



May 4, 2018

**Great Lakes Gas Transmission Company**  
700 Louisiana Street  
Houston, TX 77002-2700

John A. Roscher  
Director, Rates & Tariffs

Ms. Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, D.C. 20426

**tel** 832.320.5675  
**fax** 832.320.6675  
**email** John\_Roscher@TransCanada.com  
**web** <http://www.glt.com>

Re: Great Lakes Gas Transmission Limited Partnership  
Revenue Cap and Revenue Sharing Mechanism True-Up Report  
Docket No. RP18-\_\_\_\_-000

Dear Ms. Bose:

Great Lakes Gas Transmission Limited Partnership (“Great Lakes”), pursuant to Appendix F of the 2013 Settlement<sup>1</sup> filed by Great Lakes on September 27, 2013, in Docket No. RP 13-1367-000, and approved by the Federal Energy Regulatory Commission (“Commission”) on November 14, 2013,<sup>2</sup> hereby submits for filing its Revenue Cap and Revenue Sharing Mechanism Rider True-Up Report (“True-Up Report”) for the twelve-month period ending December 31, 2017.

### **Correspondence**

The names, titles, mailing addresses, and telephone numbers of those persons to whom correspondence and communications concerning this filing should be addressed are as follows:

David R. Hammel\*  
Senior Legal Counsel  
Great Lakes Gas Transmission Company  
700 Louisiana Street, Suite 700  
Houston, Texas 77002-2700  
Tel. (832) 320-5861  
[dave\\_hammel@transcanada.com](mailto:dave_hammel@transcanada.com)

John A. Roscher  
Director, Rates & Tariffs  
David H. Brown\*  
Manager, Tariffs and Compliance  
Great Lakes Gas Transmission Company  
700 Louisiana Street, Suite 700  
Houston, Texas 77002-2700  
Tel. (832-320-5512  
[david\\_brown@transcanada.com](mailto:david_brown@transcanada.com)

\* Persons designated for official service pursuant to Rule 2010.

<sup>1</sup>*Stipulation and Agreement*, Docket No. RP13-1367-000 (2013) (“2013 Settlement”).

<sup>2</sup> *Great Lakes Gas Transmission Limited Partnership*, 145 FERC ¶ 61,126 (2013).

## **Statement of Nature, Reasons, and Basis for Filing**

Appendix F of Great Lakes' 2013 Settlement sets forth a method of establishing two measures, a Tier One Threshold and a Tier Two Cap, based upon the reported jurisdictional cost and revenue data from Great Lakes' annual FERC Form No. 2 ("Form 2"). Applicable transportation revenue that produces an ROE above 13.25 percent (*i.e.*, the Tier One Threshold), up to the higher Tier Two Cap, is to be shared on a 50/50 basis between Qualifying Shippers<sup>3</sup> and Great Lakes ("Tier One Sharing Revenue"). One hundred percent of applicable transportation revenue in excess of the Tier Two Cap, which is set at an assumed 20.00 percent ROE, is to be credited to Qualifying Shippers ("Tier Two Sharing Revenue").

Additionally, Article XII.B of Great Lakes' 2017 Settlement<sup>4</sup> filed by Great Lakes on October 30, 2017, in Docket No. RP17-598-002, and approved by the Commission on February 22, 2018,<sup>5</sup> sets forth the basis for calculating applicable transportation revenue for Great Lakes' True-up Report for the period October 1, 2017, through December 31, 2017. Specifically, Article XII.B states that the calculation of the applicable transportation revenue for the period October 1, 2017, through December 31, 2017, shall be based upon the 2017 Settlement rates.<sup>6</sup>

Appendix F, Section D, of the 2013 Settlement provides that no later than fifteen (15) business days following the submission of Great Lakes' Form 2, Great Lakes will file with the Commission, as well as post to Great Lakes' internet website, a True-Up Report identifying any applicable transportation revenue that exceeds either the Tier One Threshold or the Tier Two Cap, and the amounts defined in the Settlement as "Shared Proceeds" to be credited to Qualifying Shippers.<sup>7</sup> Appendix F, Section D, further provides that Qualifying Shippers will receive their respective Shared Proceeds within forty-five (45) days of a FERC order accepting Great Lakes' True-Up Report.

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<sup>3</sup> The term Qualifying Shippers is defined in Appendix F, Section C of Great Lakes' 2013 Settlement as shippers that (i) qualify as Supporting/Non-Disputing Participants and are therefore bound by the Settlement and (ii) are firm shippers on Great Lakes that have paid, or are paying rates for jurisdictional service at some point during the year within the respective Revenue Cap and Revenue Sharing period.

<sup>4</sup> *Stipulation and Agreement*, Docket No. RP14-598-0002 (2017) ("2017 Settlement").

<sup>5</sup> *Great Lakes Gas Transmission Limited Partnership*, 162 FERC ¶ 61,152 (2018).

<sup>6</sup> Applicable Transportation Revenue on Appendix A, Pages 1 and 2, Line 31 is net of the rate refunds issued on April 5, 2018, for the period October 2017 through December 2017; thus the revenue for those months is reflected at the 2017 Settlement rates.

<sup>7</sup> Great Lakes submitted its annual FERC Form No. 2 on April 13, 2018.

As reflected in Great Lakes' 2017 Form 2 revenue data, jurisdictional transportation revenue for purposes of determining a refund obligation totaled approximately \$218 million.<sup>8</sup> Further, based upon Great Lakes' 2017 Form 2 data, the Tier One Threshold set forth on page 1 of Appendix A equates to a cost-of-service of approximately \$168 million, and the Tier Two Revenue Cap set forth on page 2 of Appendix A equates to a cost-of-service of approximately \$195 million. Therefore, Great Lakes' 2017 applicable transportation revenues exceed the Tier One Threshold by approximately \$50 million and the Tier Two Cap by approximately \$23 million.<sup>9</sup> In accordance with Tier One and Tier Two Sharing Revenue requirements of the 2013 Settlement, Tier One Sharing Revenue (approximately \$27 million)<sup>10</sup> will be shared on a 50/50 basis between Great Lakes and the Qualifying Shippers, and one hundred percent of the Tier Two Sharing Revenue (approximately \$23 million) will be credited to the Qualifying Shippers.

