contributions	(1,667)	(2,367)	(2,407)	(40)	
19	Overheads Capitalized Expensed for Tax Purposes	(13,620)	(14,160)	(14,160)	-	
20	Removal Costs	(14,766)	(12,932)	(14,201)	(1,269)	
21	Discounts on Debt Issue and Other	-	-	-	-	
22	Major Inspection Costs	(1,606)	(1,342)	(4,943)	(3,601)	
23	Biomethane Other Revenue	-	29	97	68	
24						
25	TOTAL	(31,957)	(21,038)	\$ (26,648)	\$ (5,610)	- Appendix G2-FORECAST, Sch 22

ADJUSTMENTS TO TAXABLE INCOME FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line		2013			
No.	Particulars	PROJECTED	2014	Change	Cross Reference
	(1)	(2)	(3)	(4)	(5)
1	Addbacks:				
2	Non-tax Deductible Expenses	\$ 700	800	\$ 100	
3	Depreciation	117,343	118,368	1,025	- Appendix G2-FORECAST, Sch 21
4	Amortization of Debt Issue Expenses	561	734	173	
5	Vehicle: Interest & Capitialized Depreciation	1,692	1,372	(320)	
6	Pension Expense	12,530	20,004	7,474	
7	OPEB Expense	4,902	8,662	3,760	
8	Olympic Cauldron (50% NBV)	-	-	-	
9	Bad Debt Provision	-	-	-	
10					
11	Deductions:				
12	Amortization of Deferred Charges	25,569	30,632	5,063	- Appendix G2-FORECAST, Sch 21
13	Capital Cost Allowance	(136,232)	(114,493)	21,739	- Appendix G2-FORECAST, Sch 27
14	Cumulative Eligible Capital Allowance	(865)	(804)	61	
15	Debt Issue Costs	(385)	(202)	183	
16	Vehicle Lease Payment	(4,183)	(3,006)	1,177	
17	Pension Contributions	(12,666)	(16,114)	(3,448)	
18	OPEB Contributions	(2,407)	(2,631)	(224)	
19	Overheads Capitalized Expensed for Tax Purposes	(14,160)	(14,396)	(236)	
20	Removal Costs	(14,201)	(13,327)	874	
21	Discounts on Debt Issue and Other	-	-	-	
22	Major Inspection Costs	(4,943)	(2,098)	2,845	
23	Biomethane Other Revenue	97	70	(27)	
24					
25	TOTAL	\$ (26,648)	\$ 13,571	\$ 40,219	- Appendix G2-FORECAST, Sch 23

Appendix G2 FORECAST Schedule 26

CAPITAL COST ALLOWANCE FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line No.	Class	CCA Rate		2/31/2012 CC Balance	۸di	ustments		013 Net		2013 CCA	12/31/2013 UCC Balance
110.	(1)	(2)		(3)		(4)		(5)		(6)	 (7)
	(1)	(2)		(3)		(4)	(0)			(0)	(T)
1	1	4%	\$	1,044,769	\$	-	\$	-	\$	(41,791)	\$ 1,002,978
2	1(b)	6%		27,756		-		5,971		(1,844)	31,883
3	2	6%		136,353		-		-		(8,181)	128,172
4	3	5%		2,423		-		-		(121)	2,302
5	6	10%		150		-		-		(15)	135
6	7	15%		5,442		-		2,075		(972)	6,545
7	8	20%		23,402		(1,412)		5,966		(4,995)	22,961
8	10	30%		1,680		-		-		(504)	1,176
9	12	100%		26,830		-		12,960		(33,310)	6,480
10	13	manual		3,517		-		163		(687)	2,993
11	17	8%		174		-		-		(14)	160
12	38	30%		511		-		-		(153)	358
13	45	45%		202		-		-		(91)	111
14	47	8%		5,496		-		1,842		(513)	6,825
15	49	8%		77,300		-		15,658		(6,810)	86,148
16	50	55%		7,461		-		8,640		(6,479)	9,622
17	51	6%		336,347		-		93,527		(22,987)	406,887
18	43.2	50%		-		-		4,500		(1,125)	3,375
19		Total	\$	1,699,813	\$	(1,412)	\$	151,302	\$	(130,592)	\$ 1,719,111
20			-				_				
21	Add: Depreciation variance adjustment									(5,640)	
22	Approved CCA								\$	(136,232)	
23											
24	Cross Reference					- A	ppen	dix G2-FOR	RECA	ST, Sch 24	

Appendix G2 FORECAST Schedule 27

CAPITAL COST ALLOWANCE FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line			12/31/2013		2014 Net	2014	12/31/2014
No.	Class	CCA Rate	UCC Balance	Adjustments	Additions	CCA	UCC Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1	4%	\$ 1,002,978	\$-	\$ 125	\$ (40,122)	\$ 962,981
2	1(b)	6%	31,883	-	3,886	(2,030)	33,739
3	2	6%	128,172	-	-	(7,690)	120,482
4	3	5%	2,302	-	-	(115)	2,187
5	6	10%	135	-	-	(14)	121
6	7	15%	6,545	-	1,817	(1,118)	7,244
7	8	20%	22,961	-	4,515	(5,044)	22,432
8	10	30%	1,176	-	2,600	(743)	3,033
9	12	100%	6,480	-	12,067	(12,513)	6,034
10	13	manual	2,993	-	274	(313)	2,954
11	17	8%	160	-	-	(13)	147
12	38	30%	358	-	-	(107)	251
13	45	45%	111	-	-	(50)	61
14	47	8%	6,825	-	4,072	(709)	10,188
15	49	8%	86,148	-	4,465	(7,070)	83,543
16	50	55%	9,622	-	8,044	(7,504)	10,162
17	51	6%	406,887	-	107,884	(27,650)	487,121
18	43.2	50%	3,375	-	-	(1,688)	1,687
19		Total	\$ 1,719,111	\$ -	\$ 149,749	\$ (114,493)	\$ 1,754,367
20							
21							
22							

23 24

Cross Reference

- Appendix G2-FORECAST, Sch 25

UTILITY RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line 2012 2013 Existing 2013 Revised No. Particulars ACTUAL APPROVED Rates Adjustments Rates Change Cross Reference (1) (2) (3) (4) (5) (6) (7) (8) (1) (2) (3) (4) (5) (6) (7) (8) (Column (6) - Column (3)) (3,845,030 \$ 3,774,425 \$ 3,726,853 \$ (47,572) - Appendix G2-FORECAST, 2 Opening Balance Adjustment (3,890) - (3,818) (3,818) (3,818) 3 Gas Plant in Service, Ending 3,726,853 3,905,299 3,872,209 - 3,872,209 (33,090) - Appendix G2-FORECAST, 4 - - 518 - 518 518 - - 518 518 - 518 518 - - 518 518 - - 6,227 - Appendix G2-FORECAST, 6 Opening Balance Adjustment 4,463	
(1) (2) (3) (4) (5) (6) (7) (8) 1 Gas Plant in Service, Beginning \$ 3,545,030 \$ 3,774,425 \$ 3,726,853 \$ - \$ 3,726,853 \$ (47,572) - Appendix G2-FORECAST, 2 Opening Balance Adjustment (3,890) - (3,818) - (3,818) (3,818) 3 Gas Plant in Service, Ending 3,726,853 3,905,299 3,872,209 - 3,872,209 (3,3090) - Appendix G2-FORECAST, 4 - - 518 - 518	
1 Gas Plant in Service, Beginning \$ 3,545,030 \$ 3,774,425 \$ 3,726,853 \$ - \$ 3,726,853 \$ (47,572) - Appendix G2-FORECAST, 2 Opening Balance Adjustment (3,890) - (3,818) - (3,818) - (3,818) 3 Gas Plant in Service, Ending 3,726,853 3,905,299 3,872,209 - 3,872,209 - 3,872,209 - Appendix G2-FORECAST, 4 - - 518 - \$ (1,011,179) \$ (1,012,343) \$ (1,011,179) \$ - \$ (1,011,179) \$ 1,164 - Appendix G2-FORECAST, 6 Opening Balance Adjustment 4,463 - 518 - 518 518 - 518 518 - 518 518 518 - 1,105,422) - (1,105,422) - (1,105,422) - (1,105,422) - 1,105,422) - Appendix G2-FORECAST, 9 CIAC, Beginning \$ (180,038) \$ (191,772) \$ (185,545) \$ (185,545) \$ 6,227 - Appendix G2-FORECAST, 10 Opening Balance Adjustment - - -	
1 Gas Plant in Service, Beginning \$ 3,545,030 \$ 3,774,425 \$ 3,726,853 \$ - \$ 3,726,853 \$ (47,572) - Appendix G2-FORECAST, 2 Opening Balance Adjustment (3,890) - (3,818) - (3,818) - (3,818) - Appendix G2-FORECAST, 3 Gas Plant in Service, Ending 3,726,853 3,905,299 3,872,209 - 3,872,209 - 3,872,209 - Appendix G2-FORECAST, 4 - - - 518 - - 518 -	
2 Opening Balance Adjustment (3,890) - (3,818) - (3,818) (3,818) 3 Gas Plant in Service, Ending 3,726,853 3,905,299 3,872,209 - 3,872,209 (33,090) - Appendix G2-FORECAST, 4 - - - 518 - \$ (1,011,179) \$ 1,164 - Appendix G2-FORECAST, 5 Accumulated Depreciation Beginning - Plant \$ (922,011) \$ (1,012,343) \$ (1,011,179) \$ 1,164 - Appendix G2-FORECAST, 6 Opening Balance Adjustment 4,463 - 518 - 518 518 7 Accumulated Depreciation Ending - Plant (1,011,179) (1,104,066) (1,105,422) - (1,105,422) (1,356) - Appendix G2-FORECAST, 8 CIAC, Beginning \$ (180,038) \$ (191,772) \$ (185,545) \$ - \$ 6,227 - Appendix G2-FORECAST, 9 CIAC, Beginning \$ (180,038) \$ (191,772) \$ (185,545) \$ 6,227 - Appendix G2-FORECAST	
3 Gas Plant in Service, Ending 3,726,853 3,905,299 3,872,209 - 3,872,209 (33,090) - Appendix G2-FORECAST, 4 - Accumulated Depreciation Beginning - Plant (922,011) (1,012,343) (1,011,179) - \$ (1,011,179) 1,164 - Appendix G2-FORECAST, 6 Opening Balance Adjustment 4,463 - 518 - 518 518 7 Accumulated Depreciation Ending - Plant (1,011,179) (1,104,066) (1,105,422) - (1,105,422) (1,356) - Appendix G2-FORECAST, 8 9 CIAC, Beginning \$ (180,038) (191,772) \$ (185,545) - \$ (185,545) 6,227 - Appendix G2-FORECAST, 10 Opening Balance Adjustment -	Sch 33
4 5 Accumulated Depreciation Beginning - Plant \$ (922,011) \$ (1,012,343) \$ (1,011,179) \$ - \$ (1,011,179) \$ 1,164 - Appendix G2-FORECAST, 6 Opening Balance Adjustment 4,463 - 518 - 518 518 7 Accumulated Depreciation Ending - Plant (1,011,179) (1,104,066) (1,105,422) - (1,105,422) (1,356) - Appendix G2-FORECAST, 8 9 CIAC, Beginning \$ (180,038) \$ (191,772) \$ (185,545) \$ - \$ (185,545) \$ 6,227 - Appendix G2-FORECAST, 10 Opening Balance Adjustment - - - - - 11 CIAC, Ending (185,545) (198,468) (194,421) - (194,421) 4,047 - Appendix G2-FORECAST,	
6 Opening Balance Adjustment 4,463 - 518 - 518 518 7 Accumulated Depreciation Ending - Plant (1,011,179) (1,104,066) (1,105,422) - (1,105,422) (1,356) - Appendix G2-FORECAST, 8 - - - - (1,105,422) -	Sch 33
6 Opening Balance Adjustment 4,463 - 518 - 518 518 7 Accumulated Depreciation Ending - Plant (1,011,179) (1,104,066) (1,105,422) - (1,105,422) (1,356) - Appendix G2-FORECAST, 8 - - - - (1,105,422) -	
7 Accumulated Depreciation Ending - Plant (1,011,179) (1,104,066) (1,105,422) - (1,105,422) (1,356) - Appendix G2-FORECAST, 8 9 CIAC, Beginning \$ (180,038) \$ (191,772) \$ (185,545) \$ - \$ (185,545) \$ 6,227 - Appendix G2-FORECAST, 10 Opening Balance Adjustment - - - - - 11 CIAC, Ending (185,545) (198,468) (194,421) - (194,421) 4,047 - Appendix G2-FORECAST,	Sch 39
8 9 CIAC, Beginning \$ (180,038) \$ (191,772) \$ (185,545) \$ - \$ (185,545) \$ 6,227 - Appendix G2-FORECAST, 10 Opening Balance Adjustment - - - - - 11 CIAC, Ending (185,545) (198,468) (194,421) - (194,421) 4,047 - Appendix G2-FORECAST,	
9 CIAC, Beginning \$ (180,038) \$ (191,772) \$ (185,545) \$ - \$ (185,545) \$ 6,227 - Appendix G2-FORECAST, 10 Opening Balance Adjustment -	Sch 39
10 Opening Balance Adjustment - 10 CIAC, Ending (185,545) (198,468) (194,421) - (194,421) 4,047 - Appendix G2-FORECAST,	
11 CIAC, Ending (185,545) (198,468) (194,421) - (194,421) 4,047 - Appendix G2-FORECAST,	Sch 43
	Sch 43
12	
13 Accumulated Amortization Beginning - CIAC \$ 49,620 \$ 51,072 \$ 51,143 \$ - \$ 51,143 \$ 71 - Appendix G2-FORECAST,	Sch 43
14 Opening Balance Adjustment (5) - - - - -	
15Accumulated Amortization Ending - CIAC51,14357,36757,362-57,362(5)- Appendix G2-FORECAST,	Sch 43
16	
17 Net Plant in Service, Mid-Year \$ 2,537,220 \$ 2,640,757 \$ 2,603,850 \$ - \$ 2,603,850 \$ (36,907)	
19 Adjustment to 13-Month Average 30,786	
20 Work in Progress, No AFUDC 26,120 20,803 26,120 - 26,120 5,317	oo
21 Unamortized Deferred Charges 497 8,249 (7,813) - (16,062) - Appendix G2-FORECAST,	
22 Cash Working Capital (1,899) (2,293) (1,888) - (1,888) 405 - Appendix G2-FORECAST,	
23 Other Working Capital 101,416 101,622 83,121 - 83,121 (18,501) - Appendix G2-FORECAST,	
24 Deferred Income Taxes Regulatory Asset 281,929 282,359 284,958 - 284,958 2,599 - Appendix G2-FORECAST,	
25 Deferred Income Taxes Regulatory Liability (281,929) (282,359) (284,958) - (284,958) (2,599) - Appendix G2-FORECAST,	Sch 56
26 LILO Benefit (1,316) (1,150) - (1,150) -	a
27 Utility Rate Base \$ 2,692,824 \$ 2,767,988 \$ 2,702,240 \$ - \$ 2,702,240 \$ (65,748) - Appendix G2-FORECAST,	
28 - Appendix G2-FORECAST,	Sch 3

UTILITY RATE BASE

FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

					2014	FORECAST				
Line		2013	E	xisting 2013				Revised		
No.	Particulars	PROJECTED		Rates	Ad	ustments		Rates	 Change	Cross Reference
	(1)	(2)		(3)		(4)		(5)	 (6)	(7)
1	Gas Plant in Service, Beginning	\$ 3,726,853	\$	3,872,209	\$	-	\$	3,872,209	\$ 145,356	- Appendix G2-FORECAST, Sch 36
2	Opening Balance Adjustment	(3,818)		-		-		-	3,818	
3	Gas Plant in Service, Ending	3,872,209		4,015,080		-		4,015,080	142,871	- Appendix G2-FORECAST, Sch 36
4										
5	Accumulated Depreciation Beginning - Plant	\$ (1,011,179)	\$	(1,105,422)	\$	-	\$	(1,105,422)	\$ (94,243)	 Appendix G2-FORECAST, Sch 42
6	Opening Balance Adjustment	518		-		-		-	(518)	
7 8	Accumulated Depreciation Ending - Plant	(1,105,422)		(1,206,474)		-		(1,206,474)	(101,052)	- Appendix G2-FORECAST, Sch 42
9	CIAC, Beginning	\$ (185,545)	\$	(194,421)	\$	-	\$	(194,421)	\$ (8,876)	- Appendix G2-FORECAST, Sch 44
10	Opening Balance Adjustment	-		-		-		-	-	
11	CIAC, Ending	(194,421)		(196,475)		-		(196,475)	(2,054)	- Appendix G2-FORECAST, Sch 44
12	-	, ,		. ,				. ,	. ,	
13	Accumulated Amortization Beginning - CIAC	\$ 51,143	\$	57,362	\$	-	\$	57,362	\$ 6,219	- Appendix G2-FORECAST, Sch 44
14	Opening Balance Adjustment	-		-		-		-	-	
15	Accumulated Amortization Ending - CIAC	57,362		59,914		-		59,914	2,552	- Appendix G2-FORECAST, Sch 44
16	-									
17	Net Plant in Service, Mid-Year	\$ 2,603,850	\$	2,650,887	\$	-	\$	2,650,887	\$ 47,037	
18							-			
19	Adjustment to 13-Month Average	-		-		-		-	-	
20	Work in Progress, No AFUDC	26,120		26,120		-		26,120	-	
21	Unamortized Deferred Charges	(7,813)		36,947		-		36,947	44,760	- Appendix G2-FORECAST, Sch 48
22	Cash Working Capital	(1,888)		(313)		35		(278)	1,610	- Appendix G2-FORECAST, Sch 52
23	Other Working Capital	83,121		79,039		-		79,039	(4,082)	- Appendix G2-FORECAST, Sch 52
24	Deferred Income Taxes Regulatory Asset	284,958		288,491		-		288,491	3,533	- Appendix G2-FORECAST, Sch 56
25	Deferred Income Taxes Regulatory Liability	(284,958)		(288,491)		-		(288,491)	(3,533)	- Appendix G2-FORECAST, Sch 56
26	LILO Benefit	(1,150)		(983)		-		(983)	167	
27	Utility Rate Base	\$ 2,702,240	\$	2,791,697	\$	35	\$	2,791,732	\$ 89,492	- Appendix G2-FORECAST, Sch 58
28	-								 	- Appendix G2-FORECAST, Sch 4
										••

FORTISBC ENERGY INC.	Evidentiary Update - September 6, 2013	Appendix G2
		FORECAST
CAPITAL EXPENDITURES AND PLANT ADDITIONS		Schedule 30
FOR THE VEARS ENDING DECEMBER 31, 2013 TO 2014		

FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014 (\$000)

Line	Perfector		2013	-	2014	Orace Defenses
No.	Particulars(1)		Projected (2)	F	Forecast (3)	Cross Reference (4)
1	CAPITAL EXPENDITURES		()		(-)	
2 3	Regular Capital Expenditures					
4	Describer Orașitel Evreen diterea	•	100.011	•	100 505	
5	Regular Capital Expenditures	\$	129,644	\$	138,585	
6 7	Gateway Project Biomethane Upgraders		3,012 2,100		-	
8	Total Regular Capital Expenditures	\$	134,756	\$	138,585	
9	Potal Negalal Sapital Experiate 60	.	101,100	<u> </u>	100,000	
10	TOTAL CAPITAL EXPENDITURES	\$	134,756	\$	138,585	
11				<u> </u>		
12						
13	RECONCILIATION OF CAPITAL EXPENDITURES TO PLANT ADDITIONS					
14						
15	Regular Capital					
16	Regular Capital Expenditures	\$	134,756	\$	138,585	
17	Add - Opening WIP		43,661		31,463	
18	Less - Adjustments		-		-	
19	Less - Closing WIP		(31,463)		(31,463)	
20	Capital Spares Inventory		-		-	
21	Capital Vehicle Lease Add - AFUDC		2,400 1,904		-	
22 23	Add - AFUDC Add - Overhead Capitalized		1,904 33,040		1,732 33,591	
23 24	Adu - Overneau Capitalizeu		55,040		33,391	
24	TOTAL REGULAR CAPITAL ADDITIONS TO GAS PLANT IN SERVICE	\$	184,299	\$	173,908	
26		<u> </u>	101,200	<u> </u>	110,000	
27	Special Projects - CPCN's					
28	CPCN Expenditures	\$	-	\$	-	
29	Add - Opening WIP	Ŧ	(158)	•	-	
30	Less - Closing WIP		-		-	
31	Add: Projects transferred from Deferral Accounts		158		-	
32	Less: Projects settling to Deferral Accounts		-		-	
33	Less: Adjustments		-		-	
34	Less: Removal Costs		-		-	
34	Add - AFUDC		-		-	
35		•		•		
36	TOTAL CPCN ADDITIONS	\$	-	\$	-	
37	TOTAL DI ANT ADDITIONO	•	101.000	•	170.000	
38	TOTAL PLANT ADDITIONS	\$	184,299	\$	173,908	
39 40	Cross Reference	- Appendi	x G2-FORECAST, S			

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- Appendix G2-FORECAST, Sch 33 - Appendix G2-FORECAST, Sch 36

GAS PLANT IN SERVICE CONTINUITY SCHEDULE FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line No.	Particulars	Balance 31/12/2012	CPCN'S	2013 Additions	2013 AFUDC	2013 CapOH	Retirements	Transfers/ Recoverv	Balance 12/31/2013	Mid-year GPIS for Depreciation
INU.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	(')	(_)	(0)	(1)	(0)	(0)	(')	(0)	(0)	(10)
1	INTANGIBLE PLANT									
2	117-00 Utility Plant Acquisition Adjustment	\$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
3	175-00 Unamortized Conversion Expense	109	-	-	-	-	-	-	109	109
4	175-00 Unamortized Conversion Expense - Squamish	777	-	-	-	-	-	-	777	777
5	178-00 Organization Expense	728	-	-	-	-	-	-	728	728
6	179-01 Other Deferred Charges	-	-	-	-	-	-	-	-	-
7	401-00 Franchise and Consents	99	-	-	-	-	-	-	99	99
8	402-00 Utility Plant Acquisition Adjustment	62	-	-	-	-	-	-	62	62
9	402-00 Other Intangible Plant	688	-	-	-	-	-	-	688	688
10	431-00 Mfg'd Gas Land Rights	-	-	-	-	-	-	-	-	-
11	461-00 Transmission Land Rights	44,529	-	393	-	-	-	-	44,922	44,726
12	461-10 Transmission Land Rights - Byron Creek	16	-	-	-	-	-	-	16	16
13	461-13 IP Land Rights Whistler	-	-	-	-	-	-	-	-	-
14	471-00 Distribution Land Rights	1,209	-	-	-	-	-	-	1,209	1,209
15	471-10 Distribution Land Rights - Byron Creek	1	-	-	-	-	-	-	1	1
16	402-01 Application Software - 12.5%	85,471	-	6,480	168	-	(6,015)	-	86,104	85,788
17	402-02 Application Software - 20%	18,723	-	6,480	97	-	(2,997)	-	22,303	20,513
18	TOTAL INTANGIBLE	152,412	-	13,353	265	-	(9,012)	-	157,018	154,715
19	·									
20	MANUFACTURED GAS / LOCAL STORAGE									
21	430-00 Manufact'd Gas - Land	31	-	-	-	-	-	-	31	31
22	431-00 Manufact'd Gas - Land Rights	-	-	-	-	-	-	-	-	-
23	432-00 Manufact'd Gas - Struct. & Improvements	965	-	-	-	-	-	-	965	965
24	433-00 Manufact'd Gas - Equipment	448	-	210	-	73	-	-	731	590
25	434-00 Manufact'd Gas - Gas Holders	2.852	-	_	-	_	-	-	2,852	2.852
26	436-00 Manufact'd Gas - Compressor Equipment	355	-	-	-	-	-	-	355	355
27	437-00 Manufact'd Gas - Measuring & Regulating Equipme	735	-	-	-	-	-	-	735	735
28	443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Haves	-	-	-	-	-	-	-	-	-
29	440/441-00 Land in Fee Simple and Land Rights (Tilbury)	15,164	-	-	-	-	-	-	15,164	15,164
30	442-00 Structures & Improvements (Tilbury)	4,960	-	-	-	-	-	-	4,960	4,960
31	443-00 Gas Holders - Storage (Tilbury)	16,499	-	-	-	-	-	-	16,499	16,499
32	446-00 Compressor Equipment (Tilbury)	-	-	-	-	-	-	-	-	-
33	447-00 Measuring & Regulating Equipment (Tilbury)	-	-	-	-	-	-	-	-	-
34	448-00 Purification Equipment (Tilbury)	-	-	-	-	-	-	-	-	-
35	449-00 Local Storage Equipment (Tilbury)	25,014	-	1,550	48	537	-	-	27,149	26,082
36	TOTAL MANUFACTURED	67,023	-	1,760	48	610	-	-	69,441	68,232
		,		.,		510			,	

GAS PLANT IN SERVICE CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line No.	Particulars		ance 2/2012	CF	PCN'S		2013 Iditions		2013 FUDC		2013 CapOH	Re	tirements		ansfers/ covery		alance /31/2013		year GPIS epreciation
	(1)	(2	2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)
1	TRANSMISSION PLANT																		
2	460-00 Land in Fee Simple	\$	7,402	\$	-	\$	-	\$	-	\$	_	\$	-	\$	-	\$	7,402	\$	7,402
3	461-00 Transmission Land Rights	•	-	Ŧ	-	•	-	*	-	*	_	+	-	•	-	+	-		-
4	461-02 Land Rights - Mt. Hayes		-		-		-		-		-		-		-		-		-
5	462-00 Compressor Structures		16.299		-		-		-		-		-		-		16.299		16.299
6	463-00 Measuring Structures		5,511		-		-		-		_		(21)		-		5,490		5,501
7	464-00 Other Structures & Improvements		6,023		-		50		-		17		(29)		-		6,061		6,042
8	465-00 Mains	7	99,512		-		19,408		811		6,724		(374)		-		826,081		812,797
9	465-00 Mains - INSPECTION	-	5,803		-		4,943		-		1,713		(1,268)		-		11,191		8,497
10	465-11 IP Transmission Pipeline - Whistler		-		-		_		-		_		-		-		_		-
11	465-30 Mt Hayes - Mains		-		-		-		-		-		-		-		-		-
12	465-10 Mains - Byron Creek		974		-		-		-		_		-		-		974		974
13	466-00 Compressor Equipment	1	11.811		-		1,746		83		605		(340)		-		113,905		112,858
14	466-00 Compressor Equipment - OVERHAUL	-	2,285		-		-		-		-		-		-		2,285		2,285
15	467-00 Mt. Hayes - Measuring and Regulating Equipment		_		-		-		-		-		-		-		_		-
16	467-00 Measuring & Regulating Equipment		30,249		-		-		-		_		(131)		-		30,118		30,184
17	467-10 Telemetering		9,293		-		220		10		76		(22)		-		9,577		9,435
18	467-31 IP Intermediate Pressure Whistler				-				-		-		-		-		-		-
19	467-20 Measuring & Regulating Equipment - Byron Creek		39		-		-		-		-		-		-		39		39
20	468-00 Communication Structures & Equipment		346		-		-		-		_		-		-		346		346
21	TOTAL TRANSMISSION	9	95,547		-		26,367		904		9,135		(2,185)		-	1	,029,768		1,012,658
22			,-				,				-,		(_,,				,,		.,
23	DISTRIBUTION PLANT																		
24	470-00 Land in Fee Simple		3,395		-		-		-		_		-		-		3,395		3,395
25	471-00 Distribution Land Rights		-		-		-		-		-		-		-		-		-
26	472-00 Structures & Improvements		18,219		-		-		-		-		(21)		-		18,198		18,209
27	472-10 Structures & Improvements - Byron Creek		107		-		-		-		_		(= .)		-		107		107
28	473-00 Services	7	58,346		-		23,241		-		8,054		(3,185)		-		786,456		772,401
29	474-00 House Regulators & Meter Installations		74,943		-				-		-		(284)		-		174,659		174,801
30	477-00 Meters/Regulators Installations		18,871		-		14,370		-		4,979		(=0.)		-		38,220		28,546
31	475-00 Mains		47,273		-		22,462		173		7,784		(1,049)		-		976,643		961,958
32	476-00 Compressor Equipment		1,450		-				-		_		-		(623)		827		827
33	477-00 Measuring & Regulating Equipment		88,594		-		5,845		278		2,026		(598)		-		96,145		92,370
34	477-00 Telemetering		7,102		-		644		5		223		(6)		-		7,968		7,535
35	477-10 Measuring & Regulating Equipment - Byron Creek		163		-		-		-				-		-		163		163
36	478-10 Meters	2	07,016		-		13,250		-		-		(6,353)		-		213,913		210,465
37	478-20 Instruments		11,889		-		-		-		_		-		-		11,889		11,889
38	479-00 Other Distribution Equipment		-		-		-		-		_		-		-		-		-
39	TOTAL DISTRIBUTION	2.2	37,368		-		79,812		456		23,066		(11,496)		(623)	2	2,328,583		2,282,664
40															<u> </u>		1		, . ,
41	BIO GAS																		
42	472-00 Bio Gas Struct. & Improvements		137		-		-		-		_		-		-		137		137
43	475-10 Bio Gas Mains – Municipal Land		80		-		-		-		-		-		-		80		80
44	475-20 Bio Gas Mains – Private Land		41		-		220		-		76		-		-		337		189
45	418-10 Bio Gas Purification Overhaul		-		-		-		-		-		-		-		-		-
46	418-20 Bio Gas Purification Upgrader		-		-		4,500		-		-		-		-		4,500		2,250
47	477-10 Bio Gas Reg & Meter Equipment		280		-		440		-		152		-		-		872		576
48	478-30 Bio Gas Meters		7		-		440		-		-		-		-		447		227
49	474-10 Bio Gas Reg & Meter Installations		22		-		-		-		-		-		-		22		22
50	TOTAL BIO-GAS		567		-		5,600		-		228		-		-		6,395	-	3,481
							.,										.,		.,

