

**LIST OF TOLLS  
2026 Final Tolls  
Order TG-002-2026**

**T1- FIRM SERVICE**

	Monthly Toll	Abandonment Surcharge / month
T-1	\$12,198,917	\$502,949

**OT-1 OVERRUN SERVICE**

	Monthly Toll / 10 <sup>3</sup> m <sup>3</sup>	Daily Abandonment Surcharge / 10 <sup>3</sup> m <sup>3</sup>
OT-1	\$0.0000	\$0.4883

**SGT - STORAGE GAS TRANSPORTATION**

	Commodity Toll / 10 <sup>3</sup> m <sup>3</sup>	Daily Abandonment Surcharge / 10 <sup>3</sup> m <sup>3</sup>
SGT		
Trois-Rivières	\$1.6241	\$0.4883
Delivery Points Downstream of Trois-Rivières	\$8.4227	\$0.4883
Delivery Points Upstream of St-Nicolas	\$5.3733	\$0.4883

**BGT2-BIOGAS 2 TRANSPORTATION**

	Monthly Demand Toll / 10 <sup>3</sup> m <sup>3</sup>	Daily Equivalent of the Monthly Demand Toll / 10 <sup>3</sup> m <sup>3</sup>	Monthly Abandonment Surcharge / 10 <sup>3</sup> m <sup>3</sup>	Daily Abandonment Surcharge / 10 <sup>3</sup> m <sup>3</sup>
BGT2 Transportation Charge - Demand Toll				
Lachenaie to Saint-Lazare	\$273.7780	\$9.0009	\$14.8525	\$0.4883
Ste-Geneviève-de-Berthier to Saint-Lazare	\$438.3230	\$14.4106	\$14.8525	\$0.4883

This List of Tolls applies to Toll Schedules T-1, OT-1, SGT, and BGT2.

The List of Tolls currently in effect is available on the TQM Pipeline website at [www.gazoductqm.com](http://www.gazoductqm.com) by selecting "TOLLS AND TARIFFS". In certain cases, numbers within the attached schedules may not correspond to the sum of the components due to rounding.

**LISTE DES DROITS**  
**Droits définitifs de 2026**  
**Ordonnance TG-002-2026**

**T1- SERVICE CONTINU**

	Taux mensuel	Supplément mensuel de cessation d'exploitation
Droits T-1	12 198 917 \$	502 949 \$

**OT-1 SERVICE EXCÉDENTAIRE**

	Taux mensuel / 10 <sup>3</sup> m <sup>3</sup>	Supplément journalier de cessation d'exploitation / 10 <sup>3</sup> m <sup>3</sup>
Droits OT-1	0,0000 \$	0,4883 \$

**TGE TRANSPORT DE GAZ ENTREPOSÉ**

	Taux au volume / 10 <sup>3</sup> m <sup>3</sup>	Supplément journalier de cessation d'exploitation / 10 <sup>3</sup> m <sup>3</sup>
TGE		
Trois-Rivières	1,6241 \$	0,4883 \$
Points de livraison en aval de Trois-Rivières	8,4227 \$	0,4883 \$
Points de livraison en amont de St-Nicolas	5,3733 \$	0,4883 \$

**TBG2-TRANSPORT de BIOGAZ 2**

	Droit mensuel lié à la demande / 10 <sup>3</sup> m <sup>3</sup>	Équivalent journalier du droit mensuel lié à la demande / 10 <sup>3</sup> m <sup>3</sup>	Supplément mensuel de cessation d'exploitation / 10 <sup>3</sup> m <sup>3</sup>	Supplément journalier de cessation d'exploitation / 10 <sup>3</sup> m <sup>3</sup>
TBG2 Frais de Transport - Droit lié à la demande				
Lachenaie à Saint-Lazare	273,7780 \$	9,0009 \$	14,8525 \$	0,4883 \$
Ste-Geneviève-de-Berthier à Saint-Lazare	438,3230 \$	14,4106 \$	14,8525 \$	0,4883 \$

Cette liste des Droits s'applique aux cédules tarifaires T-1, OT-1, TGE, et TBG2.

La Liste des droits présentement en vigueur est disponible sur le site web de Gazoduc TQM au [www.gazoductqm.com](http://www.gazoductqm.com) en choisissant "DROITS ET TARIFS". Les écarts observés sont dus aux arrondis.