Great Lakes is submitting herein its True-Up Report as Attachment 1. Appendix A of Attachment 1 sets forth Great Lakes' 2017 Form 2 analysis that is used to determine jurisdictional transportation revenue eligible for sharing pursuant to the 2013 and 2017 Settlements. As required by the 2013 Settlement, Appendix B sets forth workpapers identifying the allocation of the Tier One Sharing Revenue into reservation and usage amounts, and Tier One and Tier Two aggregate Shared Proceeds amounts. Qualifying Shippers' revenue contributions for the period January 1, 2017 through December 31, 2017, set forth on Appendix B and used to calculate the percentages used to apportion the Shared Proceeds have been adjusted to reflect refunds issued on April 5, 2018, for the period October 1, 2017 through December 31, 2017. Finally, Appendix C reflects a summary of the Shared Proceeds that will be credited to the Qualifying Shippers, including applicable reservation and usage amounts.

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<sup>8</sup> Approximately \$226.4 million of FERC Account 489.2 revenues reported on page 301, line 10, column (f) of Form 2, less approximately \$8.0 million of 2017 Settlement related refunds reported in the footnote to page 330, line 20 of Form 2.

<sup>9</sup> See Appendix A, Page 1, Line 32 and Appendix A, Page 2, Line 32.

<sup>10</sup> See Appendix A, Page 1, Line 34.

**Materials Enclosed**

In accordance with Section 154.502 of the Commission’s regulations, Great Lakes is submitting a filing package, which includes:

1. This transmittal letter; and
2. Attachment 1.

**Certificate of Service**

As required by Section 154.502(2) of the Commission’s regulations, copies of this filing are being served on all of Great Lakes’ existing customers and interested state regulatory agencies. A copy of this letter, together with any attachments, is available during regular business hours for public inspection at Great Lakes’ principal place of business.

Pursuant to Section 285.2005 and Section 385.2011, the undersigned has read this filing and knows its contents and the contents are true as stated, to the best of his knowledge and belief. The undersigned possesses full power and authority to sign such filing.

Any questions regarding this filing may be directed to David Brown at (832) 320-5512.

Respectfully Submitted,

GREAT LAKES GAS TRANSMISSION LIMITED PARTNERSHIP  
BY: GREAT LAKES GAS TRANSMISSION COMPANY, ITS OPERATOR



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John A. Roscher  
Director, Rates & Tariffs

Enclosure

Great Lakes Gas Transmission  
Limited Partnership

Attachment 1

**Great Lakes Gas Transmission, L.L.C.**  
**Determination of Tier One Threshold (13.25% ROE)**  
**2017 FERC Form 2 Analysis**

Line No.	Description	Form 2 Reference / Formula	Amount	
<b><u>Rate Base</u></b>				
1	Gas Plant in Service	Pg. 110; Ln. 2	\$ 2,105,807,765	
2	Accumulated Depreciation	Pg. 110; Ln. 5	(1,407,091,302)	
Gas Stored - Base Gas				
3	Account 117.1 (Base)	Pg. 220; Ln. 5, Col. B	-	
4	Account 117.2 (System)	Pg. 220; Ln. 5, Col. C	-	
Working Capital				
5	Prepayments	Pg. 230a; Ln. 6	659,516	
6	Material and Supplies	Pg. 111; Ln. 45	9,689,167	
<b><u>Accumulated Deferred Income Tax</u></b>				
7	Account 190	Pg. 235; Ln. 7, Col. K, as adjusted	24,141,810	
8	Account 282	Pg. 275; Ln. 7, Col. K, as adjusted	(136,504,588)	
9	Account 283	Pg. 277; Ln. 7, Col. K, as adjusted	(330,722)	
10	Regulatory Assets	Pg. 232; Ln. 40, Col. G	1,345,567	1/
11	Regulatory Liabilities	Pg. 278; Ln. 45, Col. G	(97,031,071)	1/
12	<b>Total Rate Base</b>		<u>\$ 500,686,142</u>	
<b><u>Capital Costs</u></b>				
13	Cost of Debt	Pg. 218a; Col. D	8.12%	
14	Rate of Return on Equity		13.25%	
<b><u>Capitalization Ratio</u></b>				
15	Debt	Pg. 218a; Col. C	51.89%	
16	Equity	Pg. 218a; Col. C	48.11%	
17	Weighted Cost of Debt	(Ln. 13 x Ln. 15)	4.21%	
18	Weighted Cost of Equity	(Ln. 14 x Ln. 16)	6.37%	
19	<b>Total Return</b>	(Ln. 17 + Ln. 18)	10.59%	
<b><u>Cost of Service</u></b>				
20	Return	(Ln. 12 x Ln. 19)	\$ 53,011,702	
21	Composite Income Tax (38.8%)	Notes to F/S, pp. 122.5-122.6	20,232,813	
22	Other Taxes	Pg. 114; Ln 14; Col C	10,829,895	
23	Depreciation	Pg. 337; Ln 12; Col H	29,473,530	
O&M (Net of Gas Costs)				
24	Production & Gathering		-	
25	Net Storage		-	
26	Net Transmission Costs	Pg. 323; Ln. 201 (less Ln. 184 and Pg. 331, Ln 5, Col. d)	26,464,182	
27	A&G Overhead	Pg. 325; Ln. 270	28,402,508	
28	<b>Total Cost of Service and Tier One Threshold</b>		<u>\$ 168,414,631</u>	
<b><u>Applicable Transportation Revenues</u></b>				
29	ACA Revenues	Pg. 300; Ln. 10, Col. D	\$ -	1/
30	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities	Pg. 301; Ln. 10, Col. F	218,447,211	2/
31	<b>Total Revenue</b>		<u>\$ 218,447,211</u>	
<b><u>Tier One Sharing Revenue</u></b>				
32	Revenues Above/(Below) Indicated COS	(Ln. 31 - Ln. 28)	\$ 50,032,580	3/
33	Less: Revenue above Tier Two Cap	Appendix A, Pg. 2, Ln. 32	\$ 23,467,420	
34	<b>Tier One Sharing Revenue</b>		<u>\$ 26,565,161</u>	
35	Estimated Return on Equity		20.00%	4/

1/ Excludes amounts related to the fuel tracker and ACA revenues.