GAS PLANT IN SERVICE CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line No.	Particulars	Balance 31/12/2012	CPCN'S	2013 Additions	2013 AFUDC	2013 CapOH	Retirements	Transfers/ Recovery	Balance 12/31/2013	Mid-year GPIS for Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Natural Gas for Transportation									
2	476-10 NG Transportation CNG Dispensing Equipment	\$ 2,554	\$-	\$-	\$-	\$-	\$ -	\$ (2,554)	\$-	\$-
3	476-20 NG Transportation LNG Dispensing Equipment	47		-	-	· _	· _	(47)	· _	· _
4	476-30 NG Transportation CNG Foundations	471	-	-	-	-	-	(471)	-	-
5	476-40 NG Transportation LNG Foundations	4	-	-	-	-	-	(4)	-	-
6	476-50 NG Transportation LNG Pumps	-	-	-	-	-	-	- ``	-	-
7	476-60 NG Transportation CNG Dehydrator	119	-	-	-	-	-	(119)	-	-
8	476-70 NG Transportation LNG Dehydrator	-	-	-	-	-	-	- 1	-	-
9	TOTAL NG FOR TRANSP	3,195	-	-	-	-	-	(3,195)	-	-
10										
11	GENERAL PLANT & EQUIPMENT									
12	480-00 Land in Fee Simple	22,329	-	321	-	-	-	-	22,650	22,490
13	481-00 Land Rights	-	-	-	-	-	-	-	-	-
14	482-00 Structures & Improvements	-	-	-	-	-	-	-	-	-
15	- Frame Buildings	10,770	-	-	-	-	-	-	10,770	10,770
16	- Masonry Buildings	92,527	-	4,974	-	-	-	-	97,501	95,014
17	- Leasehold Improvement	3,822	-	163	-	-	(151)	-	3,834	3,828
18	Office Equipment & Furniture	-	-	-	-	-	-	-	-	-
19	483-30 GP Office Equipment	3,479	-	478	-	-	(303)	-	3,654	3,567
20	483-40 GP Furniture	21,395	-	1,613	-	-	(1,954)	-	21,054	21,225
21	483-10 GP Computer Hardware	29,627	-	8,640	231	-	(6,489)	-	32,009	30,818
22	483-20 GP Computer Software	3,405	-	-	-	-	(192)	-	3,213	3,309
23	483-21 GP Computer Software	-	-	-	-	-	-	-	-	-
24	483-22 GP Computer Software	-	-	-	-	-	-	-	-	-
25	484-00 Vehicles	2,208	-	-	-	-	-	-	2,208	2,208
26	484-00 Vehicles - Leased	28,385	-	2,400	-	-	(1,440)	-	29,345	28,865
27	485-10 Heavy Work Equipment	664	-	-	-	-	-	-	664	664
28	485-20 Heavy Mobile Equipment	838	-	-	-	-	-	-	838	838
29	486-00 Small Tools & Equipment	38,733	-	2,855	-	-	(963)	-	40,625	39,679
30	487-00 Equipment on Customer's Premises	24	-	-	-	-	-	-	24	24
31	 VRA Compressor Installation Costs 	-	-	-	-	-	-	-	-	-
32	488-00 Communications Equipment	-	-	-	-	-	-	-	-	-
33	- Telephone	7,679	-	-	-	-	(906)	-	6,773	7,226
34	- Radio	4,856	-	1,020	-	-	(34)	-	5,842	5,349
35	489-00 Other General Equipment	-	-	-	-	-	-	-	-	-
36	TOTAL GENERAL	270,741	-	22,464	231	-	(12,432)		281,004	275,873
37										
38	UNCLASSIFIED PLANT									
39	499-00 Plant Suspense		-	-	-	-	-			-
40	TOTAL UNCLASSIFIED		-	-	-	-	-			
41										
42	TOTAL CAPITAL	\$ 3,726,853	\$-		\$ 1,904	\$ 33,039	\$ (35,125)	\$ (3,818)	\$ 3,872,209	\$ 3,797,622
43		- Appendix G2-	FORECAST, S							
44	Cross Reference			- Appendix G2					- Appendix G2-	FORECAST, Sch 28
45			- Appendix C	G2-FORECAST,	Sch 30	- Appendix (G2-FORECAST,	Sch 30		

GAS PLANT IN SERVICE CONTINUITY SCHEDULE FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

2 3 4 5 6 7 8	(1) NTANGIBLE PLANT 117-00 Utility Plant Acquisition Adjustment 175-00 Unamortized Conversion Expense 175-00 Unamortized Conversion Expense - Squamish 178-00 Organization Expense 179-01 Other Deferred Charges 401-00 Franchise and Consents 402-00 Utility Plant Acquisition Adjustment 402-00 Utility Plant Acquisition Adjustment 402-00 Other Intangible Plant 431-00 Mfg'd Gas Land Rights 104 00 Transmission Lond Diskter	(2) \$ - 109 777 728 - 99 62 688	(3)	(4) \$	(5) \$	(6) 6 - - - -	(7) \$	(8) \$ - -	(9) \$- 109 777
2 3 4 5 6 7 8	117-00 Utility Plant Acquisition Adjustment 175-00 Unamortized Conversion Expense 175-00 Unamortized Conversion Expense - Squamish 178-00 Organization Expense 179-01 Other Deferred Charges 401-00 Franchise and Consents 402-00 Utility Plant Acquisition Adjustment 402-00 Other Intangible Plant 431-00 Mfg'd Gas Land Rights	109 777 728 - 99 62	\$- - - - -	\$ - - - - -	\$ - \$ - - - -	\$- - - -	\$ - - - -	\$ - - -	109
3 4 5 6 7 8	175-00 Unamortized Conversion Expense 175-00 Unamortized Conversion Expense - Squamish 178-00 Organization Expense 179-01 Other Deferred Charges 401-00 Franchise and Consents 402-00 Utility Plant Acquisition Adjustment 402-00 Other Intangible Plant 431-00 Mfg'd Gas Land Rights	109 777 728 - 99 62	\$- - - - - -	\$- - - -	\$- \$ - - -	5 - - - -	\$ - - -	\$- - -	109
4 5 6 7 8	175-00 Unamortized Conversion Expense - Squamish 178-00 Organization Expense 179-01 Other Deferred Charges 401-00 Franchise and Consents 402-00 Utility Plant Acquisition Adjustment 402-00 Other Intangible Plant 431-00 Mfg'd Gas Land Rights	777 728 - 99 62			- - -	- -	-	-	
5 6 7 8	178-00 Organization Expense 179-01 Other Deferred Charges 401-00 Franchise and Consents 402-00 Utility Plant Acquisition Adjustment 402-00 Other Intangible Plant 431-00 Mfg'd Gas Land Rights	728 - 99 62	- - - -	- -	-	-	-	-	777
6 7 8	179-01 Other Deferred Charges 401-00 Franchise and Consents 402-00 Utility Plant Acquisition Adjustment 402-00 Other Intangible Plant 431-00 Mfg'd Gas Land Rights	- 99 62	- - -	-	-	-	-		
7 8	401-00 Franchise and Consents 402-00 Utility Plant Acquisition Adjustment 402-00 Other Intangible Plant 431-00 Mfg'd Gas Land Rights	62	-	-	-			-	728
-	402-00 Utility Plant Acquisition Adjustment 402-00 Other Intangible Plant 431-00 Mfg'd Gas Land Rights	62	-	_		-	-	-	-
-	402-00 Other Intangible Plant 431-00 Mfg'd Gas Land Rights		-		-	-	-	-	99
-	431-00 Mfg'd Gas Land Rights	688		-	-	-	-	-	62
9			-	-	-	-	-	-	688
10	101 00 Transmission Land Diabte	-	-	-	-	-	-	-	-
11	461-00 Transmission Land Rights	44,922	-	109	-	-	-	-	45,031
12	461-10 Transmission Land Rights - Byron Creek	16	-	-	-	-	-	-	16
13	461-13 IP Land Rights Whistler	-	-	-	-	-	-	-	-
14	471-00 Distribution Land Rights	1,209	-	-	-	-	-	-	1,209
15	471-10 Distribution Land Rights - Byron Creek	. 1	-	-	-	-	-	-	· 1
16	402-01 Application Software - 12.5%	86,104	-	6,033	176	-	(3,738)	-	88,575
17	402-02 Application Software - 20%	22,303	-	6,033	120	-	(2,317)	-	26,139
18	TOTAL INTANGIBLE	157,018	-	12,175	296	-	(6,055)	-	163,434
19	-								
20 N	MANUFACTURED GAS / LOCAL STORAGE								
21	430-00 Manufact'd Gas - Land	31	-	-	-	-	-	-	31
22	431-00 Manufact'd Gas - Land Rights	-	-	-	-	-	-	-	-
23	432-00 Manufact'd Gas - Struct. & Improvements	965	-	-	-	-	-	-	965
24	433-00 Manufact'd Gas - Equipment	731	-	105	-	38	-	-	874
25	434-00 Manufact'd Gas - Gas Holders	2,852	-	-	-	-	-	-	2.852
26	436-00 Manufact'd Gas - Compressor Equipment	355	-	-	-	-	-	-	355
27	437-00 Manufact'd Gas - Measuring & Regulating Equipme	735	-	-	-	-	-	-	735
28	443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes	-	-	-	-	-	-	-	-
29	440/441-00 Land in Fee Simple and Land Rights (Tilbury)	15.164	-	-	-	-	-	-	15,164
30	442-00 Structures & Improvements (Tilbury)	4,960	-	-	-	-	-	-	4,960
31	443-00 Gas Holders - Storage (Tilbury)	16,499	-	-	-	-	-	-	16,499
32	446-00 Compressor Equipment (Tilbury)	-	-	-	-	-	-	-	-
33	447-00 Measuring & Regulating Equipment (Tilbury)	-	-	-	-	-	-	-	-
34	448-00 Purification Equipment (Tilbury)	-	-	-	-	-	-	-	-
35	449-00 Local Storage Equipment (Tilbury)	27,149	-	3,433	133	1,249	-	-	31,964
36	TOTAL MANUFACTURED	69,441	-	3,538	133	1,287	-		74,399

Line No.	Particulars		alance /31/2013	CI	PCN'S	2014 dditions	2014 AFUDC	(2014 CapOH	Re	tirements		nsfers/ covery		alance /31/2014
	(1)		(2)		(3)	(4)	(5)		(6)		(7)		(8)		(9)
1	TRANSMISSION PLANT														
2	460-00 Land in Fee Simple	\$	7,402	\$	-	\$ -	\$ -	\$	-	\$	-	\$	-	\$	7,402
3	461-00 Transmission Land Rights		-		-	-	-		-		-		-		-
4	461-02 Land Rights - Mt. Haves		-		-	-	-		-		-		-		-
5	462-00 Compressor Structures		16,299		-	-	-		-		-		-		16,299
6	463-00 Measuring Structures		5,490		-	-	-		-		(21)		-		5,469
7	464-00 Other Structures & Improvements		6,061		-	-	-		-		-		-		6,061
8	465-00 Mains		826,081		-	9,064	373		3,300		(374)		-		838,444
9	465-00 Mains - INSPECTION		11,191		-	2,098	-		763		(368)		-		13,684
10	465-11 IP Transmission Pipeline - Whistler		-		-	-	-		-		-		-		-
11	465-30 Mt Hayes - Mains		-		-	-	-		-		-		-		-
12	465-10 Mains - Byron Creek		974		-	-	-		-		-		-		974
13	466-00 Compressor Equipment		113,905		-	1,532	70		558		(299)		-		115,766
14	466-00 Compressor Equipment - OVERHAUL		2,285		-	-	-		-		-		-		2,285
15	467-00 Mt. Hayes - Measuring and Regulating Equipment		_,		-	-	_		-		-		-		_,
16	467-00 Measuring & Regulating Equipment		30,118		-	-	-		-		(131)		-		29,987
17	467-10 Telemetering		9,577		-	319	13		116		(32)		-		9,993
18	467-31 IP Intermediate Pressure Whistler		-		-	-	-		-		(02)		-		-
19	467-20 Measuring & Regulating Equipment - Byron Creek		39		-	-	_		-		-				39
20	468-00 Communication Structures & Equipment		346		_	-	-		-		-				346
21	TOTAL TRANSMISSION		1,029,768		-	13,013	456		4,737		(1,225)			1	,046,749
22			1,020,700		_	10,010	+00		4,707		(1,220)		_		,0+0,7+0
23	DISTRIBUTION PLANT														
24	470-00 Land in Fee Simple		3,395		_	_			_		_		_		3,395
24	471-00 Distribution Land Rights		5,555		-	-	-		-		-		-		5,555
25 26	471-00 Distribution Land Rights 472-00 Structures & Improvements		- 18,198		-	-	-		-		- (21)		-		- 18,177
20	472-00 Structures & Improvements - Byron Creek		10, 190		-	-	-		-		(21)		-		10,177
27	472-10 Structures & Improvements - Byron Creek		786,456		-	- 25,031	-		- 9,110		- (3,185)		-		817,412
20 29					-	25,031	-		9,110		· · · ·		-		,
	474-00 House Regulators & Meter Installations		174,659		-	-	-		-		(6)		-		174,653
30	477-00 Meters/Regulators Installations		38,220		-	13,813	97		5,027		-		-		57,157
31	475-00 Mains		976,643		-	26,178	141		9,526		(1,049)		-	1	,011,439
32	476-00 Compressor Equipment		827		-	-	-		-		-		-		827
33	477-00 Measuring & Regulating Equipment		96,145		-	8,058	389		2,932		(598)		-		106,926
34	477-00 Telemetering		7,968		-	287	2		105		(6)		-		8,356
35	477-10 Measuring & Regulating Equipment - Byron Creek		163		-	-	-		-		-		-		163
36	478-10 Meters		213,913		-	13,813	-		-		(6,672)		-		221,054
37	478-20 Instruments		11,889		-	-	-		-		-		-		11,889
38	479-00 Other Distribution Equipment		-		-	-	-		-		-		-		-
39	TOTAL DISTRIBUTION		2,328,583		-	87,180	629		26,700		(11,537)	-	-	2	2,431,555
40															
41	BIO GAS														
42	472-00 Bio Gas Struct. & Improvements		137		-	-	-		-		-		-		137
43	475-10 Bio Gas Mains – Municipal Land		80		-	-	-		-		-		-		80
44	475-20 Bio Gas Mains – Private Land		337		-	794	-		289		-		-		1,420
45	418-10 Bio Gas Purification Overhaul		-		-	-	-		-		-		-		-
46	418-20 Bio Gas Purification Upgrader		4,500		-	-	-		-		-		-		4,500
47	477-10 Bio Gas Reg & Meter Equipment		872		-	1,588	-		578		-		-		3,038
48	478-30 Bio Gas Meters		447		-	1,588	-		-		-		-		2,035
49	474-10 Bio Gas Reg & Meter Installations		22		-	-	-		-		-		-		22
50	TOTAL BIO-GAS	_	6,395	_	-	 3,970	 -		867		-		-	_	11,232

GAS PLANT IN SERVICE CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Particulars	Balance 12/31/2013	CPC	CN'S	201 Additi	•	014 UDC		2014 apOH	Ret	irements	nsfers/ overy		lance 31/2014
	(1)	(2)	(3		(4)		(5)		(6)		(7)	 (8)		(9)
1	Natural Gas for Transportation													
2	476-10 NG Transportation CNG Dispensing Equipment	\$-	\$	-	\$	-	\$ -	\$	-	\$	-	\$ -	\$	-
3	476-20 NG Transportation LNG Dispensing Equipment	-		-		-	-		-		-	-		-
4	476-30 NG Transportation CNG Foundations	-		-		-	-		-		-	-		-
5	476-40 NG Transportation LNG Foundations	-		-		-	-		-		-	-		-
6	476-50 NG Transportation LNG Pumps	-		-		-	-		-		-	-		-
7	476-60 NG Transportation CNG Dehydrator	-		-		-	-		-		-	-		-
8	476-70 NG Transportation LNG Dehydrator	-		-		-	-		-		-	-		-
9	TOTAL NG FOR TRANSP	-		-		-	-		-		-	 -		-
10														
11	GENERAL PLANT & EQUIPMENT													
12	480-00 Land in Fee Simple	22,650		-		-	-		-		-	-		22,65
13	481-00 Land Rights	-		-		-	-		-		-	-		-
14	482-00 Structures & Improvements	-		-		-	-		-		-	-		-
15	- Frame Buildings	10,770		-		-	-		-		-	-		10,77
16	- Masonry Buildings	97,501		-	3	,276	-		-		-	-		100,77
17	- Leasehold Improvement	3,834		-		274	-		-		(40)	-		4,06
18	Office Equipment & Furniture	-		-		-	-		-		-	-		-
19	483-30 GP Office Equipment	3,654		-		51	-		-		(92)	-		3,61
20	483-40 GP Furniture	21,054		-		305	-		-		(3,123)	-		18,23
21	483-10 GP Computer Hardware	32,009		-	8	,044	218		-		(3,708)	-		36,56
22	483-20 GP Computer Software	3,213		-		-	-		-		(44)	-		3,16
23	483-21 GP Computer Software	-		-		-	-		-		-	-		-
24	483-22 GP Computer Software	-		-		-	-		-		-	-		-
25	484-00 Vehicles	2,208		-	2	,600	-		-		-	-		4,80
26	484-00 Vehicles - Leased	29,345		-		-	-		-		(1,536)	-		27,80
27	485-10 Heavy Work Equipment	664		-		-	-		-		-	-		66
28	485-20 Heavy Mobile Equipment	838		-		-	-		-		-	-		83
29	486-00 Small Tools & Equipment	40,625		-	2	,915	-		-		(2,003)	-		41,53
30	487-00 Equipment on Customer's Premises	24		-		-	-		-		-	-		2
31	- VRA Compressor Installation Costs	-		-		-	-		-		-	-		-
32	488-00 Communications Equipment	-		-		-	-		-		-	-		-
33	- Telephone	6,773		-		-	-		-		(1,460)	-		5,31
34	- Radio	5,842		-	1	,244	-		-		(214)	-		6,87
35	489-00 Other General Equipment			-		-	-		-		-	 -		-
36	TOTAL GENERAL	281,004		-	18	,709	218		-		(12,220)	 -		287,71
37														
38	UNCLASSIFIED PLANT													
39	499-00 Plant Suspense			-		-	-		-		-	 -		
40	TOTAL UNCLASSIFIED	-		-		-	 -		-		-	 -		-
41												 		
42	TOTAL CAPITAL	\$ 3,872,209	\$	-	\$ 138	,585	\$ 1,732	\$	33,591	\$	(31,037)	\$ -	\$4,	015,08
43		- Appendix G2-	FORECA	AST, So	ch 29							 		
44	Cross Reference			-	- Appen	4	FOAT	0.1	20		۸.		RECAST	r Soh

DEPRECIATION AND AMORTIZATION CONTINUITY SCHEDULE FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

			Annual	20	13 DEPRECIAT	FION		
Line		Mid-year GPIS	Depreciation	Provision	Adjust-		Accum	nulated
No.	Account	for Depreciation	Rate %	(Cr.)	ments	Retirements	31/12/2012	12/31/2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	INTANGIBLE PLANT							
2	117-00 Utility Plant Acquisition Adjustment	\$-	0.00%	\$-	\$-	\$-	\$-	\$-
3	175-00 Unamortized Conversion Expense	109	1.00%	1	-	-	548	549
4	175-00 Unamortized Conversion Expense - Squamish	777	10.00%	78	-	-	-	78
5	178-00 Organization Expense	728	1.00%	7	-	-	391	398
6	179-01 Other Deferred Charges	-	0.00%	-	-	-	-	-
7	401-00 Franchise and Consents	99	49.19%	1	-	-	98	99
8	402-00 Utility Plant Acquisition Adjustment	62	57.14%	-	-	-	62	62
9	402-00 Other Intangible Plant	688	2.38%	16	-	-	227	243
10	431-00 Mfg'd Gas Land Rights	-	0.00%	-	-	-	-	-
11	461-00 Transmission Land Rights	44,726	0.00%	-	-	-	667	667
12	461-10 Transmission Land Rights - Byron Creek	16	0.00%	-	-	-	19	19
13	461-13 IP Land Rights Whistler	-	0.00%	-	-	-	-	-
14	471-00 Distribution Land Rights	1,209	0.00%	-	-	-	2	2
15	471-10 Distribution Land Rights - Byron Creek	· 1	0.00%	-	-	-	1	1
16	402-01 Application Software - 12.5%	85,788	12.50%	10,724	-	(6,015)	23,581	28,290
17	402-02 Application Software - 20%	20,513	20.00%	4,103	-	(2,997)	7,243	8,349
18	TOTAL INTANGIBLE	154,715		14,930	-	(9,012)	32,839	38,757
19								
20	MANUFACTURED GAS / LOCAL STORAGE							
21	430-00 Manufact'd Gas - Land	31	0.00%	-	-	-	-	-
22	431-00 Manufact'd Gas - Land Rights	_	0.00%	-	-	-	-	-
23	432-00 Manufact'd Gas - Struct. & Improvements	965	3.38%	33	-	-	143	176
24	433-00 Manufact'd Gas - Equipment	590	6.63%	39	-	-	88	127
25	434-00 Manufact'd Gas - Gas Holders	2,852	2.35%	67	-	-	238	305
26	436-00 Manufact'd Gas - Compressor Equipment	355	5.16%	18	-	-	38	56
27	437-00 Manufact'd Gas - Measuring & Regulating Equipment	735	15.89%	117	-	-	363	480
28	443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes)	-	0.00%	-	-	-	-	-
29	440/441-00 Land in Fee Simple and Land Rights (Tilbury)	15.164	0.00%	-	-	-	1	1
30	442-00 Structures & Improvements (Tilbury)	4,960	3.57%	177	-	-	2,789	2,966
31	443-00 Gas Holders - Storage (Tilbury)	16,499	1.93%	318	-	-	10,721	11,039
32	446-00 Compressor Equipment (Tilbury)	-	0.00%	-	_	-	-	-
33	447-00 Measuring & Regulating Equipment (Tilbury)	_	0.00%	-	_	-	-	-
34	448-00 Purification Equipment (Tilbury)	-	0.00%	-	-	-	-	-
35	449-00 Local Storage Equipment (Tilbury)	26.082	4.24%	1,106	_	-	10,900	12,006
36	TOTAL MANUFACTURED	68.232	1.2170	1,875	-		25,281	27,156

DEPRECIATION AND AMORTIZATION CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

	(\$000s)		Annual	2	2013 DEPRECIAT	ION		
Line		Mid-year GPIS	Depreciation	Provision	Adjust-		Accur	nulated
No.	Account	for Depreciation	Rate %	(Cr.)	ments	Retirements	31/12/2012	12/31/2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	TRANSMISSION PLANT							
2	460-00 Land in Fee Simple	\$ 7,402	0.00%	\$-	\$-	\$-	\$ 401	\$ 401
3	461-00 Transmission Land Rights	-	0.00%	-	-	-	-	-
4	461-02 Land Rights - Mt. Hayes	-	0.00%	-	-	-	-	-
5	462-00 Compressor Structures	16,299	3.74%	610		-	6,790	7,400
6	463-00 Measuring Structures	5,501	3.80%	209		(17)	1,936	2,128
7	464-00 Other Structures & Improvements	6,042	2.83%	171	-	(29)	1,891	2,033
8	465-00 Mains	812,797	1.44%	11,704	-	(372)	214,894	226,226
9	465-00 Mains - INSPECTION	8,497	14.87%	1,263		(1,268)	1,851	1,846
10	465-11 IP Transmission Pipeline - Whistler	-	0.00%	-	-	-	-	-
11	465-30 Mt Hayes - Mains	-	0.00%	-	-	-	-	-
12	465-10 Mains - Byron Creek	974	5.00%	49		-	937	986
13	466-00 Compressor Equipment	112,858	2.87%	3,239		(340)	44,521	47,420
14	466-00 Compressor Equipment - OVERHAUL	2,285	4.47%	102	-	-	298	400
15	467-00 Mt. Hayes - Measuring and Regulating Equipment	-	0.00%	-	-	-	-	-
16	467-00 Measuring & Regulating Equipment	30,184	4.27%	1,289		(108)	10,440	11,621
17	467-10 Telemetering	9,435	0.31%	29	-	(22)	6,316	6,323
18	467-31 IP Intermediate Pressure Whistler	-	0.00%	-	-	-	-	-
19	467-20 Measuring & Regulating Equipment - Byron Creek	39	0.00%	-	-	-	3	3
20	468-00 Communication Structures & Equipment	346	4.37%	15		- (0.450)	328	343
21	TOTAL TRANSMISSION	1,012,658		18,680		(2,156)	290,606	307,130
22	DISTRIBUTION REANT							
23		0.005	0.00%				00	00
24	470-00 Land in Fee Simple	3,395	0.00%	-	-	-	26	26
25	471-00 Distribution Land Rights	-	0.00% 3.33%		-		-	-
26 27	472-00 Structures & Improvements 472-10 Structures & Improvements - Byron Creek	18,209 107	5.00%	606 5		(13)	4,852 32	5,445 37
28	472-10 Structures & improvements - Byton Creek	772.401	2.53%	19.290		- (1 122)		160.186
28 29	473-00 Services 474-00 House Regulators & Meter Installations	174,801	2.53% 7.62%	19,290		(1,132)	142,028 18,625	30,813
29 30	477-00 Meters/Regulators Installations	28,546	4.55%	1,299		(227)	206	1,505
31	477-00 Meters/Regulators Installations 475-00 Mains	961,958	1.59%	15,451	-	(501)	299,353	314,303
32	475-00 Mains 476-00 Compressor Equipment	827	26.54%	219	(291)	(501)	1,235	1,163
33	477-00 Measuring & Regulating Equipment	92,370	4.75%	4,388		(436)	25,902	29,854
33 34	477-00 Measuring & Regulating Equipment 477-00 Telemetering	7,535	0.25%	4,366		· · · ·	6,063	29,854 6,080
35	477-10 Measuring & Regulating Equipment - Byron Creek	163	0.00%	19	-	(2)	212	212
36	478-10 Meters	210,465	8.05%	16,327		(3,492)	75,361	88,196
37	478-20 Instruments	11,889	3.15%	375		(0,402)	1,299	1,674
38	479-00 Other Distribution Equipment	-	0.00%	-	_	_	1,200	1,074
39	TOTAL DISTRIBUTION	2,282,664	0.0070	70,394	(291)	(5,803)	575,194	639,494
40		2,202,001		10,001	(201)	(0,000)	010,101	000,101
41	BIO GAS							
42	472-00 Bio Gas Struct. & Improvements	137	3.60%	5	-	-	11	16
43	475-10 Bio Gas Mains – Municipal Land	80	1.48%	1		-	4	5
44	475-20 Bio Gas Mains – Private Land	189	1.48%	3		-	- 1	4
45	418-10 Bio Gas Purification Overhaul	-	13.33%	-	-	-	- '	-
46	418-20 Bio Gas Purification Upgrader	2,250	6.67%	150	_	-	_	150
47	477-10 Bio Gas Reg & Meter Equipment	576	4.75%	27	-	-	28	55
48	478-30 Bio Gas Meters	227	8.05%	18	-	-	-0	19
49	474-10 Bio Gas Reg & Meter Installations	22	0.00%	-	-	-	2	2
50	TOTAL BIO-GAS	3,481		204		·	47	251
						· · · · · · · · · · · · · · · · · · ·	<u></u>	