**TOLL DESIGN**  
**T-1 FIRM TRANSPORTATION SERVICE**

The toll for which Commission approval is sought in this Application for Rate Schedule T-1 is \$12,198,917 per month for 2026. The design of this toll follows the methodology previously approved in establishing the fixed monthly tolls prescribed by National Energy Board Order TG-2-84.

The following are the computations of the fixed monthly toll for Rate Schedule T-1 for the 2026 Test Year.

	<u>2026</u>
Transmission Cost of Service	\$146,387,000
Number of months in Test Year	12
Rate Schedule T-1 Toll per month	\$12,198,917

**STORAGE GAS TRANSPORTATION SGT  
CALCULATION OF COMMODITY TOLL  
2026 TEST YEAR**

Total Deliveries	8,134,041 10 <sup>3</sup> m <sup>3</sup>
System Load Centre	157.4 km
Revenue Requirement	\$146,387,000

**SYSTEM AVERAGE UNIT COST (SAUC) CALCULATION:**

$$\text{SAUC} = \frac{\text{Revenue Requirement}}{\text{Total Deliveries} \times \text{System Load Centre}} = \frac{\$146,387,000}{8,134,041 \text{ } 10^3\text{m}^3 \times 157.4 \text{ km}}$$

$$\text{SAUC} = \$ 0.11437 / 10^3\text{m}^3\text{-km}$$

Transportation distance pursuant to the SGT Contract for deliveries of:

Pointe-du-Lac gas to the Trois-Rivières delivery point	14.2 km
Pointe-du-Lac gas to the delivery points downstream of the Trois-Rivières delivery point	73.6 km
Saint-Nicolas gas to the delivery points upstream of the Saint-Nicolas delivery point	47.0 km

**SGT COMMODITY TOLL (t) FOR DELIVERIES OF POINTE-DU-LAC GAS TO TROIS-RIVIÈRES:**

$$t = \text{SAUC} \times \text{Transportation Distance} = \$ 0.11437 / 10^3\text{m}^3\text{-km} \times 14.2 \text{ km}$$

$$t = \$ 1.6241 / 10^3\text{m}^3$$

**SGT COMMODITY TOLL (t) FOR DELIVERIES OF POINTE-DU-LAC GAS TO DELIVERY POINTS  
DOWNSTREAM OF TROIS-RIVIÈRES:**

$$t = \text{SAUC} \times \text{Transportation Distance} = \$ 0.11437 / 10^3\text{m}^3\text{-km} \times 73.6 \text{ km}$$

$$t = \$ 8.4227 / 10^3\text{m}^3$$

**SGT COMMODITY TOLL (t) FOR DELIVERIES OF SAINT-NICOLAS GAS TO DELIVERY POINTS  
UPSTREAM OF SAINT-NICOLAS:**

$$t = \text{SAUC} \times \text{Transportation Distance} = \$ 0.11437 / 10^3\text{m}^3\text{-km} \times 47.0 \text{ km}$$

$$t = \$ 5.3733 / 10^3\text{m}^3$$

**BIOGAS 2 TRANSPORTATION (BGT2)  
CALCULATION OF DEMAND TOLL  
2026 TEST YEAR**

Total Deliveries	8,134,041 10 <sup>3</sup> m <sup>3</sup>
System Load Centre	157.4 km
Revenue Requirement	\$146,387,000

**SYSTEM AVERAGE UNIT COST (SAUC) CALCULATION:**

$$\text{SAUC} = \frac{\text{Revenue Requirement}}{\text{Total Deliveries} \times \text{System Load Centre}} = \frac{\$146,387,000}{8,134,041 \text{ } 10^3\text{m}^3 \times 157.4 \text{ km}}$$

$$\text{SAUC} = \$ 0.11437 / 10^3\text{m}^3\text{-km}$$

Transportation distance pursuant to the BGT2 Contract for deliveries of:

Lachenaie gas to Saint-Lazare	78.7 km
Sainte-Geneviève-de-Berthier gas to Saint-Lazare	126.0 km

**BGT2 MONTHLY DEMAND TOLL (t) FOR DELIVERIES OF LACHENAIE GAS TO SAINT-LAZARE:**

$$t = \text{SAUC} \times \text{Transportation Distance} \times \frac{365 \text{ Days}}{12 \text{ Months}} = \$ 0.11437 / 10^3\text{m}^3\text{-km} \times 78.7 \text{ km} \times \frac{365 \text{ Days}}{12 \text{ Months}}$$

$$t = \$273.7780 / 10^3\text{m}^3$$

$$\text{Daily Equivalent of the Monthly Demand Toll} = \$ 9.0009 / 10^3\text{m}^3$$