2/ Net of \$7,973,536 refunds issued for the period October 1, 2017 - December 31, 2017.

3/ Tier One Threshold utilizes an assumed return on equity of 13.25% (Settlement - Appendix F, Section B.4).

4/ Estimated Return on Equity (20.00%) is calculated as follows:

[13.25% Rate of Return on Equity (\$31,913,628) + Line 34 Tier One Sharing Revenue, net of Income Taxes (\$16,257,878)] / Equity Rate Base (\$240,857,457).

**Great Lakes Gas Transmission, L.L.C.**  
**Determination of Tier Two Revenue Cap (20.00% ROE)**  
**2017 FERC Form 2 Analysis**

Line No.	Description	Form 2 References	Form 2 Amounts	
<b><u>Rate Base</u></b>				
1	Gas Plant in Service	p. 110; ln 2	\$ 2,105,807,765	
2	Accumulated Depreciation	p. 110; ln 5	(1,407,091,302)	
Gas Stored - Base Gas				
3	Account 117.1 (Base)	p. 220; ln 5, col. B	-	
4	Account 117.2 (System)	p. 220; ln 5, col. C	-	
Working Capital				
5	Prepayments	p. 230a; ln 6	659,516	
6	Material and Supplies	p. 111; ln 45	9,689,167	
<b><u>Accumulated Deferred Income Tax</u></b>				
7	Account 190	p. 235; ln. 7, col. K, as adjusted	24,141,810	
8	Account 282	p. 275; ln. 7, col. K, as adjusted	(136,504,588)	
9	Account 283	p. 277; ln. 7, col. K, as adjusted	(330,722)	
10	Regulatory Assets	p. 232; ln. 40, col. G	1,345,567	1/
11	Regulatory Liabilities	p. 278; ln. 45, col. G	(97,031,071)	1/
12	<b>Total Rate Base</b>		<u>\$ 500,686,142</u>	
<b><u>Capital Costs</u></b>				
13	Cost of Debt	p. 218a; col. D	8.12%	
14	Rate of Return on Equity		20.00%	
<b><u>Capitalization Ratio</u></b>				
15	Debt	p. 218a; col. C	51.89%	
16	Equity	p. 218a; col. C	48.11%	
17	Weighted Cost of Debt	(line 13 x line 15)	4.21%	
18	Weighted Cost of Equity	(line 14 x line 16)	9.62%	
19	<b>Total Return</b>	(line 17 + line 18)	13.83%	
<b><u>Cost of Service</u></b>				
20	Return	(line 12 x line 19)	\$ 69,269,581	
21	Composite Income Tax (38.8%)	Notes to F/S, pp. 122.5-122.6	30,540,096	
22	Other Taxes	p. 114; ln 14; col C	10,829,895	
23	Depreciation	p. 337; ln 12; col H	29,473,530	
O&M (Net of Gas Costs)				
24	Production & Gathering		-	
25	Net Storage		-	
26	Net Transmission Costs	p. 323; ln. 201 (less ln. 184 and p. 331, ln 5, col. d)	26,464,182	
27	A&G Overhead	p. 325; ln. 270	28,402,508	
28	<b>Total Cost of Service and Tier Two Cap</b>		<u>\$ 194,979,791</u>	
<b><u>Applicable Transportation Revenues</u></b>				
29	ACA Revenues	p. 300; ln. 10, col. D	\$ -	1/
30	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities	p. 301; ln. 10, col. F	218,447,211	2/
31	<b>Total Revenue</b>		<u>\$ 218,447,211</u>	
<b><u>Tier Two Sharing Revenue</u></b>				
32	<b>Revenues Above/(Below) Indicated COS</b>	(line 31 - line 28)	\$ 23,467,420	3/
33	Estimated Return on Equity		25.96%	4/

1/ Excludes amounts related to the fuel tracker and ACA revenues.

2/ Net of \$7,973,536 refunds issued for the period October 1, 2017 - December 31, 2017.

3/ Tier Two Cap utilizes an assumed return on equity of 20.00% (Settlement - Appendix F, Section B.7).

4/ Estimated Return on Equity (25.96%) is calculated as follows:

[20.00% Rate of Return on Equity (\$48,171,514) + line 32 Revenues Above Cost-of-Service, net of Income Taxes (14,362,061)] / Equity Rate Base (\$240,857,457)

**Great Lakes Gas Transmission, L.L.C**  
**2017 Tier One Sharing Revenue Allocation Summary 1/**

Line No.	Description	
1	<b>Total Tier One Sharing Revenue</b> (Appendix A, Pg. 1 of 2, Ln. 34)	<b><u>\$ 26,565,160.65</u></b>

**Tier One Sharing Revenue - Reservation and Usage Components**

	Qualifying Shippers Revenue 2/	Qualifying Shippers Allocation Ratio	Tier One Sharing Components
	(a)	(b)	(c)
2	Reservation Revenue (Appendix B, Pg. 2 of 3, Col. b, Ln. 49)	97.08%	\$ 25,789,406.96
3	Usage Revenue (Appendix B, Pg. 2 of 3, Col. e, Ln. 49)	2.92%	\$ 775,753.69
4	Total Revenue	100.00%	\$ 26,565,160.65

**Tier One Sharing Revenue - Reservation Component 3/**

5	Maximum Qualifying Shippers	50%	\$ 12,894,703.48
6	Great Lakes	50%	\$ 12,894,703.48
7	Total Reservation Revenue		\$ 25,789,406.96