DEPRECIATION AND AMORTIZATION CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

			Annual		201	3 DEP	RECIATI	ON			
Line		Mid-year GPIS	Depreciation	Provisio	n	Ad	ljust-			Accun	nulated
No.	Account	for Depreciation	Rate %	(Cr.)		m	ents	Ret	irements	31/12/2012	12/31/2013
	(1)	(2)	(3)	(4)		((5)		(6)	(7)	(8)
1	Natural Gas for Transportation										
2	476-10 NG Transportation CNG Dispensing Equipment	\$ -	5.00%	\$-		\$	(135)	\$	-	135	\$-
3	476-20 NG Transportation LNG Dispensing Equipment	-	5.00%	-			(4)		-	4	-
4	476-30 NG Transportation CNG Foundations	-	5.00%	-			(80)		-	80	-
5	476-40 NG Transportation LNG Foundations	-	5.00%	-			(2)		-	2	-
6	476-50 NG Transportation LNG Pumps	-	10.00%	-			-		-	-	-
7	476-60 NG Transportation CNG Dehydrator	-	5.00%	-			(6)		-	6	-
8	476-70 NG Transportation LNG Dehydrator	-	5.00%	-			-		-	-	-
9	TOTAL NG FOR TRANSP	-		-			(227)		-	227	-
10											
11	GENERAL PLANT & EQUIPMENT										
12	480-00 Land in Fee Simple	22,490	0.00%	-			-		-	30	30
13	481-00 Land Rights	,	0.00%	-			-		-	-	-
14	482-00 Structures & Improvements	-	0.00%	-			-		-	-	-
15	- Frame Buildings	10.770	4.82%	5	19		_		-	2,912	3,431
16	- Masonry Buildings	95,014	2.23%	2,1			-		-	15,696	17,815
17	- Leasehold Improvement	3,828	10.00%	,	05		_		(151)	565	819
18	Office Equipment & Furniture	0,020	0.00%	-	00		_		(101)	-	-
19	483-30 GP Office Equipment	3.567	6.67%	2'	38		_		(245)	1,554	1,547
20	483-40 GP Furniture	21,225	5.00%	1.00					(1,954)	12,884	11,991
20	483-10 GP Computer Hardware	30,818	20.00%	6,10			-		(6,489)	12,004	11,955
22	483-20 GP Computer Software	3,309	12.50%	,	14		-		(0,403) (192)	1,146	1,368
22	483-21 GP Computer Software	- 3,309	20.00%	-	14		-		(192)	-	1,500
23	483-22 GP Computer Software	-	0.00%	-			-		-	-	-
24	483-22 GF Computer Software	2.208	5.16%	-	14		-		-	- 601	- 715
25 26	484-00 Vehicles	28,865	0.00%	3,84			-		- (1,440)	14,556	16,961
				,			-		,		
27	485-10 Heavy Work Equipment	664 838	8.96%		60		-		-	(175)	(115)
28 29	485-20 Heavy Mobile Equipment		18.06%		51		-			753	904
	486-00 Small Tools & Equipment	39,679	5.00%	1,98			-		(963)	17,124	18,145
30	487-00 Equipment on Customer's Premises	24	6.67%		2		-		-	12	14
31	- VRA Compressor Installation Costs	-	0.00%	-			-		-	-	-
32	488-00 Communications Equipment	-	0.00%	-			-		-	-	-
33	- Telephone	7,226	6.67%		82		-		(797)	4,368	4,053
34	- Radio	5,349	6.67%	3	57		-		(34)	2,678	3,001
35	489-00 Other General Equipment	-	0.00%				-		-		
36	TOTAL GENERAL	275,873		17,9	14		-		(12,265)	86,985	92,634
37											
38	UNCLASSIFIED PLANT										
39	499-00 Plant Suspense	-	0.00%				-		-	-	
40	TOTAL UNCLASSIFIED	-					-		-	-	-
41											
42	TOTALS	\$ 3,797,622		\$ 123,99		\$	(518)	\$	(29,236)	\$ 1,011,179	\$ 1,105,422
43	Less: Depreciation & Amortization transferred to Biomethane BVA				50)						
44	Less: Vehicle Depreciation Allocated To Capital Projects			(1,3							
45	Add: Depreciation variance adjustment			1,34							
46	Net Depreciation Expense			\$ 123,84	42						
47		- Appendix G2-F	ORECAST, Sci	n 33							
48	Cross Reference		,	- Appendi	x G2-	FORE	CAST. S	ch 20	- A	Appendix G2-FOR	ECAST, Sch 28
							, 0	_,			. ,

DEPRECIATION AND AMORTIZATION CONTINUITY SCHEDULE FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line Accumulated Provision Adjust- (r) Accumulated No. Accumulated (r) Rate % (r) (r) References (r) (r				Annual	201	4 DEPRECIAT			
No. Account for Depreciation Rate % (Cr.) ments Retirements 1231/2013 1231/2014 (1) (2) (3) (4) (5) (6) (7) (8) 1 117-00 Uility Plant Acquisition Adjustment \$ 0.00% \$ - \$ \$ 5 \$ \$ - 5 5 \$ \$ - \$ 5 5 \$ \$ 5 - \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 7 7 10.00% 78 - - 78 9	Line		GPIS	Depreciation	Provision Adjust-			Accumulated	
INTANCIBLE PLANT \$ 0 0.00% \$	No.	Account	for Depreciation	Rate %	(Cr.)		Retirements	12/31/2013	12/31/2014
2 117-00 Ultity Plant Acquisition Adjustment \$ - 0.00% \$ S - \$ - \$ 5 6 5 5 6 5 6 5 6 5 6 6 6 6 6 6 6 6 6 6 6 6 6 <t< th=""><th></th><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th><th>(5)</th><th>(6)</th><th>(7)</th><th>(8)</th></t<>		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3 175-00 Unamintized Conversion Expense 109 1 - - 549 550 4 175-00 Unamintized Conversion Expense 728 1.00% 78 - - 788 156 5 178-00 Organization Expense 728 1.00% 78 - - 398 405 6 179-00 Under Indugition Adjustment 62 57.14% -	1	INTANGIBLE PLANT							
4 175-00 Unamorized Conversion Expense - Squamish 777 10.00% 78 - - 78 165 5 178-00 Organization Expense 728 100% 7 - - 398 405 6 179-01 Other Deferred Charges - 0.00% -	2	117-00 Utility Plant Acquisition Adjustment	\$ -	0.00%	\$ -	\$-	\$ -	\$-	\$-
5 178-00 Organization Expense 728 1.00% 7 - - 398 405 6 179-00 Other Deferred Charges - 0.00% -	3	175-00 Unamortized Conversion Expense	109	1.00%	1	-	-	549	550
6 179-01 Offer Defered Charges - 0.00% -	4	175-00 Unamortized Conversion Expense - Squamish	777	10.00%	78	-	-	78	156
7 401-00 Franchise and Consents 99 49 19% - - - 99 99 8 402-00 Utility Plant Acquisition Adjustment 62 57.14% - - 62 62 9 402-00 Other Intangible Plant 688 2.38% 16 - - 62 62 11 461-00 Transmission Land Rights - 0.00% - - - 667 667 12 461-10 Transmission Land Rights Pyron Creek 16 0.00% - <	5	178-00 Organization Expense	728	1.00%	7	-	-	398	405
8 402-00 Utility Plant Acquisition Adjustment 62 57.14% - - 62 62 9 9 402-00 Other Intangible Plant 688 2.3% 16 - - 243 259 10 431-00 Migd Gas Land Rights - 0.00% - 10 10 0.00% - - - - 1 <td< td=""><td>6</td><td>179-01 Other Deferred Charges</td><td>-</td><td>0.00%</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></td<>	6	179-01 Other Deferred Charges	-	0.00%	-	-	-	-	-
9 402-00 Other Intangible Plant 668 2.38% 16 - - 243 259 10 431-00 Mfgd Gas Land Rights - 0.00% - <td>7</td> <td>401-00 Franchise and Consents</td> <td>99</td> <td>49.19%</td> <td>-</td> <td>-</td> <td>-</td> <td>99</td> <td>99</td>	7	401-00 Franchise and Consents	99	49.19%	-	-	-	99	99
10 431-00 Mg/d Gas Land Rights - 0.00% -	8	402-00 Utility Plant Acquisition Adjustment	62	57.14%	-	-	-	62	62
11 461-00 Transmission Land Rights 44,922 0.00% - - - 667 667 12 461-10 Transmission Land Rights Byron Creek 16 0.00% - - - 19 19 13 461-13 IP Land Rights Whistler - 0.00% - - - - 2 2 14 471-00 Distribution Land Rights Byron Creek 1 0.00% - - - 2 2 15 471-10 Distribution Land Rights Byron Creek 1 0.00% - - - 1 1 16 402-01 Application Software - 12.5% 86,104 12.50% 10.763 - (2.317) 8.349 10.493 17 402-02 Application Software - 20% 22.303 20.00% -	9	402-00 Other Intangible Plant	688	2.38%	16	-	-	243	259
12 461-10 Transmission Land Rights - Byron Creek 16 0.00% - - - 19 19 13 461-13 IP Land Rights Whistler - 0.00% - 1	10	431-00 Mfg'd Gas Land Rights	-	0.00%	-	-	-	-	-
13 461-13 IP Land Rights Whistler - 0.00% - - - - - - - - - - - - 2 2 2 14 471-00 Distribution Land Rights 10,00% - - - 1 1 16 402-01 Application Software - 12.5% 86,104 12.50% 10,763 - (3,738) 28,290 35,315 17 402-02 Application Software - 20% 22,303 20.00% 4.461 - (2,317) 8,349 10,493 18 TOTAL INTANGIBLE 157,018 15,326 - (6,055) 38,757 48,028 19 MANUFACTURED GAS / LOCAL STORAGE -	11	461-00 Transmission Land Rights	44,922	0.00%	-	-	-	667	667
14 471-00 Distribution Land Rights 1,209 0.00% - - 2 2 15 471-10 Distribution Land Rights - Byron Creek 1 0.00% - - 1 1 16 402-01 Application Software - 12.5% 86,104 12.50% 10.763 - 1 1 1 402-02 Application Software - 20% 22,303 20.00% 4.461 - (2.317) 8,349 10.493 18 TOTAL INTANGIBLE 157.018 15.326 - (6.055) 38.757 48.028 19 MANUFACTURED GAS / LOCAL STORAGE 1 0.00% -	12	461-10 Transmission Land Rights - Byron Creek	16	0.00%	-	-	-	19	19
15 471-10 Distribution Land Rights - Byron Creek 1 0.00% - - - 1 1 16 402-01 Application Software - 12.5% 86,104 12.50% 10,763 - (3,738) 28,290 35,315 17 402-02 Application Software - 20% 22,303 20.00% 4,461 - (2,317) 8,349 10,493 18 TOTAL INTANGIBLE 157,018 15,326 - (6,055) 38,757 48,028 19 MANUFACTURED GAS / LOCAL STORAGE - 0.00% -	13	461-13 IP Land Rights Whistler	-	0.00%	-	-	-	-	-
16 402-01 Application Software - 12.5% 86,104 12.50% 10,763 - (3,738) 28,290 35,315 17 402-02 Application Software - 20% 22,303 20.00% 4,461 - (2,317) 8,349 10,493 18 TOTAL INTANGIBLE 157,018 15,326 - (6,055) 38,757 48,028 19 430-00 Manufact/d Gas - Land 31 0.00% - - - - - 21 430-00 Manufact/d Gas - Land 31 0.00% -<	14	471-00 Distribution Land Rights	1,209	0.00%	-	-	-	2	2
16 402-01 Application Software - 12.5% 86,104 12.50% 10,763 - (3,738) 28,290 35,315 17 402-02 Application Software - 20% 22,303 20.00% 4,461 - (2,317) 8,349 10,493 18 TOTAL INTANGIBLE 157,018 15,326 - (6,055) 38,757 48,028 19 430-00 Manufact/d Gas - Land 31 0.00% - - - - - 21 430-00 Manufact/d Gas - Land 31 0.00% -<	15	471-10 Distribution Land Rights - Byron Creek	1	0.00%	-	-	-	1	1
17 402-02 Application Software - 20% 22,303 20.00% 4.461 - (2,317) 8,349 10,493 18 TOTAL INTANGIBLE 157,018 15,326 - (6,055) 38,757 48,028 19 MANUFACTURED GAS / LOCAL STORAGE - <td>16</td> <td></td> <td>86,104</td> <td>12.50%</td> <td>10,763</td> <td>-</td> <td>(3,738)</td> <td>28,290</td> <td>35,315</td>	16		86,104	12.50%	10,763	-	(3,738)	28,290	35,315
19 MANUFACTURED GAS / LOCAL STORAGE 21 430-00 Manufact'd Gas - Land 31 0.00% -	17	402-02 Application Software - 20%	22,303	20.00%	4,461	-	(2,317)	8,349	
20 MANUFACTURED GAS / LOCAL STORAGE 21 430-00 Manufact'd Gas - Land 31 0.00% - - - - 22 431-00 Manufact'd Gas - Land Rights - 0.00% - - - - 23 432-00 Manufact'd Gas - Struct. & Improvements 965 3.38% 33 - - 127 176 24 433-00 Manufact'd Gas - Gas Holders 2.852 2.35% 67 - - 305 372 26 436-00 Manufact'd Gas - Compressor Equipment 355 5.16% 18 - - 480 597 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% - - 480 597 28 443-00 Gas Holders - Storage (non-Tilbury) 15,164 0.00% - - 1 1 30 442-00 Structures & Improvements (Tilbury) 15,164 0.00% - - 1 1 31 443-00 Gas Holders - Storage (Tilbury) 15,164 0.00% - - 1 1 32 446-00 Compressor Eq	18	TOTAL INTANGIBLE	157,018		15,326	-	(6,055)	38,757	48,028
21 430-00 Manufact'd Gas - Land 31 0.00% -	19								
22 431-00 Manufact'd Gas - Land Rights - 0.00% - - - - - 23 432-00 Manufact'd Gas - Struct. & Improvements 965 3.38% 33 - - 176 209 24 433-00 Manufact'd Gas - Equipment 731 6.63% 48 - - 127 175 25 434-00 Manufact'd Gas - Gas Holders 2,852 2,35% 67 - - 305 372 26 436-00 Manufact'd Gas - Measuring & Regulating Equipment 355 5.16% 18 - - 56 74 27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - 480 597 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% - <td>20</td> <td>MANUFACTURED GAS / LOCAL STORAGE</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	20	MANUFACTURED GAS / LOCAL STORAGE							
23 432-00 Manufact'd Gas - Struct. & Improvements 965 3.38% 33 - - 176 209 24 433-00 Manufact'd Gas - Equipment 731 6.63% 48 - - 127 175 25 434-00 Manufact'd Gas - Gas Holders 2,852 2,35% 67 - - 305 372 26 436-00 Manufact'd Gas - Compressor Equipment 355 5.16% 18 - - 56 74 27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - - 480 57 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% -	21	430-00 Manufact'd Gas - Land	31	0.00%	-	-	-	-	-
23 432-00 Manufact'd Gas - Struct. & Improvements 965 3.38% 33 - - 176 209 24 433-00 Manufact'd Gas - Equipment 731 6.63% 48 - - 127 175 25 434-00 Manufact'd Gas - Gas Holders 2,852 2,35% 67 - - 305 372 26 436-00 Manufact'd Gas - Compressor Equipment 355 5.16% 18 - - 56 74 27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - - 480 57 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% -	22	431-00 Manufact'd Gas - Land Rights	-	0.00%	-	-	-	-	-
24 433-00 Manufact'd Gas - Equipment 731 6.63% 48 - - 127 175 25 434-00 Manufact'd Gas - Gas Holders 2,852 2.35% 67 - - 305 372 26 436-00 Manufact'd Gas - Compressor Equipment 355 5.16% 18 - - 480 57 27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - - 480 57 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% - - - - - - - - - 29 440/441-00 Land in Fee Simple and Land Rights (Tilbury) 15,164 0.00% - - 1			965	3.38%	33	-	-	176	209
25 434-00 Manufact'd Gas - Gas Holders 2,852 2.35% 67 - - 305 372 26 436-00 Manufact'd Gas - Compressor Equipment 355 5.16% 18 - - 56 74 27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - - 480 597 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% -		· · · · · · · · · · · · · · · · · · ·	731	6.63%	48	-	-	127	175
26 436-00 Manufact'd Gas - Compressor Equipment 355 5.16% 18 - - 56 74 27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - - 480 597 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% - - - - - 29 440/441-00 Land in Fee Simple and Land Rights (Tilbury) 15,164 0.00% - - - 1 1 30 442-00 Structures & Improvements (Tilbury) 4,960 3.57% 177 - - 2,966 3,143 31 443-00 Gas Holders - Storage (Tilbury) 16,499 1.93% 318 - - 11,039 11,357 32 446-00 Compressor Equipment (Tilbury) - 0.00% - - - - - 33 447-00 Measuring & Regulating Equipment (Tilbury) - 0.00% - - - - - 3447-00 Measuring & Regulating Equipment (Tilbury) - 0.00% - - - - -			2.852	2.35%	67	-	-	305	372
27 437-00 Manufact'd Gas - Measuring & Regulating Equipment 735 15.89% 117 - - 480 597 28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% - - - - - 29 440/441-00 Land in Fee Simple and Land Rights (Tilbury) 15,164 0.00% - - - 1 1 30 442-00 Structures & Improvements (Tilbury) 4,960 3.57% 177 - - 2,966 3,143 31 443-00 Gas Holders - Storage (Tilbury) 16,499 1.93% 318 - - 11,039 11,357 32 446-00 Compressor Equipment (Tilbury) - 0.00% - - - - - 33 447-00 Measuring & Regulating Equipment (Tilbury) - 0.00% - - - - - 34 448-00 Purification Equipment (Tilbury) - 0.00% - - - - - 34 448-00 Purification Equipment (Tilbury) - 0.00% - - - - -		436-00 Manufact'd Gas - Compressor Equipment			18	-	-		74
28 443-00 Gas Holders - Storage (non-Tilbury, non-Mt. Hayes) - 0.00% - 1 <td< td=""><td>27</td><td></td><td>735</td><td>15.89%</td><td>117</td><td>-</td><td>-</td><td>480</td><td>597</td></td<>	27		735	15.89%	117	-	-	480	597
29 440/441-00 Land in Fee Simple and Land Rights (Tilbury) 15,164 0.00% - - - 1 1 30 442-00 Structures & Improvements (Tilbury) 4,960 3.57% 177 - - 2,966 3,143 31 443-00 Gas Holders - Storage (Tilbury) 16,499 1,93% 318 - - 11,039 11,357 32 446-00 Compressor Equipment (Tilbury) - 0.00% - - - - - 33 447-00 Measuring & Regulating Equipment (Tilbury) - 0.00% - - - - - 34 448-00 Purification Equipment (Tilbury) - 0.00% - - - - - 35 449-00 Local Storage Equipment (Tilbury) 27,149 4.24% 1,151 - - 12,006 13,157			-	0.00%	-	-	-	-	-
30 442-00 Structures & Improvements (Tilbury) 4,960 3.57% 177 - - 2,966 3,143 31 443-00 Gas Holders - Storage (Tilbury) 16,499 1.93% 318 - - 11,039 11,357 32 446-00 Compressor Equipment (Tilbury) - 0.00% - - - - - 33 447-00 Measuring & Regulating Equipment (Tilbury) - 0.00% - - - - 34 448-00 Purification Equipment (Tilbury) - 0.00% - - - - 35 449-00 Local Storage Equipment (Tilbury) 27,149 4.24% 1,151 - - 12,006 13,157			15,164		-	-	-	1	1
31 443-00 Gas Holders - Storage (Tilbury) 16,499 1.93% 318 - - 11,039 11,357 32 446-00 Compressor Equipment (Tilbury) - 0.00% - - - - - 33 447-00 Measuring & Regulating Equipment (Tilbury) - 0.00% - - - - 34 448-00 Purification Equipment (Tilbury) - 0.00% - - - - 35 449-00 Local Storage Equipment (Tilbury) 27,149 4.24% 1,151 - - 12,006 13,157					177	-	-	2.966	3.143
32 446-00 Compressor Equipment (Tilbury) - 0.00% -<						-	-		
33 447-00 Measuring & Regulating Equipment (Tilbury) - 0.00% -			-		-	-	-	-	-
34 448-00 Purification Equipment (Tilbury) - 0.00% - 12,006 13,157 - - 12,006 13,157 - - 12,006 13,157 - - - 12,006 13,157 - - - 12,006 13,157 -			-		-	-	-	-	-
35 449-00 Local Storage Equipment (Tilbury) 27,149 4.24% 1,151 - - 12,006 13,157			-		-	-	-	-	-
			27,149		1.151	-	-	12.006	13,157
	36	TOTAL MANUFACTURED	69,441	//0	1,929	_		27,156	29,085

