BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

VOLUME III

COST OF SERVICE STUDY

ON BEHALF OF
PHILADELPHIA GAS WORKS

PHILADELPHIA GAS WORKS

R-2009-2139884

DECEMBER 2009

Philadelphia Gas Works
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Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 ($000s)
SUMMARY OF RESULTS

		Total	Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
	Full tariff Revenues at Current Rates												
1	Gas revenue	7,920	0	0	0	0	0	0	0	0	0	7,920	0
2	Non-gas revenue	511,161	10,489	386,614	13,142	69,030	2,092	5,643	1,672	6,205	6,336	94	9,844
3	Total full tariff revenue	519,080	10,489	386,614	13,142	69,030	2,092	5,643	1,672	6,205	6,336	8,014	9,844
4	Other revenue / Adjust.	16,400	939	15,328	(46)	(106)	(8)	43	(16)	(102)	6	40	322
5	Net revenues	535,480	11,428	401,942	13,096	68,925	2,084	5,686	1,656	6,103	6,342	8,053	10,166
6													
7	Operating Expenses												
8	Supply, Storage & Trans.	41,445	358	28,869	600	4,871	110	312	162	463	567	5,134	0
9	Other Operating expenses	322,684	14,163	256,961	6,977	28,752	954	3,583	606	1,706	2,174	814	5,995
10	Univ. Serv. & Ener. Cons.	98,834	1,283	72,477	3,017	16,337	493	1,338	501	1,902	1,487	0	0
11	Total Operating Expenses	462,964	15,805	358,306	10,594	49,960	1,556	5,234	1,268	4,071	4,228	5,948	5,995
12													
13	Income before Interest & Surplus	72,516	(4,377)	43,636	2,502	18,964	528	452	388	2,032	2,114	2,106	4,171
14	Interest & Surplus	115,016	3,688	86,546	2,427	12,564	323	1,747	388	1,258	1,392	511	4,171
15	**Current Revenue Over (Under) Requirements**	**(42,500)**	**(8,065)**	**(42,910)**	**75**	**6,400**	**205**	**(1,295)**	**(1)**	**774**	**722**	**1,595**	**(0)**
16	Total Revenue Requirement	577,980	19,493	444,852	13,021	62,525	1,879	6,981	1,657	5,329	5,620	6,459	10,166
17	**Revenue increase (decr.) for full cost of service**	8.2%	76.9%	11.1%	(0.6%)	(9.3%)	(9.8%)	23.0%	0.0%	(12.5%)	(11.4%)	(19.9%)	0.0%
18													
19	Rate Base	1,205,020	38,638	906,744	25,428	131,637	3,381	18,304	4,067	13,183	14,584	5,352	43,701
20													
21	**Return (before interest & surplus) on rate base at current rates**	6.0%	(11.3%)	4.8%	9.8%	14.4%	15.6%	2.5%	9.5%	15.4%	14.5%	39.3%	9.5%
22	Relative Return	1.00	(1.88)	0.80	1.64	2.39	2.59	0.41	1.58	2.56	2.41	6.54	1.59

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 ($000s)

	Account Description	Account Code	Total Allocated Dollars	TOTAL Class Allocation										
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
1	I. GAS PLANT IN SERVICE													
2	A. INTANGIBLE PLANT	301-303	0	0	0	0	0	0	0	0	0	0	0	0
4	B. PRODUCTION PLANT													
5	Land and Land Rights	304	1,453	13	1,163	20	191	4	12	7	19	23	0	0
6	Structures & Impr.	305	19,287	170	15,442	270	2,542	52	164	94	253	300	0	0
7	Boiler Equipment	306	2,872	25	2,300	40	379	8	24	14	38	45	0	0
8	Other Power Equip	307	229	2	183	3	30	1	2	1	3	4	0	0
9	L.P.G. Equipment	311	1,425	13	1,141	20	188	4	12	7	19	22	0	0
10	Other Equipment	320	21,979	194	17,598	307	2,897	59	187	107	289	342	0	0
11	Subtotal-Production	304-338	47,246	417	37,827	661	6,226	127	401	230	621	735	0	0
12														
13	C. STORAGE PLANT (Mostly LNG Plant)													
14	Land and Land Rights	360	328	3	262	5	43	1	3	2	4	5	0	0
15	Structures & Impr.	361	8,381	74	6,711	117	1,105	23	71	41	110	130	0	0
16	Gas Holders	362	33,729	298	27,005	472	4,445	91	286	165	443	524	0	0
17	Purification Equip	363	251	2	201	4	33	1	2	1	3	4	0	0
18	Liquification Equip	364	31,084	275	24,887	435	4,096	84	264	152	408	483	0	0
19	Vaporizing Equip	365	13,503	119	10,811	189	1,779	36	115	66	177	210	0	0
20	Compressor Equip	366	16,204	143	12,973	227	2,135	44	138	79	213	252	0	0
21	Meas & Regul Equip.	367	6,220	55	4,980	87	820	17	53	30	82	97	0	0
22	Other Equipment	368	17,751	157	14,212	248	2,339	48	151	87	233	276	0	0
23	Subtotal-Storage	360-368	127,450	1,126	102,043	1,782	16,796	344	1,082	622	1,674	1,981	0	0
24														
25	E. DISTRIBUTION PLANT													
26	Land and Land Rights	374	101	1	74	2	11	0	5	1	2	3	1	3
27	Structures & Impr.	375	2,683	18	1,954	40	291	8	134	18	44	70	33	71
28	Mains	376	594,025	5,094	394,152	11,703	71,666	2,065	18,395	3,233	9,448	11,558	7,147	59,564
29	Mains- Direct Assign	376Direct	7,574	0	0	0	0	0	0	0	0	0	0	7,574
30	Compressor Sta. Equip	377	1,255	10	884	22	146	4	51	8	20	29	15	65
31	Meas & Reg Sta. Equip	378	16,623	129	11,716	293	1,928	54	677	102	270	384	205	863
32	Services	380	556,823	35,804	469,544	8,815	31,725	755	1,839	541	1,944	3,031	859	1,966
33	Meters	381	57,008	3,079	40,372	2,464	8,870	155	377	151	399	261	76	804
34	Meters Install.	382	98,585	5,324	69,816	4,262	15,338	268	653	262	690	451	131	1,391
35	House Regulators	383	1,814	129	1,686	0	0	0	0	0	0	0	0	0
36	House Regulator Install.	384	4,718	334	4,384	0	0	0	0	0	0	0	0	0
37	Indu Meas & Reg Sta. Equip	385	314	0	0	0	0	66	161	0	0	0	0	86
38	Other Equipment	387	5,670	39	4,130	86	616	18	283	38	92	148	70	151
39	Subtotal-Distribution	374-387	1,347,193	49,959	998,712	27,686	130,591	3,393	22,576	4,354	12,909	15,935	8,538	72,539

Philadelphia Gas Works
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Future Test Year Ended August 31, 2010 ($000s)

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41	F. GENERAL PLANT													
42	Land and Land Rights	389	3,713	166	2,904	91	389	9	34	8	23	28	8	52
43	Structures & Impr.	390	69,656	3,112	54,488	1,712	7,299	162	640	156	429	532	149	978
44	Office Furniture & Equip	391	79,539	3,553	62,218	1,954	8,334	186	730	179	490	608	170	1,116
45	Transportation Equip	392	27,450	1,226	21,472	674	2,876	64	252	62	169	210	59	385
46	Stores Equipment	393	755	34	591	19	79	2	7	2	5	6	2	11
47	Tools, Shop, Garage Equip	394	8,283	370	6,479	204	868	19	76	19	51	63	18	116
48	Power Operated Equip	396	482	22	377	12	51	1	4	1	3	4	1	7
49	Communication Equip	397	20,000	893	15,645	491	2,096	47	184	45	123	153	43	281
50	Miscellaneous Equip	398	4,556	203	3,564	112	477	11	42	10	28	35	10	64
51	Subtotal -General	389-399	214,434	9,579	167,738	5,269	22,469	500	1,969	482	1,322	1,639	459	3,010
53	TOTAL UTILITY PLANT		1,736,324	61,081	1,306,320	35,398	176,083	4,365	26,028	5,688	16,526	20,290	8,997	75,549
54														
55	II. DEPRECIATION RESERVE													
56	Production Plant	108.2	28,303	250	22,661	396	3,730	76	240	138	372	440	0	0
57	Local Storage Plant	108.3	81,092	716	64,926	1,134	10,687	219	689	396	1,065	1,261	0	0
58	Mains	109	197,380	1,693	130,967	3,889	23,813	686	6,112	1,074	3,139	3,840	2,375	19,792
59	Mains- Direct Assign	08.52Direc	7,574	0	0	0	0	0	0	0	0	0	0	7,574
60	Services	109	228,753	14,709	192,897	3,621	13,033	310	756	222	799	1,245	353	808
61	Meters	109	62,226	3,360	44,068	2,690	9,681	169	412	165	435	284	83	878
62	Distr Other	109	16,774	114	12,218	253	1,821	53	837	112	272	439	207	446
63	General Plant	109	97,125	4,338	75,975	2,386	10,177	227	892	218	599	742	208	1,363
64	Total-Depreciation res.	108	719,227	25,181	543,711	14,369	72,943	1,740	9,938	2,326	6,681	8,252	3,225	30,861
65														
66	III. OTHER RATE BASE ITEMS													
67	Unclassified	106	0	0	0	0	0	0	0	0	0	0	0	0
68	CWIP	107	0	0	0	0	0	0	0	0	0	0	0	0
69	Total-Other Rate Base Items		0	0	0	0	0	0	0	0	0	0	0	0
70														
71	IV. TOTAL RATE BASE (Excl. Work		1,017,096	35,901	762,609	21,028	103,140	2,625	16,090	3,362	9,844	12,037	5,771	44,688
72	Working Capital (See Subre	131	187,924	2,738	144,136	4,400	28,497	756	2,214	705	3,338	2,547	(419)	(987)
73														
74	V. TOTAL RATE BASE		1,205,020	38,638	906,744	25,428	131,637	3,381	18,304	4,067	13,183	14,584	5,352	43,701
75														

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76	I. OPERATION & MAINTENANCE EXPENSE													
77	A. PRODUCTION EXPENSES													
78	1. Manufactured Gas Production													
79	Operations Labor	701	115	1	92	2	15	0	1	1	2	2	0	0
80	Steam Gen-Fuel	702	182	2	146	3	24	0	2	1	2	3	0	0
81	Misc. Steam Expenses	703	317	3	254	4	42	1	3	2	4	5	0	0
82	Maint Structures	706	31	0	25	0	4	0	0	0	0	0	0	0
83	Maint Boiler Equip	707	192	2	154	3	25	1	2	1	3	3	0	0
84	Maint Steam Other	708	2	0	2	0	0	0	0	0	0	0	0	0
85	Other Elec Gen	712	1,151	10	921	16	152	3	10	6	15	18	0	0
86	Steam & Elec Cr Other	734	(2,054)	(18)	(1,645)	(29)	(271)	(6)	(17)	(10)	(27)	(32)	0	0
87	Plant Protection	735	1,019	9	816	14	134	3	9	5	13	16	0	0
88	Maint. Struct & Impr	741	111	1	89	2	15	0	1	1	1	2	0	0
89	Maint Prod Equip	743	171	2	137	2	23	0	1	1	2	3	0	0
90	Subtotal-MGP	710-743	1,236	11	990	17	163	3	11	6	16	19	0	0
91														
92	2. Other Gas Supply Expenses													
93	Natural Gas Purchases	804	5,134	0	0	0	0	0	0	0	0	0	5,134	0
94	Natural Gas Oper Exp	807	25,259	346	19,550	656	3,612	108	227	73	286	401	0	0
95	Natural Gas from Stor	808	0	0	0	0	0	0	0	0	0	0	0	0
96	Gas-Other Util Ops	812	(17,612)	(241)	(13,631)	(458)	(2,518)	(75)	(158)	(51)	(199)	(280)	0	0
97	LNG-Other Util Ops	812LNG	(11,549)	(102)	(9,247)	(162)	(1,522)	(31)	(98)	(56)	(152)	(180)	0	0
98	LNG Oper Exp	813	14,926	132	11,951	209	1,967	40	127	73	196	232	0	0
99	Subtotal-Prod exp	710-813	17,395	146	9,613	263	1,702	45	108	45	147	193	5,134	0
100														
101	B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES													
102	LNG Oper Exp Admin	840	946	8	757	13	125	3	8	5	12	15	0	0
103	Training	841	2,107	19	1,687	29	278	6	18	10	28	33	0	0
104	Fuel- LNG Power	842	798	7	639	11	105	2	7	4	10	12	0	0
105	Maint Exp- Admin	843	5,152	46	4,125	72	679	14	44	25	68	80	0	0
106	Oper Exp Admin	850	777	7	622	11	102	2	7	4	10	12	0	0
107	Subtotal-Storage	840-850	9,780	86	7,830	137	1,289	26	83	48	128	152	0	0
108														