**Tier One Sharing Revenue - Usage Component 4/**

8	Qualifying Shippers	50%	\$ 387,876.85
9	Great Lakes	50%	\$ 387,876.85
10	Total Usage Revenue		\$ 775,753.69

1/ Tier One Sharing Revenue is separated into "reservation" and "usage" components based on the ratio of Qualifying Shippers' reservation fees to Qualifying Shippers' total usage and reservation fees and the ratio of Qualifying Shippers' usage fees to Qualifying Shippers' total usage and reservation fees paid during the calendar year (Settlement - Appendix F, Section B.5). Qualifying Shippers' Reservation and Usage Revenue has been adjusted to reflect the rate refunds issued on April 5, 2018, for the period October 1, 2017, through December 31, 2017. Refunds were issued pursuant to the 2017 Settlement cited in the transmittal letter.

2/ "Qualifying Shippers" are those shippers that: (1) qualify as Supporting / Non-Disputing Participants and are therefore bound by the Settlement; and (2) are firm shippers on Great Lakes that have paid, or are firm shippers paying, rates for jurisdictional service at some point during the calendar year (Settlement - Appendix F, Section C).

3/ The reservation component of Tier One Sharing Revenue is shared on a 50/50 basis between Qualifying Shippers that are also maximum recourse rate shippers ("Maximum Qualifying Shippers") and Great Lakes (Settlement - Appendix F, Section B.6(a)).

4/ The usage component of Tier One Sharing Revenue is shared on a 50/50 basis between Qualifying Shippers and Great Lakes (Settlement - Appendix F, Section B.6(b)).

**Great Lakes Gas Transmission, L.L.C.**  
**2017 Tier One Sharing Revenue Allocation**  
**Qualifying Shippers' Reservation and Usage Revenue 1/**

Line No.	Shipper	Qualifying Shippers				Qualifying Shippers	
		Reservation Revenue	Maximum Qualifying Shippers Reservation Revenue		Usage Revenue		
		(a)	(b)	(c)	(d)	(e)	(f)
		Amount	Amount	Percentage	Amount	Percentage	
1	ANR PIPELINE COMPANY	\$ 64,136,341.67	\$ 62,310,737.72	65.7487%	\$ 681,628.04	11.0261%	
2	BP CANADA ENERGY MARKETING CORP.	\$ 8,814,509.36	\$ 4,464,776.83	4.7111%	\$ 643,832.14	10.4147%	
3	CALUMET SUPERIOR, LLC	\$ 215,355.00	\$ 215,355.00	0.2272%	\$ 5,587.55	0.0904%	
4	CANNAT ENERGY INC.	\$ 588,900.00	\$ 588,900.00	0.6214%	\$ 21,309.92	0.3447%	
5	CARGILL INCORPORATED	\$ 9,497,738.54	\$ -	0.0000%	\$ 433,538.14	7.0129%	
6	CASTLETON COMMODITIES MERCHANT TRADING L.P.	\$ 835,918.32	\$ 169,282.61	0.1786%	\$ 41,872.86	0.6773%	
7	CENTRA GAS MANITOBA INC.	\$ 3,561,560.20	\$ -	0.0000%	\$ 198,615.24	3.2128%	
8	CITY OF COHASSET	\$ 5,934.13	\$ 5,934.13	0.0063%	\$ -	0.0000%	
9	CITY OF DULUTH	\$ 486,072.90	\$ 450,481.50	0.4753%	\$ -	0.0000%	
10	CNE GAS SUPPLY, LLC	\$ 537,211.33	\$ 537,211.33	0.5669%	\$ 21,540.53	0.3484%	
11	CONOCOPHILLIPS COMPANY	\$ 1,298,116.56	\$ -	0.0000%	\$ 88,621.53	1.4335%	
12	CONSTELLATION NEW ENERGY-GAS DIVISION, LLC	\$ 101.23	\$ 101.23	0.0001%	\$ -	0.0000%	
13	CONSUMERS ENERGY COMPANY	\$ 88,303.51	\$ -	0.0000%	\$ 5,830.10	0.0943%	
14	DTE ENERGY TRADING, INC.	\$ 2,108,116.87	\$ 1,771,285.11	1.8690%	\$ 69,855.22	1.1300%	