DEPRECIATION AND AMORTIZATION CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line Annual Descretation Provision Descretation Rel s2 Descretation (C) Relinements Localitation 10 1 FRANSMISSION PLANT 2 0 </th <th></th> <th>(\$000s)</th> <th></th> <th>Annual</th> <th>20</th> <th></th> <th></th> <th></th> <th></th>		(\$000s)		Annual	20				
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Line		GPIS	Annual Depreciation			ION	Accur	nulated
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		Account				•	Retirements		
2 440-00 Land in Pere Simple S 7.402 0.00% - S - S -									
2 440-00 Land in Pere Simple S 7.402 0.00% - S - S -	1								
3 441-00 Transmission Land Rights - 0.00% - 2.033 2.205 2.205 2.205 2.205 0.006 - - - 2.005 0.006 - - - 2.005 0.006 0.006 0.006 0.007 0.006 - <td></td> <td></td> <td>¢ 7.402</td> <td>0.00%</td> <td>¢</td> <td>¢</td> <td>¢</td> <td>¢ 401</td> <td>¢ 401</td>			¢ 7.402	0.00%	¢	¢	¢	¢ 401	¢ 401
4 440:02 Land Rights - ML Hayes - <t< td=""><td></td><td></td><td>φ 7,402</td><td></td><td>φ -</td><td>φ -</td><td>φ =</td><td>φ 401</td><td>φ 401</td></t<>			φ 7,402		φ -	φ -	φ =	φ 4 01	φ 401
6 442-00 Compressor Structures 16,299 3,74% 610 - 7,400 6,010 443-00 Other Structures & Improvements 6,061 2,33% 172 - - 2,332 2,265 445-00 Other Structures & Improvements 6,061 2,33% 172 - - 2,332 2,265 9 445-00 Mains 11,191 14,47% 11,866 - (372) 22,62,26 23,750 14 45-00 Mains NSPECTION 11,191 14,47% 11,866 -			-		-	-	-	-	-
6 443-00 Messiung Structures 5,490 3,80% 209 - (17) 2,128 2,320 465-00 Mans 822,081 1,44% 1,866 - 2,033 2,205 465-00 Mans NSPECTION 11,191 14,87% 1,664 - 0,300 -		· ·	16 200		- 610	-	-	7 400	P 010
7 464-00 Other Shuchures & Improvements 6.061 2.83% 172 - 2.033 22.025 9 465-00 Mains NNSPECTION 11.191 14.47% 11.866 (372) 226.226 226.230 9 465-00 Mains NNSPECTION 11.191 14.47% 11.866 (372) 226.226 226.226 226.226 226.226 226.230 11.44% 3.142 10 445-30 Mt Hayse Mains Dyon Creek 974 5.00% 49 - <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>						-			
8 465-00 Mains 826.061 1.44% 11,806 - (372) 226.226 227.750 9 465-00 Mains NSPECTION 11.191 14.87% 1.664 - 0.80 1.446 14 465-30 Mains Synon Creek 974 5.00% -			,			-	(17)		
9 465.00 Mains - INSPECTION 11.191 14.87% 1.664 - (368) 1.446 3.142 10 465.30 Mt Hayss - Mains - 0.00% - <t< td=""><td>-</td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td></t<>	-					-	-		
10 465-11 IP Transmission Pipeline - Whistler - 0.00% - - - - - 12 465-10 Mains - Byron Creek 974 5.00% 40 - - 986 1.035 13 466-00 Compressor Equipment 1 113.905 2.87% 3.269 -			,		,	-	()	,	,
11 465-30 Mt Hayes - Mains - 0.00% - <td< td=""><td></td><td></td><td></td><td></td><td>1,664</td><td>-</td><td>(368)</td><td>1,846</td><td>3,142</td></td<>					1,664	-	(368)	1,846	3,142
12 465-10 Mains - Byron Creek 974 5.00% 49 - - 986 1.035 13 466-00 Compressor Equipment - OVERHAUL 2.285 4.47% 102 - - 400 502 147 700 Mt Hayes - Neasuring and Regulating Equipment 30.118 4.27% 1.286 - 100 11.2799 1467-00 Measuring and Regulating Equipment 30.118 4.27% 1.286 - 10.33 3.231 1467-31 IP Intermediate Pressure Whistler - - 3 3 3 1020 Consummation Structures & Equipment 346 4.37% 15 - - 343 358 1021 TRANSISION 1.029.768 0.00% - - - 26 26 470-00 Land in Fee Simple 3.395 0.00% - - - 28 26 471 OD Istributor Land Rights - 0.00% - - - 28 26 471-00 Varitures & Improvements - Byron Creek 107 5.00% - - - 28 26 27 24 24.					-	-	-	-	-
13 466-00 Compressor Equipment 113.905 2.87% 3.269 - (299) 47.420 50.300 14 466-00 Compressor Equipment - - - 400 502 15 467-00 ML Hayes - Measuring and Regulating Equipment 30.118 42.7% 12.266 - (106) 11.621 12.799 16 467-00 Measuring & Regulating Equipment 9.577 0.31% 30 - (32) 6.323 6.321 17 467-20 Measuring & Regulating Equipment - 0.00% - <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>						-	-	-	-
14 466-00 Compressor Equipment - OVERHAUL 2.285 4.47% 102 - - 400 502 15 467-00 ML sayser Measuring a Regulating Equipment 0.00% - <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td>						-	-		
15 467-00 ML layes - Measuring and Regulating Equipment 0.00% - <td></td> <td></td> <td>,</td> <td></td> <td>,</td> <td>-</td> <td>(299)</td> <td></td> <td>,</td>			,		,	-	(299)		,
16 467-00 Messuring & Regulating Equipment 30,118 427% 1,286 - (108) 11,621 12,799 17 467-00 Telemetering 9,577 0.31% 30 - (32) 6,323 6,321 18 467-31 IP Intermediate Pressure Whistler - 0.00% - - - 3 3 20 468-00 Communication Structures & Equipment 346 4.37% 15 - - 343 358 21 TOTAL TRANSMISSION 10.029,768 19,302 - (1,196) 307,130 3252.28 22 DISTRIBUTION PLANT - - - 26 26 471-00 Land in Fee Simple 3.395 0.00% - <td< td=""><td>14</td><td>466-00 Compressor Equipment - OVERHAUL</td><td>2,285</td><td>4.47%</td><td>102</td><td>-</td><td>-</td><td>400</td><td>502</td></td<>	14	466-00 Compressor Equipment - OVERHAUL	2,285	4.47%	102	-	-	400	502
17 467-10 Telemetering 9.577 0.31% 30 - (32) 6.323 6.321 18 467-30 Heasuing & Regulating Equipment - Byron Creek 39 0.00% - - - 3 3 20 468-00 Communication Structures & Equipment 346 1.029.768 19.302 - (1.196) 307.130 325.286 21 TOTAL TRANSMISSION 1.029.768 19.302 - (1.196) 307.130 325.286 22 DISTRIBUTION PLANT - 0.00% -		467-00 Mt. Hayes - Measuring and Regulating Equipment	-	0.00%	-	-	-	-	-
18 467-31 IP Intermediate Pressure Whister . 0.00% .	16	467-00 Measuring & Regulating Equipment	30,118	4.27%	1,286	-	(108)	11,621	12,799
19 467-20 Measuring & Regulating Equipment - Byron Creek 39 0.00% - - 3 3 20 468-00 Communication Structures & Equipment 346 4.37% 15 - - 343 388 21 TOTAL TRANSMISSION 1.029,768 19,302 - (1,196) 307,130 325,236 23 DISTRIBUTION PLANT - - - 26 26 470-00 Land in Fee Simple 3.395 0.00% -	17	467-10 Telemetering	9,577	0.31%	30	-	(32)	6,323	6,321
20 468-00 Communication Structures & Equipment 346 4.37% 15 - - 343 358 21 TOTAL TRANSMISSION 1.029.768 19.302 - (1.196) 307.130 325.236 22 DISTRIBUTION PLANT - - - - 26 26 471-00 Distribution Land Rights - 0.00% - <td>18</td> <td>467-31 IP Intermediate Pressure Whistler</td> <td>-</td> <td>0.00%</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	18	467-31 IP Intermediate Pressure Whistler	-	0.00%	-	-	-	-	-
20 468-00 Communication Structures & Equipment 346 4.37% 15 - - 343 358 21 TOTAL TRANSMISSION 1.029.768 19.302 - (1.196) 307.130 325.236 22 DISTRIBUTION PLANT - - - - 26 24 470-00 Land in Fee Simple 3.395 0.00% -	19	467-20 Measuring & Regulating Equipment - Byron Creek	39	0.00%	-	-	-	3	3
21 TOTAL TRANSMISSION 1.029,768 19,302 - (1.196) 307,130 325,236 23 DISTRIBUTION PLANT - - - 26 27 24 470-00 Land in Fee Simple 3,395 0.00% - - - 26 26 247 10 Distribution Land Rights - 0.00% - <td>20</td> <td></td> <td></td> <td></td> <td>15</td> <td>-</td> <td>-</td> <td>343</td> <td>358</td>	20				15	-	-	343	358
22 DISTRIBUTION PLANT 23 DISTRIBUTION PLANT 24 470-00 Land in Fee Simple 3.395 0.00% - - 26 26 25 471-00 Distribution Land Rights - 0.00% - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>(1,196)</td><td></td><td></td></t<>							(1,196)		
DSTRIEUTION PLANT 24 470-00 Land in Fee Simple 3,395 0.00% - - 26 26 5 471-00 Distribution Land Rights - 0.00% -							(1,100)		
24 470-00 Land in Fee Simple 3,395 0.00% - - 26 26 25 471-00 Distribution Land Rights - 0.00% - <td></td> <td>DISTRIBUTION PLANT</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		DISTRIBUTION PLANT							
25 471-00 Distribution Land Rights - 0.00% - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - - - - - - -			3 305	0.00%				26	26
26 472-00 Structures & Improvements 18,198 3.33% 606 - (13) 5,445 6,038 27 472-10 Structures & Improvements - Byron Creek 107 5.00% 5 - - 37 42 28 473-00 Services 786,456 2.53% 19,645 - (1,13) 5,445 42 29 474-00 House Regulators & Meter Installations 174,659 7.62% 12,404 - (4) 30,813 43,213 30 477-00 Meters/Regulators Installations 38,220 4.55% 1.739 - - 1,163 1,322 31 475-00 Compressor Equipment 96,643 1.59% 15,685 - (501) 314,303 329,487 33 477-00 Telemetering 976,643 1.59% 20 - (2) 6,080 6,098 34 477-00 Resuring & Regulating Equipment - Byron Creek 163 0.00% - - - 212 212 478-10 Meters 11,889 3.15% 375 - - 1,674 2,049 707AL DISTRIBUT			0,000		-	-	-	20	20
27 472-10 Structures & Improvements - Byron Creek 107 5.00% 5 - - 37 42 28 473-00 Services 786,456 2.53% 19,645 - (1,132) 160,186 178,699 94 474-00 House Regulators & Meter Installations 174,659 7.62% 12,404 - (4) 30,813 43,213 30 477-00 Meters/Regulators Installations 38,220 4.55% 1.739 - - 1,505 3,244 31 475-00 Mains 976,643 1.59% 15,685 - (501) 314,303 329,487 32 477-00 Measuring & Regulating Equipment 827 26,54% 219 - - 1,163 1,398 34 477-00 Measuring & Regulating Equipment 96,145 4.75% 4,567 - (436) 29,854 33,985 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 0.00% - - 212 212 212 36 478-10 Meters 213,913 8.05% 16,605 - 1,674 2,049			- 10 100		-	-	- (12)	-	- 6 020
28 473-00 Services 786,456 2.53% 19,645 - (1,132) 160,186 178,699 29 474-00 House Regulators & Meter Installations 174,659 7.62% 12,404 - (4) 30,813 43,213 30 477-00 Meirs/Regulators Installations 38,220 4.55% 1,739 - - 1,605 3,244 31 475-00 Compressor Equipment 976,643 1.59% 15,685 - (501) 314,303 329,487 32 476-00 Compressor Equipment 96,145 4.75% 4.567 - (436) 29,854 33,985 34 477-00 Telemetering 7,968 0.25% 20 - (2) 6,080 6,098 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 0.00% - - - 212 212 212 36 478-10 Meters 213,913 8.05% 16,605 - (3,667) 81,96 101,134 37 478-20 Instruments 11,889 3.15% 375 - - - - - </td <td></td> <td></td> <td>,</td> <td></td> <td></td> <td>-</td> <td>(13)</td> <td>,</td> <td>,</td>			,			-	(13)	,	,
29 474-00 House Regulators & Meter Installations 174,659 7.62% 12,404 - (4) 30,813 43,213 30 477-00 Meters/Regulators Installations 38,220 4.55% 1,739 - - 1,505 3,244 31 475-00 Mains 976,643 1.59% 15,665 - (501) 314,303 329,487 32 476-00 Compressor Equipment 8,227 26,54% 219 - - 1,163 1,382 33 477-00 Measuring & Regulating Equipment 96,145 4.75% 4,567 - (436) 29,854 33,985 44 477-00 Telemetering 7.968 0.25% 20 - (2) 6,080 6,098 35 477.10 Measuring & Regulating Equipment - Byron Creek 163 0.00% - - - 212 212 212 36 477.00 Telemetering 20 1.889 3.15% 375 - - 1,674 2,049 37 478-20 Instruments 1.189 3.15% 375 - - 1,6755 639,494 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td>						-	-		
30 477-00 Meters/Regulators Installations 38,220 4.55% 1,739 - - 1,505 3,244 31 475-00 Mains 976,643 1.59% 15,685 - (501) 314,303 329,487 32 476-00 Compressor Equipment 827 26,54% 219 - - 1,163 1,382 33 477-00 Measuring & Regulating Equipment 96,145 4.75% 4,567 - (436) 29,854 33,985 34 477-00 Telemetering 7,968 0.25% 20 - (2) 6,080 6,098 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 0.00% - - 212 212 36 478-00 Other Distribution Equipment 11,889 3,15% 375 - 1,674 2,049 37 TOTAL DISTRIBUTION 2,328,583 - - 16,755 639,494 705,609 40 - 2,328,583 - - - - - - - - - - - - - <td< td=""><td></td><td></td><td>,</td><td></td><td>-,</td><td>-</td><td>· · · /</td><td></td><td>- ,</td></td<>			,		-,	-	· · · /		- ,
31 475-00 Mains 976,643 1.59% 15,685 - (501) 314,303 329,487 32 476-00 Compressor Equipment 827 26,54% 219 - - 1,163 1,382 33 477-00 Measuring & Regulating Equipment 96,145 4.75% 4,567 - (436) 29,854 33,985 34 477-00 Telemetering 7,968 0.25% 20 - (2) 6,080 6,098 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 0.00% - - - 212 212 36 478-10 Meters 213,913 8.05% 16,605 - (3,667) 88,196 101,134 37 478-20 Instruments 11,889 3.15% 375 - - 1,674 2,049 38 479-00 Other Distribution Equipment - <t< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td>(4)</td><td>,</td><td></td></t<>						-	(4)	,	
32 476-00 Compressor Equipment 827 26.54% 219 - - 1,163 1,382 33 477-00 Measuring & Regulating Equipment 96,145 4,75% 4,567 - (436) 29,854 33,985 34 477-00 Telemetering 7,968 0.25% 20 - (2) 6,080 6,098 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 0.00% - - - 212 212 36 478-10 Meters 213,913 8.05% 16,605 - (3,667) 88,196 101,134 37 478-20 Instruments 11,889 3.15% 375 - - 1,674 2,049 38 479-00 Cher Distribution Equipment - - 0.00% -			,		,	-	-	,	,
33 477-00 Measuring & Regulating Equipment 96,145 4.75% 4.667 - (436) 29,854 33,985 34 477-00 Telemetering 7,968 0.25% 20 - (2) 6,080 6,098 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 0.00% - - 212 212 36 478-10 Meters 213,913 8.05% 16,605 - (3,667) 88,196 101,134 37 478-20 Instruments 11,889 3.15% 375 - - 1,674 2,049 38 479-00 Other Distribution Equipment			,		,	-	(501)	,	,
34 477-00 Telemetering 7,968 0.25% 20 - (2) 6,080 6,098 35 477-10 Measuring & Regulating Equipment - Byron Creek 163 0.00% - - - 212 212 36 478-10 Meters 213,913 8.05% 16,605 - (3,667) 88,196 101,134 37 478-20 Instruments 11,889 3.15% 375 - - 1,674 2,049 38 479-00 Other Distribution Equipment - 0.00% -						-	-		
35 477-10 Measuring & Regulating Equipment - Byron Creek 163 0.00% - - - 212 212 36 478-10 Meters 213,913 8.05% 16,605 - (3,667) 88,196 101,134 37 478-20 Instruments 11,889 3.15% 375 - - 1.674 2.049 38 479-00 Other Distribution Equipment - 0.00% -					,	-			
36 478-10 Meters 213,913 8.05% 16,605 - (3,667) 88,196 101,134 37 478-20 Instruments 11,889 3.15% 375 - - 1,674 2,049 38 479-00 Other Distribution Equipment - 0.00% - </td <td></td> <td></td> <td>,</td> <td></td> <td>20</td> <td>-</td> <td>(2)</td> <td>,</td> <td>,</td>			,		20	-	(2)	,	,
37 478-20 Instruments 11,889 3.15% 375 - - 1,674 2,049 38 479-00 Other Distribution Equipment - 0.00% - <td< td=""><td></td><td>477-10 Measuring & Regulating Equipment - Byron Creek</td><td></td><td>0.00%</td><td>-</td><td>-</td><td>-</td><td>212</td><td></td></td<>		477-10 Measuring & Regulating Equipment - Byron Creek		0.00%	-	-	-	212	
38 479-00 Other Distribution Equipment - 0.00% - <td></td> <td>478-10 Meters</td> <td></td> <td></td> <td></td> <td>-</td> <td>(3,667)</td> <td></td> <td></td>		478-10 Meters				-	(3,667)		
39 TOTAL DISTRIBUTION 2,328,583 71,870 - (5,755) 639,494 705,609 40 40 41 BIO GAS 42 472-00 Bio Gas Struct. & Improvements 137 3.60% 5 - - 16 21 42 472-00 Bio Gas Mains – Municipal Land 80 1.48% 1 - - 5 6 44 475-20 Bio Gas Mains – Private Land 337 1.48% 5 - - 4 9 45 418-10 Bio Gas Purification Overhaul - 13.33% - - - - - 46 418-20 Bio Gas Meter Equipment 872 4.75% 300 - - - - 47 477-10 Bio Gas Reg & Meter Equipment 872 4.75% 41 - - 55 96 48 478-30 Bio Gas Meters 447 8.05% 36 - 19 55 49 474-10 Bio Gas Reg & Meter Installations 22 0.00% - - 2 2	37	478-20 Instruments	11,889	3.15%	375	-	-	1,674	2,049
40 41 BIO GAS 42 472-00 Bio Gas Struct. & Improvements 137 3.60% 5 - - 16 21 43 475-10 Bio Gas Mains – Municipal Land 80 1.48% 1 - - 5 6 44 475-20 Bio Gas Mains – Private Land 337 1.48% 5 - - 4 9 45 418-10 Bio Gas Purification Overhaul - 13.33% - - - - - 46 418-20 Bio Gas Reg & Meter Equipment 872 4.75% 300 - - - - 47 477-10 Bio Gas Reg & Meter Equipment 872 4.75% 41 - - 55 96 48 478-30 Bio Gas Meters 447 8.05% 36 - - 19 55 49 474-10 Bio Gas Reg & Meter Installations 22 0.00% - - 2 2	38	479-00 Other Distribution Equipment		0.00%					
41 BIO GAS 42 472-00 Bio Gas Struct. & Improvements 137 3.60% 5 - - 16 21 43 475-10 Bio Gas Mains – Municipal Land 80 1.48% 1 - - 5 6 44 475-20 Bio Gas Mains – Private Land 337 1.48% 5 - - 4 9 45 418-10 Bio Gas Purification Overhaul - 13.33% - - - - - 46 418-20 Bio Gas Reg & Meter Equipment 4,500 6.67% 300 - - - - 47 477-10 Bio Gas Reg & Meter Equipment 872 4.75% 41 - - 55 96 48 478-30 Bio Gas Meters 447 8.05% 36 - - 19 55 49 474-10 Bio Gas Reg & Meter Installations 22 0.00% - - 2 2	39	TOTAL DISTRIBUTION	2,328,583		71,870	-	(5,755)	639,494	705,609
42 472-00 Bio Gas Struct. & Improvements 137 3.60% 5 - - 16 21 43 475-10 Bio Gas Mains – Municipal Land 80 1.48% 1 - - 5 6 44 475-20 Bio Gas Mains – Private Land 337 1.48% 5 - - 4 9 45 418-10 Bio Gas Purification Overhaul - 13.33% - - - - - - 46 418-20 Bio Gas Purification Upgrader 4,500 6.67% 300 -	40								
43 475-10 Bio Gas Mains – Municipal Land 80 1.48% 1 - - 5 6 44 475-20 Bio Gas Mains – Private Land 337 1.48% 5 - - 4 9 45 418-10 Bio Gas Purification Overhaul - 13.33% - - - - - 46 418-20 Bio Gas Purification Upgrader 4,500 6.67% 300 - - - - 47 477-10 Bio Gas Reg & Meter Equipment 872 4.75% 41 - - 55 96 48 478-30 Bio Gas Reg & Meter Installations 22 0.00% - - 19 55 49 474-10 Bio Gas Reg & Meter Installations 22 0.00% - - 2 2	41	BIO GAS							
43 475-10 Bio Gas Mains – Municipal Land 80 1.48% 1 - - 5 6 44 475-20 Bio Gas Mains – Private Land 337 1.48% 5 - - 4 9 45 418-10 Bio Gas Purification Overhaul - 13.33% - - - - - 46 418-20 Bio Gas Purification Upgrader 4,500 6.67% 300 - - - - 47 477-10 Bio Gas Reg & Meter Equipment 872 4.75% 41 - - 55 96 48 478-30 Bio Gas Reg & Meter Installations 22 0.00% - - 19 55 49 474-10 Bio Gas Reg & Meter Installations 22 0.00% - - 2 2	42	472-00 Bio Gas Struct, & Improvements	137	3.60%	5	-	-	16	21
44 475-20 Bio Gas Mains – Private Land 337 1.48% 5 - - 4 9 45 418-10 Bio Gas Purification Overhaul - 13.33% - - - - - 46 418-20 Bio Gas Purification Upgrader 4,500 6.67% 300 - - 150 450 47 477-10 Bio Gas Reg & Meter Equipment 872 4.75% 41 - - 55 96 48 478-30 Bio Gas Meters 447 8.05% 36 - 19 55 49 474-10 Bio Gas Reg & Meter Installations 22 0.00% - - - 2 2						-	-		
45 418-10 Bio Gas Purification Overhaul - 13.33% - 450 450 46 418-20 Bio Gas Purification Upgrader 4,500 6.67% 300 - - 150 450 47 477-10 Bio Gas Reg & Meter Equipment 872 4.75% 41 - - 55 96 48 478-30 Bio Gas Meters 447 8.05% 36 - - 19 55 49 474-10 Bio Gas Reg & Meter Installations 22 0.00% - - 2 2		•			-	-	-		
46 418-20 Bio Gas Purification Upgrader 4,500 6.67% 300 - - 150 450 47 477-10 Bio Gas Reg & Meter Equipment 872 4.75% 41 - - 55 96 48 478-30 Bio Gas Meters 447 8.05% 36 - - 19 55 49 474-10 Bio Gas Reg & Meter Installations 22 0.00% - - 2 2					-	-	-	-	-
47 477-10 Bio Gas Reg & Meter Equipment 872 4.75% 41 - - 55 96 48 478-30 Bio Gas Meters 447 8.05% 36 - - 19 55 49 474-10 Bio Gas Reg & Meter Installations 22 0.00% - - 2 2					- 300	-	-	- 150	- 450
48 478-30 Bio Gas Meters 447 8.05% 36 - 19 55 49 474-10 Bio Gas Reg & Meter Installations 22 0.00% - - 2 2			,			-	-		
49 474-10 Bio Gas Reg & Meter Installations 22 0.00% - - 2 2						-	-		
					30	-	-		
50 101AL BIO-GAS 0,383 366 - - 251 639				0.00%	- 200				
	50	I UTAL DIU-GAO	0,395		300			201	039

DEPRECIATION AND AMORTIZATION CONTINUITY SCHEDULE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

	Account		Annual	20	14 DEPRECIAT			
Line		GPIS	Depreciation	Provision	Adjust-			nulated
No.		for Depreciation	Rate %	(Cr.) ments		Retirements	12/31/2013	12/31/2014
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Natural Gas for Transportation							
2	476-10 NG Transportation CNG Dispensing Equipment	\$-	5.00%	\$-	\$-	\$-	\$-	\$-
3	476-20 NG Transportation LNG Dispensing Equipment	-	5.00%	-	-	-	-	-
4	476-30 NG Transportation CNG Foundations	-	5.00%	-	-	-	-	-
5	476-40 NG Transportation LNG Foundations	-	5.00%	-	-	-	-	-
6	476-50 NG Transportation LNG Pumps	-	10.00%	-	-	-	-	-
7	476-60 NG Transportation CNG Dehydrator	-	5.00%	-	-	-	-	-
8	476-70 NG Transportation LNG Dehydrator		5.00%		-	-		-
9	TOTAL NG FOR TRANSP	-		-	-	-	-	-
10								
11	GENERAL PLANT & EQUIPMENT							
12	480-00 Land in Fee Simple	22,650	0.00%	-	-	-	30	30
13	481-00 Land Rights	-	0.00%	-	-	-	-	-
14	482-00 Structures & Improvements	-	0.00%	-	-	-	-	-
15	- Frame Buildings	10,770	4.82%	519	-	-	3,431	3,950
16	- Masonry Buildings	97,501	2.23%	2,174	-	-	17,815	19,989
17	- Leasehold Improvement	3,834	10.00%	383	-	(40)	819	1,162
18	Office Equipment & Furniture	-	0.00%	-	-	-	-	-
19	483-30 GP Office Equipment	3,654	6.67%	244	-	(69)	1,547	1,722
20	483-40 GP Furniture	21.054	5.00%	1.053	-	(3,123)	11,991	9.921
21	483-10 GP Computer Hardware	32,009	20.00%	6,402	-	(3,708)	11,955	14,649
22	483-20 GP Computer Software	3,213	12.50%	402	-	(44)	1,368	1,726
23	483-21 GP Computer Software	-	20.00%	-	-	-	-	-
24	483-22 GP Computer Software	-	0.00%	-	-	-	-	-
25	484-00 Vehicles	2,208	12.50%	276	-	-	715	991
26	484-00 Vehicles - Leased	29,345	0.00%	2,755	-	(1,536)	16,961	18,180
27	485-10 Heavy Work Equipment	664	8.96%	2,700	_	-	(115)	(55
28	485-20 Heavy Mobile Equipment	838	18.06%	151	-	_	904	1,055
29	486-00 Small Tools & Equipment	40,625	5.00%	2,031	-	(2,003)	18,145	18,173
30	487-00 Equipment on Customer's Premises	24	6.67%	2,001	_	(2,000)	14	16
31	- VRA Compressor Installation Costs	-	0.00%		-	_		-
32	488-00 Communications Equipment	_	0.00%	_	_	_	_	
33	- Telephone	6.773	6.67%	452	_	(1,314)	4,053	3.191
34	- Radio	5,842	6.67%	390	_	(1,014)	3,001	3,177
35	489-00 Other General Equipment	0,012	0.00%	-	_	(211)	0,001	-
36	TOTAL GENERAL	281,004	0.0070	17.294		(12,051)	92.634	97.877
37		201,004		17,204		(12,001)	52,004	51,011
38	UNCLASSIFIED PLANT							
39	499-00 Plant Suspense		0.00%					
39 40	TOTAL UNCLASSIFIED		0.00%		-			
41	TOTAL ONGLASSIFIED							
41	TOTALS	\$ 3,872,209		\$ 126,109	\$-	\$ (25,057)	\$ 1,105,422	\$ 1,206,474
42 43		\$ 3,012,209			ψ -	φ (20,007)	ψ 1,100,422	ψ 1,200,474
43 44	Less: Depreciation & Amortization transferred to Biomethane BVA			(300)				
	Less: Vehicle Depreciation Allocated To Capital Projects			(1,121)				
45 46	Not Dopposition Superco			\$ 124,688				
	Net Depreciation Expense							
47		 Appendix G2-F 	ORECAST. Sch	36				

Evidentiary Update - September 6, 2013 Appendix G2 FORECAST Schedule 43

CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line		Balance		2013 PROJECTED		Balance		
No.	Particulars	31/12/2012	Adjustment	Additions	Retirements	12/31/2013	Cross Reference	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1 2	CIAC							
- 3 4	Distribution Contributions	\$ 145,014	\$-	\$ 6,451	\$ -	\$ 151,465		
5 6	Transmission Contributions	29,058	-	2,425	-	31,483		
7 8	Others	714	-	-	-	714		
9 10 11	Software Tax Savings - Non-Infrastructure - Infrastructure/Custom	- 10,759	-	-	-	- 10,759		
12 13	Biomethane	-	-	-	-	-		
14 15 16 17	TOTAL Contributions	185,545	-	8,876	-	194,421	- Appendix G2-FORECAST, Sch 28	
18 19	Amortization							
20 21	Distribution Contributions	(42,313)	-	(4,283)	-	(46,596)		
22 23	Transmission Contributions	(2,335)	-	(507)	-	(2,842)		
24 25	Others	(97)	-	(97)	-	(194)		
26 27 28	Software Tax Savings - Non-Infrastructure - Infrastructure/Custom	(6,398)	-	(1,332)	-	(7,730)		
29 30	Biomethane	-	-	-	-	-		
31 32	TOTAL CIAC Amortization	(51,143)	-	(6,219)	-	(57,362)	- Appendix G2-FORECAST, Sch 28	
33 34	NET CONTRIBUTIONS	\$ 134,402	\$ -	\$ 2,657	\$ -	\$ 137,059		
35 36 37 38 39 40	Total CIAC Amortization Expense per Line 31 Add: Depreciation Variance Adjustment Net Amortization Expense			(6,219) (280) \$ (6,499)			- Appendix G2-FORECAST, Sch 20	

CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line		Balance		2014 FC	RECAST	Balance	
No.	Particulars	12/31/2013	Adjustment	Additions	Retirements	12/31/2014	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0140						
1 2	CIAC						
2	Distribution Contributions	\$ 151,465	\$-	\$ 5,619	\$-	\$ 157,084	
4		φ 151,405	φ -	φ 5,019	φ -	φ 157,00 4	
5	Transmission Contributions	31,483	-	203	-	31,686	
6						- ,	
7	Others	714	-	-	-	714	
8							
9	Software Tax Savings - Non-Infrastructure	-	-	-	-	-	
10	- Infrastructure/Custom	10,759	-	-	(3,768)	6,991	
11							
12	Biomethane	-	-	-	-	-	
13 14	TOTAL Contributions	194,421		5,822	(2,700)	196,475	Annandiy C2 FORECAST, Sab 20
14	TOTAL Contributions	194,421	-	5,822	(3,768)	196,475	- Appendix G2-FORECAST, Sch 29
16							
17							
18	Amortization						
19							
20	Distribution Contributions	(46,596)	-	(4,376)	-	(50,972)	
21							
22	Transmission Contributions	(2,842)	-	(528)	-	(3,370)	
23							
24	Others	(194)	-	(97)	-	(291)	
25	Coffuere Tou Courses Nee Infractivelure						
26 27	Software Tax Savings - Non-Infrastructure - Infrastructure/Custom	- (7,730)	-	(1,319)	- 3,768	- (5,281)	
28	- Initasti detute/edistori	(7,730)	-	(1,319)	3,700	(5,201)	
29	Biomethane	-	-	_	-	_	
30							
31	TOTAL CIAC Amortization	(57,362)	-	(6,320)	3,768	(59,914)	- Appendix G2-FORECAST, Sch 29
32							
33	NET CONTRIBUTIONS	\$ 137,059	\$-	\$ (498)	\$ -	\$ 136,561	
34							
35							
36	Total CIAC Amortization Expense per Line 31			(6,320)			
37	Less: Depreciation & Amortization transferred to Bio	methane BVA		-			
38	Net Amortization Expense			\$ (6,320)			- Appendix G2-FORECAST, Sch 21
39							
40							

UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION - RATE BASE FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line No.	Particulars(1)	Balance 12/31/2012 (2)	Opening Bal. Transfer / Adjustment (3)	Gross Additions (4)	Less- Taxes (5)	Net Additions (6)	Amortization Expense (7)	Reco Rider (8)	overies Tax on Rider (9)	Balance 12/31/2013 (10)	Mid-Year Average 2013 (11)
1	Margin Related Deferral Accounts										
2	Commodity Cost Reconciliation Account (CCRA)	\$ (10,042)	\$-	\$ 29,657	\$ (7,637)	\$ 22,020	\$-\$		\$-	\$ 11,978	\$ 968
3	Midstream Cost Reconciliation Account (MCRA)	(17,800)	-	5,507	(1,418)	4,089	-	8,999	(2,317)	(7,029)	(12,415)
4	Revenue Stabilization Adjustment Mechanism (RSAM)	(24,583)	-	(6,666)	1,716	(4,950)	-	11,551	(2,974)	(20,956)	(22,769)
5	Interest on CCRA / MCRA / RSAM / Gas Storage	(4,125)	-	(1,179)	303	(876)	(10)	159	(41)	(4,893)	(4,509)
6	Revelstoke Propane Cost Deferral Account	(348)	-	269	(69)	200	-	-	-	(148)	(248)
7	SCP Mitigation Revenues Variance Account	(4,154)	-	-	-	-	2,926	-	-	(1,228)	(2,691)
8											
9	Energy Policy Deferral Accounts										
10	Energy Efficiency & Conservation (EEC)	22,698	-	13,350	(3,438)	9,912	(3,152)	-	-	29,459	26,078
11	NGV Conversion Grants	37	-	15	(4)	11	(28)	-	-	21	29
12	Biomethane Program Costs	324	-	200	(52)	149	(172)	-	-	301	312
13	On-Bill Financing Pilot Program	-	-	-	-	-	-	-	-	-	-
14	NGT Incentives	-	-	-	-	-	-	-	-	-	-
15	Fuelling Stations Variance Account	-	-	-	-	-	-	-	-	-	-
16	Rate Schedule 16 Cost & Recoveries	-	-	(70)	18	(52)	-	-	-	(52)	(26)
17				· · · ·		· · ·				()	()
18	Non-Controllable Items Deferral Accounts										
19	Property Tax Deferral	(2,868)	-	(3,150)	811	(2,339)	594	-	-	(4,613)	(3,741)
20	Insurance Variance	45	-	93	(24)	69	-	-	-	114	80
21	Pension & OPEB Variance	15,807	-	12,607	-	12,607	(3,205)	-	-	25,209	20,508
22	BCUC Levies Variance	449	-	923	(238)	685	-	-	-	1,134	792
23	Interest Variance	(5,699)	-	(130)	33	(97)	2.600	-	-	(3,196)	(4,447)
24	Interest Variance - Funding benefits via Customer Deposits	834	-	60	(15)	45	(309)	-	-	570	702
25	Tax Variance Account	597	-	1,996	(133)	1,863	-	-	-	2,460	1,529
26	Customer Service Variance Account	(5,548)	-	(10,285)	2.648	(7,637)	-	-	-	(13,185)	(9,366)
27	Pension & OPEB Funding	(171,550)	-	(8,176)		(8,176)	-	-	-	(179,726)	(175,638)
28	US GAAP Pension & OPEB Funded Status	139,153	-	(14,471)	-	(14,471)	-	-	-	124,682	131,918

UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION - RATE BASE (Continued) FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line		Ba	alance	Opening Bal. Transfer	/ Gross	Less-		Net	Amortization	Red	coveries	Balance	Mid-Year Average
No.	Particulars	12/3	31/2012	Adjustment	Additions	Taxes		Additions	Expense	Rider	Tax on Rider	12/31/2013	2013
	(1)		(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)
1	Application Costs Deferral Accounts												
2	2014-2018 PBR Requirements	\$	-	\$-	\$-	\$-		\$-		\$-	\$ -	\$-	\$ -
3	NGV for Transportation Application		140	-	-	-		-	(46)	-	-	94	117
4	Long Term Resource Plan Application		-	-	178		46)	132	(89)	-	-	43	21
5	AES Inquiry Cost		619	-	2		(1)	1	(85)	-	-	535	577
6	Generic Cost of Capital Application		-	-	-	-		-	-	-	-	-	-
7	Amalgamation and Rate Design Application Costs		-	-	-	-		-	-	-	-	-	-
8	Rate Schedule 16 Application Cost		-	-	-	-		-	-	-	-	-	-
9													
10	Other Deferral Accounts												
11	2010-2011 Customer Service O&M and COS		21,613	-	-	-		-	(2,807)	-	-	18,806	20,210
12	Gas Asset Records Project		(60)		970		50)	720	(567)	-	-	93	16
13	BC OneCall Project		(69)	- (961	(24	48)	714	(334)	-	-	311	121
14	Gains and Losses on Asset Disposition		27,090	-	5,890	-		5,890	(730)	-	-	32,250	29,670
15	Negative Salvage Provision/Cost		(5,965)	- (14,201	-		14,201	(16,933)	-	-	(8,697)	(7,331)
16	TESDA Overhead Allocation Variance		-	-	-	-		-	-	-	-	-	-
17													
18	Residual Deferred Accounts												
19	Depreciation Variance		(1,281)	- (341	-		341	-	-	-	(940)	(1,111)
20	SCP Tax Reassessment		(32)	- (-	-		-	-	-	-	(32)	(32)
21	BFI Costs and Recoveries		147	-	-	-		-	-	-	-	147	147
22	CNG and LNG Recoveries		(11)	- (-	-		-	-	-	-	(11)	(11)
23	2011 CNG and LNG Service Costs and Recoveries		(69)	- (-	-		-	34	-	-	(35)	(52)
24	Olympics Security Costs Deferral		188	-	-	-		-	(188)	-	-	-	94
25	IFRS Conversion Costs		238	-	-	-		-	(238)	-	-	-	119
26	2009 ROE & Cost of Capital Application		496	-	-	-		-	(168)	-	-	328	412
27	2012-2013 Revenue Requirement Application		614	-	-	-		-	(409)	-	-	205	409
28	CCE CPCN Application		150	-	-	-		-	(56)	-	-	94	122
29	Deferred Removal Costs		2,223	-	-	-		-	(2,354)	-	-	(131)	1,046
30	US GAAP Conversion Costs		(62)	- (-	-		-	(791)	-	-	(853)	(458)
31	US GAAP Transitional Costs		477	-	-	-		-	948	-	-	1,425	951
32	Earnings Sharing Mechanism		84	-	-	-		-	-	-	-	84	84
33	OH&M Recoveries from NGT		-	-	-	-		-	-	-	-	-	-
34	Tilbury Property Purchase (Subdividable Land)		-	-	-	-		-	-	-	-	-	-
35	Residual Delivery Rate Riders		-	-	-	-		-	-	-	-	-	-
36	~												
37	Total Deferred Charges for Rate Base	\$	(20,243)	\$-	\$ 43,093	\$ (8,04	40)	\$ 35,053	\$ (25,569)	\$ 20,709	9 \$ (5,333)	\$ 4,618	\$ (7,813)
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39 Cross Reference

- Appendix G2-FORECAST, Sch 20

UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Particulars		Opening Bal. Transfer / Adjustment	Gross Additions	Less- Taxes	Net Additions	Amortization	Recov	veries Tax on Rider	Balance 12/31/2014	Mid-Year Average 2014
INU.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	ζ,			()	()			()	()	. ,	· · ·
1	Margin Related Deferral Accounts										
2	Commodity Cost Reconciliation Account (CCRA)	\$ 11,978	\$- \$	\$ (16,187)	\$ 4,209	\$ (11,978)	\$ - \$	-	\$-	\$-	\$ 5,989
3	Midstream Cost Reconciliation Account (MCRA)	(7,029)	-	-	-	-	-	4,750	(1,153)	(3,433)	(5,231)
4	Revenue Stabilization Adjustment Mechanism (RSAM)	(20,956)	-	-	-	-	-	14,160	(3,681)	(10,478)	(15,717)
5	Interest on CCRA / MCRA / RSAM / Gas Storage	(4,893)	-	1,590	(414)	1,176	388	217	(56)	(3,168)	(4,031)
6	Revelstoke Propane Cost Deferral Account	(148)	-	200	(52)	148	-	-	-	(0)	(74)
7	SCP Mitigation Revenues Variance Account	(1,228)	-	-	-	-	791	-	-	(437)	(833)
8											
9	Energy Policy Deferral Accounts										
10	Energy Efficiency & Conservation (EEC)	29,459	7,089	13,350	(3,471)	9,879	(3,791)	-	-	42,636	39,592
11	NGV Conversion Grants	21	-	15	(4)	11	(13)	-	-	19	20
12	Biomethane Program Costs	301	-	-	-	-	(301)	-	-	(0)	150
13	On-Bill Financing Pilot Program	-	-	-	-	-	-	-	-	-	-
14	NGT Incentives	-	16,162	10,528	(2,737)	7,791	(2,395)	-	-	21,558	18,860
15	Fuelling Stations Variance Account	-	244	68	(18)	50	(81)	-	-	213	228
16	Rate Schedule 16 Cost & Recoveries	(52)	-	-	-	-	52	-	-	-	(26)
17											
18	Non-Controllable Items Deferral Accounts										
19	Property Tax Deferral	(4,613)	-	-	-	-	1,933	-	-	(2,680)	(3,647)
20	Insurance Variance	114	-	-	-	-	(114)	-	-	(0)	57
21	Pension & OPEB Variance	25,209	-	-	-	-	(5,039)	-	-	20,170	22,690
22	BCUC Levies Variance	1,134	-	-	-	-	(1,134)	-	-	(0)	567
23	Interest Variance	(3,196)	-	-	-	-	2,680	-	-	(516)	(1,856)
24	Interest Variance - Funding benefits via Customer Deposits	570	-	-	-	-	(277)	-	-	292	431
25	Tax Variance Account	2,460	-	-	-	-	(2,460)	-	-	0	1,230
26	Customer Service Variance Account	(13,185)	-	-	-	-	2,637	-	-	(10,548)	(11,866)
27	Pension & OPEB Funding	(179,726)	-	9,636	-	9,636	-	-	-	(170,090)	(174,908)
28	US GAAP Pension & OPEB Funded Status	124,682	-	(9,300)	-	(9,300)	-	-	-	115,382	120,032

UNAMORTIZED DEFERRED CHARGES AND AMORTIZATION (Continued) FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line		Forecast Balance	Opening Bal. Transfer /	Gross	Less-	Net	Amortization	Rec	overies	Balance	Mid-Year Average
No.	Particulars	12/31/2013	Adjustment	Additions	Taxes	Additions	Expense	Rider	Tax on Rider	12/31/2014	2014
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Application Costs Deferral Accounts										
2	2014-2018 PBR Requirements	+	\$ 668	\$ 100	\$ (26)) \$ 74	\$ (148) \$	- 3	\$-	\$ 594	\$ 631
3	NGV for Transportation Application	94	-	-	-	-	(94)	-	-	-	47
4	Long Term Resource Plan Application	43	-	36	(9)	26	(56)	-	-	13	28
5	AES Inquiry Cost	535	-	-	-	-	(135)	-	-	400	468
6	Generic Cost of Capital Application	-	1,353	-	-	-	(677)	-	-	676	1,015
7	Amalgamation and Rate Design Application Costs	-	1,525	-	-	-	(509)	-	-	1,017	1,271
8	Rate Schedule 16 Application Cost	-	76	-	-	-	(76)	-	-	-	38
9											
10	Other Deferral Accounts										
11	2010-2011 Customer Service O&M and COS	18,806	-	-	-	-	(2,877)	-	-	15,930	17,368
12	Gas Asset Records Project	93	-	1,113	(289)		(185)	-	-	731	412
13	BC OneCall Project	311	-	579	(150)	428	(162)	-	-	577	444
14	Gains and Losses on Asset Disposition	32,250	-	5,981	-	5,981	(1,682)	-	-	36,549	34,399
15	Negative Salvage Provision/Cost	(8,697)	-	13,327	-	13,327	(17,252)	-	-	(12,621)	(10,659)
16	TESDA Overhead Allocation Variance	- 1	-	-	-	-		-	-		-
17											
18	Residual Deferred Accounts										
19	Depreciation Variance	(940)	-	-	-	-	940	-	-	-	(470)
20	SCP Tax Reassessment	(32)	-	-	-	-	32	-	-	-	(16)
21	BFI Costs and Recoveries	147	(147)	-	-	-	-	-	-	-	-
22	CNG and LNG Recoveries	(11)	- 1	-	-	-	11	-	-	-	(6)
23	2011 CNG and LNG Service Costs and Recoveries	(35)	-	-	-	-	35	-	-	-	(17)
24	Olympics Security Costs Deferral	-	-	-	-	-	-	-	-	-	-
25	IFRS Conversion Costs	-	-	-	-	-	-	-	-	-	-
26	2009 ROE & Cost of Capital Application	328	-	-	-	-	(328)	-	-	-	164
27	2012-2013 Revenue Requirement Application	205	-	-	-	-	(205)	-	-	0	102
28	CCE CPCN Application	94	-	-	-	-	(94)	-	-	_	47
29	Deferred Removal Costs	(131)	-	-	-	-	131	-	-	-	(66)
30	US GAAP Conversion Costs	(853)	-	-	-	-	853	-	-	-	(427)
31	US GAAP Transitional Costs	1,425	-	-	-		(1,425)	-	-	-	713
32	Earnings Sharing Mechanism	., .20	(84)	-	-	-	(1,120)	-	-	-	-
33	OH&M Recoveries from NGT	-	(161)	-	-	-	161	-	-	-	(81)
34	Tilbury Property Purchase (Subdividable Land)	-	(196)	-	-	-	196	-	-	-	(98)
35	Residual Delivery Rate Riders	-	(38)	-	_	-	38	_	_	_	(19)
36		-	(30)		_	-	50				(10)
37	Total Deferred Charges for Rate Base	\$ 4,618	\$ 26,491	\$ 31,036	\$ (2,962)	\$ 28,073	\$ (30,632) \$	5 19,126	\$ (4,890)	\$ 42,786	\$ 36,947
38	Total Defende Charges for Nate Date	φ 4,010	Ψ 20,-101	÷ 01,000	φ (2,00Z)	φ 20,010	φ (00,00Z) (, 10,120	÷ (-1,000)	Ψ ΤΔ,100	φ 00,0+1
30	a = <i>i</i>										

39 Cross Reference

- Appendix G2-FORECAST, Sch 21

NEGATIVE SALVAGE CONTINUITY FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

	Annual 2013 DEPRECIATION								
Line		Mid-year GPIS	Salvage	Provision	Adjust-	Removal	Proceeds on	End	ding
No.	Account	for Depreciation	Rate %	(Cr.)	ments	Costs	Disposal	31/12/2012	12/31/2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	MANUFACTURED GAS / LOCAL STORAGE								
2	442-00 Structures & Improvements (Tilbury)	\$ 4,960	0.36%	\$ 18	\$-	\$-	\$-	\$ 18	\$ 36
3	443-00 Gas Holders - Storage (Tilbury)	16,499	0.40%	66	-	-	-	66	132
4	449-00 Local Storage Equipment (Tilbury)	26,082	0.37%	99	-			94	193
5	TOTAL MANUFACTURED	47,541		183	-	-	-	178	361
6									
7	TRANSMISSION PLANT								
8	462-00 Compressor Structures	16,299	0.18%	27	-	-	-	27	54
9	463-00 Measuring Structures	5,501	0.18%	10	-	-	-	2	12
10	464-00 Other Structures & Improvements	6,042	0.14%	8	-	-	-	8	16
11	465-00 Mains	812,797	0.14%	1,175	-	(1,960)	-	968	183
12	466-00 Compressor Equipment	112,858	0.28%	333	-	-	-	314	647
13	467-00 Measuring & Regulating Equipment	30,184	0.18%	51	-	-	-	18	69
14	468-00 Communication Structures & Equipment	346	0.96%	3	-	-	-	3	6
15	TOTAL TRANSMISSION	984,026		1,607	-	(1,960)	-	1,340	987
16		i							
17	DISTRIBUTION PLANT								
18	472-00 Structures & Improvements	18,209	0.16%	27	-	-	-	27	54
19	473-00 Services	772,401	1.24%	8,982	-	(8,754)	-	(2,044)	(1,816)
20	473-00 Services - LILO	-	0.00%	-	-	-	-	-	-
21	474-00 House Regulators & Meter Installations	174,801	0.75%	1,188	-	(2,659)	-	4,039	2,568
22	477-00 Meters/Regulators Installations	28,546	0.75%	173	-	-	-	57	230
23	475-00 Mains	961,958	0.33%	3,107	-	(828)	-	1,798	4,077
24	475-00 Mains - LILO	-	0.00%	-	-	-	-	-	-
25	476-00 Compressor Equipment	827	11.43%	165	-	-	-	165	330
26	477-00 Measuring & Regulating Equipment	92,370	0.52%	468	-	-	-	389	857
27	477-10 Measuring & Regulating Equipment - Byron Creek	163	0.00%	-	-	-	-	-	-
28	478-10 Meters	210,465	0.50%	1,031	-	-	-	14	1,045
29	TOTAL DISTRIBUTION	2,259,738		15,141	-	(12,241)	-	4,445	7,345
30									
31	BIO GAS								
32	475-20 Bio Gas Mains – Private Land	189	0.33%	1	-	-	-	-	1
33	478-30 Bio Gas Meters	227	0.50%	-	-	-	-	-	-
34	474-10 Bio Gas Reg & Meter Installations	22	0.00%	-	-	-	-	-	-
35	TOTAL BIO-GAS	438		2	-		-	1	3
36									
37	TOTALS	\$ 3,291,742		\$ 16,933	\$-	\$ (14,201)	\$-	\$ 5,964	\$ 8,696
38						<u>`</u>			

39 Cross Reference

			Annual	2014 DEPRECIATION						
Line		GPIS	Salvage	Provision	Open Bal	Removal	Proceeds on	En	Ending	
No.	Account	for Depreciation	Rate %	(Cr.)	Transfers	Costs	Disposal	12/31/2013	12/31/2014	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	MANUFACTURED GAS / LOCAL STORAGE									
2	442-00 Structures & Improvements (Tilbury)	\$ 4,960	0.36%		\$-	\$-	\$ -	\$ 36	\$ 54	
3	443-00 Gas Holders - Storage (Tilbury)	16,499	0.40%	66	-	-	-	132	198	
4	449-00 Local Storage Equipment (Tilbury)	27,149	0.37%	100	-	-	-	193	293	
5	TOTAL MANUFACTURED	48,608		184	-	-	-	361	545	
6										
7	TRANSMISSION PLANT									
8	462-00 Compressor Structures	16,299	0.18%	29	-	-	-	54	83	
9	463-00 Measuring Structures	5,490	0.18%	10	-	-	-	12	22	
10	464-00 Other Structures & Improvements	6,061	0.14%	8	-	-	-	16	24	
11	465-00 Mains	826,081	0.14%	1,157	-	-	-	183	1,340	
12	466-00 Compressor Equipment	113,905	0.28%	319	-	-	-	647	966	
13	467-00 Measuring & Regulating Equipment	30,118	0.18%	54	-	-	-	69	123	
14	468-00 Communication Structures & Equipment	346	0.96%	3	-	-	-	6	9	
15	TOTAL TRANSMISSION	998,300		1,580	-	-	-	987	2,567	
16										
17	DISTRIBUTION PLANT									
18	472-00 Structures & Improvements	18,198	0.16%	29	-	-	-	54	83	
19	473-00 Services	786,456	1.24%	9,254	-	(9,532)	-	(1,816)	(2,094)	
20	473-00 Services - LILO	-	0.00%	-	-	-	-	-	-	
21	474-00 House Regulators & Meter Installations	174,659	0.75%	1,189	-	(2,894)	-	2,568	863	
22	477-00 Meters/Regulators Installations	38,220	0.75%	287	-	-	-	230	517	
23	475-00 Mains	976,643	0.33%	3,111	-	(901)	-	4,077	6,287	
24	475-00 Mains - LILO	-	0.00%	-	-	-	-	-	-	
25	476-00 Compressor Equipment	827	11.43%	95	-	-	-	330	425	
26	477-00 Measuring & Regulating Equipment	96,145	0.52%	500	-	-	-	857	1,357	
27	477-10 Measuring & Regulating Equipment - Byron Creek	163	0.00%	-	-	-	-	-	-	
28	478-10 Meters	213,913	0.50%	1,019		-		1,045	2,064	
29	TOTAL DISTRIBUTION	2,305,224		15,484	-	(13,327)	-	7,345	9,502	
30										
31	BIO GAS									
32	475-20 Bio Gas Mains – Private Land	337	0.33%	1	-	-	-	1	2	
33	478-30 Bio Gas Meters	447	0.50%	2	-	-	-	-	2	
34	474-10 Bio Gas Reg & Meter Installations	22	0.00%	-	-	-	-	-	-	
35	TOTAL BIO-GAS	806		3	-	-	-	3	6	
36										
37	TOTALS	\$ 3,352,938		\$ 17,251	\$ -	\$ (13,327)	\$ -	\$ 8,696	\$ 12,620	
38										

3839 Cross Reference

FORTISBC	ENERGY	INC.
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WORKING CAPITAL ALLOWANCE FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

		2013 PROJECTED						TED				
Line			2012		2013	Exis	ting 2013		2013			
No.	Particulars	A	CTUAL	AP	PROVED		Rates		Rates	(Change	Cross Reference
	(1)		(2)		(3)		(4)		(5)		(6)	(7)
									(Colu	umn	(5) - Columr	ı (3))
1	Cash Working Capital											
2	Cash Required for											
3	Operating Expenses	\$	9,202	\$	7,458	\$	8,231	\$	8,231	\$	773	- Appendix G2-FORECAST, Sch 53
4												
5												
6	Less - Funds Available:											
7												
8	Reserve for Bad Debts		(6,282)		(4,588)		(5,760)		(5,760)		(1,172)	
9												
10	Withholdings From Employees		(4,819)		(5,163)		(4,359)		(4,359)		804	
11												
12	Subtotal		(1,899)		(2,293)		(1,888)		(1,888)		405	 Appendix G2-FORECAST, Sch 28
13												
14	Other Working Capital Items											
15	Construction Advances		(439)		(620)		-		-		620	
16	Transmission Line Pack Gas		3,924		3,566		2,846		2,846		(720)	
17	Gas in Storage		97,294		97,242		78,766		78,766		(18,476)	
18	Inventory - Materials & Supplies		637		1,434		1,509		1,509		75	
19												
20	Subtotal		101,416		101,622		83,121		83,121		(18,501)	- Appendix G2-FORECAST, Sch 28
21												
22	Total	\$	99,517	\$	99,329	\$	81,233	\$	81,233	\$	(18,096)	

WORKING CAPITAL ALLOWANCE FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Particulars (1)	2013 PROJECTED (2)		2014 FOF Existing 2013 Rates (3)		RECAST 2013 Rates (4)		Change (5)		Cross Reference (6)
1	Cash Working Capital									
2	Cash Required for									
3	Operating Expenses	\$	8,231	\$	9,635	\$	9,670	\$	1,439	- Appendix G2-FORECAST, Sch 53
4		÷	0,201	Ŷ	0,000	Ŷ	0,010	Ŷ	1,100	
5										
6	Less - Funds Available:									
7										
8	Reserve for Bad Debts		(5,760)		(5,459)		(5,459)		301	
9			,							
10	Withholdings From Employees		(4,359)		(4,489)		(4,489)		(130)	
11										
12	Subtotal		(1,888)		(313)		(278)		1,610	- Appendix G2-FORECAST, Sch 29
13										
14	Other Working Capital Items									
15	Construction Advances		-		-		-		-	
16	Transmission Line Pack Gas		2,846		2,662		2,662		(184)	
17	Gas in Storage		78,766		74,841		74,841		(3,925)	
18	Inventory - Materials & Supplies		1,509		1,536		1,536		27	
19										
20	Subtotal		83,121		79,039		79,039		(4,082)	 Appendix G2-FORECAST, Sch 29
21										
22	Total	\$	81,233	\$	78,726	\$	78,761	\$	(2,472)	

CASH WORKING CAPITAL FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014 (\$000s)

Appendix G2 FORECAST

Schedule 53

			2013					
Line				Cash Working			Cash Working	
No.	Particulars	Days	Expenses	Capital	Davs	Expenses	Capital	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	CASH WORKING CAPITAL							
2		20.0			20.0			Appendix C2 FORFCACT, Col F4
3	Revenue Lag Days Expense Lead Days	39.0 35.9			39.0 35.4			- Appendix G2-FORECAST, Sch 54 - Appendix G2-FORECAST, Sch 55
4 5	Expense Lead Days		_		55.4	_		- Appendix 02-FORECAST, SCI 55
6	Net Lead/(Lag) Days	3.1	\$ 969,154	\$ 8,231	3.6	\$ 976,919	\$ 9,635	- Appendix G2-FORECAST, Sch 51
7			= • • • • • • • •	<u> </u>		= + + + + + + + + + + + + + + + + + + +	+	- Appendix G2-FORECAST, Sch 52
8								FF
9								
10	CASH WORKING CAPITAL, REVISED RATES							
11								
12	Revenue Lag Days	39.0			39.0			 Appendix G2-FORECAST, Sch 54
13	Expense Lead Days	35.9	_		35.4	_		- Appendix G2-FORECAST, Sch 55
14								
15	Net Lead/(Lag) Days	3.1	\$ 969,154	\$ 8,231	3.6	\$ 980,435	\$ 9,670	- Appendix G2-FORECAST, Sch 51
16								- Appendix G2-FORECAST, Sch 52
17								
18 19	CASH WORKING CAPITAL CHANGE			¢			¢ 25	
	CASH WORKING CAPITAL CHANGE			<u>р</u> -			\$ 35	
20 21								
21								
22								

2223 Cash working capital = Col. 2 x Col. 3 / 365 days

CASH WORKING CAPITAL LAG TIME FROM DATE OF PAYMENT TO RECEIPT OF CASH FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014 (\$000s)

			2013				2014		
			Lag Days				Lag Days		
Line		Revenue	Service to	Do	ollar	Revenue	Service to	Dollar	
No.	Particulars	At 2013 Rates	Collection		ays	At 2013 Rates	Collection	Days	Cross Reference
	(1)	(2)	(3)	(•	(4)	(5)	(6)	(7)	(8)
1	REVENUE								
2									
3	Gas Sales and Transportation Service Revenue								
4	Residential and Commercial	\$ 1,000,861	38.3	\$ 38,	,376,423	\$ 991,092	38.3	\$ 38,002,583	- Appendix G2-FORECAST, Sch 10
5	Industrials & Others: Rates 4, 5, 7, 23, 25 and 27	75,123	45.1	3,	,386,837	76,908	45.1	3,467,510	
6	NGV Fuel - Stations	461	41.7		19,233	461	41.7	19,233	
7									
8	Rates 16, 22, Burrard, FEVI (Oth Rev), SCP (Oth Rev)	57,299	42.8	2,	453,599	55,448	42.7	2,368,079	
9									
10	Total Gas Sales	1,133,745	39.0	44,	,236,092	1,123,909	39.0	43,857,405	
11	Other Revenues								
12	Late Payment Charges	2,109	38.3		80,767	2,089	38.3	79,993	- Appendix G2-FORECAST, Sch 12 - 13
13	Returned Cheque Charges	79	38.5		3,041	79	38.5	3,041	- Appendix G2-FORECAST, Sch 12 - 13
14	Connection Charges	2,622	38.3		100,411	2,636	38.3	100,970	- Appendix G2-FORECAST, Sch 12 - 13
15	Other Utility Income	132	35.4		4,670	342	41.1	14,049	- Appendix G2-FORECAST, Sch 12 - 13
16								·	
17									
18	Total Revenue	\$ 1,138,687	39.0	\$ 44,	,424,981	\$ 1,129,055	39.0	\$ 44,055,458	
19									
20									
21	REVENUE, REVISED RATES								
22									
23	Gas Sales and Transportation Service Revenue								
24	Residential and Commercial	\$ 1,000,861	38.3	\$ 38,	,376,423	\$ 1,001,770	38.3	\$ 38,412,074	- Appendix G2-FORECAST, Sch 10
25	Industrials & Others: Rates 4, 5, 7, 23, 25 and 27	75,123	45.1	3,	,386,837	78,306	45.1	3,530,645	
26	NGV Fuel - Stations	461	41.7		19,233	466	41.7	19,441	
27									
28	Rates 16, 22, Burrard, FEVI (Oth Rev), SCP (Oth Rev)	57,299	42.8	2,	453,599	55,975	42.7	2,391,727	
29									
30	Total Gas Sales	1,133,745	39.0	44,	,236,092	1,136,517	39.0	44,353,887	
31	Other Revenues								
32	Late Payment Charges	2,109	38.3		80,767	2,089	38.3	79,993	- Appendix G2-FORECAST, Sch 12 - 13
33	Returned Cheque Charges	79	38.5		3,041	79	38.5	3,041	- Appendix G2-FORECAST, Sch 12 - 13
34	Connection Charges	2,622	38.3		100,411	2,636	38.3	100,970	- Appendix G2-FORECAST, Sch 12 - 13
35	Other Utility Income	132	35.4		4,670	342	41.1	14,049	- Appendix G2-FORECAST, Sch 12 - 13
36									
37					_				
38	Total Revenue	\$ 1,138,687	39.0	\$ 44,	,424,981	\$ 1,141,663	39.0	\$ 44,551,940	