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109	D. DISTRIBUTION EXPENSES													
110	Oper Supv & Eng	870	726	25	545	14	69	2	13	2	7	9	5	34
111	Gas Control	871	1,278	17	974	33	180	5	11	4	14	20	19	0
112	Mains and Services Exp	874	3,096	110	2,324	55	278	8	54	10	31	39	22	166
113	Natural Gas Oper Exp	875	1,144	9	806	20	133	4	47	7	19	26	14	59
114	Meas/Reg Exp- CG Sta	877	401	3	282	7	46	1	16	2	7	9	5	21
115	Meter & House Regulator E:	878	16,116	894	11,730	679	2,443	43	104	42	110	72	0	0
116	Cust. Install- Gas Bus	879	4,895	268	3,516	215	772	13	33	13	35	23	7	0
117	PLP Costs	879PLP	3,611	254	3,335	0	0	0	0	0	0	22	0	0
118	Other expenses	880	11,255	711	9,320	213	766	17	41	13	44	60	17	53
119	Distribution Rents	881	7	0	5	0	1	0	0	0	0	0	0	0
120	Maint Supv & Eng	885	981	34	737	19	93	2	18	3	10	12	7	46
121	Maint. Mains	887	7,164	61	4,754	141	864	25	222	39	114	139	86	718
122	Maint. Meas/Reg. Sta.-Gen.	889	1,030	8	726	18	120	3	42	6	17	24	13	54
123	Natural Gas Equip	891	428	6	326	11	60	2	4	1	5	7	6	0
124	Maint. of Services	892	2,280	147	1,922	36	130	3	8	2	8	12	4	8
125	Maint. Meters & House Reg:	893	3,251	180	2,366	137	493	9	21	8	22	14	0	0
126	Subtotal-Distribution exp	870-893	57,662	2,728	43,669	1,597	6,449	137	634	154	441	489	204	1,160
127	Total - OPERATION & MAINTENAI		84,837	2,960	61,112	1,998	9,439	209	825	246	716	834	5,338	1,160
128														
129	II. CUSTOMER ACCOUNT													
130	Customer Serv-Adm	901	411	21	348	8	30	1	1	0	0	2	0	0
131	Meter Reading exp	902	811	32	660	16	76	2	5	2	6	8	4	0
132	Cust Records & Coll exp	903	29,630	1,484	25,084	552	2,200	44	99	12	20	110	4	21
133	Uncollectible Acct	904	34,917	782	33,664	67	363	13	27	0	0	0	0	0
134	Uncollectible Acct CRP	904CRP	8,482	110	6,220	259	1,402	42	115	43	163	128	0	0
135	Total - CUSTOMER ACCOUNTS EX		74,251	2,429	65,976	901	4,072	102	248	56	189	247	8	22
136														
137	III. CUSTOMER SERVICE													
138	Cust Assist-Marketing	908	6,011	321	4,211	4	13	302	737	0	0	27	0	394
139	CAP Costs	908CAP	2,330	30	1,709	71	385	12	32	12	45	35	0	0
140	CRP Shortfall	480CRP	77,492	1,006	56,826	2,366	12,809	386	1,049	392	1,491	1,166	0	0
141	Senior Discounts	480Sen	10,530	137	7,722	321	1,740	53	143	53	203	158	0	0
142	Total - CUSTOMER SERVICE & INF		96,362	1,494	70,468	2,762	14,948	753	1,960	458	1,739	1,386	0	394
143														
144	Total - CUST. ACCTS, SERVICES &		170,613	3,924	136,443	3,663	19,021	855	2,208	514	1,928	1,634	8	416
145														

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146	IV. ADMINISTRATIVE &													
147	A. Labor-Related:													
148	Admin & Gen Salaries	920	10,923	488	8,544	268	1,145	25	100	25	67	83	23	153
149	Office Supplies & exp	921	18,383	821	14,380	452	1,926	43	169	41	113	140	39	258
150	Admin exp Transf	922	(17,753)	(793)	(13,887)	(436)	(1,860)	(41)	(163)	(40)	(109)	(136)	(38)	(249)
151	Outside Services	923	2,152	96	1,683	53	225	5	20	5	13	16	5	30
152	Injuries & Damages	925	7,806	349	6,106	192	818	18	72	18	48	60	17	110
153	Employee Pensi&Ben	926	93,479	4,176	73,123	2,297	9,795	218	858	210	576	714	200	1,312
154	Increase- Benefits		42,500	1,898	33,245	1,044	4,453	99	390	95	262	325	91	597
155	Subtotal - O&M Accounts 920-923, 92		157,490	7,035	123,194	3,870	16,502	367	1,446	354	971	1,204	337	2,211
156														
157	B. Plant-Related:													
158	Risk Management	924	1,805	61	1,351	36	182	5	29	6	18	22	10	86
159	Subtotal - O&M Accounts 924-925, 93		1,805	61	1,351	36	182	5	29	6	18	22	10	86
160														
161	C. Other-Related:													
162	Regulatory Comm exp	928	4,164	134	3,133	88	455	12	63	14	46	50	18	151
163	Gas Used by Util	929	(3,940)	(35)	(3,155)	(55)	(519)	(11)	(33)	(19)	(52)	(61)	0	0
164	Misc. Gen'l Expenses	930	2,223	99	1,739	55	233	5	20	5	14	17	5	31
165	Rents	931	290	13	227	7	30	1	3	1	2	2	1	4
166	Subtotal - O&M Accounts 928-931		2,737	211	1,945	95	199	7	53	0	9	8	24	186
167	Total - ADMIN & GENERAL		162,032	7,307	126,490	4,000	16,883	379	1,527	360	998	1,234	371	2,483
168														
169	TOTAL-OPER EXP (Excl D		417,482	14,191	324,045	9,661	45,343	1,442	4,560	1,121	3,643	3,702	5,716	4,058
170														
171	VI. DEPRECIATION EXPE													
172	Depreciation expense	403	38,607	1,307	28,883	764	3,897	98	610	132	386	473	217	1,840
173	Depr exp-Direct Assign	403Direct	0	0	0	0	0	0	0	0	0	0	0	0
174	Total - DEPRECIATION EXPENSE		38,607	1,307	28,883	764	3,897	98	610	132	386	473	217	1,840
175														
176	VII. TAXES OTHER THAN INCOME TAXES													
177	Payroll Taxes	408	6,875	307	5,378	169	720	16	63	15	42	53	15	96
178														
179	TOTAL EXPENSES		462,964	15,805	358,306	10,594	49,960	1,556	5,234	1,268	4,071	4,228	5,948	5,995
180														

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	Account Description	Account Code	Total Allocated Dollars	TOTAL Class Allocation										
				Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
181	V. REVENUES													
182	Distribution Revenue	480-483	389,278	9,034	304,454	9,721	50,511	1,533	4,126	1,104	4,050	4,650	94	0
183	GCR Revenue	80-483GCI	0	0	0	0	0	0	0	0	0	0	0	0
184	Interruptible Sales	480-483Int	7,920	0	0	0	0	0	0	0	0	0	7,920	0
185	USEC Revenue	80-483US(	110,827	1,439	81,271	3,384	18,319	553	1,501	561	2,132	1,667	0	0
186	REC Revenue	80-483RE(	1,212	16	889	37	200	6	16	6	23	18	0	0
187	Finance Chge	487	8,780	181	7,785	115	621	25	53	0	0	0	0	0
188	Misc Discounts	488	199	5	156	5	26	1	2	1	2	2	0	0
189	GTS / IT	489	9,844	0	0	0	0	0	0	0	0	0	0	9,844
190	Gas Revenues- Adj	495	(902)	(12)	(698)	(23)	(129)	(4)	(8)	(3)	(10)	(14)	0	0
191	Revenue Adjustments	495Adj	(13,668)	(179)	(10,099)	(409)	(2,218)	(67)	(177)	(65)	(248)	(207)	0	0
192	Subtotal Gas Revenues, n		513,489	10,483	383,757	12,830	67,331	2,047	5,514	1,605	5,949	6,117	8,014	9,844
193														
194	Bill Paid Turn Ons & Dig U		1,972	131	1,722	22	78	1	2	1	2	11	1	1
195	Appliance Service, Other	879Rev	7,000	493	6,465	0	0	0	0	0	0	42	0	0
196	Subtotal Other Oper Rev		8,972	624	8,187	22	78	1	2	1	2	53	1	1
197														
198	Total Operating Revenues		522,461	11,107	391,944	12,851	67,408	2,048	5,516	1,606	5,951	6,170	8,014	9,845
199														
200	Interest Income	418	8,844	284	6,655	187	966	25	134	30	97	107	39	321
201	Capacity Release Credits	421	4,175	37	3,343	58	550	11	35	20	55	65	0	0
202	Total Non-Oper Income		13,019	320	9,998	245	1,516	36	170	50	152	172	39	321
203														
204	Total Revenue		535,480	11,428	401,942	13,096	68,925	2,084	5,686	1,656	6,103	6,342	8,053	10,166
205														
206	Income before Interest & Surplus		72,516	(4,377)	43,636	2,502	18,964	528	452	388	2,032	2,114	2,106	4,171
207														
208	Interest-Long-term debt	427	79,127	2,537	59,541	1,670	8,644	222	1,202	267	866	958	351	2,870
209	AFUDC	432	(865)	(28)	(651)	(18)	(94)	(2)	(13)	(3)	(9)	(10)	(4)	(31)
210	Surplus Requirement		36,754	1,178	27,656	776	4,015	103	558	124	402	445	163	1,333
211	Total Interest & Surplus		115,016	3,688	86,546	2,427	12,564	323	1,747	388	1,258	1,392	511	4,171
212	Other	436	0	0	0	0	0	0	0	0	0	0	0	0
213	Total Interest & Surplus,		115,016	3,688	86,546	2,427	12,564	323	1,747	388	1,258	1,392	511	4,171
214														
215	Over (Under) Total Requirements		(42,500)	(8,065)	(42,910)	75	6,400	205	(1,295)	(1)	774	722	1,595	(0)

Philadelphia Gas Works
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REVENUE REQUIREMENT BY FUNCTIONAL CLASSIFICATION