15	DTE GAS COMPANY	\$ 4,571,445.69	\$ 4,571,445.69	4.8237%	\$ 135,278.01	2.1883%	
16	EDF ENERGY SERVICES, LLC	\$ 36,156.00	\$ 36,156.00	0.0382%	\$ 1,344.22	0.0217%	
17	EDF TRADING NORTH AMERICA, LLC	\$ 2,580,045.78	\$ 471,280.07	0.4973%	\$ 114,045.20	1.8448%	
18	ELEMENT MARKETS RENEWABLE NATURAL GAS, LLC	\$ 65,844.45	\$ 65,844.45	0.0695%	\$ 1,809.19	0.0293%	
19	EXELON GENERATION COMPANY, LLC	\$ 492,780.00	\$ -	0.0000%	\$ 21,678.08	0.3507%	
20	GORHAMS, INC. DBA NORTHWEST NAT GAS, LLC	\$ 31,203.23	\$ 31,203.23	0.0329%	\$ 514.81	0.0083%	
21	GREEN PLAINS TRADE GROUP LLC	\$ 82,421.78	\$ 82,421.78	0.0870%	\$ 1,231.21	0.0199%	
22	INTERSTATE POWER AND LIGHT COMPANY	\$ 262,992.23	\$ 262,992.23	0.2775%	\$ 6,178.68	0.0999%	
23	J. ARON & COMPANY LLC	\$ 7,416,780.00	\$ 417,650.00	0.4407%	\$ 331,916.19	5.3691%	
24	KOCH ENERGY SERVICES, LLC	\$ 1,041,140.37	\$ 551,539.23	0.5820%	\$ 104,046.74	1.6831%	
25	MACQUARIE ENERGY LLC	\$ 1,490,065.16	\$ 1,104,482.34	1.1654%	\$ 52,888.40	0.8555%	
26	MERCURIA COMMODITIES CANADA CORPORATION	\$ 10,024.57	\$ 10,024.57	0.0106%	\$ 354.90	0.0057%	
27	MIECO, INC	\$ 278,397.03	\$ 278,397.03	0.2938%	\$ 8,878.61	0.1436%	
28	MINNESOTA ENERGY RESOURCES CORPORATION	\$ 697,984.33	\$ 697,984.33	0.7365%	\$ 9,564.48	0.1547%	
29	MINNESOTA POWER	\$ 71,626.20	\$ 71,626.20	0.0756%	\$ 1,859.75	0.0301%	
30	NORTHERN STATES POWER COMPANY (MN)	\$ 990,301.36	\$ 636,864.46	0.6720%	\$ 24,286.64	0.3929%	
31	NORTHERN STATES POWER COMPANY (WI)	\$ 1,346,103.98	\$ 722,025.16	0.7619%	\$ 30,307.50	0.4903%	
32	S.D. WARREN COMPANY	\$ 366,103.50	\$ 366,103.50	0.3863%	\$ 7,703.80	0.1246%	
33	SEMCO ENERGY INC. D/B/A SEMCO ENERGY GAS	\$ 2,023,866.65	\$ 41,203.15	0.0435%	\$ 6,552.29	0.1060%	
34	SEQUENT ENERGY MANAGEMENT, L.P.	\$ 121,080.33	\$ 11,280.33	0.0119%	\$ 4,711.84	0.0762%	
35	SHELL ENERGY NORTH AMERICA (US), L.P.	\$ 2,153,247.27	\$ 1,503,571.20	1.5865%	\$ 683,668.62	11.0591%	
36	SUPERIOR WATER, LIGHT AND POWER	\$ 151,764.60	\$ 128,037.00	0.1351%	\$ 3,972.77	0.0643%	
37	TENASKA MARKETING VENTURES	\$ 13,249,807.65	\$ 3,020,553.24	3.1872%	\$ 633,675.25	10.2504%	
38	TIDAL ENERGY MARKETING INC.	\$ 148,685.00	\$ -	0.0000%	\$ 5,487.88	0.0888%	
39	TRANSCANADA PIPELINES LIMITED	\$ 59,128,981.65	\$ 2,986,895.98	3.1517%	\$ 1,027,227.02	16.6165%	
40	TWIN EAGLE RESOURCE MANAGEMENT, LLC	\$ 2,175,534.41	\$ 341,808.00	0.3607%	\$ 136,888.04	2.2143%	
41	UNITED ENERGY TRADING CANADA, ULC	\$ 9,757,621.57	\$ 3,538,119.92	3.7333%	\$ 559,454.32	9.0498%	
42	UNITED ENERGY TRADING, LLC	\$ -	\$ -	0.0000%	\$ 2,227.86	0.0360%	
43	UNITED STATES GYPSUM COMPANY	\$ 1,182,436.29	\$ 1,182,436.29	1.2477%	\$ 31,812.95	0.5146%	
44	WISCONSIN ELECTRIC POWER COMPANY	\$ 205,377.56	\$ 19,300.56	0.0204%	\$ 4,560.67	0.0738%	
45	WISCONSIN GAS LLC	\$ 975,123.95	\$ 975,123.95	1.0289%	\$ 8,886.31	0.1437%	
46	WISCONSIN PUBLIC SERVICE CORPORATION	\$ 105,700.00	\$ -	0.0000%	\$ 1,988.24	0.0322%	
47	WORLD FUEL SERVICES, INC.	\$ 130,578.93	\$ 130,578.93	0.1378%	\$ 4,737.93	0.0766%	
48	<b>Total Qualifying Shippers Revenue</b>	<b>\$ 205,515,401.14</b>	<b>\$ 94,771,014.28</b>	<b>100.00%</b>	<b>\$ 6,181,969.67</b>	<b>100.00%</b>	