Appendix G2 FORECAST Schedule 55

CASH WORKING CAPITAL LEAD TIME IN PAYMENT OF EXPENSES FOR THE YEARS ENDING DECEMBER 31, 2013 TO 2014 (\$000s)

				2013				2014		
				Lead Days				Lead Days		
Line				Expense to	Dollar			Expense to	Dollar	
No.	Particulars		Amount	Payment	 Days		Amount	Payment	 Days	Cross Reference
	(1)		 (2)	(3)	 (4)		(5)	(6)	 (7)	(8)
1	EXPENSES									
2										
3	Operating And Maintenance									- Appendix G2-FORECAST, Sch 3
4	Expenses		\$ 198,578	25.5	\$ 5,063,739	\$	206,343	25.5	\$ 5,261,747	 Appendix G2-FORECAST, Sch 4
5	Gas Purchases (excl Royalty Credits)		505,954	40.2	20,339,351		495,810	40.2	19,931,562	
6										
7	Taxes Other Than Income									 Appendix G2-FORECAST, Sch 18
8	Property Taxes		48,089	2.0	96,178		48,797	2.0	97,594	 Appendix G2-FORECAST, Sch 19
9	Franchise Fees		8,048	420.3	3,382,574		7,927	420.3	3,331,718	
10	Carbon Tax		169,869	29.1	4,943,177		169,837	29.1	4,942,263	
11	HST - Net	*	6,565	38.8	254,735				-	
12	PST Component of HST (REC)	*	(2,326)	33.8	(78,624)				-	
13	GST - Net	**	7,266	38.8	281,926		9,605	38.8	372,689	
14	PST - Net	**	3,252	37.1	120,641		4,067	37.1	150,869	
15	Income Tax		 23,859	15.2	 362,657		34,534	15.2	 524,917	 Appendix G2-FORECAST, Sch 22
16										- Appendix G2-FORECAST, Sch 23
17	Total Expenses		\$ 969,154	35.9	\$ 34,766,354	\$	976,920	35.4	\$ 34,613,359	
18										
19										
20	EXPENSES, REVISED RATES									
21										
22	Operating And Maintenance									- Appendix G2-FORECAST, Sch 3
23	Expenses		\$ 198,578	25.5	\$ 5,063,739	\$	206,343	25.5	\$ 5,261,747	- Appendix G2-FORECAST, Sch 4
24	Gas Purchases (excl Royalty Credits)		505,954	40.2	20,339,351		495,810	40.2	19,931,562	
25										
26	Taxes Other Than Income									- Appendix G2-FORECAST, Sch 18
27	Property Taxes		48,089	2.0	96,178		48,797	2.0	97,594	- Appendix G2-FORECAST, Sch 19
28	Franchise Fees		8,048	420.3	3,382,574		8,019	420.3	3,370,386	
29	Carbon Tax		169,869	29.1	4,943,177		169,837	29.1	4,942,263	
30	HST - Net	*	6,565	38.8	254,735				-	
31	PST Component of HST (REC)	*	(2,326)	33.8	(78,624)				-	
31	GST - Net	**	7,266	38.8	281,926		9,713	38.8	376,876	
32	PST - Net	**	3,252	37.1	120,641		4,105	37.1	152,290	
33	Income Tax		23,859	15.2	362,657		37,811	15.2	574,727	- Appendix G2-FORECAST, Sch 22
34			 - /	·	 ,				 - ,	- Appendix G2-FORECAST, Sch 23
35	Total Expenses		\$ 969,154	35.9	\$ 34,766,354	\$	980,435	35.4	\$ 34,707,445	•••
36	-		 		 <u> </u>	<u> </u>			 <u> </u>	

* January to March 2013 is computed at 25% of 2013 Approved cash outflows. ** April to December 2013 is computed at 75% of 2013 Projected cash outflows. 37

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FORTISBC ENERGY INC.	Evidentiary Update - September 6, 2013	Appendix G2 FORECAST
DEFERRED INCOME TAX LIABILITY / ASSET FOR THE YEARS ENDING DECEMBER 31, 2013 TC) 2014	Schedule 56
(\$000s)		

Line		2012	2013	2013	2014	
No.	Particulars	ACTUAL	APPROVED	PROJECTED	FORECAST	Cross Reference
	(1)	(2)	(3)	(4)	(5)	(6)
1 2	Total DIT Liability- After Tax	(210,925)	(215,501)	(216,512)	(216,224)	
3 4	Tax Gross Up	(70,308)	(71,834)	(72,171)	(72,075)	
5 6	DIT Liability/Asset - End of Year	(281,233)	(287,335)	(288,683)	(288,298)	
7 8	DIT Liability/Asset - Opening Balance	(282,624)	(277,382)	(281,233)	(288,683)	
9 10	DIT Liability/Asset - Mid Year	(281,929)	(282,359)	(284,958)	(288,491)	
11 12	Cross Reference			- Appendix G2-F0	ORECAST, Sch 28 - Appendix G2-FC	RECAST, Sch 29

- Appendix G2-FORECAST, Sch 29

Note: * Excludes Land, Software CIAC, and WIP. 14

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RETURN ON CAPITAL FOR THE YEAR ENDING DECEMBER 31, 2013 (\$000s)

Line No.	Particulars	۲	lizatio		<u>%</u>	Average Embedded Cost	Cost Component		Earned Return	Cross Reference
	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)
1	2013 RATES									
2	Long-Term Debt		\$	1,576,778	58.35%	6.87%	4.01%	\$	108,279	- Appendix G2-FORECAST, Sch 59
3	Unfunded Debt			85,100	3.15%	3.50%	0.11%		2,979	
4	Common Equity			1,040,362	38.50%	9.44%	3.63%		98,223	
5										
6			\$	2,702,240	100.00%		7.75%	\$	209,481	 Appendix G2-FORECAST, Sch 28
7										
8										
9										
10	2013 REVISED RATES - PROJECTED		•	4 570 770	50.05%	0.07%	4.040/	•	100.070	
11	Long-Term Debt	05 400	\$	1,576,778	58.35%	6.87%	4.01%	\$	108,279	- Appendix G2-FORECAST, Sch 59
12 13	Unfunded Debt \$	85,100		85,100	3.15%	3.50%	0.11%		2,979	
13	Adjustment, Revised Rates Common Equity	-		,		9.44%	3.63%		,	
14	Common Equity			1,040,362	38.50%	9.44 %	3.03%		98,223	- Appendix G2-FORECAST, Sch 3
16			\$	2,702,240	100.00%		7.75%	\$	209,481	- Appendix G2-FORECAST, Sch 3

RETURN ON CAPITAL FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Particulars	 . A	alizat Amou	-	<u>%</u>	Average Embedded Cost	Cost Component	. <u> </u>	Earned Return	Cross Reference
	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)
1 2	2014 AT 2013 RATES Long-Term Debt		\$	1,569,054	56.20%	6.84%	3.84%	\$	107,269	- Appendix G2-FORECAST, Sch 60
3	Unfunded Debt			147,840	5.30%	1.75%	0.09%		2,587	
4 5	Common Equity			1,074,803	38.50%	7.88%	3.04%		84,717	
6			\$	2,791,697	100.00%		6.97%	\$	194,572	- Appendix G2-FORECAST, Sch 29
8										
9 10	2014 REVISED RATES		\$	1 500 054	50.00%	C 0.40/	2.0.4%	\$	407.000	Annandia CO FORFOART Sat CO
11 12	Long-Term Debt Unfunded Debt	\$ 147,840	Þ	1,569,054	56.20%	6.84%	3.84%	Þ	107,269	- Appendix G2-FORECAST, Sch 60
13 14	Adjustment, Revised Rates Common Equity	21		147,861 1,074,817	5.30% 38.50%	1.75% 8.75%	0.09% 3.37%		2,588 94,046	
15 16			\$	2,791,732	100.00%		7.30%	\$	203,903	- Appendix G2-FORECAST, Sch 4 - Appendix G2-FORECAST, Sch 29

EMBEDDED COST OF LONG-TERM DEBT (per BCUC Approved RRA) FOR THE YEAR ENDING DECEMBER 31, 2013 * APPROVED * (\$000s)

(1) (2) (3) (4) (5) (6) (7) (8) (9) 1 Series A Purchase Money Mortgage 3-Dec-1990 30-Sep-2015 11.800% \$ 58,943 \$ 855 \$ 74,100 * 12.054% \$ 74,955 \$ 2 Series B Purchase Money Mortgage 30-Nov-1991 30-Nov-2016 10.300% 157,274 2,228 155,882 *** 10.461% 158,110 3 4 Medium Term Note - Series 11 21-Sep-1999 21-Sep-2029 6.950% 150,000 2,290 147,710 7.073% 150,000 5 2004 Long Term Debt Issue - Series 18 29-Apr-2004 1-May-2034 6.500% 150,000 1,915 148,085 6.598% 150,000 6 2005 Long Term Debt Issue - Series 19 25-Feb-2005 25-Feb-2035 5.900% 150,000 1,663 148,337 5.980% 150,000	Annual Cost
2 Series B Purchase Money Mortgage 30-Nov-1991 30-Nov-2016 10.300% 157,274 2,228 155,882 ** 10.461% 158,110 3	(10)
3 4 Medium Term Note - Series 11 21-Sep-1999 21-Sep-2029 6.950% 150,000 2,290 147,710 7.073% 150,000 5 2004 Long Term Debt Issue - Series 18 29-Apr-2004 1-May-2034 6.500% 150,000 1,915 148,085 6.598% 150,000	9,035
4 Medium Term Note - Series 11 21-Sep-1999 21-Sep-2029 6.950% 150,000 2,290 147,710 7.073% 150,000 5 2004 Long Term Debt Issue - Series 18 29-Apr-2004 1-May-2034 6.500% 150,000 1,915 148,085 6.598% 150,000	16,540
5 2004 Long Term Debt Issue - Series 18 29-Apr-2004 1-May-2034 6.500% 150,000 1,915 148,085 6.598% 150,000	
	10,610
6 2005 Long Term Debt Issue - Series 10 25. Eeb-2005 25. Eeb-2035 5 000% 150 000 1 663 149 227 5 000% 150 000	9,897
	8,970
7 2006 Long Term Debt Issue - Series 21 25-Sep-2006 25-Sep-2036 5.550% 120,000 784 119,216 5.595% 120,000	6,714
8 2007 Medium Term Debt Issue - Series 22 2-Oct-2007 2-Oct-2037 6.000% 250,000 2,303 247,697 6.067% 250,000	15,168
9 2008 Medium Term Debt Issue - Series 23 13-May-2008 13-May-2038 5.800% 250,000 2,412 247,588 5.869% 250,000	14,673
10 2009 Med.Term Debt Issue- Series 24 24-Feb-2009 24-Feb-2039 6.550% 100,000 1,000 99,000 6.627% 100,000	6,627
11	
12 2011 Medium Term Debt Issue - Series 25 1-Oct-2011 1-Oct-2021 4.500% 100,000 1,000 99,000 4.626% 100,000	4,626
13	
14 LILO Obligations - Kelowna 6.445% 21,892	1,411
15 LILO Obligations - Nelson 7.872% 3,519	277
16 LILO Obligations - Vernon 9.153% 10,466	958
17 LILO Obligations - Prince George 8.067% 27,085	2,185
18 LILO Obligations - Creston 7.218% 2,577	186
19	
20 Vehicle Lease Obligation 5.685% 13,510	768
21	
22 Sub-Total \$ 1,582,114 \$	108,645
23 Less: Fort Nelson Division Portion of Long Term Debt5,336	366
24 Total	108,279
25	
26 *Includes adjustment of \$16,012 for BC Hydro Premium (Series A). Average Embedded Cost	6.87%
27 **Includes adjustment of \$836 for BC Hydro Premium (Series B).	
28 Cross Reference - Appendix G2-FORECAST, Sch 57	

EMBEDDED COST OF LONG-TERM DEBT FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)

Line No.	Particulars	lssue Date	Maturity Date	Coupon Rate	A	Principal mount of Issue	ssue	Pr	Net oceeds of Issue		Effective Interest Cost	Р	verage rincipal standing	Annual Cost
	(1)	(2)	(3)	(4)		(5)	(6)		(7)		(8)		(9)	(10)
1	Series A Purchase Money Mortgage	3-Dec-1990	30-Sep-2015	11.800%	\$	58,943	\$ 855	\$	74,100	*	12.054%	\$	74,955	\$ 9,035
2	Series B Purchase Money Mortgage	30-Nov-1991	30-Nov-2016	10.300%		157,274	2,228		158,758	**	10.461%		160,986	16,841
3														
4	Medium Term Note - Series 11	21-Sep-1999	21-Sep-2029	6.950%		150,000	2,290		147,710		7.073%		150,000	10,610
5	2004 Long Term Debt Issue - Series 18	29-Apr-2004	1-May-2034	6.500%		150,000	1,915		148,085		6.598%		150,000	9,897
6	2005 Long Term Debt Issue - Series 19	25-Feb-2005	25-Feb-2035	5.900%		150,000	1,663		148,337		5.980%		150,000	8,970
7	2006 Long Term Debt Issue - Series 21	25-Sep-2006	25-Sep-2036	5.550%		120,000	784		119,216		5.595%		120,000	6,714
8	2007 Medium Term Debt Issue - Series 22	2-Oct-2007	2-Oct-2037	6.000%		250,000	2,303		247,697		6.067%		250,000	15,168
9	2008 Medium Term Debt Issue - Series 23	13-May-2008	13-May-2038	5.800%		250,000	2,412		247,588		5.869%		250,000	14,673
10	2009 Med.Term Debt Issue- Series 24	24-Feb-2009	24-Feb-2039	6.550%		100,000	1,234		98,766		6.645%		100,000	6,645
11	2011 Medium Term Debt Issue - Series 25	9-Dec-2011	9-Dec-2041	4.250%		100,000	1,410		98,590		4.334%		100,000	4,334
12														
13	LILO Obligations - Kelowna										6.469%		20,963	1,356
14	LILO Obligations - Nelson										7.983%		3,382	270
15	LILO Obligations - Vernon										9.276%		10,037	931
16	LILO Obligations - Prince George										8.182%		26,057	2,132
17	LILO Obligations - Creston										7.330%		2,483	182
18														
19	Vehicle Lease Obligation										2.281%		11,006	251
20														
21	Sub-Total											\$ 1	,579,869	\$ 108,009
22	Less: Fort Nelson Division Portion of Long Term Debt												5,335	365
23	Less: NGT Class of Service Portion of Long Term Debt												5,480	 375
24	Total											\$ 1	,569,054	\$ 107,269
25														
26	*Includes adjustment of \$16,012 for BC Hydro Premium (Series A).										Average Er	nbedo	ded Cost	6.84%
27	**Includes adjustment of \$3,712 for BC Hydro Premium (Series B).										-			
													T O I FO	

28 Cross Reference

	FORTISBC ENERGY INC.	Evidentiary Upda	te - September 6, 2013	Appendix G2 FORECAST
	CALCULATION OF AMORTIZATION OF RSAM (RIDER 5) FOR THE YEAR ENDING DECEMBER 31, 2014 (\$000s)			Schedule 61
Line No.	Particulars (1)	2014 Volumes 	2014 Amortization (\$000s) -3	2014 Amortization of RSAM Unit Rider <u>(\$/GJ)</u> -4
1	RSAM (Rider 5) Calculation			
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20	Schedule 1 - Residential Schedule 2 - Small Commercial Schedule 3 - Large Commercial Schedule 23 - Large Commercial Transportation Note 1: RSAM Rider Change In 2013, FortisBC Energy forecasts that there will be approximately \$-5 m After offsetting the 2013 RSAM Rider recovery, the RSAM account includ credit balance of \$-21.3 million on a net-of-tax basis by the end of 2013. T over two years. Accordingly, the net-of-tax RSAM balance to be amortized \$-10.6 million. On a pre-tax basis, this amounts to \$14.4 million or a refun in 2014, which is a \$0.021 increase from the existing charge of (\$0.099)/G	ing interest is now projected to be The RSAM balance is to be amort d in 2014 is a credit of d to customers of \$0.12/GJ	a	(\$0.120) (\$0.120) (\$0.120) (\$0.120)
21 22 23 24 25 26 27 28 29	2014 Net-Of-Tax Amortization = 1/2 of Projected December 31, 2013 RSA = 1/2 * (\$-20,956 RSAM + \$-321 RSAM Interest) = 1/2 * \$-21,277 = \$-10,639 Net-of-tax amortization 2014 Pre-Tax Amortization = Net-of-tax amortization / (1 - tax rate) = \$-10,639 / (1 - 26%) = \$-14,377 Pre-tax amortization	AM Balance		

Summary of Rate Change

ine		2014	1	2015 Increr	nental	2015 Cum	ulative	2016 Increi	mental	2016 Cum	ulative	2017 Incre	mental	2017 Cum	ulative	2018 Incre	mental	2018 Cum	ulative	
No.	Particulars	(\$ Millio	ons)	(\$ Millio	ns)	(\$ Millio	ons)	(\$ Millio	ons)	(\$ Milli	ons)	(\$ Millio	ons)	(\$ Millio	ons)	(\$ Millio	ons)	(\$ Milli	ons)	Cross Reference
	(1)	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11	-12	-13	-14	-15	-16	-17	-18	-19	-20
1 <u>v</u>	olume/Revenue Related																			
2	Customer Growth and Use Rates	0.3		(5.9)		(5.6)		(6.2)		(11.8)		(5.9)		(17.7)		(3.1)		(20.7)		
3	Change in Other Revenue	1.5	1.8	(0.4)	(6.3)	1.1	(4.5)	(0.2)	(6.4)	0.9	(10.9)	(0.2)	(6.0)	0.7	(17.0)	(0.0)	(3.1)	0.7	(20.1)	
4																				
5 <u>0</u>	0&M Changes																			
6	Gross O&M Increases	3.9		5.8		9.8		6.7		16.4		6.9		23.3		8.6		31.9		
7	Less: Capitalized Overhead	(0.6)	3.4	(0.8)	5.0	(1.4)	8.4	(0.9)	5.7	(2.3)	14.1	(1.0)	5.9	(3.3)	20.0	(1.2)	7.4	(4.5)	27.4	
8													-							
9 <u>D</u>	Pepreciation Expense																			
10	Change in Depreciation Rates	(0.2)		1.8		1.6		1.3		2.8		(0.2)		2.6		0.1		2.7		
11	Tax Expense Impact of Depreciation Changes	0.3		2.1		2.4		2.0		4.4		1.3		5.7		1.6		7.3		
12	Depreciation from Net Additions	1.1	1.1	4.5	8.4	5.6	9.6	4.7	8.0	10.3	17.6	4.2	5.3	14.5	22.9	4.7	6.4	19.2	29.3	
13									•				-							
14 A	mortization Expense																			
15	CIAC	0.2		0.3		0.5		0.0		0.5		0.2		0.7		0.2		0.9		
16	Deferral Accounts	5.1	5.2	(1.2)	(0.8)	3.9	4.4	3.6	3.7	7.5	8.1	2.4	2.6	10.0	10.6	1.9	2.1	11.8	12.7	
17				· · · ·					-				-							
18 O	Other																			
19	Property and Other Taxes	(2.4)		0.5		(1.9)		1.3		(0.6)		1.0		0.4		1.1		1.5		
20	Other (NSP Provision)	-		-		-		-		-		-		-		-				
21	Income Tax Rate Change	1.9		0.1		2.0		0.1		2.1		0.1		2.2		0.1		2.4		
22	Other Income Tax Changes	3.6		(1.0)		2.6		0.1		2.6		0.9		3.5		0.7		4.3		
23	Financing Rate Changes	(3.0)		(0.4)		(3.4)		(2.9)		(6.3)		(8.1)		(14.3)		(0.8)		(15.1)		
24	Financing Changes	0.2		1.2		1.4		0.9		2.3		4.1		6.5		3.8		10.3		
25	Rate Base Growth	0.8	1.0	2.0	2.4	2.8	3.5	1.7	1.3	4.6	4.8	1.2	(0.8)	5.7	4.0	0.9	5.9	6.7	9.9	
26													(1.14)							
27	Revenue Deficiency (Surplus)		12.6				21.3				33.6				40.5				59.3	
28				dix G2-FOREC/	AST, Sch 1															
29				dix G2-FOREC/	,		- Append	dix G2-FOREC	AST Sch 6	3	- Annendi	ix G2-FORECA	ST Sch 68		- Annen	dix G2-FOREC	AST Sch 7	3	- Annendi	G2-FORECAST, Sch 7

Line No.

SUMMARY OF RATE CHANGE REQUIRED FOR THE YEAR ENDING DECEMBER 31, 2015 (\$000s)

Particulars

(1)

2014 FORECAST	<u>Non-I</u> Sales	<u>Bypass</u> Transportation	2015 Bypass and Special Rates	Total	_	Change	Cross Reference	
-2	-3	-4	-5	 -6		-7	-8	_
\$ 1,105,773	\$ 1,012,978	\$ 84,954	\$ 11,524	\$ 1,109,456	\$	3,683		

RATE CHANGE REQUIRED							
Gas Sales and Transportation Revenue, At Prior Year's Rates	\$ 1,105,773	\$ 1,012,978	\$ 84,954	\$ 11,524	\$ 1,109,456	\$ 3,683	
Add - Other Revenue Related to SCP Third Party Revenue	18,138			18,149	18,149	11	-
Total Revenue	1,123,911	1,012,978	84,954	29,673	1,127,605	3,694	
Less - Cost of Gas	(495,810)	(493,062)	(253)	(249)	(493,564)	2,246	-
Gross Margin	\$ 628,101	\$ 519,916	\$ 84,701	\$ 29,424	\$ 634,041	\$ 5,940	=
Revenue Deficiency (Surplus)	\$ 12,608	\$ 18,340	\$ 2,988	\$ -	\$ 21,328	\$ 8,720	- Appendix G2-FORECAST, Sch 62
Revenue Deficiency (Surplus) as a % of Gross Margin	2.01%	3.53%	3.53%	0.00%	3.36%		
Revenue Deficiency (Surplus) as a % of Total Revenue	1.12%	1.81%	3.52%	0.00%	1.89%		

UTILITY INCOME AND EARNED RETURN FOR THE YEAR ENDING DECEMBER 31, 2015 (\$000s)

	(+)			2015			
Line No.	Particulars	2014 FORECAST	Existing 2013 Rates	Revised Revenue	Total	Change	Cross Reference
	(1)	-2	-3	-4	-5	-6	-7
1	ENERGY VOLUMES (TJ)						
2	Sales	114,000	114,615	-	114,615	615	
3	Transportation	98,337	99,529	-	99,529	1,192	
4		212,337	214,144	-	214,144	1,807	
5							
6	Average Rate per GJ						
7	Sales	\$8.965	\$8.838	\$0.000	\$8.998	\$0.033	
8	Transportation	\$0.980	\$0.969	\$0.000	\$0.999	\$0.019	
9	Average	\$5.267	\$5.181	\$0.000	\$5.280	\$0.013	
10							
11	UTILITY REVENUE	0 4 044 405	* 1 010 0 7 0	•	A A A A A A A A	¢ 4 700	
12 13	Sales - Existing Rates - Increase / (Decrease)	\$ 1,011,185 10,865	\$ 1,012,978	\$- 18,342	\$ 1,012,978 18,342	\$ 1,793 7,477	
13	RSAM Revenue	10,005	-	10,342	10,342	-	
14	Transportation - Existing Rates	94,587	96,479	-	96,479	- 1,892	
16	- Increase / (Decrease)	1,743	50,475	2,986	2,986	1,092	
17		1,140		2,000	2,000	1,240	
18	Total Revenue	1,118,380	1,109,457	21,328	1,130,785	12,405	
19		, ,,,,,,	, , .		, ,	,	
20	Cost of Gas Sold (Including Gas Lost)	495,810	493,564	-	493,564	(2,246)	
21							
22	Gross Margin	622,570	615,893	21,328	637,221	14,651	
23							
24	Operation and Maintenance	206,343	211,354	-	211,354	5,011	
25	Property and Sundry Taxes	48,797	49,335	-	49,335	538	
26	Depreciation and Amortization	149,000	154,484	-	154,484	5,484	
27	Other Operating Revenue	(23,284)	(23,679)	-	(23,679)	(395)	
28	Sub-total	380,856	391,494	-	391,494	10,638	
29 30	Utility Income Before Income Taxes	241,714	224,399	21,328	245,727	4,013	
30 31	Income Taxes	37,811	33,429	5,544	38,973	1,162	
32	Income Taxes	37,011	55,429	5,544	30,973	1,102	
33	EARNED RETURN	\$ 203,903	\$ 190,970	\$ 15,784	\$ 206,754	\$ 2,851	- Appendix G2-FORECAST, Sch 67
34		φ 200,000	φ 130,370	φ 15,704	φ 200,734	φ 2,001	- Appendix 02-1 OILEAAD1, OCH 07
35							
36	UTILITY RATE BASE	\$ 2,791,732	\$ 2,851,982	\$ 329	\$ 2,852,311	\$ 60,579	- Appendix G2-FORECAST, Sch 66
37		φ 2,701,70Z	÷ 2,001,002	÷ 023	÷ 2,002,011	÷ 00,010	
38	RATE OF RETURN ON UTILITY RATE BASE	7.30%	6.70%		7.25%	-0.06%	- Appendix G2-FORECAST, Sch 67
50	RATE OF REFORM ON OTHET FRATE DAGE	1.5070	0.7070		1.2370	-0.00 /0	Appendix OZ-1 OTCEOROT, SUI 07

INCOME TAXES FOR THE YEAR ENDING DECEMBER 31, 2015 (\$000s)

						2015				
Line No.	Particulars (1)	FC	2014 DRECAST -2	Exi	sting 2013 Rates -3	Revised Revenue -4		Total -5	 Change -6	Cross Reference
1 2 3 4	CALCULATION OF INCOME TAXES EARNED RETURN Deduct - Interest on Debt Add (Deduct) - Permanent & Timing Differences Accounting Income After Tax	\$	203,903 (109,857) 13,571 107,617	\$	190,970 (110,662) 14,837 95,145	\$ 15,784 (5) - 15,779	\$	206,754 (110,667) 14,837 110,924	\$ 2,851 (810) <u>1,266</u> 3,307	- Appendix G2-FORECAST, Sch 64 - Appendix G2-FORECAST, Sch 67
6 7 8 9	Current Income Tax Rate 1 - Current Income Tax Rate	<u> </u>	26.00% 74.00%		26.00% 74.00%	 26.00% 74.00%	Ψ	26.00% 74.00%	 0.00% 0.00%	
10 11 12	Taxable Income	\$	145,428	\$	128,574	\$ 21,323	\$	149,897	\$ 4,469	
13 14 15	Income Tax - Current Previous Year Adjustment	\$	37,811 -	\$	33,429 -	\$ -	\$	38,973 -	\$ 1,162 -	
16 17	Total Income Tax	\$	37,811	\$	33,429	\$ 5,544	\$	38,973	\$ 1,162	- Appendix G2-FORECAST, Sch 64