		Total	Resid. Non-Heat	Resid. Heat	Comm. Non-Heat	Comm. Heat	Indu. Non-Heat	Indu. Heat	Muni Non-Heat	Muni Heat	PHA GS	Interr. Sales	GTS / IT Trans only
1			RC-1	RC-2	RC-3	RC-4	RC-5	RC-6	RC-7	RC-8	RC-9	RC-10	RC-18
2	**SUPPLY**												
3	Demand Costs	2,198	52	1,691	41	258	6	28	9	26	29	6	51
4	Commodity Costs	15,552	143	8,063	271	1,490	44	94	30	118	165	5,134	0
5		17,749	195	9,755	312	1,747	50	122	39	144	195	5,140	51
6	**STORAGE**												
7	Demand Costs	27,399	328	21,759	409	3,527	74	257	128	352	413	16	134
8		27,399	328	21,759	409	3,527	74	257	128	352	413	16	134
9	**DISTRIBUTION**												
10	Demand Costs	43,127	653	31,652	763	4,840	130	1,672	250	655	958	442	1,112
11	Commodity Costs	37,746	687	24,303	886	4,731	135	468	145	524	477	357	5,034
12	Customer Costs	140,155	5,735	116,343	2,086	9,625	240	1,121	262	864	1,030	357	2,493
13		221,028	7,075	172,297	3,735	19,196	505	3,261	657	2,044	2,465	1,156	8,639
14	**ONSITE**												
15	Customer Costs	184,769	9,520	144,584	5,233	19,872	706	1,799	289	764	877	106	1,020
16		184,769	9,520	144,584	5,233	19,872	706	1,799	289	764	877	106	1,020
17	**USEC**												
18	Customer Costs	110,634	1,436	81,129	3,378	18,287	552	1,498	560	2,129	1,664	0	0
19		110,634	1,436	81,129	3,378	18,287	552	1,498	560	2,129	1,664	0	0
20	**TARIFF REVENUE REQUIREMENT**												
21	Demand Costs	72,724	1,033	55,102	1,213	8,626	211	1,958	387	1,033	1,400	464	1,297
22	Energy Costs	53,298	829	32,366	1,156	6,221	179	562	175	642	642	5,491	5,034
23	Customer Costs	435,558	16,691	342,056	10,697	47,784	1,497	4,419	1,111	3,757	3,572	463	3,513
24		561,580	18,553	429,524	13,067	62,630	1,887	6,938	1,672	5,431	5,614	6,419	9,844
25													
26	Average Customers	494,459	32,944	432,035	5,407	19,461	227	552	332	584	2,789	129	
27													
28	Distribution Customer Costs per Month		$14.51	$22.44	$32.15	$41.21	$88.17	$169.24	$65.71	$123.43	$30.79	$231.10	
29	OnSite Customer Costs per Month		$24.08	$27.89	$80.65	$85.10	$259.59	$271.66	$72.46	$109.03	$26.20	$68.63	
30	Total		$38.59	$50.33	$112.80	$126.31	$347.76	$440.90	$138.17	$232.46	$56.98		
31	Proposed Monthly Customer Charge		$12.00	$12.00	$18.00	$18.00	$50.00	$50.00	$12.00	$12.00	$18.00 / $12.00		
32													

Philadelphia Gas Works
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	Description	Code	Balance	Factor	FUNCTIONALIZATION SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE	USEC
1	I. GAS PLANT IN SERVICE									
2	A. INTANGIBLE PLANT	301-303	0	None	0	0	0	0	0	0
3										
4	B. PRODUCTION PLANT									
5	Land and Land Rights	304	1,453	SUPP	1,453	0	0	0	0	0
6	Structures & Impr.	305	19,287	SUPP	19,287	0	0	0	0	0
7	Boiler Equipment	306	2,872	SUPP	2,872	0	0	0	0	0
8	Other Power Equip	307	229	SUPP	229	0	0	0	0	0
9	L.P.G. Equipment	311	1,425	SUPP	1,425	0	0	0	0	0
10	Other Equipment	320	21,979	SUPP	21,979	0	0	0	0	0
11	Subtotal-Production	304-338	47,246		47,246	0	0	0	0	0
12										
13	C. STORAGE PLANT (Mostly LNG Plant)									
14	Land and Land Rights	360	328	STOR	0	328	0	0	0	0
15	Structures & Impr.	361	8,381	STOR	0	8,381	0	0	0	0
16	Gas Holders	362	33,729	STOR	0	33,729	0	0	0	0
17	Purification Equip	363	251	STOR	0	251	0	0	0	0
18	Liquification Equip	364	31,084	STOR	0	31,084	0	0	0	0
19	Vaporizing Equip	365	13,503	STOR	0	13,503	0	0	0	0
20	Compressor Equip	366	16,204	STOR	0	16,204	0	0	0	0
21	Meas & Regul Equip.	367	6,220	STOR	0	6,220	0	0	0	0
22	Other Equipment	368	17,751	STOR	0	17,751	0	0	0	0
23	Subtotal-Storage	360-368	127,450		0	127,450	0	0	0	0
24										
25	E. DISTRIBUTION PLANT									
26	Land and Land Rights	374	101	DIST	0	0	0	101	0	0
27	Structures & Impr.	375	2,683	DIST	0	0	0	2,683	0	0
28	Mains	376	594,025	DIST	0	0	0	594,025	0	0
29	Mains- Direct Assign	376Direct	7,574	DIST	0	0	0	7,574	0	0
30	Compressor Sta. Equip	377	1,255	DIST	0	0	0	1,255	0	0
31	Meas & Reg Sta. Equip	378	16,623	DIST	0	0	0	16,623	0	0
32	Services	380	556,823	DIST	0	0	0	556,823	0	0
33	Meters	381	57,008	ONSITE	0	0	0	0	57,008	0
34	Meters Install.	382	98,585	ONSITE	0	0	0	0	98,585	0
35	House Regulators	383	1,814	ONSITE	0	0	0	0	1,814	0
36	House Regulator Install.	384	4,718	ONSITE	0	0	0	0	4,718	0
37	Indu Meas & Reg Sta. Equip	385	314	DIST	0	0	0	314	0	0
38	Other Equipment	387	5,670	DIST	0	0	0	5,670	0	0
39	Subtotal-Distribution	374-387	1,347,193		0	0	0	1,185,068	162,125	0
40										

Philadelphia Gas Works
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	Description	Code	Balance	Factor	FUNCTIONALIZATION SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE	USEC
41	F. GENERAL PLANT									
42	Land and Land Rights	389	3,713	LABOR	55	247	0	941	2,470	0
43	Structures & Impr.	390	69,656	LABOR	1,031	4,634	0	17,660	46,331	0
44	Office Furniture & Equip	391	79,539	LABOR	1,177	5,291	0	20,166	52,905	0
45	Transportation Equip	392	27,450	LABOR	406	1,826	0	6,959	18,258	0
46	Stores Equipment	393	755	LABOR	11	50	0	192	502	0
47	Tools, Shop, Garage Equip	394	8,283	LABOR	123	551	0	2,100	5,509	0
48	Power Operated Equip	396	482	LABOR	7	32	0	122	321	0
49	Communication Equip	397	20,000	LABOR	296	1,331	0	5,071	13,303	0
50	Miscellaneous Equip	398	4,556	LABOR	67	303	0	1,155	3,030	0
51	Subtotal -General	389-399	214,434		3,174	14,265	0	54,366	142,629	0
52										
53	TOTAL UTILITY PLANT		1,736,324		50,420	141,716	0	1,239,433	304,754	0
54										
55	II. DEPRECIATION RESERVE									
56	Production Plant	108.2	28,303	SUPPPT	28,303	0	0	0	0	0
57	Local Storage Plant	108.3	81,092	STORPT	0	81,092	0	0	0	0
58	Mains	108.52	197,380	DIST	0	0	0	197,380	0	0
59	Mains- Direct Assign	08.52Direc	7,574	DIST	0	0	0	7,574	0	0
60	Services	108.54	228,753	DIST	0	0	0	228,753	0	0
61	Meters	108.55	62,226	ONSITE	0	0	0	0	62,226	0
62	Distr Other	108.58	16,774	DIST	0	0	0	16,774	0	0
63	General Plant	108.8	97,125	LABOR	1,438	6,461	0	24,624	64,602	0
64	Total-Depreciation res.	108	719,227		29,741	87,554	0	475,105	126,828	0
65										
66	III. OTHER RATE BASE ITEMS									
67	Unclassified	106	0	None	0	0	0	0	0	0
68	CWIP	107.0	0	None	0	0	0	0	0	0
69	Total-Other Rate Base Items		0		0	0	0	0	0	0
70										
71	IV. TOTAL RATE BASE (Excl. Working Capital)		1,017,096		20,679	54,162	0	764,329	177,926	0
72	Working Capital (See Subreport)	131	187,924	See WC Report	0	0	0	187,924	0	0
73										
74	V. TOTAL RATE BASE		1,205,020		20,679	54,162	0	952,253	177,926	0
75										

Philadelphia Gas Works
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	Description	Code	Balance	Factor	FUNCTIONALIZATION SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE	USEC
76	I. OPERATION & MAINTENANCE EXPENSE									
77	A. PRODUCTION EXPENSES									
78	1. Manufactured Gas Production									
79	Operations Labor	701	115	SUPP	115	0	0	0	0	0
80	Steam Gen-Fuel	702	182	SUPP	182	0	0	0	0	0
81	Misc. Steam Expenses	703	317	SUPP	317	0	0	0	0	0
82	Maint Structures	706	31	SUPP	31	0	0	0	0	0
83	Maint Boiler Equip	707	192	SUPP	192	0	0	0	0	0
84	Maint Steam Other	708	2	SUPP	2	0	0	0	0	0
85	Other Elec Gen	712	1,151	SUPP	1,151	0	0	0	0	0
86	Steam & Elec Cr Other	734	(2,054)	SUPP	(2,054)	0	0	0	0	0
87	Plant Protection	735	1,019	SUPP	1,019	0	0	0	0	0
88	Maint. Struct & Impr	741	111	SUPP	111	0	0	0	0	0
89	Maint Prod Equip	743	171	SUPP	171	0	0	0	0	0
90	Subtotal-MGP	710-743	1,236		1,236	0	0	0	0	0
91										
92	2. Other Gas Supply Expenses									
93	Natural Gas Purchases	804	5,134	SUPP	5,134	0	0	0	0	0
94	Natural Gas Oper Exp	807	25,259	SUPP	25,259	0	0	0	0	0
95	Natural Gas from Stor	808	0	SUPP	0	0	0	0	0	0
96	Gas-Other Util Ops	812	(17,612)	SUPP	(17,612)	0	0	0	0	0
97	LNG-Other Util Ops	812LNG	(11,549)	STOR	0	(11,549)	0	0	0	0
98	LNG Oper Exp	813	14,926	STOR	0	14,926	0	0	0	0
99	Subtotal-Prod exp	710-813	17,395		14,018	3,377	0	0	0	0
100										
101	B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES									
102	LNG Oper Exp Admin	840	946	STOR	0	946	0	0	0	0
103	Training	841	2,107	STOR	0	2,107	0	0	0	0
104	Fuel- LNG Power	842	798	STOR	0	798	0	0	0	0
105	Maint Exp- Admin	843	5,152	STOR	0	5,152	0	0	0	0
106	Oper Exp Admin	850	777	STOR	0	777	0	0	0	0
107	Subtotal-Storage	840-850	9,780		0	9,780	0	0	0	0
108										

Philadelphia Gas Works
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	Description	Code	Balance	Factor	FUNCTIONALIZATION SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE	USEC
109	D. DISTRIBUTION EXPENSES									
110	Oper Supv & Eng	870	726	DISTPT	0	0	0	639	87	0
111	Gas Control	871	1,278	DIST	0	0	0	1,278	0	0
112	Mains and Services Exp	874	3,096	MAIN-SERVICE	0	0	0	3,096	0	0
113	Natural Gas Oper Exp	875	1,144	DIST	0	0	0	1,144	0	0
114	Meas/Reg Exp- CG Sta	877	401	DIST	0	0	0	401	0	0
115	Meter & House Regulator Expenses	878	16,116	ONSITE	0	0	0	0	16,116	0
116	Cust. Install- Gas Bus	879	4,895	ONSITE	0	0	0	0	4,895	0
117	PLP Costs	879PLP	3,611	ONSITE	0	0	0	0	3,611	0
118	Other expenses	880	11,255	DISTPT	0	0	0	9,900	1,354	0
119	Distribution Rents	881	7	DISTPT	0	0	0	6	1	0
120	Maint Supv & Eng	885	981	DISTPT	0	0	0	863	118	0
121	Maint. Mains	887	7,164	DIST	0	0	0	7,164	0	0
122	Maint. Meas/Reg. Sta.-Gen.	889	1,030	DIST	0	0	0	1,030	0	0
123	Natural Gas Equip	891	428	DIST	0	0	0	428	0	0
124	Maint. of Services	892	2,280	DIST	0	0	0	2,280	0	0
125	Maint. Meters & House Regs	893	3,251	ONSITE	0	0	0	0	3,251	0
126	Subtotal-Distribution exp	870-893	57,662		0	0	0	28,229	29,433	0
127	Total - OPERATION & MAINTENANCE EXPENSES		84,837		14,018	13,157	0	28,229	29,433	0
128										
129	II. CUSTOMER ACCOUNTS EXPENSES									
130	Customer Serv-Adm	901	411	ONSITE	0	0	0	0	411	0
131	Meter Reading exp	902	811	ONSITE	0	0	0	0	811	0
132	Cust Records & Coll exp	903	29,630	ONSITE	0	0	0	0	29,630	0
133	Uncollectible Acct	904	34,917	DIST	0	0	0	34,917	0	0
134	Uncollectible Acct CRP	904CRP	8,482	USEC	0	0	0	0	0	8,482
135	Total - CUSTOMER ACCOUNTS EXPENSES		74,251		0	0	0	34,917	30,852	8,482
136										
137	III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES									
138	Cust Assist-Marketing	908	6,011	ONSITE	0	0	0	0	6,011	0
139	CAP Costs	908CAP	2,330	USEC	0	0	0	0	0	2,330
140	CRP Shortfall	480CRP	77,492	USEC	0	0	0	0	0	77,492
141	Senior Discounts	480Sen	10,530	USEC	0	0	0	0	0	10,530
142	Total - CUSTOMER SERVICE & INFORMATIONAL E		96,362		0	0	0	0	6,011	90,352
143										
144	Total - CUST. ACCTS, SERVICES & SALES EXP.		170,613		0	0	0	34,917	36,862	98,834
145										