1/

Qualifying Shippers' Reservation and Usage Revenue has been adjusted to reflect the rate refunds issued on April 5, 2018, for the period October 1, 2017, through December 31, 2017. Refunds were issued pursuant to the 2017 Settlement cited in the transmittal letter.

**Great Lakes Gas Transmission, L.L.C.**  
**2017 Tier Two Sharing Revenue Allocation**  
**Qualifying Shippers' Total Applicable Transportation Revenue 1/**

Line No.	Shipper	Qualifying Shippers			
		Reservation Revenue	Usage Revenue	Total Revenue	
		(a)	(b)	(c)	(d)
		Amount	Amount	Amount	Percentage
1	ANR PIPELINE COMPANY	\$ 64,136,341.67	\$ 681,628.04	\$ 64,817,969.71	30.6182%
2	BP CANADA ENERGY MARKETING CORP.	\$ 8,814,509.36	\$ 643,832.14	\$ 9,458,341.50	4.4679%
3	CALUMET SUPERIOR, LLC	\$ 215,355.00	\$ 5,587.55	\$ 220,942.55	0.1044%
4	CANNAT ENERGY INC.	\$ 588,900.00	\$ 21,309.92	\$ 610,209.92	0.2882%
5	CARGILL INCORPORATED	\$ 9,497,738.54	\$ 433,538.14	\$ 9,931,276.68	4.6913%
6	CASTLETON COMMODITIES MERCHANT TRADING L.P	\$ 835,918.32	\$ 41,872.86	\$ 877,791.18	0.4146%
7	CENTRA GAS MANITOBA INC.	\$ 3,561,560.20	\$ 198,615.24	\$ 3,760,175.44	1.7762%
8	CITY OF COHASSET	\$ 5,934.13	\$ -	\$ 5,934.13	0.0028%
9	CITY OF DULUTH	\$ 486,072.90	\$ -	\$ 486,072.90	0.2296%
10	CNE GAS SUPPLY, LLC	\$ 537,211.33	\$ 21,540.53	\$ 558,751.86	0.2639%
11	CONOCOPHILLIPS COMPANY	\$ 1,298,116.56	\$ 88,621.53	\$ 1,386,738.09	0.6551%
12	CONSTELLATION NEW ENERGY-GAS DIVISION, LLC	\$ 101.23	\$ -	\$ 101.23	0.0000%
13	CONSUMERS ENERGY COMPANY	\$ 88,303.51	\$ 5,830.10	\$ 94,133.61	0.0445%
14	DTE ENERGY TRADING, INC.	\$ 2,108,116.87	\$ 69,855.22	\$ 2,177,972.09	1.0288%
15	DTE GAS COMPANY	\$ 4,571,445.69	\$ 135,278.01	\$ 4,706,723.70	2.2233%
16	EDF ENERGY SERVICES, LLC	\$ 36,156.00	\$ 1,344.22	\$ 37,500.22	0.0177%
17	EDF TRADING NORTH AMERICA, LLC	\$ 2,580,045.78	\$ 114,045.20	\$ 2,694,090.98	1.2726%
18	ELEMENT MARKETS RENEWABLE NATURAL GAS, LLC	\$ 65,844.45	\$ 1,809.19	\$ 67,653.64	0.0320%
19	EXELON GENERATION COMPANY, LLC	\$ 492,780.00	\$ 21,678.08	\$ 514,458.08	0.2430%
20	GORHAMS, INC. DBA NORTHWEST NAT GAS, LLC	\$ 31,203.23	\$ 514.81	\$ 31,718.04	0.0150%
21	GREEN PLAINS TRADE GROUP LLC	\$ 82,421.78	\$ 1,231.21	\$ 83,652.99	0.0395%
22	INTERSTATE POWER AND LIGHT COMPANY	\$ 262,992.23	\$ 6,178.68	\$ 269,170.91	0.1271%
23	J. ARON & COMPANY LLC	\$ 7,416,780.00	\$ 331,916.19	\$ 7,748,696.19	3.6603%
24	KOCH ENERGY SERVICES, LLC	\$ 1,041,140.37	\$ 104,046.74	\$ 1,145,187.11	0.5410%
25	MACQUARIE ENERGY LLC	\$ 1,490,065.16	\$ 52,888.40	\$ 1,542,953.56	0.7288%
26	MERCURIA COMMODITIES CANADA CORPORATION	\$ 10,024.57	\$ 354.90	\$ 10,379.47	0.0049%
27	MIECO, INC	\$ 278,397.03	\$ 8,878.61	\$ 287,275.64	0.1357%
28	MINNESOTA ENERGY RESOURCES CORPORATION	\$ 697,984.33	\$ 9,564.48	\$ 707,548.81	0.3342%
29	MINNESOTA POWER	\$ 71,626.20	\$ 1,859.75	\$ 73,485.95	0.0347%
30	NORTHERN STATES POWER COMPANY (MN)	\$ 990,301.36	\$ 24,286.64	\$ 1,014,588.00	0.4793%
31	NORTHERN STATES POWER COMPANY (WI)	\$ 1,346,103.98	\$ 30,307.50	\$ 1,376,411.48	0.6502%
32	S.D. WARREN COMPANY	\$ 366,103.50	\$ 7,703.80	\$ 373,807.30	0.1766%
33	SEMCO ENERGY INC. D/B/A SEMCO ENERGY GAS	\$ 2,023,866.65	\$ 6,552.29	\$ 2,030,418.94	0.9591%
34	SEQUENT ENERGY MANAGEMENT, L.P.	\$ 121,080.33	\$ 4,711.84	\$ 125,792.17	0.0594%
35	SHELL ENERGY NORTH AMERICA (US), L.P.	\$ 2,153,247.27	\$ 683,668.62	\$ 2,836,915.89	1.3401%
36	SUPERIOR WATER, LIGHT AND POWER	\$ 151,764.60	\$ 3,972.77	\$ 155,737.37	0.0736%
37	TENASKA MARKETING VENTURES	\$ 13,249,807.65	\$ 633,675.25	\$ 13,883,482.90	6.5582%
38	TIDAL ENERGY MARKETING INC.	\$ 148,685.00	\$ 5,487.88	\$ 154,172.88	0.0728%
39	TRANSCANADA PIPELINES LIMITED	\$ 59,128,981.65	\$ 1,027,227.02	\$ 60,156,208.67	28.4161%
40	TWIN EAGLE RESOURCE MANAGEMENT, LLC	\$ 2,175,534.41	\$ 136,888.04	\$ 2,312,422.45	1.0923%
41	UNITED ENERGY TRADING CANADA, ULC	\$ 9,757,621.57	\$ 559,454.32	\$ 10,317,075.89	4.8735%
42	UNITED ENERGY TRADING, LLC	\$ -	\$ 2,227.86	\$ 2,227.86	0.0011%
43	UNITED STATES GYPSUM COMPANY	\$ 1,182,436.29	\$ 31,812.95	\$ 1,214,249.24	0.5736%
44	WISCONSIN ELECTRIC POWER COMPANY	\$ 205,377.56	\$ 4,560.67	\$ 209,938.23	0.0992%
45	WISCONSIN GAS LLC	\$ 975,123.95	\$ 8,886.31	\$ 984,010.26	0.4648%
46	WISCONSIN PUBLIC SERVICE CORPORATION	\$ 105,700.00	\$ 1,988.24	\$ 107,688.24	0.0509%
47	WORLD FUEL SERVICES, INC.	\$ 130,578.93	\$ 4,737.93	\$ 135,316.86	0.0639%
48	<b>Total Qualifying Shippers Revenue</b>	<b>\$ 205,515,401.14</b>	<b>\$ 6,181,969.67</b>	<b>\$ 211,697,370.81</b>	<b>100.00%</b>

1/ Qualifying Shippers' Reservation and Usage Revenue has been adjusted to reflect the rate refunds issued on April 5, 2018, for the period October 1, 2017, through December 31, 2017. Refunds were issued pursuant to the 2017 Settlement cited in the transmittal letter.