**BGT2 MONTHLY DEMAND TOLL (t) FOR DELIVERIES OF SAINTE-GENEVIÈVE-DE-BERTHIER GAS TO SAINT-LAZARE:**

$$t = \text{SAUC} \times \text{Transportation Distance} \times \frac{365 \text{ Days}}{12 \text{ Months}} = \$ 0.11437 / 10^3\text{m}^3\text{-km} \times 126.0 \text{ km} \times \frac{365 \text{ Days}}{12 \text{ Months}}$$

$$t = \$438.3230 / 10^3\text{m}^3$$

$$\text{Daily Equivalent of the Monthly Demand Toll} = \$ 14.4106 / 10^3\text{m}^3$$

**CALCULATION OF SGT AND BGT2 REVENUES**

	<u>Actual Year 2025</u>	<u>Adjustment</u>	<u>Test Year 2026</u>
<b>Storage Gas Transportation Revenues (SGT)</b>			
Volume (10 <sup>6</sup> m <sup>3</sup> )	87	—	87
Transportation Charges (\$000s)	222.50	(4.90)	217.60
<b>Biogas 2 Transportation Revenues (BGT2)</b>			
Contract Volume (10 <sup>6</sup> m <sup>3</sup> ) <sup>(1)</sup>	130	—	130
Transportation Charges (\$000s) <sup>(2)</sup>	1,484.79	(50.66)	1,434.13
<b>Total (\$000s)</b>	<b>1,707.29</b>	<b>(55.56)</b>	<b>1,651.73</b>

<sup>(1)</sup> Contract Volume is determined by the BGT-2 Contract Quantities listed on page 7 of 15 multiplied by 365/1000.

<sup>(2)</sup> Reflects the greater of the transportation charges (Contract Demand Quantity multiplied by the BGT2 Demand Toll) or the minimum annual bill for the transportation of biogas volumes as per article 3.4 of the BGT2 Toll Schedule.

**CALCULATION OF ABANDONMENT SURCHARGES<sup>(1)</sup>  
2026 TEST YEAR**

Annual Contribution Amount (ACA)	\$6,083,148
Tax True-ups <sup>(2)</sup> Retained and / or (Contributed)	\$58,072
Adjusted ACA	\$6,141,220
Total Billing Determinants <sup>(3)</sup>	12,576,966 10 <sup>3</sup> m <sup>3</sup>
<b>Daily Abandonment Surcharge</b>	<b>\$0.4883 / 10<sup>3</sup>m<sup>3</sup></b>
<b>Monthly Abandonment Surcharge</b>	<b>\$14.8525 / 10<sup>3</sup>m<sup>3</sup></b>

**T1 Monthly Abandonment Surcharge**

$$\frac{(\text{Demand quantity} \times 365) \times \text{daily abandonment surcharge}}{12}$$

$$\frac{(33,863 \text{ } 10^3\text{m}^3/\text{day} \times 365)}{12} \times \$ 0.4883 / 10^3\text{m}^3 = \$502,949 / \text{month}$$

(1) Abandonment Surcharge calculations reflect the last Commission approved Abandonment Cost Estimate (ACE) of approximately \$162.4 million [Filing ID: C29033] and the most recently filed ACA which is approximately \$6.1 million [Filing ID: C37440]. The adjusted TQM ACA is comprised of the TQM ACA and tax true-ups. The tax true-ups totaling \$58,072.21 are to be retained by TQM.

(2) Tax True-ups are amounts to be retained and/or contributed by TQM related to (a) the tax differential arising from accrued surcharges payable but not paid in 2024, and (b) adjustment for the tax rate differential between TQM and the Trust on income earned in the Trust.

(3) Firm Service (33,863 10 <sup>3</sup> m <sup>3</sup> / day x 365 days)	12,359,995 10 <sup>3</sup> m <sup>3</sup>
Overrun Service	—
Storage Gas Transportation	86,882 10 <sup>3</sup> m <sup>3</sup>
Biogas Transportation (BGT2)	130,090 10 <sup>3</sup> m <sup>3</sup>
Total 2026 Billing Determinants	12,576,966 10 <sup>3</sup> m <sup>3</sup>