Philadelphia Gas Works
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	Description	Code	Balance	Factor	FUNCTIONALIZATION SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE	USEC
146	IV. ADMINISTRATIVE & GENERAL EXPENSES									
147	A. Labor-Related:									
148	Admin & Gen Salaries	920	10,923	LABOR	162	727	0	2,769	7,265	0
149	Office Supplies & exp	921	18,383	LABOR	272	1,223	0	4,661	12,227	0
150	Admin exp Transf	922	(17,753)	LABOR	(263)	(1,181)	0	(4,501)	(11,808)	0
151	Outside Services	923	2,152	LABOR	32	143	0	546	1,431	0
152	Injuries & Damages	925	7,806	LABOR	116	519	0	1,979	5,192	0
153	Employee Pensi&Ben	926	93,479	LABOR	1,384	6,219	0	23,700	62,177	0
154	Increase- Benefits		42,500	LABOR	629	2,827	0	10,775	28,268	0
155	Subtotal - O&M Accounts 920-923, 926		157,490		2,331	10,477	0	39,929	104,753	0
156										
157	B. Plant-Related:									
158	Risk Management	924	1,805	PSTDP	56	151	0	1,406	192	0
159	Subtotal - O&M Accounts 924-925, 935		1,805		56	151	0	1,406	192	0
160										
161	C. Other-Related:									
162	Regulatory Comm exp	928	4,164	DIST	0	0	0	4,164	0	0
163	Gas Used by Util	929	(3,940)	STOR	0	(3,940)	0	0	0	0
164	Misc. Gen'l Expenses	930	2,223	LABOR	33	148	0	564	1,479	0
165	Rents	931	290	LABOR	4	19	0	74	193	0
166	Subtotal - O&M Accounts 928-931		2,737		37	(3,773)	0	4,801	1,671	0
167	Total - ADMIN & GENERAL		162,032		2,425	6,855	0	46,136	106,617	0
168										
169	TOTAL-OPER EXP (Excl Depr, Tax and Gas Supply)		417,482		16,442	20,012	0	109,281	172,912	98,834
170										
171	VI. DEPRECIATION EXPENSE									
172	Depreciation expense	403	38,607	PSTDP	1,199	3,233	0	30,063	4,113	0
173	Depr exp-Direct Assign	403Direct	0	DIST	0	0	0	0	0	0
174	Total - DEPRECIATION EXPENSE	403	38,607		1,199	3,233	0	30,063	4,113	0
175										
176	VII. TAXES OTHER THAN INCOME TAXES									
177	Payroll Taxes	408	6,875	LABOR	102	457	0	1,743	4,573	0
178										
179	TOTAL EXPENSES		462,964		17,743	23,703	0	141,087	181,598	98,834
180										

Philadelphia Gas Works
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	Description	Code	Balance	Factor	FUNCTIONALIZATION SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE	USEC
181	V. REVENUES									
182	Distribution Revenue	480-483	389,278	O&MXGAS	20,087	24,448	0	133,504	211,239	0
183	GCR Revenue	80-483GC	0	GCR_Revenue	0	0	0	0	0	0
184	Interruptible Sales	480-483Int	7,920	SUPP	7,920	0	0	0	0	0
185	USEC Revenue	80-483US	110,827	USEC	0	0	0	0	0	110,827
186	REC Revenue	80-483RE	1,212	DIST	0	0	0	1,212	0	0
187	Finance Chge	487	8,780	DIST	0	0	0	8,780	0	0
188	Misc Discounts	488	199	DIST	0	0	0	199	0	0
189	GTS / IT	489	9,844	DIST	0	0	0	9,844	0	0
190	Gas Revenues- Adj	495	(902)	SUPP	(902)	0	0	0	0	0
191	Revenue Adjustments	495Adj	(13,668)	Rev_Adjust	(1,868)	0	0	0	0	(11,800)
192	Subtotal Gas Revenues, net		513,489		25,236	24,448	0	153,539	211,239	99,028
193										
194	Bill Paid Turn Ons & Dig Ups		1,972	ONSITE	0	0	0	0	1,972	0
195	Appliance Service, Other	879Rev	7,000	ONSITE	0	0	0	0	7,000	0
196	Subtotal Other Oper Revenues, net		8,972		0	0	0	0	8,972	0
197										
198	Total Operating Revenues		522,461		25,236	24,448	0	153,539	220,211	99,028
199										
200	Interest Income	418	8,844	RATEBASE	180	471	0	6,646	1,547	0
201	Capacity Release Credits	421	4,175	SUPP	4,175	0	0	0	0	0
202	Total Non-Oper Income		13,019		4,355	471	0	6,646	1,547	0
203										
204	Total Revenue		535,480		29,591	24,919	0	160,185	221,758	99,028
205										
206	Income before Interest & Surplus		72,516		11,848	1,216	0	19,098	40,160	193
207										
208	Interest-Long-term debt	427	79,127	RATEBASE	1,609	4,214	0	59,462	13,842	0
209	AFUDC	432	(865)	RATEBASE	(18)	(46)	0	(650)	(151)	0
210	Surplus Requirement		36,754	DIST	0	0	0	36,754	0	0
211	Total Interest & Surplus		115,016		1,591	4,168	0	95,566	13,691	0
212	Other	436	0	DIST	0	0	0	0	0	0
213	Total Interest & Surplus, Other		115,016		1,591	4,168	0	95,566	13,691	0
214										
215	Over (Under) Total Requirements		(42,500)		10,257	(2,951)	0	(76,468)	26,469	193

Philadelphia Gas Works
Allocated Class COS Study - 2009
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	Account Description	Account Code	SUPPLY Dollars	CLASSIFICATION Allocation Factor	SUPPLY Demand	SUPPLY Commodity	SUPPLY Customer	DISTRIBUTIO Dollars	Classification Allocation Factor	DISTRIBUTION Demand	DISTRIBUTION Commodity	DISTRIBUTION Customer
1	I. GAS PLANT IN SERVICE											
2	A. INTANGIBLE PLANT	301-303	0	None	0	0	0	0	None	0	0	0
3												
4	B. PRODUCTION PLANT											
5	Land and Land Rights	304	1,453	DEMAND	1,453	0	0	0	None	0	0	0
6	Structures & Impr.	305	19,287	DEMAND	19,287	0	0	0	None	0	0	0
7	Boiler Equipment	306	2,872	DEMAND	2,872	0	0	0	None	0	0	0
8	Other Power Equip	307	229	DEMAND	229	0	0	0	None	0	0	0
9	L.P.G. Equipment	311	1,425	DEMAND	1,425	0	0	0	None	0	0	0
10	Other Equipment	320	21,979	DEMAND	21,979	0	0	0	None	0	0	0
11	Subtotal-Production	304-338	47,246		47,246	0	0	0		0	0	0
12												
13	C. STORAGE PLANT (Mostly LN(											
14	Land and Land Rights	360	0	None	0	0	0	0	None	0	0	0
15	Structures & Impr.	361	0	None	0	0	0	0	None	0	0	0
16	Gas Holders	362	0	None	0	0	0	0	None	0	0	0
17	Purification Equip	363	0	None	0	0	0	0	None	0	0	0
18	Liquification Equip	364	0	None	0	0	0	0	None	0	0	0
19	Vaporizing Equip	365	0	None	0	0	0	0	None	0	0	0
20	Compressor Equip	366	0	None	0	0	0	0	None	0	0	0
21	Meas & Regul Equip.	367	0	None	0	0	0	0	None	0	0	0
22	Other Equipment	368	0	None	0	0	0	0	None	0	0	0
23	Subtotal-Storage	360-368	0		0	0	0	0		0	0	0
24												
25	E. DISTRIBUTION PLANT											
26	Land and Land Rights	374	0	None	0	0	0	101	DEMAND	101	0	0
27	Structures & Impr.	375	0	None	0	0	0	2,683	DEMAND	2,683	0	0
28	Mains	376	0	None	0	0	0	594,025	MAINS	297,012	297,012	0
29	Mains- Direct Assign	376Direct	0	None	0	0	0	7,574	DEMAND	7,574	0	0
30	Compressor Sta. Equip	377	0	None	0	0	0	1,255	DEMAND	1,255	0	0
31	Meas & Reg Sta. Equip	378	0	None	0	0	0	16,623	DEMAND	16,623	0	0
32	Services	380	0	None	0	0	0	556,823	CUST	0	0	556,823
33	Meters	381	0	None	0	0	0	0	None	0	0	0
34	Meters Install.	382	0	None	0	0	0	0	None	0	0	0
35	House Regulators	383	0	None	0	0	0	0	None	0	0	0
36	House Regulator Install.	384	0	None	0	0	0	0	None	0	0	0
37	Indu Meas & Reg Sta. Equip	385	0	None	0	0	0	314	DEMAND	314	0	0
38	Other Equipment	387	0	None	0	0	0	5,670	DEMAND	5,670	0	0
39	Subtotal-Distribution	374-387	0		0	0	0	1,185,068		331,232	297,012	556,823