**Great Lakes Gas Transmission, L.L.C.  
2017 Tier One Shared Proceeds Summary**

Line No.	Shipper	Maximum Qualifying Shippers Reservation Shared Proceeds 1/		Qualifying Shippers Usage Shared Proceeds 2/		Total Shared Proceeds
		(b)	(c)	(d)	(e)	(f)
		Percentage	Amount	Percentage	Amount	Amount
1	ANR PIPELINE COMPANY	65.7487%	\$ 8,478,103.70	11.0261%	\$ 42,767.56	\$ 8,520,871.25
2	BP CANADA ENERGY MARKETING CORP.	4.7111%	607,485.04	10.4147%	40,396.12	647,881.16
3	CALUMET SUPERIOR, LLC	0.2272%	29,301.56	0.0904%	350.58	29,652.14
4	CANNAT ENERGY INC.	0.6214%	80,126.72	0.3447%	1,337.05	81,463.78
5	CARGILL INCORPORATED	0.0000%	-	7.0129%	27,201.59	27,201.59
6	CASTLETON COMMODITIES MERCHANT TRADING L.P	0.1786%	23,032.88	0.6773%	2,627.24	25,660.12
7	CENTRA GAS MANITOBA INC.	0.0000%	-	3.2128%	12,461.76	12,461.76
8	CITY OF COHASSET	0.0063%	807.41	0.0000%	-	807.41
9	CITY OF DULUTH	0.4753%	61,293.27	0.0000%	-	61,293.27
10	CNE GAS SUPPLY, LLC	0.5669%	73,093.88	0.3484%	1,351.52	74,445.40
11	CONOCOPHILLIPS COMPANY	0.0000%	-	1.4335%	5,560.40	5,560.40
12	CONSTELLATION NEW ENERGY-GAS DIVISION, LLC	0.0001%	13.77	0.0000%	-	13.77
13	CONSUMERS ENERGY COMPANY	0.0000%	-	0.0943%	365.80	365.80
14	DTE ENERGY TRADING, INC.	1.8690%	241,004.03	1.1300%	4,382.94	245,386.97
15	DTE GAS COMPANY	4.8237%	621,998.58	2.1883%	8,487.78	630,486.37
16	EDF ENERGY SERVICES, LLC	0.0382%	4,919.45	0.0217%	84.34	5,003.79
17	EDF TRADING NORTH AMERICA, LLC	0.4973%	64,123.16	1.8448%	7,155.57	71,278.72
18	ELEMENT MARKETS RENEWABLE NATURAL GAS, LLC	0.0695%	8,958.91	0.0293%	113.51	9,072.42
19	EXELON GENERATION COMPANY, LLC	0.0000%	-	0.3507%	1,360.15	1,360.15
20	GORHAMS, INC. DBA NORTHWEST NAT GAS, LLC	0.0329%	4,245.56	0.0083%	32.30	4,277.86
21	GREEN PLAINS TRADE GROUP LLC	0.0870%	11,214.45	0.0199%	77.25	11,291.70
22	INTERSTATE POWER AND LIGHT COMPANY	0.2775%	35,783.16	0.0999%	387.67	36,170.84
23	J. ARON & COMPANY LLC	0.4407%	56,826.16	5.3691%	20,825.50	77,651.66
24	KOCH ENERGY SERVICES, LLC	0.5820%	75,043.35	1.6831%	6,528.23	81,571.58
25	MACQUARIE ENERGY LLC	1.1654%	150,277.72	0.8555%	3,318.39	153,596.11
26	MERCURIA COMMODITIES CANADA CORPORATION	0.0106%	1,363.96	0.0057%	22.27	1,386.23
27	MIECO, INC	0.2938%	37,879.17	0.1436%	557.07	38,436.24
28	MINNESOTA ENERGY RESOURCES CORPORATION	0.7365%	94,968.92	0.1547%	600.11	95,569.03
29	MINNESOTA POWER	0.0756%	9,745.58	0.0301%	116.69	9,862.27
30	NORTHERN STATES POWER COMPANY (MN)	0.6720%	86,652.85	0.3929%	1,523.82	88,176.67
31	NORTHERN STATES POWER COMPANY (WI)	0.7619%	98,239.96	0.4903%	1,901.59	100,141.55
32	S.D. WARREN COMPANY	0.3863%	49,812.66	0.1246%	483.36	50,296.02
33	SEMCO ENERGY INC. D/B/A SEMCO ENERGY GAS	0.0435%	5,606.17	0.1060%	411.11	6,017.28
34	SEQUENT ENERGY MANAGEMENT, L.P.	0.0119%	1,534.82	0.0762%	295.64	1,830.46
35	SHELL ENERGY NORTH AMERICA (US), L.P.	1.5865%	204,578.42	11.0591%	42,895.59	247,474.01
36	SUPERIOR WATER, LIGHT AND POWER	0.1351%	17,420.93	0.0643%	249.26	17,670.19
37	TENASKA MARKETING VENTURES	3.1872%	410,981.55	10.2504%	39,758.84	450,740.39
38	TIDAL ENERGY MARKETING INC.	0.0000%	-	0.0888%	344.33	344.33
39	TRANSCANADA PIPELINES LIMITED	3.1517%	406,402.09	16.6165%	64,451.56	470,853.65
40	TWIN EAGLE RESOURCE MANAGEMENT, LLC	0.3607%	46,506.97	2.2143%	8,588.80	55,095.77
41	UNITED ENERGY TRADING CANADA, ULC	3.7333%	481,402.54	9.0498%	35,101.98	516,504.52
42	UNITED ENERGY TRADING, LLC	0.0000%	-	0.0360%	139.78	139.78
43	UNITED STATES GYPSUM COMPANY	1.2477%	160,884.27	0.5146%	1,996.05	162,880.32
44	WISCONSIN ELECTRIC POWER COMPANY	0.0204%	2,626.07	0.0738%	286.15	2,912.22
45	WISCONSIN GAS LLC	1.0289%	132,677.00	0.1437%	557.56	133,234.56
46	WISCONSIN PUBLIC SERVICE CORPORATION	0.0000%	-	0.0322%	124.75	124.75
47	WORLD FUEL SERVICES, INC.	0.1378%	17,766.79	0.0766%	297.27	18,064.06
48						
49	<b>Total Shared Proceeds</b>	<b>100.00%</b>	<b>\$ 12,894,703.48</b>	<b>100.00%</b>	<b>\$ 387,876.85</b>	<b>\$ 13,282,580.33</b>