UTILITY RATE BASE FOR THE YEAR ENDING DECEMBER 31, 2015 (\$000s)

				2015			
Line		2014	Existing 2013		Revised		
No.	Particulars	FORECAST	Rates	Adjustments	Rates	Change	Cross Reference
	(1)	-2	-3	-4	-5	-6	-7
1	Gas Plant in Service, Beginning	\$ 3,872,209	\$ 4,015,080	\$-	\$ 4,015,080	\$ 142,871	
2	Opening Balance Adjustment		-	-	-	-	
3	Gas Plant in Service, Ending	4,015,080	4,162,739	-	4,162,739	147,659	
4							
5	Accumulated Depreciation Beginning - Plant	\$ (1,105,422)	\$ (1,206,474)	\$-	\$ (1,206,474)	\$ (101,052)	
6	Opening Balance Adjustment		-	-	-	-	
7	Accumulated Depreciation Ending - Plant	(1,206,474)	(1,317,933)	-	(1,317,933)	(111,459)	
8							
9	CIAC, Beginning	\$ (194,421)	\$ (196,475)	\$ -	\$ (196,475)	\$ (2,054)	
10	Opening Balance Adjustment		-	-	-	-	
11	CIAC, Ending	(196,475)	(200,580)	-	(200,580)	(4,105)	
12							
13	Accumulated Amortization Beginning - CIAC	\$ 57,362	\$ 59,914	\$-	\$ 59,914	\$ 2,552	
14	Opening Balance Adjustment		-	-	-	-	
15	Accumulated Amortization Ending - CIAC	59,914	64,212	-	64,212	4,298	
16							
17	Net Plant in Service, Mid-Year	\$ 2,650,887	\$ 2,690,242	\$ -	\$ 2,690,242	\$ 39,355	
18							
19	Adjustment to 13-Month Average	-	-	-	-	-	
20	Work in Progress, No AFUDC	26,120	26,120	-	26,120	-	
21	Unamortized Deferred Charges	36,947	56,031	-	56,031	19,084	
22	Cash Working Capital	(278)	(298)	329	31	309	
23	Other Working Capital	79,039	80,704	-	80,704	1,665	
24	Deferred Income Taxes Regulatory Asset	288,491	287,865	-	287,865	(626)	
25	Deferred Income Taxes Regulatory Liability	(288,491)	(287,865)	-	(287,865)	626	
26	LILO Benefit	(983)	(817)		(817)	166	
27	Utility Rate Base	\$ 2,791,732	\$ 2,851,982	\$ 329	\$ 2,852,311	\$ 60,579	- Appendix G2-FORECAST, Sch 67

RETURN ON CAPITAL FOR THE YEAR ENDING DECEMBER 31, 2015 (\$000s)

Line No.	Particulars		Capita Am	alizatior Iount	ו	%	Embedded Cost	Cost Component	Earned Return	Cross Reference
	(1)		-2		-3	-4	-5	-6	-7	-8
1 2 3 4 5 6	2015 AT 2013 RATES Long-Term Debt Unfunded Debt Preference Shares Common Equity				1,564,747 189,222 - 1,098,013	54.87% 6.63% 0.00% 38.50%	6.77% 2.50% 0.00% 7.31%	3.71% 0.17% 0.00% 2.82%		
7				\$	2,851,982	100.00%		6.70%		- Appendix G2-FORECAST, Sch 66
8							:			· · · · · · · · · · · · · · · · · · ·
9 10 11	2015 REVISED RATES Long-Term Debt Unfunded Debt	s	189,222	\$	1,564,747	54.86%	6.77%	3.71%	\$ 105,931	
12 13 14	Adjustment, Revised Rates Preference Shares Common Equity	ų	202		189,424 - 1,098,140	6.64% 0.00% 38.50%	2.50% 0.00% 8.75%	0.17% 0.00% 3.37%	4,736 - 96,087	
15 16 17	Common Lybry				2,852,311	100.00%		7.25%	\$ 206,754	- Appendix G2-FORECAST, Sch 64 - Appendix G2-FORECAST, Sch 66
17 18 19 20 21	2014 REVISED RATES Long-Term Debt Unfunded Debt Adjustment, Revised Rates	\$	147,840 21	\$	1,569,054 147,861	56.20% 5.30%	6.84% 1.75%	3.84% 0.09%	\$ 107,269 2,588	
22	Preference Shares				-	0.00%	0.00%	0.00%	-	
23	Common Equity				1,074,817	38.50%	8.75%	3.37%	94,046	
24 25 26				\$	2,791,732	100.00%		7.30%	\$ 203,903	
20	CHANGE FROM 2014 REVISED RATES									
28 29	Long-Term Debt Unfunded Debt	\$	41,382	\$	(4,307)	-1.34%	-0.07%	-0.13%	\$ (1,338)	
30	Adjustment, Revised Rates		181		41,563	1.34%	0.75%	0.08%	2,148	
31 32	Preference Shares				-	0.00%	0.00% 0.00%	0.00% 0.00%	-	
32 33 34	Common Equity			\$	23,323 60,579	0.00%	0.00%	-0.05%	\$ 2,041 2,851	

Line No.

SUMMARY OF RATE CHANGE REQUIRED FOR THE YEAR ENDING DECEMBER 31, 2016 (\$000s)

			:	2016			
Detteulere	2015		<u>Bypass</u>	Bypass and	Tatal	Change	
Particulars (1)	FORECAST -2	Sales -3	Transportation -4	Special Rates -5	Total -6	Change -7	Cross Reference -8
RATE CHANGE REQUIRED							
Gas Sales and Transportation Revenue, At Prior Year's Rates	\$ 1,109,456	\$ 1,020,295	\$ 86,841	\$ 11,524	\$ 1,118,660	\$ 9,204	
Add - Other Revenue Related to SCP Third Party Revenue	18,149			18,160	18,160	11	
Total Revenue	1,127,605	1,020,295	86,841	29,684	1,136,820	9,215	
Less - Cost of Gas	(493,564)	(496,071)	(255)	(252)	(496,578)	(3,014)	
Gross Margin	\$ 634,041	\$ 524,224	\$ 86,586	\$ 29,432	\$ 640,242	\$ 6,201	
Revenue Deficiency (Surplus)	\$ 21,328	\$ 28,819	\$ 4,760	\$ -	\$ 33,579	\$ 12,251	- Appendix G2-FORECAST, Sch 62
Revenue Deficiency (Surplus) as a % of Gross Margin	3.36%	5.50%	5.50%	0.00%	5.24%		
Revenue Deficiency (Surplus) as a % of Total Revenue	1.89%	2.82%	5.48%	0.00%	2.95%		

UTILITY INCOME AND EARNED RETURN FOR THE YEAR ENDING DECEMBER 31, 2016 (\$000s)

			Schedule 69
		2016	
2015	Existing 2013	Revised	

Line		2015	Existing 2013	Revised			
No.	Particulars	FORECAST	Rates	Revenue	Total	Change	Cross Reference
	(1)	-2	-3	-4	-5	-6	-7
1	ENERGY VOLUMES (TJ)						
2	Sales	114,615	115,272	-	115,272	657	
3	Transportation	99,529	100,461	-	100,461	932	
4		214,144	215,733		215,733	1,589	
5							
6	Average Rate per GJ						
7	Sales	\$8.998	\$8.851	\$0.000	\$9.101	\$0.103	
8	Transportation	\$0.999	\$0.979	\$0.000	\$1.026	\$0.027	
9	Average	\$5.280	\$5.185	\$0.000	\$5.341	\$0.061	
10							
11	UTILITY REVENUE						
12	Sales - Existing Rates	\$ 1,012,978	\$ 1,020,295	\$-	\$ 1,020,295	\$ 7,317	
13	- Increase / (Decrease)	18,342	-	28,821	28,821	10,479	
14	RSAM Revenue					-	
15	Transportation - Existing Rates	96,479	98,365	-	98,365	1,886	
16	- Increase / (Decrease)	2,986		4,758	4,758	1,772	
17		,		,	,	,	
18	Total Revenue	1,130,785	1,118,660	33,579	1,152,239	21,454	
19							
20	Cost of Gas Sold (Including Gas Lost)	493,564	496,578	-	496,578	3,014	
21	····· · · · · · · · · · · · · · · · ·						
22	Gross Margin	637,221	622,082	33,579	655,661	18,440	
23		· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·		
24	Operation and Maintenance	211,354	217,101	-	217,101	5,747	
25	Property and Sundry Taxes	49,335	50,614	-	50,614	1,279	
26	Depreciation and Amortization	154,484	164,157	-	164,157	9,673	
27	Other Operating Revenue	(23,679)	(23,928)	-	(23,928)	(249)	
28	Sub-total	391,494	407,944	-	407,944	16,450	
29	Utility Income Before Income Taxes	245,727	214,138	33,579	247,717	1,990	
30							
31	Income Taxes	38,973	32,438	8,729	41,167	2,194	
32							
33	EARNED RETURN	\$ 206,754	\$ 181,700	\$ 24,850	\$ 206,550	\$ (204)	- Appendix G2-FORECAST, Sch 72
34							
35							
36	UTILITY RATE BASE	\$ 2,852,311	\$ 2,903,586	\$ 372	\$ 2,903,958	\$ 51,647	- Appendix G2-FORECAST, Sch 71
37		<u> </u>					
38	RATE OF RETURN ON UTILITY RATE BASE	7.25%	6.26%		7.11%	-0.14%	- Appendix G2-FORECAST, Sch 72
			0.2070				FF

INCOME TAXES FOR THE YEAR ENDING DECEMBER 31, 2016 (\$000s)

FORECAST	
Schedule 70	

				2016							
Line No.	Particulars	FC	2015 DRECAST	Exi	sting 2013 Rates		Revised evenue		Total	 Change	Cross Reference
	(1)		-2		-3		-4		-5	-6	-7
1	CALCULATION OF INCOME TAXES										
2	EARNED RETURN	\$	206,754	\$	181,700	\$	24,850	\$	206,550	\$ (204)	- Appendix G2-FORECAST, Sch 69
3	Deduct - Interest on Debt		(110,667)		(108,716)		(7)		(108,723)	1,944	- Appendix G2-FORECAST, Sch 72
4	Add (Deduct) - Permanent & Timing Differences		14,837		19,341		-		19,341	 4,504	
5	Accounting Income After Tax	\$	110,924		92,325		24,843	\$	117,168	 6,244	
6										 	
7	Current Income Tax Rate		26.00%		26.00%		26.00%		26.00%	0.00%	
8	1 - Current Income Tax Rate		74.00%		74.00%		74.00%		74.00%	0.00%	
9											
10	Taxable Income	\$	149,897	\$	124,764	\$	33,572	\$	158,335	\$ 8,438	
11										 	
12											
13	Income Tax - Current	\$	38,973	\$	32,439	\$	8,729	\$	41,167	\$ 2,194	
14	Previous Year Adjustment		-		-		-		-	 -	
15											
16	Total Income Tax	\$	38,973	\$	32,439	\$	8,729	\$	41,167	\$ 2,194	- Appendix G2-FORECAST, Sch 69
17											

UTILITY RATE BASE FOR THE YEAR ENDING DECEMBER 31, 2016 (\$000s)

				2016			
Line		2015	Existing 2013		Revised		
No.	Particulars	FORECAST	Rates	Adjustments	Rates	Change	Cross Reference
	(1)	-2	-3	-4	-5	-6	-7
1	Gas Plant in Service, Beginning	\$ 4,015,080	\$ 4,162,739	\$-	\$ 4,162,739	\$ 147,659	
2	Opening Balance Adjustment			-	-	-	
3 4	Gas Plant in Service, Ending	4,162,739	4,293,323	-	4,293,323	130,584	
5	Accumulated Depreciation Beginning - Plant	\$ (1,206,474)	\$ (1,317,933)		\$ (1,317,933)	\$ (111,459)	
7	Opening Balance Adjustment Accumulated Depreciation Ending - Plant	(1,317,933)	(1,418,267)	-	(1,418,267)	(100,334)	
8	CIAC, Beginning	\$ (196,475)	\$ (200,580)	\$-	\$ (200,580)	\$ (4,105)	
10	Opening Balance Adjustment	¢ (100,110)	-	÷ -	-	-	
11	CIAC, Ending	(200,580)	(203,865)	-	(203,865)	(3,285)	
12							
13	Accumulated Amortization Beginning - CIAC	\$ 59,914	\$ 64,212	\$ -	\$ 64,212	\$ 4,298	
14	Opening Balance Adjustment		-	-	-	-	
15 16	Accumulated Amortization Ending - CIAC	64,212	67,641	-	67,641	3,429	
17	Net Plant in Service, Mid-Year	\$ 2,690,242	\$ 2,723,635	\$ -	\$ 2,723,635	\$ 33,394	
18							
19	Adjustment to 13-Month Average	-	-	-	-	-	
20	Work in Progress, No AFUDC	26,120	26,120	-	26,120	-	
21	Unamortized Deferred Charges	56,031	69,426	-	69,426	13,395	
22	Cash Working Capital	31	397	372	769	738	
23	Other Working Capital	80,704	84,659	-	84,659	3,955	
24	Deferred Income Taxes Regulatory Asset	287,865	286,758	-	286,758	(1,107)	
25	Deferred Income Taxes Regulatory Liability	(287,865)	(286,758)	-	(286,758)	1,107	
26	LILO Benefit	(817)	(651)		(651)	166	
27	Utility Rate Base	\$ 2,852,311	\$ 2,903,586	\$ 372	\$ 2,903,958	\$ 51,648	- Appendix G2-FORECAST, Sch 72

RETURN ON CAPITAL FOR THE YEAR ENDING DECEMBER 31, 2016 (\$000s)

Line No.	Particulars			alizatio ount		%	Embedded Cost	Cost Component	 Earned Return	Cross Reference
	(1)		-2		-3	-4	-5	-6	-7	-8
1 2 3 4 5 6	2016 AT 2013 RATES Long-Term Debt Unfunded Debt Preference Shares Common Equity				1,561,556 224,149 - 1,117,881	53.78% 7.72% 0.00% 38.50%	6.50% 3.25% 0.00% 6.53%	3.50% 0.25% 0.00% 2.51%		
7				\$	2,903,586	100.00%		6.26%		- Appendix G2-FORECAST, Sch 71
8										PF
9 10 11	2016 REVISED RATES Long-Term Debt Unfunded Debt	s	224,149	\$	1,561,556	53.77%	6.50%	3.50%	\$ 101,431	
12 13	Adjustment, Revised Rates Preference Shares	Ť	229		224,378	7.73% 0.00%	3.25% 0.00%	0.25% 0.00%	7,292	
14 15	Common Equity				1,118,024	38.50%	8.75%	3.37%	 97,827	- Appendix G2-FORECAST, Sch 69
16 17				\$	2,903,958	100.00%		7.11%	\$ 206,550	- Appendix G2-FORECAST, Sch 71
17 18 19 20	2015 REVISED RATES Long-Term Debt Unfunded Debt	s	189,222	\$	1,564,747	54.86%	6.77%	3.71%	\$ 105,931	
20	Adjustment, Revised Rates	a a	202		189,424	6.64%	2.50%	0.17%	4,736	
22	Preference Shares		202		-	0.00%	0.00%	0.00%	-	
23	Common Equity				1,098,140	38.50%	8.75%	3.37%	 96,087	
24 25 26				\$	2,852,311	100.00%		7.25%	\$ 206,754	- Appendix G2-FORECAST, Sch 67
20	CHANGE FROM 2015 REVISED RATES									
28 29	Long-Term Debt Unfunded Debt	\$	34,927	\$	(3,191)	-1.09%	-0.27%	-0.21%	\$ (4,500)	
30 31	Adjustment, Revised Rates Preference Shares		27		34,954 -	1.09% 0.00%	0.75% 0.00%	0.08% 0.00%	2,556	
32	Common Equity				19,884	0.00%	0.00%	0.00%	 1,740	
33 34				\$	51,647	0.00%		-0.13%	\$ (204)	

SUMMARY OF RATE CHANGE REQUIRED FOR THE YEAR ENDING DECEMBER 31, 2017 (\$000s)

FURECAST
Schedule 73

Line		2016	Non	-Bypass	Bypass and		_	
No.	Particulars	FORECAST	Sales	Transportation	Special Rates	Total	Change	Cross Reference
	(1)	-2	-3	-4	-5	-6	-7	-8
1 2	RATE CHANGE REQUIRED							
3	Gas Sales and Transportation Revenue,							
4 5	At Prior Year's Rates	\$ 1,118,660	\$ 1,027,456	\$ 88,741	\$ 11,525	\$ 1,127,722	\$ 9,062	
6	Add - Other Revenue Related to SCP Third Party							
7	Revenue	18,160	-	-	18,159	18,159	(1)	
8								
9	Total Revenue	1,136,820	1,027,456	88,741	29,684	1,145,881	9,061	
10								
11	Less - Cost of Gas	(496,578)	(499,263)) (259)	(253)	(499,775)	(3,197)	
12								
13	Gross Margin	\$ 640,242	\$ 528,193	\$ 88,482	\$ 29,431	\$ 646,106	\$ 5,864	
14								
15	Revenue Deficiency (Surplus)	\$ 33,579	\$ 34,719	\$ 5,816	\$-	\$ 40,535	\$ 6,956	- Appendix G2-FORECAST, Sch 62
16								
17	Revenue Deficiency (Surplus) as a % of Gross Margin	5.24%	6.57%	6.57%	0.00%	6.27%		
18								
19	Revenue Deficiency (Surplus) as a % of Total Revenue	2.95%	3.38%	6.55%	0.00%	3.54%		
20	• • •							

UTILITY INCOME AND EARNED RETURN FOR THE YEAR ENDING DECEMBER 31, 2017 (\$000s)

	FORECAST
	Schedule 74
2017	

				2017			
Line		2016	Existing 2013	Revised			
No.	Particulars	FORECAST	Rates	Revenue	Total	Change	Cross Reference
	(1)	-2	-3	-4	-5	-6	-7
1	ENERGY VOLUMES (TJ)						
2	Sales	115,272	115,877	-	115,877	605	
3	Transportation	100,461	101,468		101,468	1,007	
4		215,733	217,345		217,345	1,612	
5							
6	Average Rate per GJ						
7	Sales	\$9.101	\$8.867	\$0.000	\$9.166	\$0.065	
8	Transportation	\$1.026	\$0.988	\$0.000	\$1.045	\$0.019	
9	Average	\$5.341	\$5.189	\$0.000	\$5.375	\$0.034	
10							
11	UTILITY REVENUE						
12	Sales - Existing Rates	\$ 1,020,295	\$ 1,027,456	\$ -	\$ 1,027,456	\$ 7,161	
13	- Increase / (Decrease)	28,821	-	34,718	34,718	5,897	
14	RSAM Revenue					-	
15	Transportation - Existing Rates	98,365	100,266	-	100,266	1,901	
16	- Increase / (Decrease)	4,758		5,817	5,817	1,059	
17							
18	Total Revenue	1,152,239	1,127,722	40,535	1,168,257	16,018	
19							
20	Cost of Gas Sold (Including Gas Lost)	496,578	499,775	-	499,775	3,197	
21							
22	Gross Margin	655,661	627,947	40,535	668,482	12,821	
23							
24	Operation and Maintenance	217,101	223,010	-	223,010	5,909	
25	Property and Sundry Taxes	50,614	51,598	-	51,598	984	
26	Depreciation and Amortization	164,157	170,690	-	170,690	6,533	
27	Other Operating Revenue	(23,928)	(24,089)	-	(24,089)	(161)	
28	Sub-total	407,944	421,209	-	421,209	13,265	
29	Utility Income Before Income Taxes	247,717	206,738	40,535	247,273	(444)	
30	•					. ,	
31	Income Taxes	41,167	32,968	10,536	43,504	2,337	
32							
33	EARNED RETURN	\$ 206,550	\$ 173,770	\$ 29,999	\$ 203,769	\$ (2,781)	- Appendix G2-FORECAST, Sch 77
34							PP-1
35							
36	UTILITY RATE BASE	\$ 2,903,958	\$ 2,937,855	\$ 398	\$ 2,938,253	\$ 34,295	- Appendix G2-FORECAST, Sch 76
37		÷ 2,000,000	÷ 2,001,000	÷ 000	\$ 2,300,200	¢ 04,200	
37	RATE OF RETURN ON UTILITY RATE BASE	7.11%	5.91%		6.94%	-0.18%	- Appendix G2-FORECAST, Sch 77
50	NATE OF NETONN ON OTELLT NATE DAGE	1.1170	5.81%		0.54%	-0.1070	- Appendix 02-1 UNEUAGT, 301177

INCOME TAXES FOR THE YEAR ENDING DECEMBER 31, 2017 (\$000s)

							2017					
Line No.	Particulars (1)	FC	2016 DRECAST -2	Exi	sting 2013 Rates -3		Revised Revenue -4		Total -5		Change -6	Cross Reference -7
1	CALCULATION OF INCOME TAXES											
2	EARNED RETURN	\$	206,550	\$	173,770	\$	29,999	\$	203,769	\$	(2,781)	- Appendix G2-FORECAST, Sch 74
3	Deduct - Interest on Debt		(108,723)		(104,778)		(9)		(104,787)		3,936	 Appendix G2-FORECAST, Sch 77
4	Add (Deduct) - Permanent & Timing Differences		19,341		24,838		-		24,838		5,497	
5	Accounting Income After Tax	\$	117,168		93,830	_	29,990	\$	123,820		6,652	
6												
7	Current Income Tax Rate		26.00%		26.00%		26.00%		26.00%		0.00%	
8	1 - Current Income Tax Rate		74.00%		74.00%		74.00%		74.00%		0.00%	
9												
10	Taxable Income	\$	158,335	\$	126,797	\$	40,527	\$	167,324	\$	8,989	
11		_				_		_				
12												
13	Income Tax - Current	\$	41,167	\$	32,967	\$	10,537	\$	43,504	\$	2,337	
14	Previous Year Adjustment	Ť	-	Ŷ	-	Ŷ	-	Ŷ	-	Ŷ	-	
15												
16	Total Income Tax	\$	41,167	\$	32,967	\$	10,537	\$	43,504	\$	2,337	- Appendix G2-FORECAST, Sch 74
17		<u> </u>	1.2.	-		÷	.,	-	.,	<u> </u>	1001	PP
17												

UTILITY RATE BASE FOR THE YEAR ENDING DECEMBER 31, 2017 (\$000s)

				2017			
Line		2016	Existing 2013		Revised		
No.	Particulars	FORECAST	Rates	Adjustments	Rates	Change	Cross Reference
	(1)	-2	-3	-4	-5	-6	-7
1	Gas Plant in Service, Beginning	\$ 4,162,739	\$ 4,293,323	\$-	\$ 4,293,323	\$ 130,584	
2	Opening Balance Adjustment	¢ 1,102,100	-	÷ -	-	-	
3	Gas Plant in Service, Ending	4,293,323	4,439,339	-	4,439,339	146,016	
4		.,,	.,,		.,,		
5	Accumulated Depreciation Beginning - Plant	\$ (1,317,933)	\$ (1,418,267)	\$-	\$ (1,418,267)	\$ (100,334)	
6	Opening Balance Adjustment	. (,	-	-	-	-	
7	Accumulated Depreciation Ending - Plant	(1,418,267)	(1,532,891)	-	(1,532,891)	(114,624)	
8		,					
9	CIAC, Beginning	\$ (200,580)	\$ (203,865)	\$ -	\$ (203,865)	\$ (3,285)	
10	Opening Balance Adjustment		-	-	-	-	
11	CIAC, Ending	(203,865)	(206,768)	-	(206,768)	(2,903)	
12							
13	Accumulated Amortization Beginning - CIAC	\$ 64,212	\$ 67,641	\$-	\$ 67,641	\$ 3,429	
14	Opening Balance Adjustment		-	-	-	-	
15	Accumulated Amortization Ending - CIAC	67,641	70,538	-	70,538	2,897	
16							
17	Net Plant in Service, Mid-Year	\$ 2,723,635	\$ 2,754,525	\$-	\$ 2,754,525	\$ 30,890	
18							
19	Adjustment to 13-Month Average	-	-	-	-	-	
20	Work in Progress, No AFUDC	26,120	26,120	-	26,120	-	
21	Unamortized Deferred Charges	69,426	66,547	-	66,547	(2,879)	
22	Cash Working Capital	769	637	398	1,035	266	
23	Other Working Capital	84,659	90,511	-	90,511	5,852	
24	Deferred Income Taxes Regulatory Asset	286,758	285,204	-	285,204	(1,554)	
25	Deferred Income Taxes Regulatory Liability	(286,758)	(285,204)	-	(285,204)	1,554	
26	LILO Benefit	(651)	(485)	-	(485)	166	
27	Utility Rate Base	\$ 2,903,958	\$ 2,937,855	\$ 398	\$ 2,938,253	\$ 34,295	- Appendix G2-FORECAST, Sch 77

RETURN ON CAPITAL FOR THE YEAR ENDING DECEMBER 31, 2017 (\$000s)

Line No.	Particulars	Capita	alizati ount		%	Embedded Cost	Cost Component	Earned Return	Cross Reference
110.	(1)	 -2	ount	-3	-4	-5	-6	 -7	-8
1 2 3 4 5	2017 AT 2013 RATES Long-Term Debt Unfunded Debt Preference Shares Common Equity		\$	1,658,628 148,153 - 1,131,074	56.46% 5.04% 0.00% 38.50%	5.98% 3.75% 0.00% 6.10%	3.38% 0.19% 0.00% 2.34%		
7			\$	2,937,855	100.00%		5.91%		- Appendix G2-FORECAST, Sch 76
8 9 10	2017 REVISED RATES Long-Term Debt		\$,	56.45%	5.98%	3.38%	\$ 99,222	
11 12 13 14	Unfunded Debt Adjustment, Revised Rates Preference Shares Common Equity	\$ 148,153 245		148,398 - 1,131,227	5.05% 0.00% 38.50%	3.75% 0.00% 8.75%	0.19% 0.00% 3.37%	 5,565 - 98,982	
15 16 17			\$	2,938,253	100.00%		6.94%	\$ 203,769	- Appendix G2-FORECAST, Sch 74 - Appendix G2-FORECAST, Sch 76
18 19 20 21	2016 REVISED RATES Long-Term Debt Unfunded Debt Adjustment, Revised Rates	\$ 224,149 229	\$	1,561,556 224,378	53.77% 7.73%	6.50% 3.25%	3.50% 0.25%	\$ 101,431 7,292	
21	Preference Shares	229		224,378	0.00%	0.00%	0.25%	7,292	
23	Common Equity			1,118,024	38.50%	8.75%	3.37%	97,827	
24 25 26			\$	2,903,958	100.00%		7.11%	\$ 206,550	- Appendix G2-FORECAST, Sch 72
27 28 29	CHANGE FROM 2016 REVISED RATES Long-Term Debt Unfunded Debt	\$ (75,996)	\$	97,072	2.68%	-0.52%	-0.12%	\$ (2,209)	
30 31 32	Adjustment, Revised Rates Preference Shares Common Equity	16		(75,980) - 13,203	-2.68% 0.00% 0.00%	0.50% 0.00% 0.00%	-0.06% 0.00% 0.00%	 (1,727) - 1,155	
33 34			\$	34,295	0.00%		-0.18%	\$ (2,781)	

Line No.