Philadelphia Gas Works
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	Account Description	Account Code	SUPPLY Dollars	CLASSIFICATION Allocation Factor	SUPPLY Demand	SUPPLY Commodity	SUPPLY Customer	DISTRIBUTIO Dollars	Classification Allocation Factor	DISTRIBUTION Demand	DISTRIBUTION Commodity	DISTRIBUTION Customer
41	F. GENERAL PLANT											
42	Land and Land Rights	389	55	SUPPLABOR	55	0	0	941	DISTLABOR	306	239	396
43	Structures & Impr.	390	1,031	SUPPLABOR	1,031	0	0	17,660	DISTLABOR	5,740	4,489	7,431
44	Office Furniture & Equip	391	1,177	SUPPLABOR	1,177	0	0	20,166	DISTLABOR	6,554	5,126	8,486
45	Transportation Equip	392	406	SUPPLABOR	406	0	0	6,959	DISTLABOR	2,262	1,769	2,929
46	Stores Equipment	393	11	SUPPLABOR	11	0	0	192	DISTLABOR	62	49	81
47	Tools, Shop, Garage Equip	394	123	SUPPLABOR	123	0	0	2,100	DISTLABOR	682	534	884
48	Power Operated Equip	396	7	SUPPLABOR	7	0	0	122	DISTLABOR	40	31	51
49	Communication Equip	397	296	SUPPLABOR	296	0	0	5,071	DISTLABOR	1,648	1,289	2,134
50	Miscellaneous Equip	398	67	SUPPLABOR	67	0	0	1,155	DISTLABOR	375	294	486
51	Subtotal -General	389-399	3,174		3,174	0	0	54,366		17,669	13,819	22,877
52												
53	TOTAL UTILITY PLANT		50,420		50,420	0	0	1,239,433		348,901	310,831	579,701
54												
55	II. DEPRECIATION RESERVE											
56	Production Plant	108.2	28,303	SUPPPT	28,303	0	0	0	None	0	0	0
57	Local Storage Plant	108.3	0	None	0	0	0	0	None	0	0	0
58	Mains	109	0	None	0	0	0	197,380	MAINS	98,690	98,690	0
59	Mains- Direct Assign	108.52Direct	0	None	0	0	0	7,574	DEMAND	7,574	0	0
60	Services	109	0	None	0	0	0	228,753	CUST	0	0	228,753
61	Meters	109	0	None	0	0	0	0	None	0	0	0
62	Distr Other	109	0	None	0	0	0	16,774	DEMAND	16,774	0	0
63	General Plant	109	1,438	SUPPLABOR	1,438	0	0	24,624	DISTLABOR	8,003	6,259	10,362
64	Total-Depreciation res.	108	29,741		29,741	0	0	475,105		131,040	104,949	239,115
65												
66	III. OTHER RATE BASE ITEMS											
67	Unclassified	106	0	None	0	0	0	0	None	0	0	0
68	CWIP	107	0	DEMAND	0	0	0	0	DISTPT	0	0	0
69	Total-Other Rate Base Items		0		0	0	0	0		0	0	0
70												
71	IV. TOTAL RATE BASE (Excl. W		20,679		20,679	0	0	764,329		217,861	205,882	340,585
72	Working Capital (See Subreport)	131	0	See WC Repo	0	0	0	187,924	See WC Repo	14,402	114,293	59,229
73												
74	V. TOTAL RATE BASE		20,679		20,679	0	0	952,253		232,263	320,175	399,814
75												

Philadelphia Gas Works
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	Account Description	Account Code	SUPPLY Dollars	CLASSIFICATION Allocation Factor	SUPPLY Demand	SUPPLY Commodity	SUPPLY Customer	DISTRIBUTIO Dollars	Classification Allocation Factor	DISTRIBUTION Demand	DISTRIBUTION Commodity	DISTRIBUTION Customer
76	I. OPERATION & MAINTENANC											
77	A. PRODUCTION EXPENSES											
78	1. Manufactured Gas Production											
79	Operations Labor	701	115	DEMAND	115	0	0	0	None	0	0	0
80	Steam Gen-Fuel	702	182	DEMAND	182	0	0	0	None	0	0	0
81	Misc. Steam Expenses	703	317	DEMAND	317	0	0	0	None	0	0	0
82	Maint Structures	706	31	DEMAND	31	0	0	0	None	0	0	0
83	Maint Boiler Equip	707	192	DEMAND	192	0	0	0	None	0	0	0
84	Maint Steam Other	708	2	DEMAND	2	0	0	0	None	0	0	0
85	Other Elec Gen	712	1,151	DEMAND	1,151	0	0	0	None	0	0	0
86	Steam & Elec Cr Other	734	(2,054)	DEMAND	(2,054)	0	0	0	None	0	0	0
87	Plant Protection	735	1,019	DEMAND	1,019	0	0	0	None	0	0	0
88	Maint. Struct & Impr	741	111	DEMAND	111	0	0	0	None	0	0	0
89	Maint Prod Equip	743	171	DEMAND	171	0	0	0	None	0	0	0
90	Subtotal-MGP	710-743	1,236		1,236	0	0	0		0	0	0
91												
92	2. Other Gas Supply Expenses											
93	Natural Gas Purchases	804	5,134	COMMODITY	0	5,134	0	0	None	0	0	0
94	Natural Gas Oper Exp	807	25,259	COMMODITY	0	25,259	0	0	None	0	0	0
95	Natural Gas from Stor	808	0	COMMODITY	0	0	0	0	None	0	0	0
96	Gas-Other Util Ops	812	(17,612)	COMMODITY	0	(17,612)	0	0	None	0	0	0
97	LNG-Other Util Ops	812LNG	0	COMMODITY	0	0	0	0	None	0	0	0
98	LNG Oper Exp	813	0	None	0	0	0	0	None	0	0	0
99	Subtotal-Prod exp	710-813	14,018		1,236	12,781	0	0		0	0	0
100												
101	B. NATURAL GAS STORAGE, TI											
102	LNG Oper Exp Admin	840	0	None	0	0	0	0	None	0	0	0
103	Training	841	0	None	0	0	0	0	None	0	0	0
104	Fuel- LNG Power	842	0	None	0	0	0	0	None	0	0	0
105	Maint Exp- Admin	843	0	None	0	0	0	0	None	0	0	0
106	Oper Exp Admin	850	0	None	0	0	0	0	None	0	0	0
107	Subtotal-Storage	840-850	0		0	0	0	0		0	0	0
108												

Philadelphia Gas Works
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	Account Description	Account Code	CLASSIFICATION SUPPLY Dollars	Allocation Factor	SUPPLY Demand	SUPPLY Commodity	SUPPLY Customer	DISTRIBUTIO Dollars	Classification Allocation Factor	DISTRIBUTION Demand	DISTRIBUTION Commodity	DISTRIBUTION Customer
109	D. DISTRIBUTION EXPENSES											
110	Oper Supv & Eng	870	0	None	0	0	0	639	DISTLABOR	208	162	269
111	Gas Control	871	0	None	0	0	0	1,278	COMMODITY	0	1,278	0
112	Mains and Services Exp	874	0	None	0	0	0	3,096	AIN&SERVIC	799	799	1,498
113	Natural Gas Oper Exp	875	0	None	0	0	0	1,144	DEMAND	1,144	0	0
114	Meas/Reg Exp- CG Sta	877	0	None	0	0	0	401	DEMAND	401	0	0
115	Meter & House Regulator Expenses	878	0	None	0	0	0	0	None	0	0	0
116	Cust. Install- Gas Bus	879	0	None	0	0	0	0	None	0	0	0
117	PLP Costs	879PLP	0	None	0	0	0	0	None	0	0	0
118	Other expenses	880	0	None	0	0	0	9,900	CUST	0	0	9,900
119	Distribution Rents	881	0	None	0	0	0	6	DISTLABOR	2	2	3
120	Maint Supv & Eng	885	0	None	0	0	0	863	DISTLABOR	280	219	363
121	Maint. Mains	887	0	None	0	0	0	7,164	MAINS	3,582	3,582	0
122	Maint. Meas/Reg. Sta.-Gen.	889	0	None	0	0	0	1,030	DEMAND	1,030	0	0
123	Natural Gas Equip	891	0	None	0	0	0	428	COMMODITY	0	428	0
124	Maint. of Services	892	0	None	0	0	0	2,280	CUST	0	0	2,280
125	Maint. Meters & House Regs	893	0	None	0	0	0	0	None	0	0	0
126	Subtotal-Distribution exp	870-893	0		0	0	0	28,229		7,446	6,470	14,313
127	Total - OPERATION & MAINTEN		14,018		1,236	12,781	0	28,229		7,446	6,470	14,313
128												
129	II. CUSTOMER ACCOUNTS EXP											
130	Customer Serv-Adm	901	0	None	0	0	0	0	None	0	0	0
131	Meter Reading exp	902	0	None	0	0	0	0	None	0	0	0
132	Cust Records & Coll exp	903	0	None	0	0	0	0	None	0	0	0
133	Uncollectible Acct	904	0	None	0	0	0	34,917	CUST	0	0	34,917
134	Uncollectible Acct CRP	904CRP	0	None	0	0	0	0	None	0	0	0
135	Total - CUSTOMER ACCOUNTS :		0		0	0	0	34,917		0	0	34,917
136												
137	III. CUSTOMER SERVICE & INF											
138	Cust Assist-Marketing	908	0	None	0	0	0	0	None	0	0	0
139	CAP Costs	908CAP	0	None	0	0	0	0	None	0	0	0
140	CRP Shortfall	480CRP	0	None	0	0	0	0	None	0	0	0
141	Senior Discounts	480Sen	0	None	0	0	0	0	None	0	0	0
142	Total - CUSTOMER SERVICE & I		0		0	0	0	0		0	0	0
143												
144	Total - CUST. ACCTS, SERVICES		0		0	0	0	34,917		0	0	34,917
145												

Philadelphia Gas Works
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	Account Description	Account Code	SUPPLY Dollars	CLASSIFICATION Allocation Factor	SUPPLY Demand	SUPPLY Commodity	SUPPLY Customer	DISTRIBUTIO Dollars	Classification Allocation Factor	DISTRIBUTION Demand	DISTRIBUTION Commodity	DISTRIBUTION Customer
146	IV. ADMINISTRATIVE & GENEI											
147	A. Labor-Related:											
148	Admin & Gen Salaries	920	162	SUPPLABOR	162	0	0	2,769	DISTLABOR	900	704	1,165
149	Office Supplies & exp	921	272	SUPPLABOR	272	0	0	4,661	DISTLABOR	1,515	1,185	1,961
150	Admin exp Transf	922	(263)	SUPPLABOR	(263)	0	0	(4,501)	DISTLABOR	(1,463)	(1,144)	(1,894)
151	Outside Services	923	32	SUPPLABOR	32	0	0	546	DISTLABOR	177	139	230
152	Injuries & Damages	925	116	SUPPLABOR	116	0	0	1,979	DISTLABOR	643	503	833
153	Employee Pensi&Ben	926	1,384	SUPPLABOR	1,384	0	0	23,700	DISTLABOR	7,703	6,024	9,973
154	Increase- Benefits		629	SUPPLABOR	629	0	0	10,775	DISTLABOR	3,502	2,739	4,534
155	Subtotal - O&M Accounts 920-923,		2,331		2,331	0	0	39,929		12,977	10,149	16,802
156												
157	B. Plant-Related:											
158	Risk Management	924	56	SUPPPT	56	0	0	1,406	DISTPT	393	352	661
159	Subtotal - O&M Accounts 924-925,		56		56	0	0	1,406		393	352	661
160												
161	C. Other-Related:											
162	Regulatory Comm exp	928	0	None	0	0	0	4,164	CUST	0	0	4,164
163	Gas Used by Util	929	0	None	0	0	0	0	None	0	0	0
164	Misc. Gen'l Expenses	930	33	SUPPLABOR	33	0	0	564	DISTLABOR	183	143	237
165	Rents	931	4	SUPPLABOR	4	0	0	74	DISTLABOR	24	19	31
166	Subtotal - O&M Accounts 928-931		37		37	0	0	4,801		207	162	4,432
167	Total - ADMIN & GENERAL		2,425		2,425	0	0	46,136		13,577	10,663	21,895
168												
169	TOTAL-OPER EXP (Excl Depr, Ta		16,442		3,661	12,781	0	109,281		21,024	17,133	71,124
170												
171	VI. DEPRECIATION EXPENSE											
172	Depreciation expense	403	1,199	SUPPPT	1,199	0	0	30,063	DISTPT	8,403	7,535	14,125
173	Depr exp-Direct Assign	403Direct	0	None	0	0	0	0	DEMAND	0	0	0
174	Total - DEPRECIATION EXPENSI	403	1,199		1,199	0	0	30,063		8,403	7,535	14,125
175												
176	VII. TAXES OTHER THAN INCO											
177	Payroll Taxes	408	102	SUPPLABOR	102	0	0	1,743	DISTLABOR	567	443	733
178												
179	TOTAL EXPENSES		17,743		4,961	12,781	0	141,087		29,993	25,111	85,983
180												