## THROUGHPUT

	Distance (km)	2025 Actual Year (10 <sup>6</sup> m <sup>3</sup> )	2026 Test Year (10 <sup>6</sup> m <sup>3</sup> )
<b>Receipts <sup>(1)</sup></b>			
Saint-Lazare / Sabrevois	—	7,752	7,936
Lachenaie	78.7	73	73
Sainte-Geneviève-de-Berthier	126.0	39	37
Pointe-du-Lac	180.1	65	29
Saint-Nicolas	309.6	114	58
		8,043	8,134
<b>Deliveries <sup>(2) (3)</sup></b>			
Oka	16.8	3	2
Farnham	29.9	35	33
Mirabel	39.0	3	3
Boisbriand	45.3	770	1,184
Bromont	50.3	6	5
Cowansville	50.8	9	8
Mirabel (Saint-Janvier)	53.3	31	24
Terrebonne 2	55.3	5	4
Saint-Jérôme	56.4	102	97
Granby	63.1	51	48
Shefford	63.8	—	—
Terrebonne	65.8	12	13
Waterloo	73.9	485	430
Mascouche	74.3	30	28
Montréal East	82.9	121	116
L'Assomption	88.4	21	22
Lavaltrie	110.8	1	—
Saint-Basile	120.9	469	503
Lanoraie	116.8	3	3
Joliette	123.0	122	103
Berthierville	130.7	12	10
Coaticook	150.2	4	3
Louiseville	159.6	11	10
Yamachiche	169.3	5	5
Pointe-du-Lac	180.1	64	34
East Hereford	187.1	4,055	3,889
Trois-Rivières	194.3	160	126
Saint-Maurice	200.6	571	519
Champlain (Bécancour)	204.8	130	149
Sainte-Anne-de-la-Pérade	231.9	—	—
Deschambault	256.0	19	16
Portneuf	262.3	69	84
Donnacona	276.2	2	2
Pénitencier de Donnacona	278.6	—	—
Saint-Augustin-de-Desmaures	298.2	247	245
Saint-Nicolas	309.6	311	347
Saint-Flavien	309.6	106	68
		8,043	8,134

(1) Receipts at Lachenaie and Sainte-Geneviève-de-Berthier represent refined biogas received and transported by TQM Pipeline under BGT2 transportation contracts.

(2) Total deliveries are assumed to equal total receipts at Saint-Lazare, Sabrevois, Lachenaie, Sainte-Geneviève-de-Berthier, Pointe-du-Lac, and Saint-Nicolas.

(3) The distances for deliveries reflect the shortest distance from either the Saint-Lazare or Sabrevois receipt points. The distances shown are not an indication of how deliveries will physically flow. The shortest distance to the delivery points of Farnham, Cowansville, Bromont, Granby, Shefford, Waterloo, Coaticook, and East Hereford is from Sabrevois. The shortest distance to all other delivery points is from Saint-Lazare.

**CONTRACT QUANTITIES**

	<u>Class of Service</u>	<b>Maximum Daily (10<sup>3</sup>m<sup>3</sup>)</b>	
		<b>2025</b>	<b>2026</b>
<b>Receipts</b>			
<b>TransCanada PipeLines Limited</b>			
Saint-Lazare / Sabrevois	T-1 Service	33,863	33,863
Lachenaie	BGT2	222	222
Sainte-Geneviève-de-Berthier	BGT2	133	133
<b>Énergir, L.P.</b>			
Pointe-du-Lac	SGT	N/A	N/A
Saint-Nicolas	SGT	N/A	N/A
<b>Deliveries</b>			
Oka, Farnham, Mirabel, Boisbriand, Bromont, Cowansville, Saint-Janvier, Terrebonne 2, Saint-Jérôme, Granby, Shefford, Terrebonne, Waterloo, Mascouche, Montréal East, L'Assomption, Lavaltrie, Saint-Basile, Lanoraie, Joliette, Berthierville, Coaticook, Louiseville, Yamachiche, Pointe-du-Lac, East Hereford, Trois-Rivières, Saint-Maurice, Champlain (Bécancour), Sainte-Anne-de-la-Pérade, Deschambault, Portneuf, Donnacona, Pénitencier de Donnacona, Saint-Augustin-de-Desmaures, Saint-Nicolas, Saint-Flavien, Saint-Lazare	T-1 Service	33,863	33,863
Saint-Lazare	BGT2 Service	355	355

**COMPARATIVE REVENUES**

	2026 Interim Tolls		2026 Final	
	(\$000s)	(10 <sup>6</sup> m <sup>3</sup> )	(\$000s)	(10 <sup>6</sup> m <sup>3</sup> )
Firm T-1 Service	151,555		146,387	
SGT	222.50	87	217.60	87
BGT2 Service	1,484.79	130	1,434.13	130