SUMMARY OF RATE CHANGE REQUIRED FOR THE YEAR ENDING DECEMBER 31, 2018 (\$000s)

Particulars

			:	2018			
	2017	Non-Bypass		Bypass and			
FC	RECAST	Sales	Transportation	Special Rates	Total	Change	Cross Reference
·	-2	-3	-4	-5	-6	-7	-8

	(1)	-2	-3	-4	-5	-6	-7	-8
1 2	RATE CHANGE REQUIRED							
3	Gas Sales and Transportation Revenue,							
4 5	At Prior Year's Rates	\$ 1,127,722	\$ 1,029,607	\$ 90,657	\$ 11,525	\$ 1,131,789	\$ 4,067	
6	Add - Other Revenue Related to SCP Third Party							
7	Revenue	18,159	-		18,159	18,159		
8								
9 10	Total Revenue	1,145,881	1,029,607	90,657	29,684	1,149,948	4,067	
11 12	Less - Cost of Gas	(499,775)	(500,263)	(262)	(255)	(500,780)	(1,005)	
13	Gross Margin	\$ 646,106	\$ 529,344	\$ 90,395	\$ 29,429	\$ 649,168	\$ 3,062	
14	Ũ	<u> </u>	······	<u> </u>			<u> </u>	
15	Revenue Deficiency (Surplus)	\$ 40,535	\$ 50,636	\$ 8,647	\$-	\$ 59,283	\$ 18,748	- Appendix G2-FORECAST, Sch 62
16								
17	Revenue Deficiency (Surplus) as a % of Gross Margin	6.27%	9.57%	9.57%	0.00%	9.13%		
18								
19 20	Revenue Deficiency (Surplus) as a % of Total Revenue	3.54%	4.92%	9.54%	0.00%	5.16%		

UTILITY INCOME AND EARNED RETURN FOR THE YEAR ENDING DECEMBER 31, 2018 (\$000s)

	(\$000s)						
				2018			
Line No.	Particulars	2017 FORECAST	Existing 2013 Rates	Revised Revenue	Total	Change	Cross Reference
	(1)	-2	-3	-4	-5	-6	-7
1	ENERGY VOLUMES (TJ)						
2	Sales	115,877	116,042	-	116,042	165	
3	Transportation	101,468	102,470		102,470	1,002	
4		217,345	218,512		218,512	1,167	
5							
6	Average Rate per GJ						
7	Sales	\$9.166	\$8.873	\$0.000	\$9.309	\$0.143	
8	Transportation	\$1.045	\$0.997	\$0.000	\$1.082	\$0.037	
9	Average	\$5.375	\$5.180	\$0.000	\$5.451	\$0.076	
10							
11	UTILITY REVENUE						
12	Sales - Existing Rates	\$ 1,027,456	\$ 1,029,607	\$ -	\$ 1,029,607	\$ 2,151	
13	- Increase / (Decrease)	34,718	-	50,637	50,637	15,919	
14	RSAM Revenue	100.000	400 400		400 400	-	
15 16	Transportation - Existing Rates - Increase / (Decrease)	100,266 5,817	102,182	- 8,646	102,182 8,646	1,916 2,829	
16	- Increase / (Decrease)	5,617		8,040	8,040	2,829	
17	Total Revenue	1,168,257	1,131,789	59,283	1,191,072	22,815	
10	Total Revenue	1,100,237	1,131,709	59,205	1,191,072	22,013	
20	Cost of Gas Sold (Including Gas Lost)	499,775	500,780		500,780	1,005	
20	Cost of Gas Sold (including Gas Lost)	499,775	500,760	-	500,780	1,005	
22	Gross Margin	668,482	631,009	59,283	690,292	21,810	
23		000,402	001,000	00,200	000,202	21,010	
24	Operation and Maintenance	223,010	230,400	-	230,400	7,390	
25	Property and Sundry Taxes	51,598	52,691	-	52,691	1,093	
26	Depreciation and Amortization	170,690	177,599	-	177,599	6,909	
27	Other Operating Revenue	(24,089)	(24,126)	-	(24,126)	(37)	
28	Sub-total	421,209	436,564	-	436,564	15,355	
29	Utility Income Before Income Taxes	247,273	194,445	59,283	253,728	6,455	
30							
31	Income Taxes	43,504	30,552	15,410	45,962	2,458	
32							
33	EARNED RETURN	\$ 203,769	\$ 163,893	\$ 43,873	\$ 207,766	\$ 3,997	 Appendix G2-FORECAST, Sch 82
34							
35							
36	UTILITY RATE BASE	\$ 2,938,253	\$ 2,965,476	\$ 480	\$ 2,965,956	\$ 27,703	- Appendix G2-FORECAST, Sch 81
37							
38	RATE OF RETURN ON UTILITY RATE BASE	6.94%	5.53%		7.01%	0.07%	- Appendix G2-FORECAST, Sch 82

INCOME TAXES FOR THE YEAR ENDING DECEMBER 31, 2018 (\$000s)

					2018			
Line No.	Particulars (1)	FC	2017 DRECAST -2	sting 2013 Rates -3	evised evenue -4	 Total -5	 Change -6	Cross Reference -7
1 2 3	CALCULATION OF INCOME TAXES EARNED RETURN Deduct - Interest on Debt	\$	203,769 (104,787) 24,838	\$ 163,893 (107,836) 30,898	\$ 43,873 (14)	\$ 207,766 (107,850) 30,898	\$ 3,997 (3,063)	- Appendix G2-FORECAST, Sch 79 - Appendix G2-FORECAST, Sch 82
4 5 6	Add (Deduct) - Permanent & Timing Differences Accounting Income After Tax	\$	123,820	 86,955	 - 43,859	\$ 130,814	 6,060 6,994	
7 8 9	Current Income Tax Rate 1 - Current Income Tax Rate		26.00% 74.00%	26.00% 74.00%	26.00% 74.00%	26.00% 74.00%	0.00% 0.00%	
10 11 12	Taxable Income	\$	167,324	\$ 117,507	\$ 59,269	\$ 176,776	\$ 9,452	
13 14	Income Tax - Current Previous Year Adjustment	\$	43,504	\$ 30,552 -	\$ 15,410 -	\$ 45,962 -	\$ 2,458 -	
15 16 17	Total Income Tax	\$	43,504	\$ 30,552	\$ 15,410	\$ 45,962	\$ 2,458	- Appendix G2-FORECAST, Sch 79

UTILITY RATE BASE FOR THE YEAR ENDING DECEMBER 31, 2018 (\$000s)

				2018			
Line		2017	Existing 2013		Revised		
No.	Particulars	FORECAST	Rates	Adjustments	Rates	Change	Cross Reference
	(1)	-2	-3	-4	-5	-6	-7
1	Gas Plant in Service, Beginning	\$ 4,293,323	\$ 4,439,339	\$ -	\$ 4,439,339	\$ 146,016	
2	Opening Balance Adjustment		-	-	-	-	
3	Gas Plant in Service, Ending	4,439,339	4,595,203	-	4,595,203	155,864	
4							
5	Accumulated Depreciation Beginning - Plant	\$ (1,418,267)	\$ (1,532,891)	\$ -	\$ (1,532,891)	\$ (114,624)	
6	Opening Balance Adjustment	(1 500 00 1)	-	-	-	-	
/	Accumulated Depreciation Ending - Plant	(1,532,891)	(1,659,396)	-	(1,659,396)	(126,505)	
8		• (000 005)	A (000 T 00)	•	A (000 T 00)	^	
9	CIAC, Beginning	\$ (203,865)	\$ (206,768)	\$ -	\$ (206,768)	\$ (2,903)	
10	Opening Balance Adjustment		-	-	-	-	
11	CIAC, Ending	(206,768)	(212,973)	-	(212,973)	(6,205)	
12							
13	Accumulated Amortization Beginning - CIAC	\$ 67,641	\$ 70,538	\$ -	\$ 70,538	\$ 2,897	
14	Opening Balance Adjustment			-		-	
15	Accumulated Amortization Ending - CIAC	70,538	76,539	-	76,539	6,001	
16							
17	Net Plant in Service, Mid-Year	\$ 2,754,525	\$ 2,784,796	\$ -	\$ 2,784,796	\$ 30,271	
18							
19	Adjustment to 13-Month Average	-	-	-	-	-	
20	Work in Progress, No AFUDC	26,120	26,120	-	26,120	-	
21	Unamortized Deferred Charges	66,547	57,664	-	57,664	(8,883)	
22	Cash Working Capital	1,035	534	480	1,014	(21)	
23	Other Working Capital	90,511	96,690	-	96,690	6,179	
24	Deferred Income Taxes Regulatory Asset	285,204	282,818	-	282,818	(2,386)	
25	Deferred Income Taxes Regulatory Liability	(285,204)	(282,818)	-	(282,818)	2,386	
26	LILO Benefit	(485)	(328)		(328)	157	
27	Utility Rate Base	\$ 2,938,253	\$ 2,965,476	\$ 480	\$ 2,965,956	\$ 27,703	- Appendix G2-FORECAST, Sch 82

RETURN ON CAPITAL FOR THE YEAR ENDING DECEMBER 31, 2018 (\$000s)

Line No.	Particulars	Capita	ilizatio ount	on	%	Embedded Cost	Cost Component	Earned Return	Cross Reference
110.	(1)	 -2	Jun	-3	-4	-5	-6	 -7	-8
1	2018 AT 2013 RATES	-		°	·	Ū	Ū		C C
2	Long-Term Debt		\$	1,757,046	59.25%	5.96%	3.53%		
3	Unfunded Debt		Ψ	66,722	2.25%	4.75%	0.11%		
4	Preference Shares			-	0.00%	0.00%	0.00%		
5	Common Equity			1,141,708	38.50%	4.91%	1.89%		
6				.,,					
7			\$	2,965,476	100.00%		5.53%		- Appendix G2-FORECAST, Sch 81
8									
9	2018 REVISED RATES								
10	Long-Term Debt		\$	1,757,046	59.24%	5.96%	3.53%	\$ 104,667	
11	Unfunded Debt	\$ 66,722							
12	Adjustment, Revised Rates	295		67,017	2.26%	4.75%	0.11%	3,183	
13	Preference Shares			-	0.00%	0.00%	0.00%	-	
14	Common Equity			1,141,893	38.50%	8.75%	3.37%	99,916	
15									- Appendix G2-FORECAST, Sch 79
16			\$	2,965,956	100.00%		7.01%	\$ 207,766	- Appendix G2-FORECAST, Sch 81
17									
18	2017 REVISED RATES								
19	Long-Term Debt		\$	1,658,628	56.45%	5.98%	3.38%	\$ 99,222	
20	Unfunded Debt	\$ 148,153							
21	Adjustment, Revised Rates	245		148,398	5.05%	3.75%	0.19%	5,565	
22	Preference Shares			-	0.00%	0.00%	0.00%	-	
23	Common Equity			1,131,227	38.50%	8.75%	3.37%	 98,982	
24									
25			\$	2,938,253	100.00%		6.94%	\$ 203,769	 Appendix G2-FORECAST, Sch 77
26									
27	CHANGE FROM 2017 REVISED RATES								
28	Long-Term Debt		\$	98,418	2.79%	-0.02%	0.15%	\$ 5,445	
29	Unfunded Debt	\$ (81,431)							
30	Adjustment, Revised Rates	50		(81,381)	-2.79%	1.00%	-0.08%	(2,382)	
31	Preference Shares			-	0.00%	0.00%	0.00%	-	
32	Common Equity			10,666	0.00%	0.00%	0.00%	 934	
33									
34			\$	27,703	0.00%		0.07%	\$ 3,997	

APPENDIX I EEC/DSM



Directive			Response
Reference (s)	Commission Directives to EEC	Compliance Undertaken	Reference (s)
Directive 73, 2012- 2013 RRA Decision	The Commission approves the movement of funding to a maximum of 25 percent from one approved Program Area to another approved Program Area without prior approval of the Commission. In cases where a proposed transfer into an approved Program Area is greater than 25 percent of that approved Program Area, prior Commission approval is required. Finally, the transfer of funds to new programs, not approved in this Application, or to Innovative Technologies (see below) will require prior Commission approval.	The Companies have incurred only one funding transfer between Program Areas. This occurred in 2012 and is described in the 2012 EEC Annual Report. A funding transfer of \$2.0 million was made in 2012 from the Commercial Energy Efficiency Program Area to the Residential Energy Efficiency Program Area.	Attachment I2: 2012 EEC Annual Report, Section 3.
Directive 74, 2012- 2013 RRA Decision	The Commission approves the assessment of cost effectiveness on an overall portfolio basis, subject to further determinations regarding the Innovative Technologies Program Area discussed below.	Cost effectiveness has been reported on an overall portfolio basis.	Attachment I2: 2012 EEC Annual Report, p. 9.
Directive 75, 2012- 2013 RRA Decision	The Commission Panel lifts the requirement for the Innovative Technologies Program Area to be evaluated as a separate segment of the EEC portfolio meeting TRC of 1 or greater as agreed to in the NSA for the 2010 and 2011 RRA. However, the Panel further determines that these programs need not meet the new MTRC test. The expenditures in this Innovative Technologies Program Area are subject to the portfolio level cost-effectiveness testing discussed above and are not subject to the 33 percent cap for expenditures that do not pass the MTRC test as written in the DSM Regulation as discussed in Section 8.2. However, because these technologies may fall into the category of activities being dealt with by the AES Inquiry, the Panel directs that transfers of funds into or out of this program area are not to occur without prior Commission approval.	The Innovative Technologies Program Area has been treated as outlined in this decision. No funding transfers have been requested for this program area.	Attachment I2: 2012 EEC Annual Report, Section 8.



1 5. EEC PLAN AND FUNDING REQUEST

The 2014-2018 EEC Plan (EEC Plan) in Attachment I1 covers the EEC funding request for the
2014-2018 RRA for the FEU (the Companies) for previously approved Program Areas:
Residential, Low Income, Commercial, Conservation Education and Outreach, Industrial, and
Innovative Technologies.

- A five year funding approval is being requested in order to establish certainty in the market that FEU will be able to offer the programs listed in the EEC Plan over an extended period. This will allow external parties such as contractors, manufacturers and other program partners to better support EEC initiatives knowing that they will be established for the long term. It will also enable FEU to take advantage of program momentum and it will spare EEC resources from extensive regulatory work so they can dedicate their time to program development and operation.
- Many of the programs in this EEC Plan are continuations of previously-approved programs that the FEU are currently running, and has reported on in their 2011 and 2012 EEC Annual Reports. The EEC Plan is intended to provide program details and projected cost-effectiveness results for the FEU's proposed portfolio of EEC Program Area activity over the 2014-2018 time
- 16 period.
- 17 The information presented in the EEC Plan involved a collaborative working effort between the
- 18 Companies EEC program personnel and ICF Marbek staff. More details on the approach
- 19 undertaken to develop the EEC Plan can be found in section 1 of the plan (Attachment I1).

20 5.1 FUNDING REQUEST BY PROGRAM AREA

- The FEU's 2012 Actual Expenditure, 2013 Approved Expenditure and the proposed expenditures for 2014-2018 in each of the Program Areas are outlined in the table below:
- 23

 Table I-4: FEU EEC Expenditures - 2012 Actual, 2013 Approved and 2014-2018 Proposed⁷

	Actual Expenditures (\$000s)	Approved Expenditures (\$000s)	I	Requested	Expenditu	res (\$000s)		
Program Area	2012	2013	2014	2015	2016	2017	2018	
Residential	11,295	10,623	10,558	11,152	11,110	10,700	11,383	
Low Income	603	4,969	2,629	2,822	3,042	3,247	3,483	
Commercial	4,865	12,708	11,132	11,573	10,972	10,416	10,051	
Industrial	358	1,756	1,912	2,357	2,662	2,983	2,983	
Innovative Technologies	394	1,502	1,207	1,218	1,233	1,218	1,210	
CEO	2,200	4,016	2,400	2,400	2,400	2,400	2,400	
Enabling Activities*	4,045	n/a	4,515	5,015	4,420	4,425	4,365	
Totals	23,760	35,574	34,353	36,537	35,839	35,388	35,874	
* The value for Enabling Activities for 2012 is in fact for Portfolio-level activity								

²⁴

Requested expenditures listed are presented in 2014 dollars and do not include inflation.



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Order Number

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DRAFT ORDER

IN THE MATTER OF the Utilities Commission Act, R.S.B.C. 1996, Chapter 473

and

An Application by FortisBC Energy Inc. For Approval of a Multi-Year Performance Based Ratemaking Plan for the years 2014 through 2018

BEFORE: D.M. Morton, Panel Chair/Commissioner (Date) D.A. Cote, Commissioner N.E. MacMurchy, Commissioner

ORDER

WHEREAS:

- A. On June 10, 2013, FortisBC Energy Inc. (FEI) applied to the British Columbia Utilities Commission for approval of a proposed multi-year performance based ratemaking plan (PBR Plan) for the years 2014 through 2018, and for approval of permanent natural gas delivery rates effective January 1, 2014, pursuant to sections 59 to 61 and 89 of the Utilities Commission Act (the Act);
- B. On July 16, 2013, FEI filed an Evidentiary Update (Exhibit B-6);
- C. FEI seeks, among other things, approval, pursuant to sections 59 to 61 of the Act, of a permanent natural gas delivery rate increase of 1.4 percent as compared to 2013 delivery rates, effective January 1, 2014;
- D. FEI further seeks approval of the Rate Stabilization Adjustment Mechanism (RSAM) rider for applicable rate classes for 2014 as set out in the Application;
- E. FEI seeks, among other things, approvals including: allocation of costs for corporate and shared services; discontinuation, continuation, and creation of deferral accounts and the amortization and disposition of balances in deferral accounts;
- F. FEI, FortisBC Energy (Vancouver Island) Inc. and FortisBC Energy (Whistler) Inc. (together, the FEU) seek acceptance pursuant to section 44.2 of the Act for Energy Efficiency and Conservation (EEC) expenditures; and

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G. The Commission has reviewed the Application and concludes that the requested changes as outlined in the Application should be approved.

NOW THEREFORE the Commission orders as follows:

- 1. Pursuant to sections 59 to 61 of the Utilities Commission Act (the Act), the following approvals are granted for FEI:
 - a. Approval of the PBR mechanisms set out in Section B of this Application for setting delivery rates for the years 2014-2018.
 - b. Approval of permanent delivery rates for all non-bypass customers effective January 1, 2014, representing an increase of 1.4 percent as compared to 2013 delivery rates. The increase is to be applied to the delivery charge and the basic charge will remain at 2013 levels.
 - Approval of the RSAM rider for customers served under FEI Rate Schedules 1, 1B, 1S, 1X, 2, 2U, 2X, 3, 3U, 3X and 23 effective January 1, 2014 of (\$0.<u>120</u>/GJ as set out in Section E Schedule 63 of the Application.
 - d. Approval of the continuation of the debiting of the MCRA and crediting of the delivery margin revenue in the amount of \$3.6 million per year for 2014 through 2018 as set out in Section C2.3 of the Application.
 - e. Approval of the allocation of costs for corporate services between FortisBC Holdings Inc. and FEI, as reflected in the Corporate Services Agreements between FortisBC Energy Holdings Inc. and FEI, as described in section D3.6 of the Application.
 - f. Approval of the allocation of costs for shared services between FEI and FEVI, as described in section D3.6 of the Application, subject to FEVI receiving regulatory approval for the allocation in its next RRA filing.
 - g. Approval of the allocation of costs for shared services between FEI and FEW, as described in section D3.6 of the Application, subject to FEW receiving regulatory approval for the allocation in its next RRA filing.
 - h. Approval of the discontinuance, modification, and creation of deferral accounts, and the amortization and disposition of balances of deferral accounts, all as set out in section D4, Appendices F-4 and F-5 to the Application and summarized in the following table.

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Order Number

Type Of Change	Account	Company	Reference
New Account	2014 - 2018 PBR Application Costs	FEI	Section D4.1.1; amortization period of 5 years commencing January 1, 2014
	TESDA Overhead Allocation Variance	FEI	Section D4.1.2; disposition of account will be addressed in 2014 Annual Review
Amortization Period Change - New or Modified	Midstream Cost Reconciliation Account	FEI	Section D4.2.1; change from 3 year amortization period to 2 year amortization period, commencing January 1, 2014
	Revenue Stabilization Adjustment Mechanism	FEI	Section D4.2.2; change from 3 year amortization period to 2 year amortization period, commencing January 1, 2014
	Pension and OPEB Variance	FEI	Section D4.2.4; change from 3 year amortization period to a 12 year amortization period (EARSL), commencing January 1, 2014
	Customer Service Variance Account	FEI	Section D4.2.5; 5 year amortization period, commencing January 1, 2014
Other	Energy Efficiency and Conservation	FEU	Section D4.2.6 The continuation of the FEI EEC Incentive non-rate base deferral account attracting AFUDC, approved by Commission Order G-44-12, to capture the actual as spent costs above the amount forecast in rates, up to the approved funding envelope, for 2014 through 2018, and to transfer the FEI portion of the balance to the FEI EEC rate base deferral account in the following year and recover the amount transferred over a ten year period beginning the year in which the balance is transferred. Additionally, FEI is seeking to transfer the FEI portion of the balance in this deferral as at December 31, 2013 to the FEI rate base EEC deferral account and to amortize the amounts in rates over 10 years beginning in 2014
	Biomethane Program Costs	FEI	Section D4.2.7; inclusion of application costs related to the FEI Biomethane Post Implementation Report
	Generic Cost of Capital Application Costs	FEI	Section D4.2.8; amortization period of 2 years commencing January 1, 2014
	Amalgamation and Rate Design Application Costs	FEI	Section D4.2.9; transfer FEI's portion of the balance to rate base January 1, 2014, amortization of 3 years commencing January 1, 2014

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Order Number

Type Of Change	Account	Company	Reference
	Residual Delivery Rate Riders	FEI	Section D4.2.10; inclusion of new residual balances for Rate Riders 3, 4 and 8
	On-Bill Financing Pilot Program	FEI	Section D4.3.1; transfer the balance of this account as at December 31, 2014 to rate base on January 1, 2015 and continue to recover the balance from OBF pilot program customers over approximately a ten year period until the account is fully recovered.
Discontinuance	Southern Crossing Pipeline Tax Reassessment	FEI	Section D4.4.2; amortization period of 1 year commencing January 1, 2014 and then discontinuance of this account effective January 1, 2015
	Tilbury Property Purchase (Subdividable Land)	FEI	Section D4.4.3; amortization period of 1 year commencing January 1, 2014 and then discontinuance of this account effective January 1, 2016
	CNG and LNG Recoveries	FEI	Section D4.4.4; discontinuation of this account effective January 1, 2015
	BFI Costs and Recoveries	FEI	Section D4.4.5; discontinuation of this account effective January 1, 2014
	Overhead and Marketing Recoveries from NGT Class of Service	FEI	Section D4.4.6; 1 year amortization period, commencing January 1, 2014; discontinuation of this account effective January 1, 2016
	RS 16 Application Costs	FEI	Section D4.4.7; discontinuation of this account effective January 1, 2016
	RS 16 Costs and Recoveries	FEI	Section D4.4.8; 1 year amortization period, commencing January 1, 2014; discontinuation of this account effective January 1, 2016
	NGV for Transportation Application	FEI	Section D4.4.9; discontinuation of this account effective January 1, 2016
	2011 CNG and LNG Service Costs and Recoveries	FEI	Section D4.4.10; discontinuation of this account effective January 1, 2015
	Olympic Security Costs	FEI	Section D4.4.10; discontinuation of this account effective January 1, 2015
	IFRS Implementation Costs	FEI	Section D4.4.10; discontinuation of this account effective January 1, 2015
	2009 ROE and Cost of Capital Application	FEI	Section D4.4.10; discontinuation of this account effective January 1, 2015

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Order Number

Type Of Change	Account	Company	Reference
	2010-2011 Revenue Requirement Application	FEI	Section D4.4.10; discontinuation of this account effective January 1, 2015
	2012-2013 Revenue Requirement Application	FEI	Section D4.4.10; discontinuation of this account effective January 1, 2015
	CCE CPCN Application	FEI	Section D4.4.10; discontinuation of this account effective January 1, 2015
	Deferred Removal Costs	FEI	Section D4.4.10; discontinuation of this account effective January 1, 2015
	US GAAP Conversion Costs	FEI	Section D4.4.10; discontinuation of this account effective January 1, 2015
	US GAAP Transitional Costs	FEI	Section D4.4.10; discontinuation of this account effective January 1, 2015
	Mark to Market - Customer Care Enhancement Project	FEI	Section D4.4.10; discontinuation of this account effective January 1, 2014

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- i. Approval of changes to the following accounting policies to be used in the determination of rates for FEI, effective January 1, 2014:
 - i. Modification to the approved Lead Lag days with the removal of the HST lead days and the insertion of GST and PST lead days as set out in Section D3.2 of the Application.
 - ii. Inclusion of the retiree portion of pension and OPEB expenses in benefit loadings for O&M and capital as set out in Section D3.1 of the Application.
 - iii. Capitalization of the annual software costs paid to vendors in support of upgrade capability as set out in Section D3.1 of the Application.
 - iv. Depreciation of assets to commence January 1 of the year following when they are placed into service as set out in Section D3.3 of the Application.
 - v. A depreciation rate of 12.5 percent for asset class 484 Vehicles as set out in Section D3.1 of the Application.
 - vi. Approval to discontinue the reconciliation of US GAAP to Canadian GAAP in future BCUC Annual Reports as set out in Section D3.1 of the Application.

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vii. Approval to allocate Executive costs between FEI and FBC effective January 1, 2014 by way of applying the Massachusetts Formula as described in Section D3.6.5 of the Application .

2. With respect to Energy Efficiency and Conservation (EEC) expenditures, the Commission orders as follows:

6

- Pursuant to section 44.2(a) of the Act, the Commission accepts the following EEC expenditure schedules for the FEU to be spent on the EEC program areas described in Appendix I of the Application: Up to \$34.353 million for 2014, \$37.30 million for 2015, \$37.358 million for 2016, \$37.664 million for 2017, and \$38.982 million for 2018.
- b. The Commission approves the continuation of the EEC framework as previously approved by the Commission, with the following changes:
 - i. Approval of the administration by a neutral third party of EEC funds provided to projects with a third party thermal energy component.
 - ii. Approval of the incorporation of spillover effects and the attribution of the benefit of savings from the introduction of codes and standards on a program-by-program basis, for the purpose of reporting on cost effectiveness in the EEC Annual Report pursuant to section 43 of the Act.
 - <u>iii.</u> Approval for the FEU to transfer funds within a program area to a new program without prior Commission approval, provided that the new program is in accordance with the DSM Regulation, EEC principles, existing benefit/cost test requirements, and has not been previously rejected by the Commission.
- 3. With respect to Natural Gas for Transportation (NGT), the Commission orders approvals pursuant to sections 59-61 of the Act for the creation of separate classes of service to account for CNG and LNG Stations apart from the traditional natural gas for distribution class of service:
 - a. Approval of a GGRR CNG Class of Service which will include CNG Stations constructed pursuant to the Greenhouse Gas Reduction (Clean Energy) Regulation, B.C. Reg. 102/2012 Section 2(2).
 - b. Approval of a GGRR LNG Class of Service which will include LNG Stations constructed pursuant to the Greenhouse Gas Reduction (Clean Energy) Regulation, B.C. Reg. 102/2012 Section 2(3).
 - c. Approval of a Non-GGRR CNG Class of Service which will include CNG Stations constructed by FEI not otherwise included in approvals sought 10(a).
 - d. Approval of a Non-GGRR LNG Class of Service which will include LNG Stations constructed by FEI not otherwise included in approvals sought 10(b).

DATED at the City of Vancouver, In the Province of British Columbia, this day of <<u>MONTH></u>, 2013.

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BY ORDER