Philadelphia Gas Works
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	Account Description	Account Code	SUPPLY Dollars	CLASSIFICATION Allocation Factor	SUPPLY Demand	SUPPLY Commodity	SUPPLY Customer	DISTRIBUTIO Dollars	Classification Allocation Factor	DISTRIBUTION Demand	DISTRIBUTION Commodity	DISTRIBUTION Customer
181	V. REVENUES											
182	Distribution Revenue	480-483	20,087	COMMODITY	0	20,087	0	133,504	ISTO&MXGA	25,684	20,931	86,889
183	GCR Revenue	480-483GCR	0	COMMODITY	0	0	0	0	None	0	0	0
184	Interruptible Sales	480-483Int	7,920	COMMODITY	0	7,920	0	0	None	0	0	0
185	USEC Revenue	480-483USC	0	None	0	0	0	0	None	0	0	0
186	REC Revenue	480-483REC	0	None	0	0	0	1,212	DISTBASE	345	326	540
187	Finance Chge	487	0	None	0	0	0	8,780	DIST_REV	1,696	1,385	5,698
188	Misc Discounts	488	0	None	0	0	0	199	DIST_REV	38	31	129
189	GTS / IT	489	0	None	0	0	0	9,844	DEMAND	9,844	0	0
190	Gas Revenues- Adj	495	(902)	COMMODITY	0	(902)	0	0	None	0	0	0
191	Revenue Adjustments	495Adj	(1,868)	COMMODITY	0	(1,868)	0	0	DISTBASE	0	0	0
192	Subtotal Gas Revenues, net		25,236		0	25,236	0	153,539		37,608	22,674	93,257
193												
194	Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	None	0	0	0
195	Appliance Service, Other	879Rev	0	None	0	0	0	0	None	0	0	0
196	Subtotal Other Oper Revenues, n		0		0	0	0	0		0	0	0
197												
198	Total Operating Revenues		25,236		0	25,236	0	153,539		37,608	22,674	93,257
199												
200	Interest Income	418	180	SUPPBASE	180	0	0	6,646	DISTBASE	1,894	1,790	2,962
201	Capacity Release Credits	421	4,175	DEMAND	4,175	0	0	0	None	0	0	0
202	Total Non-Oper Income		4,355		4,355	0	0	6,646		1,894	1,790	2,962
203												
204	Total Revenue		29,591		4,355	25,236	0	160,185		39,502	24,465	96,218
205												
206	Income before Interest & Surplus		11,848		(606)	12,455	0	19,098		9,510	(646)	10,235
207												
208	Interest-Long-term debt	427	1,609	SUPPBASE	1,609	0	0	59,462	DISTBASE	16,949	16,017	26,497
209	AFUDC	432	(18)	DEMAND	(18)	0	0	(650)	DISTBASE	(185)	(175)	(290)
210	Surplus Requirement		0	None	0	0	0	36,754	CUST	0	0	36,754
211	Total Interest & Surplus		1,591		1,591	0	0	95,566		16,764	15,842	62,961
212	Other	436	0	None	0	0	0	0	CUST	0	0	0
213	Total Interest & Surplus, Other		1,591		1,591	0	0	95,566		16,764	15,842	62,961
214												
215	Over (Under) Total Requirements		10,257		(2,198)	12,455	0	(76,468)		(7,254)	(16,488)	(52,726)

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 ($000s)

	Account Description	Account Code	SUPPLY DEMAND Dollars	Allocation Factor	SUPPLY DEMAND Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
1	I. GAS PLANT IN SERVICE														
2	A. INTANGIBLE PLANT	301-303	0	None	0	0	0	0	0	0	0	0	0	0	0
3															
4	B. PRODUCTION PLANT														
5	Land and Land Rights	304	1,453	DesDay-Supp	13	1,163	20	191	4	12	7	19	23	0	0
6	Structures & Impr.	305	19,287	DesDay-Supp	170	15,442	270	2,542	52	164	94	253	300	0	0
7	Boiler Equipment	306	2,872	DesDay-Supp	25	2,300	40	379	8	24	14	38	45	0	0
8	Other Power Equip	307	229	DesDay-Supp	2	183	3	30	1	2	1	3	4	0	0
9	L.P.G. Equipment	311	1,425	DesDay-Supp	13	1,141	20	188	4	12	7	19	22	0	0
10	Other Equipment	320	21,979	DesDay-Supp	194	17,598	307	2,897	59	187	107	289	342	0	0
11	Subtotal-Production	304-338	47,246		417	37,827	661	6,226	127	401	230	621	735	0	0
12															
13	C. STORAGE PLANT (Mostly LNG Plant)														
14	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0	0	0	0
15	Structures & Impr.	361	0	None	0	0	0	0	0	0	0	0	0	0	0
16	Gas Holders	362	0	None	0	0	0	0	0	0	0	0	0	0	0
17	Purification Equip	363	0	None	0	0	0	0	0	0	0	0	0	0	0
18	Liquification Equip	364	0	None	0	0	0	0	0	0	0	0	0	0	0
19	Vaporizing Equip	365	0	None	0	0	0	0	0	0	0	0	0	0	0
20	Compressor Equip	366	0	None	0	0	0	0	0	0	0	0	0	0	0
21	Meas & Regul Equip.	367	0	None	0	0	0	0	0	0	0	0	0	0	0
22	Other Equipment	368	0	None	0	0	0	0	0	0	0	0	0	0	0
23	Subtotal-Storage	360-368	0		0	0	0	0	0	0	0	0	0	0	0
24															
25	E. DISTRIBUTION PLANT														
26	Land and Land Rights	374	0	None	0	0	0	0	0	0	0	0	0	0	0
27	Structures & Impr.	375	0	None	0	0	0	0	0	0	0	0	0	0	0
28	Mains	376	0	None	0	0	0	0	0	0	0	0	0	0	0
29	Mains- Direct Assign	376Direct	0	None	0	0	0	0	0	0	0	0	0	0	0
30	Compressor Sta. Equip	377	0	None	0	0	0	0	0	0	0	0	0	0	0
31	Meas & Reg Sta. Equip	378	0	None	0	0	0	0	0	0	0	0	0	0	0
32	Services	380	0	None	0	0	0	0	0	0	0	0	0	0	0
33	Meters	381	0	None	0	0	0	0	0	0	0	0	0	0	0
34	Meters Install.	382	0	None	0	0	0	0	0	0	0	0	0	0	0
35	House Regulators	383	0	None	0	0	0	0	0	0	0	0	0	0	0
36	House Regulator Install.	384	0	None	0	0	0	0	0	0	0	0	0	0	0
37	Indu Meas & Reg Sta. Equip	385	0	None	0	0	0	0	0	0	0	0	0	0	0
38	Other Equipment	387	0	None	0	0	0	0	0	0	0	0	0	0	0
39	Subtotal-Distribution	374-387	0		0	0	0	0	0	0	0	0	0	0	0
40															

Philadelphia Gas Works
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Future Test Year Ended August 31, 2010 ($000s)

	Account Description	Account Code	SUPPLY DEMAND Dollars	Allocation Factor	SUPPLY DEMAND Class Allocation										
					Resid. Non-Heat RC-1	Resid Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
41	F. GENERAL PLANT														
42	Land and Land Rights	389	55	SuppLab-D	0	44	1	7	0	0	0	1	1	0	0
43	Structures & Impr.	390	1,031	SuppLab-D	9	826	14	136	3	9	5	14	16	0	0
44	Office Furniture & Equip	391	1,177	SuppLab-D	10	943	16	155	3	10	6	15	18	0	0
45	Transportation Equip	392	406	SuppLab-D	4	325	6	54	1	3	2	5	6	0	0
46	Stores Equipment	393	11	SuppLab-D	0	9	0	1	0	0	0	0	0	0	0
47	Tools, Shop, Garage Equip	394	123	SuppLab-D	1	98	2	16	0	1	1	2	2	0	0
48	Power Operated Equip	396	7	SuppLab-D	0	6	0	1	0	0	0	0	0	0	0
49	Communication Equip	397	296	SuppLab-D	3	237	4	39	1	3	1	4	5	0	0
50	Miscellaneous Equip	398	67	SuppLab-D	1	54	1	9	0	1	0	1	1	0	0
51	Subtotal -General	389-399	3,174		28	2,541	44	418	9	27	15	42	49	0	0
52															
53	TOTAL UTILITY PLANT		50,420		445	40,369	705	6,645	136	428	246	662	784	0	0
54															
55	II. DEPRECIATION RESERV														
56	Production Plant	108.2	28,303	SuppPt-D	250	22,661	396	3,730	76	240	138	372	440	0	0
57	Local Storage Plant	108.3	0	None	0	0	0	0	0	0	0	0	0	0	0
58	Mains	109	0	None	0	0	0	0	0	0	0	0	0	0	0
59	Mains- Direct Assign	08.52Direc	0	None	0	0	0	0	0	0	0	0	0	0	0
60	Services	109	0	None	0	0	0	0	0	0	0	0	0	0	0
61	Meters	109	0	None	0	0	0	0	0	0	0	0	0	0	0
62	Distr Other	109	0	None	0	0	0	0	0	0	0	0	0	0	0
63	General Plant	109	1,438	SuppLab-D	13	1,151	20	189	4	12	7	19	22	0	0
64	Total-Depreciation res.	108	29,741		263	23,812	416	3,919	80	253	145	391	462	0	0
65															
66	III. OTHER RATE BASE ITEI														
67	Unclassified	106	0	None	0	0	0	0	0	0	0	0	0	0	0
68	CWIP	107	0	SuppPt-D	0	0	0	0	0	0	0	0	0	0	0
69	Total-Other Rate Base Items		0		0	0	0	0	0	0	0	0	0	0	0
70															
71	IV. TOTAL RATE BASE (Exc		20,679		183	16,556	289	2,725	56	176	101	272	321	0	0
72	Working Capital (See Subrepor	131	0	WC Report	0	0	0	0	0	0	0	0	0	0	0
73															
74	V. TOTAL RATE BASE		20,679		183	16,556	289	2,725	56	176	101	272	321	0	0
75															

Philadelphia Gas Works
Allocated Class COS Study - 2009
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	Account Description	Account Code	SUPPLY DEMAND Dollars	Allocation Factor	SUPPLY DEMAND Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
76	I. OPERATION & MAINTENANCE EXPENSE														
77	A. PRODUCTION EXPENSES														
78	1. Manufactured Gas Productio														
79	Operations Labor	701	115	DesDay-Supp	1	92	2	15	0	1	1	2	2	0	0
80	Steam Gen-Fuel	702	182	DesDay-Supp	2	146	3	24	0	2	1	2	3	0	0
81	Misc. Steam Expenses	703	317	DesDay-Supp	3	254	4	42	1	3	2	4	5	0	0
82	Maint Structures	706	31	DesDay-Supp	0	25	0	4	0	0	0	0	0	0	0
83	Maint Boiler Equip	707	192	DesDay-Supp	2	154	3	25	1	2	1	3	3	0	0
84	Maint Steam Other	708	2	DesDay-Supp	0	2	0	0	0	0	0	0	0	0	0
85	Other Elec Gen	712	1,151	DesDay-Supp	10	921	16	152	3	10	6	15	18	0	0
86	Steam & Elec Cr Other	734	(2,054)	DesDay-Supp	(18)	(1,645)	(29)	(271)	(6)	(17)	(10)	(27)	(32)	0	0
87	Plant Protection	735	1,019	DesDay-Supp	9	816	14	134	3	9	5	13	16	0	0
88	Maint. Struct & Impr	741	111	DesDay-Supp	1	89	2	15	0	1	1	1	2	0	0
89	Maint Prod Equip	743	171	DesDay-Supp	2	137	2	23	0	1	1	2	3	0	0
90	Subtotal-MGP	710-743	1,236		11	990	17	163	3	11	6	16	19	0	0
91															
92	2. Other Gas Supply Expenses														
93	Natural Gas Purchases	804	0	Gas Report	0	0	0	0	0	0	0	0	0	0	0
94	Natural Gas Oper Exp	807	0	None	0	0	0	0	0	0	0	0	0	0	0
95	Natural Gas from Stor	808	0	None	0	0	0	0	0	0	0	0	0	0	0
96	Gas-Other Util Ops	812	0	None	0	0	0	0	0	0	0	0	0	0	0
97	LNG-Other Util Ops	812LNG	0	None	0	0	0	0	0	0	0	0	0	0	0
98	LNG Oper Exp	813	0	None	0	0	0	0	0	0	0	0	0	0	0
99	Subtotal-Prod exp	710-813	1,236		11	990	17	163	3	11	6	16	19	0	0
100															
101	B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES														
102	LNG Oper Exp Admin	840	0	None	0	0	0	0	0	0	0	0	0	0	0
103	Training	841	0	None	0	0	0	0	0	0	0	0	0	0	0
104	Fuel- LNG Power	842	0	None	0	0	0	0	0	0	0	0	0	0	0
105	Maint Exp- Admin	843	0	None	0	0	0	0	0	0	0	0	0	0	0
106	Oper Exp Admin	850	0	None	0	0	0	0	0	0	0	0	0	0	0
107	Subtotal-Storage	840-850	0		0	0	0	0	0	0	0	0	0	0	0
108															