1/ Reservation amount (Appendix B - Page 1, line 5) apportioned among Maximum Qualifying Shippers is based on each Maximum Qualifying Shipper's proportionate contribution to total maximum rate revenues for all Maximum Qualifying Shippers for the calendar year (Settlement - Appendix F, Section B.6(a)).

2/ Usage amount (Appendix B - Page 1, line 8) apportioned among Qualifying Shippers is based on each Qualifying Shipper's proportionate contribution to total usage revenue for all Qualifying Shippers for the calendar year (Settlement - Appendix F, Section B.6(b)).

**Great Lakes Gas Transmission, L.L.C.  
2017 Tier Two Shared Proceeds Summary**

Line No.	Shipper (a)	Qualifying Shippers Shared Proceeds	
		(b)	(c)
		Percentage	Amount
1	ANR PIPELINE COMPANY	30.6182%	\$ 7,185,306.50
2	BP CANADA ENERGY MARKETING CORP.	4.4679%	1,048,491.38
3	CALUMET SUPERIOR, LLC	0.1044%	24,492.28
4	CANNAT ENERGY INC.	0.2882%	67,643.98
5	CARGILL INCORPORATED	4.6913%	1,100,917.96
6	CASTLETON COMMODITIES MERCHANT TRADING L.P	0.4146%	97,306.33
7	CENTRA GAS MANITOBA INC.	1.7762%	416,829.05
8	CITY OF COHASSET	0.0028%	657.82
9	CITY OF DULUTH	0.2296%	53,882.94
10	CNE GAS SUPPLY, LLC	0.2639%	61,939.67
11	CONOCOPHILLIPS COMPANY	0.6551%	153,724.94
12	CONSTELLATION NEW ENERGY-GAS DIVISION, LLC	0.0000%	11.22
13	CONSUMERS ENERGY COMPANY	0.0445%	10,435.05
14	DTE ENERGY TRADING, INC.	1.0288%	241,436.09
15	DTE GAS COMPANY	2.2233%	521,757.35
16	EDF ENERGY SERVICES, LLC	0.0177%	4,157.04
17	EDF TRADING NORTH AMERICA, LLC	1.2726%	298,649.73
18	ELEMENT MARKETS RENEWABLE NATURAL GAS, LLC	0.0320%	7,499.65
19	EXELON GENERATION COMPANY, LLC	0.2430%	57,029.54
20	GORHAMS, INC. DBA NORTHWEST NAT GAS, LLC	0.0150%	3,516.06
21	GREEN PLAINS TRADE GROUP LLC	0.0395%	9,273.24
22	INTERSTATE POWER AND LIGHT COMPANY	0.1271%	29,838.57
23	J. ARON & COMPANY LLC	3.6603%	858,971.01
24	KOCH ENERGY SERVICES, LLC	0.5410%	126,948.14
25	MACQUARIE ENERGY LLC	0.7288%	171,041.99
26	MERCURIA COMMODITIES CANADA CORPORATION	0.0049%	1,150.60
27	MIECO, INC	0.1357%	31,845.54
28	MINNESOTA ENERGY RESOURCES CORPORATION	0.3342%	78,434.35
29	MINNESOTA POWER	0.0347%	8,146.18
30	NORTHERN STATES POWER COMPANY (MN)	0.4793%	112,470.75
31	NORTHERN STATES POWER COMPANY (WI)	0.6502%	152,580.19
32	S.D. WARREN COMPANY	0.1766%	41,437.89
33	SEMCO ENERGY INC. D/B/A SEMCO ENERGY GAS	0.9591%	225,079.29
34	SEQUENT ENERGY MANAGEMENT, L.P.	0.0594%	13,944.52
35	SHELL ENERGY NORTH AMERICA (US), L.P.	1.3401%	314,482.39
36	SUPERIOR WATER, LIGHT AND POWER	0.0736%	17,264.05
37	TENASKA MARKETING VENTURES	6.5582%	1,539,034.32
38	TIDAL ENERGY MARKETING INC.	0.0728%	17,090.62
39	TRANSCANADA PIPELINES LIMITED	28.4161%	6,668,533.42
40	TWIN EAGLE RESOURCE MANAGEMENT, LLC	1.0923%	256,340.40
41	UNITED ENERGY TRADING CANADA, ULC	4.8735%	1,143,685.20
42	UNITED ENERGY TRADING, LLC	0.0011%	246.97
43	UNITED STATES GYPSUM COMPANY	0.5736%	134,603.92
44	WISCONSIN ELECTRIC POWER COMPANY	0.0992%	23,272.41
45	WISCONSIN GAS LLC	0.4648%	109,081.10
46	WISCONSIN PUBLIC SERVICE CORPORATION	0.0509%	11,937.63
47	WORLD FUEL SERVICES, INC.	0.0639%	15,000.36
48	<b>Total Shared Proceeds</b>	<b>100.000%</b>	<b>\$ 23,467,419.63</b>

1/

Tier Two Shared Proceeds (Appendix A - Page 2, line 32) are apportioned among Qualifying Shippers based on each Qualifying Shipper's proportionate contribution to the Applicable Transportation Revenue for the calendar year (Settlement - Appendix F, Section B.7).