<b>TRANSMISSION COST OF SERVICE</b>					
(\$000s)					
Line No.	Particulars	2026 Interim Tolls	Adjustment	2026 Final	Reference
	(a)	(b)	(c)	(d)	(e)
1	<b>Fixed Costs</b> <sup>(1)</sup>	95,545	—	95,545	
	<b>Flow Through Costs:</b>				
2	Return on Debt	14,803	—	14,803	
3	Insurance	646	—	646	
4	Pipeline Integrity	21,776	—	21,776	
5	Electricity	13,668	—	13,668	
6	CER Cost Recovery	1,697	—	1,697	
7	Income Taxes	—	—	—	Schedule 2.0
8	Municipal and Other Taxes	5,264	—	5,264	
9	Capital Variance	—	—	—	
10	Miscellaneous Revenues	(1,707)	58	(1,649)	
11	Emissions Compliance	1,178	—	1,178	
12	Sustainability Initiatives	250	—	250	
13	Non-Routine Adjustments	—	—	—	
14	Energy Efficiency Initiatives <sup>(2)</sup>	—	—	—	
15	New Operating Costs	—	—	—	
16	Flow Through Deferral Account	(1,565)	(5,226)	(6,791)	
17	<b>TRANSMISSION COST OF SERVICE</b>	<b>151,555</b>	<b>(5,168)</b>	<b>146,387</b>	

<sup>(1)</sup> In accordance with Section 3.2 (a) of the TQM 2026 Toll Settlement Agreement, fixed costs include operations, maintenance and administrative costs, depreciation, return on equity, regulatory proceeding costs and Energy Efficiency Initiatives (75% of net revenues or credits).

<sup>(2)</sup> Energy Efficiency Initiatives (25% of net revenues or credits). The actual Energy Efficiency Initiatives results are reported in the year end Quarterly Surveillance Report filed with the CER.

<b>INCOME TAXES</b>					
(\$000s)					
Line No.	Particulars	2026 Interim Tolls	Adjustment	2026 Final	Reference
	(a)	(b)	(c)	(d)	(e)
<b>Income Taxes on Return</b>					
1	Return on Equity	4.04 %		4.04 %	
2	Rate Base	777,806	—	777,806	Schedule 3.0
3	Total Return on Equity	31,423	—	31,423	
4	Add: Depreciation	40,881	—	40,881	
5	Amortization of Debt Issue Costs	156	—	156	Schedule 2.2
6		41,037	—	41,037	
7	Less: Interest AFUDC	353	—	353	Schedule 2.4
8	Capital Cost Allowance	52,063	—	52,063	Schedule 2.3
9	20% of Debt Issue Costs	95	—	95	Schedule 2.2
10		52,511	—	52,511	
11	Taxable Income/(loss)	<b>19,949</b>	—	<b>19,949</b>	
<b>Loss Carry-Forward</b>					
12	Opening balance	24,999	—	24,999	
13	Added this period	(19,949)	—	(19,949)	
14	Closing balance	5,050	—	5,050	
15	Net Taxable Income - Total	—	—	—	
16	Taxes at 50% (Tax rate/(1-Tax rate)) TransCanada PipeLines Limited <sup>(1)</sup>	—	—	—	Schedule 2.1
17	Taxes at 50% (Tax rate/(1-Tax rate)) Gaz Métro Holding Inc. <sup>(2)</sup>	—	—	—	Schedule 2.1
18	<b>Total Income Taxes</b>	<b>—</b>	<b>—</b>	<b>—</b>	

(1) 2026 Tax rate 23.928%.

(2) 2026 Tax rate 26.500%.

**CALCULATION OF INCOME TAX RATES**

Line No.	Partners	Description	Rate	Allocation	Effective Rate
	(a)	(b)	(c)	(d)	(e)
1	<b>TransCanada PipeLines Limited</b>	BC	12.00 %	1.951 %	0.234 %
2		Alberta	8.00 %	75.032 %	6.003 %
3		Saskatchewan	12.00 %	4.816 %	0.578 %
4		Manitoba	12.00 %	3.940 %	0.473 %
5		Ontario	11.50 %	13.286 %	1.528 %
6		Québec	11.50 %	0.967 %	0.111 %
7		New Brunswick	14.00 %	0.008 %	0.001 %
8				100.000 %	8.928 %
9		Federal			15.000 %
10		<b>Total Effective Rate</b>			<b>23.928 %</b>
11	<b>Gaz Métro Holding inc.</b>	Québec	11.50 %	100.00 %	11.500 %
12		Federal			15.000 %
13		<b>Total Effective Rate</b>			<b>26.500 %</b>