Philadelphia Gas Works
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	Account Description	Account Code	SUPPLY DEMAND Dollars	Allocation Allocation Factor	SUPPLY DEMAND Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
109	D. DISTRIBUTION EXPENSES														
110	Oper Supv & Eng	870	0	None	0	0	0	0	0	0	0	0	0	0	0
111	Gas Control	871	0	None	0	0	0	0	0	0	0	0	0	0	0
112	Mains and Services Exp	874	0	None	0	0	0	0	0	0	0	0	0	0	0
113	Natural Gas Oper Exp	875	0	None	0	0	0	0	0	0	0	0	0	0	0
114	Meas/Reg Exp- CG Sta	877	0	None	0	0	0	0	0	0	0	0	0	0	0
115	Meter & House Regulator Expe	878	0	None	0	0	0	0	0	0	0	0	0	0	0
116	Cust. Install- Gas Bus	879	0	None	0	0	0	0	0	0	0	0	0	0	0
117	PLP Costs	879PLP	0	None	0	0	0	0	0	0	0	0	0	0	0
118	Other expenses	880	0	None	0	0	0	0	0	0	0	0	0	0	0
119	Distribution Rents	881	0	None	0	0	0	0	0	0	0	0	0	0	0
120	Maint Supv & Eng	885	0	None	0	0	0	0	0	0	0	0	0	0	0
121	Maint. Mains	887	0	None	0	0	0	0	0	0	0	0	0	0	0
122	Maint. Meas/Reg. Sta.-Gen.	889	0	None	0	0	0	0	0	0	0	0	0	0	0
123	Natural Gas Equip	891	0	None	0	0	0	0	0	0	0	0	0	0	0
124	Maint. of Services	892	0	None	0	0	0	0	0	0	0	0	0	0	0
125	Maint. Meters & House Regs	893	0	None	0	0	0	0	0	0	0	0	0	0	0
126	Subtotal-Distribution exp	870-893	0		0	0	0	0	0	0	0	0	0	0	0
127	Total - OPERATION & MAIN		1,236		11	990	17	163	3	11	6	16	19	0	0
128															
129	II. CUSTOMER ACCOUNTS														
130	Customer Serv-Adm	901	0	None	0	0	0	0	0	0	0	0	0	0	0
131	Meter Reading exp	902	0	None	0	0	0	0	0	0	0	0	0	0	0
132	Cust Records & Coll exp	903	0	None	0	0	0	0	0	0	0	0	0	0	0
133	Uncollectible Acct	904	0	None	0	0	0	0	0	0	0	0	0	0	0
134	Uncollectible Acct CRP	904CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
135	Total - CUSTOMER ACCOUN		0		0	0	0	0	0	0	0	0	0	0	0
136															
137	III. CUSTOMER SERVICE &														
138	Cust Assist-Marketing	908	0	None	0	0	0	0	0	0	0	0	0	0	0
139	CAP Costs	908CAP	0	None	0	0	0	0	0	0	0	0	0	0	0
140	CRP Shortfall	480CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
141	Senior Discounts	480Sen	0	None	0	0	0	0	0	0	0	0	0	0	0
142	Total - CUSTOMER SERVICE		0		0	0	0	0	0	0	0	0	0	0	0
143															
144	Total - CUST. ACCTS, SERVI		0		0	0	0	0	0	0	0	0	0	0	0
145															

Philadelphia Gas Works
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	Account Description	Account Code	SUPPLY DEMAND Dollars	Allocation Allocation Factor	SUPPLY DEMAND Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
146	IV. ADMINISTRATIVE & GF														
147	A. Labor-Related:														
148	Admin & Gen Salaries	920	162	SuppLab-D	1	129	2	21	0	1	1	2	3	0	0
149	Office Supplies & exp	921	272	SuppLab-D	2	218	4	36	1	2	1	4	4	0	0
150	Admin exp Transf	922	(263)	SuppLab-D	(2)	(210)	(4)	(35)	(1)	(2)	(1)	(3)	(4)	0	0
151	Outside Services	923	32	SuppLab-D	0	26	0	4	0	0	0	0	0	0	0
152	Injuries & Damages	925	116	SuppLab-D	1	93	2	15	0	1	1	2	2	0	0
153	Employee Pensi&Ben	926	1,384	SuppLab-D	12	1,108	19	182	4	12	7	18	22	0	0
154	Increase- Benefits		629	SuppLab-D	6	504	9	83	2	5	3	8	10	0	0
155	Subtotal - O&M Accounts 920-		2,331		21	1,867	33	307	6	20	11	31	36	0	0
156															
157	B. Plant-Related:														
158	Risk Management	924	56	SuppPt-D	0	45	1	7	0	0	0	1	1	0	0
159	Subtotal - O&M Accounts 924-		56		0	45	1	7	0	0	0	1	1	0	0
160															
161	C. Other-Related:														
162	Regulatory Comm exp	928	0	None	0	0	0	0	0	0	0	0	0	0	0
163	Gas Used by Util	929	0	None	0	0	0	0	0	0	0	0	0	0	0
164	Misc. Gen'l Expenses	930	33	SuppLab-D	0	26	0	4	0	0	0	0	1	0	0
165	Rents	931	4	SuppLab-D	0	3	0	1	0	0	0	0	0	0	0
166	Subtotal - O&M Accounts 928-		37		0	30	1	5	0	0	0	0	1	0	0
167	Total - ADMIN & GENERAL		2,425		21	1,941	34	320	7	21	12	32	38	0	0
168															
169	TOTAL-OPER EXP (Excl Dep		3,661		32	2,931	51	482	10	31	18	48	57	0	0
170															
171	VI. DEPRECIATION EXPENS														
172	Depreciation expense	403	1,199	SuppPt-D	11	960	17	158	3	10	6	16	19	0	0
173	Depr exp-Direct Assign	403Direct	0	None	0	0	0	0	0	0	0	0	0	0	0
174	Total - DEPRECIATION EXPI	403	1,199		11	960	17	158	3	10	6	16	19	0	0
175															
176	VII. TAXES OTHER THAN II														
177	Payroll Taxes	408	102	SuppLab-D	1	81	1	13	0	1	0	1	2	0	0
178															
179	TOTAL EXPENSES		4,961		44	3,972	69	654	13	42	24	65	77	0	0
180															

Philadelphia Gas Works
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	Account Description	Account Code	SUPPLY DEMAND Dollars	Allocation Factor	SUPPLY DEMAND Class Allocation: Resid. Non-Heat RC-1	Resid Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
181	V. REVENUES														
182	Distribution Revenue	480-483	0	None	0	0	0	0	0	0	0	0	0	0	0
183	GCR Revenue	80-483GCI	0	None	0	0	0	0	0	0	0	0	0	0	0
184	Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0	0
185	USEC Revenue	80-483USC	0	None	0	0	0	0	0	0	0	0	0	0	0
186	REC Revenue	80-483REC	0	None	0	0	0	0	0	0	0	0	0	0	0
187	Finance Chge	487	0	None	0	0	0	0	0	0	0	0	0	0	0
188	Misc Discounts	488	0	None	0	0	0	0	0	0	0	0	0	0	0
189	GTS / IT	489	0	None	0	0	0	0	0	0	0	0	0	0	0
190	Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0	0
191	Revenue Adjustments	495Adj	0	None	0	0	0	0	0	0	0	0	0	0	0
192	Subtotal Gas Revenues, net		0		0	0	0	0	0	0	0	0	0	0	0
193															
194	Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0	0
195	Appliance Service, Other	879Rev	0	None	0	0	0	0	0	0	0	0	0	0	0
196	Subtotal Other Oper Revenu		0		0	0	0	0	0	0	0	0	0	0	0
197															
198	Total Operating Revenues		0		0	0	0	0	0	0	0	0	0	0	0
199															
200	Interest Income	418	180	Ratebase	6	135	4	20	1	3	1	2	2	1	7
201	Capacity Release Credits	421	4,175	DesDay-Supp	37	3,343	58	550	11	35	20	55	65	0	0
202	Total Non-Oper Income		4,355		43	3,478	62	570	12	38	21	57	67	1	7
203															
204	Total Revenue		4,355		43	3,478	62	570	12	38	21	57	67	1	7
205															
206	Income before Interest & Surpl		(606)		(1)	(494)	(7)	(84)	(2)	(4)	(3)	(8)	(10)	1	7
207															
208	Interest-Long-term debt	427	1,609	Ratebase	52	1,211	34	176	5	24	5	18	19	7	58
209	AFUDC	432	(18)	Ratebase	(1)	(13)	(0)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
210	Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0	0
211	Total Interest & Surplus		1,591		51	1,197	34	174	4	24	5	17	19	7	58
212	Other	436	0	None	0	0	0	0	0	0	0	0	0	0	0
213	Total Interest & Surplus, Otl		1,591		51	1,197	34	174	4	24	5	17	19	7	58
214															
215	Over (Under) Total Requiremei		(2,198)		(52)	(1,691)	(41)	(258)	(6)	(28)	(9)	(26)	(29)	(6)	(51)

Philadelphia Gas Works
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Future Test Year Ended August 31, 2010 ($000s)

	Account Description	Account Code	SUPPLY COMMODITY Dollars	Allocation Allocation Factor	SUPPLY COMMODITY Class Allocation: Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
1	I. GAS PLANT IN SERVICE														
2	A. INTANGIBLE PLANT	301-303	0	None	0	0	0	0	0	0	0	0	0	0	0
4	B. PRODUCTION PLANT														
5	Land and Land Rights	304	0	None	0	0	0	0	0	0	0	0	0	0	0
6	Structures & Impr.	305	0	None	0	0	0	0	0	0	0	0	0	0	0
7	Boiler Equipment	306	0	None	0	0	0	0	0	0	0	0	0	0	0
8	Other Power Equip	307	0	None	0	0	0	0	0	0	0	0	0	0	0
9	L.P.G. Equipment	311	0	None	0	0	0	0	0	0	0	0	0	0	0
10	Other Equipment	320	0	None	0	0	0	0	0	0	0	0	0	0	0
11	Subtotal-Production	304-338	0		0	0	0	0	0	0	0	0	0	0	0
12															
13	C. STORAGE PLANT (Mostly LNG Plant)														
14	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0	0	0	0
15	Structures & Impr.	361	0	None	0	0	0	0	0	0	0	0	0	0	0
16	Gas Holders	362	0	None	0	0	0	0	0	0	0	0	0	0	0
17	Purification Equip	363	0	None	0	0	0	0	0	0	0	0	0	0	0
18	Liquification Equip	364	0	None	0	0	0	0	0	0	0	0	0	0	0
19	Vaporizing Equip	365	0	None	0	0	0	0	0	0	0	0	0	0	0
20	Compressor Equip	366	0	None	0	0	0	0	0	0	0	0	0	0	0
21	Meas & Regul Equip.	367	0	None	0	0	0	0	0	0	0	0	0	0	0
22	Other Equipment	368	0	None	0	0	0	0	0	0	0	0	0	0	0
23	Subtotal-Storage	360-368	0		0	0	0	0	0	0	0	0	0	0	0
24															
25	E. DISTRIBUTION PLANT														
26	Land and Land Rights	374	0	None	0	0	0	0	0	0	0	0	0	0	0
27	Structures & Impr.	375	0	None	0	0	0	0	0	0	0	0	0	0	0
28	Mains	376	0	None	0	0	0	0	0	0	0	0	0	0	0
29	Mains- Direct Assign	376Direct	0	None	0	0	0	0	0	0	0	0	0	0	0
30	Compressor Sta. Equip	377	0	None	0	0	0	0	0	0	0	0	0	0	0
31	Meas & Reg Sta. Equip	378	0	None	0	0	0	0	0	0	0	0	0	0	0
32	Services	380	0	None	0	0	0	0	0	0	0	0	0	0	0
33	Meters	381	0	None	0	0	0	0	0	0	0	0	0	0	0
34	Meters Install.	382	0	None	0	0	0	0	0	0	0	0	0	0	0
35	House Regulators	383	0	None	0	0	0	0	0	0	0	0	0	0	0
36	House Regulator Install.	384	0	None	0	0	0	0	0	0	0	0	0	0	0
37	Indu Meas & Reg Sta. Equip	385	0	None	0	0	0	0	0	0	0	0	0	0	0
38	Other Equipment	387	0	None	0	0	0	0	0	0	0	0	0	0	0
39	Subtotal-Distribution	374-387	0		0	0	0	0	0	0	0	0	0	0	0
40															