**CALCULATION OF INCOME TAX EXPENSES**  
(\$000s)

Line No.	Particulars (a)	2026 Final (b)
<b><u>Non-Allowed</u></b>		
1	Amortization of Debt Issue Costs Loan Facilities	103
2	Amortization of Debt Issue Costs Series B Notes	7
3	Amortization of Debt Issue Costs Series C Notes	18
4	Amortization of Debt Issue Costs Series D Notes	12
5	Amortization of Debt Issue Costs Series E Notes	16
6		<u>156</u>
<b><u>Allowed</u></b>		
7	20% of Debt Issue Costs Loan Facilities	65
8	20% of Debt Issue Costs Series B Notes	—
9	20% of Debt Issue Costs Series C Notes	—
10	20% of Debt Issue Costs Series D Notes	—
11	20% of Debt Issue Costs Series E Notes	30
12		<u>95</u>

**CAPITAL COST ALLOWANCE**  
(\$000s)

Line No.	Class	Undepreciated Capital Cost 12/31/2025	Additions (Net)	Balance Before Claim	CCA	Undepreciated Capital Cost 12/31/2026
	(a)	(b)	(c)	(d)	(e)	(f)
1	Land	1,619	—	1,619	—	1,619
2	Class 1 - Full (4%)	155,705	—	155,705	6,228	149,477
3	- Half Year	—	6,113	6,113	245	5,868
4	Class 2 - Full (6%)	25,530	—	25,530	1,532	23,998
5	Class 3 - Full (5%)	536	—	536	27	509
6	Class 7 - Full (15%)	201,829	—	201,829	30,274	171,555
7	- Half Year	—	7,934	7,934	1,190	6,744
8	Class 8 - Full (20%)	1,459	—	1,459	292	1,167
9	- Half Year	—	50	50	10	40
10	Class 9 - Full (25%)	—	—	—	—	—
11	- Half Year	—	—	—	—	—
12	Class 10 - Full (30%)	384	—	384	115	269
13	- Half Year	—	200	200	60	140
14	Class 12 - Full (100%)	—	—	—	—	—
15	- Half Year	—	—	—	—	—
16	Class 13 - Full (S/L)	218	—	218	27	191
17	- Half Year	—	350	350	29	321
18	Class 14.1 - Full (5%)	—	—	—	—	—
19	- Half Year	—	—	—	—	—
20	Class 45 - Full (55%)	2,673	—	2,673	7	2,666
21	- Half Year	—	—	—	—	—
22	Class 49 - Full (8%)	138,167	—	138,167	11,053	127,114
23	- Half Year	—	12,178	12,178	974	11,204
24	<b>Total</b>	<b>528,120</b>	<b>26,825</b>	<b>554,945</b>	<b>52,063</b>	<b>502,882</b>

**CALCULATION OF INTEREST ON GAS PLANT UNDER CONSTRUCTION**

Line No.	Particulars	Average Cost of Debt %	Weighted Avg. Cost of Debt %	GPUC (\$000s)	Interest on AFUDC (\$000s)
	(a)	(b)	(c)	(d)	(e)
1	Debt Financing (60%) <sup>(1)</sup>	3.22 %	1.93 %	\$18,269	\$353

<sup>(1)</sup> Interest on Gas Plant Under Construction is calculated using a Weighted Average Cost of Debt.

<b>AVERAGE RATE BASE</b>				
(\$000s)				
Line No.	Particulars	2026 Interim Tolls	Adjustment	2026 Final
	(a)	(b)	(c)	(d)
1	Net Gas Plant in Service	763,256	—	763,256
	<b><u>Working Capital</u></b>			
2	Cash	5,009	—	5,009
3	Materials & Supplies	5,852	—	5,852
4	Transmission Linepack	1,386	—	1,386
5	Prepayments and Deposits	1,805	—	1,805
6	<b>Total Working Capital</b>	14,052	—	14,052
	<b><u>Other Rate Base Items</u></b>			
7	Unamortized Debt Issue Costs	498	—	498
8	<b>Total Average Rate Base</b>	<b>777,806</b>	<b>—</b>	<b>777,806</b>