Philadelphia Gas Works
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	Account Description	Account Code	SUPPLY COMMODITY Dollars	Allocation Factor	SUPPLY COMMODITY Class Allocation: Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
41	F. GENERAL PLANT														
42	Land and Land Rights	389	0	None	0	0	0	0	0	0	0	0	0	0	0
43	Structures & Impr.	390	0	None	0	0	0	0	0	0	0	0	0	0	0
44	Office Furniture & Equip	391	0	None	0	0	0	0	0	0	0	0	0	0	0
45	Transportation Equip	392	0	None	0	0	0	0	0	0	0	0	0	0	0
46	Stores Equipment	393	0	None	0	0	0	0	0	0	0	0	0	0	0
47	Tools, Shop, Garage Equip	394	0	None	0	0	0	0	0	0	0	0	0	0	0
48	Power Operated Equip	396	0	None	0	0	0	0	0	0	0	0	0	0	0
49	Communication Equip	397	0	None	0	0	0	0	0	0	0	0	0	0	0
50	Miscellaneous Equip	398	0	None	0	0	0	0	0	0	0	0	0	0	0
51	Subtotal -General	389-399	0		0	0	0	0	0	0	0	0	0	0	0
52															
53	TOTAL UTILITY PLANT		0		0	0	0	0	0	0	0	0	0	0	0
54															
55	II. DEPRECIATION RESERV														
56	Production Plant	108.2	0	None	0	0	0	0	0	0	0	0	0	0	0
57	Local Storage Plant	108.3	0	None	0	0	0	0	0	0	0	0	0	0	0
58	Mains	109	0	None	0	0	0	0	0	0	0	0	0	0	0
59	Mains- Direct Assign	08.52Direc	0	None	0	0	0	0	0	0	0	0	0	0	0
60	Services	109	0	None	0	0	0	0	0	0	0	0	0	0	0
61	Meters	109	0	None	0	0	0	0	0	0	0	0	0	0	0
62	Distr Other	109	0	None	0	0	0	0	0	0	0	0	0	0	0
63	General Plant	109	0	None	0	0	0	0	0	0	0	0	0	0	0
64	Total-Depreciation res.	108	0		0	0	0	0	0	0	0	0	0	0	0
65															
66	III. OTHER RATE BASE ITEI														
67	Unclassified	106	0	None	0	0	0	0	0	0	0	0	0	0	0
68	CWIP	107	0	None	0	0	0	0	0	0	0	0	0	0	0
69	Total-Other Rate Base Items		0		0	0	0	0	0	0	0	0	0	0	0
70															
71	IV. TOTAL RATE BASE (Exc		0		0	0	0	0	0	0	0	0	0	0	0
72	Working Capital (See Subrepor	131	0	WC Report	0	0	0	0	0	0	0	0	0	0	0
73															
74	V. TOTAL RATE BASE		0		0	0	0	0	0	0	0	0	0	0	0
75															

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 ($000s)

	Account Description	Account Code	SUPPLY COMMODITY Dollars	Allocation Allocation Factor	SUPPLY COMMODITY Class Allocation: Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
76	I. OPERATION & MAINTEN.														
77	A. PRODUCTION EXPENSES														
78	1. Manufactured Gas Productio														
79	Operations Labor	701	0	None	0	0	0	0	0	0	0	0	0	0	0
80	Steam Gen-Fuel	702	0	None	0	0	0	0	0	0	0	0	0	0	0
81	Misc. Steam Expenses	703	0	None	0	0	0	0	0	0	0	0	0	0	0
82	Maint Structures	706	0	None	0	0	0	0	0	0	0	0	0	0	0
83	Maint Boiler Equip	707	0	None	0	0	0	0	0	0	0	0	0	0	0
84	Maint Steam Other	708	0	None	0	0	0	0	0	0	0	0	0	0	0
85	Other Elec Gen	712	0	None	0	0	0	0	0	0	0	0	0	0	0
86	Steam & Elec Cr Other	734	0	None	0	0	0	0	0	0	0	0	0	0	0
87	Plant Protection	735	0	None	0	0	0	0	0	0	0	0	0	0	0
88	Maint. Struct & Impr	741	0	None	0	0	0	0	0	0	0	0	0	0	0
89	Maint Prod Equip	743	0	None	0	0	0	0	0	0	0	0	0	0	0
90	Subtotal-MGP	710-743	0		0	0	0	0	0	0	0	0	0	0	0
91															
92	2. Other Gas Supply Expenses														
93	Natural Gas Purchases	804	5,134	Gas_Sales_Inter	0	0	0	0	0	0	0	0	0	5,134	0
94	Natural Gas Oper Exp	807	25,259	Gas_Sales_Firm	346	19,550	656	3,612	108	227	73	286	401	0	0
95	Natural Gas from Stor	808	0		0	0	0	0	0	0	0	0	0	0	0
96	Gas-Other Util Ops	812	(17,612)	Gas_Sales_Firm	(241)	(13,631)	(458)	(2,518)	(75)	(158)	(51)	(199)	(280)	0	0
97	LNG-Other Util Ops	812LNG	0	Gas_Sales_Firm	0	0	0	0	0	0	0	0	0	0	0
98	LNG Oper Exp	813	0	None	0	0	0	0	0	0	0	0	0	0	0
99	Subtotal-Prod exp	710-813	12,781		105	5,919	199	1,094	33	69	22	86	121	5,134	0
100															
101	B. NATURAL GAS STORAGI														
102	LNG Oper Exp Admin	840	0	None	0	0	0	0	0	0	0	0	0	0	0
103	Training	841	0	None	0	0	0	0	0	0	0	0	0	0	0
104	Fuel- LNG Power	842	0	None	0	0	0	0	0	0	0	0	0	0	0
105	Maint Exp- Admin	843	0	None	0	0	0	0	0	0	0	0	0	0	0
106	Oper Exp Admin	850	0	None	0	0	0	0	0	0	0	0	0	0	0
107	Subtotal-Storage	840-850	0		0	0	0	0	0	0	0	0	0	0	0
108															

Philadelphia Gas Works
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	Account Description	Account Code	SUPPLY COMMODITY Dollars	Allocation Factor	SUPPLY COMMODITY Class Allocation: Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
109	D. DISTRIBUTION EXPENSI														
110	Oper Supv & Eng	870	0	None	0	0	0	0	0	0	0	0	0	0	0
111	Gas Control	871	0	None	0	0	0	0	0	0	0	0	0	0	0
112	Mains and Services Exp	874	0	None	0	0	0	0	0	0	0	0	0	0	0
113	Natural Gas Oper Exp	875	0	None	0	0	0	0	0	0	0	0	0	0	0
114	Meas/Reg Exp- CG Sta	877	0	None	0	0	0	0	0	0	0	0	0	0	0
115	Meter & House Regulator Expe	878	0	None	0	0	0	0	0	0	0	0	0	0	0
116	Cust. Install- Gas Bus	879	0	None	0	0	0	0	0	0	0	0	0	0	0
117	PLP Costs	879PLP	0	None	0	0	0	0	0	0	0	0	0	0	0
118	Other expenses	880	0	None	0	0	0	0	0	0	0	0	0	0	0
119	Distribution Rents	881	0	None	0	0	0	0	0	0	0	0	0	0	0
120	Maint Supv & Eng	885	0	None	0	0	0	0	0	0	0	0	0	0	0
121	Maint. Mains	887	0	None	0	0	0	0	0	0	0	0	0	0	0
122	Maint. Meas/Reg. Sta.-Gen.	889	0	None	0	0	0	0	0	0	0	0	0	0	0
123	Natural Gas Equip	891	0	None	0	0	0	0	0	0	0	0	0	0	0
124	Maint. of Services	892	0	None	0	0	0	0	0	0	0	0	0	0	0
125	Maint. Meters & House Regs	893	0	None	0	0	0	0	0	0	0	0	0	0	0
126	Subtotal-Distribution exp	870-893	0		0	0	0	0	0	0	0	0	0	0	0
127	Total - OPERATION & MAIN		12,781		105	5,919	199	1,094	33	69	22	86	121	5,134	0
128															
129	II. CUSTOMER ACCOUNTS														
130	Customer Serv-Adm	901	0	None	0	0	0	0	0	0	0	0	0	0	0
131	Meter Reading exp	902	0	None	0	0	0	0	0	0	0	0	0	0	0
132	Cust Records & Coll exp	903	0	None	0	0	0	0	0	0	0	0	0	0	0
133	Uncollectible Acct	904	0	None	0	0	0	0	0	0	0	0	0	0	0
134	Uncollectible Acct CRP	904CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
135	Total - CUSTOMER ACCOUN		0		0	0	0	0	0	0	0	0	0	0	0
136															
137	III. CUSTOMER SERVICE &														
138	Cust Assist-Marketing	908	0	None	0	0	0	0	0	0	0	0	0	0	0
139	CAP Costs	908CAP	0	None	0	0	0	0	0	0	0	0	0	0	0
140	CRP Shortfall	480CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
141	Senior Discounts	480Sen	0	None	0	0	0	0	0	0	0	0	0	0	0
142	Total - CUSTOMER SERVICE		0	None	0	0	0	0	0	0	0	0	0	0	0
143															
144	Total - CUST. ACCTS, SERVI		0		0	0	0	0	0	0	0	0	0	0	0
145															

Philadelphia Gas Works
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Future Test Year Ended August 31, 2010 ($000s)

	Account Description	Account Code	SUPPLY COMMODITY Dollars	Allocation Allocation Factor	SUPPLY COMMODITY Class Allocation: Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
146	IV. ADMINISTRATIVE & GE														
147	A. Labor-Related:														
148	Admin & Gen Salaries	920	0	None	0	0	0	0	0	0	0	0	0	0	0
149	Office Supplies & exp	921	0	None	0	0	0	0	0	0	0	0	0	0	0
150	Admin exp Transf	922	0	None	0	0	0	0	0	0	0	0	0	0	0
151	Outside Services	923	0	None	0	0	0	0	0	0	0	0	0	0	0
152	Injuries & Damages	925	0	None	0	0	0	0	0	0	0	0	0	0	0
153	Employee Pensi&Ben	926	0	None	0	0	0	0	0	0	0	0	0	0	0
154	Increase- Benefits		0	None	0	0	0	0	0	0	0	0	0	0	0
155	Subtotal - O&M Accounts 920-		0		0	0	0	0	0	0	0	0	0	0	0
156															
157	B. Plant-Related:														
158	Risk Management	924	0	None	0	0	0	0	0	0	0	0	0	0	0
159	Subtotal - O&M Accounts 924-		0		0	0	0	0	0	0	0	0	0	0	0
160															
161	C. Other-Related:														
162	Regulatory Comm exp	928	0	None	0	0	0	0	0	0	0	0	0	0	0
163	Gas Used by Util	929	0	None	0	0	0	0	0	0	0	0	0	0	0
164	Misc. Gen'l Expenses	930	0	None	0	0	0	0	0	0	0	0	0	0	0
165	Rents	931	0	None	0	0	0	0	0	0	0	0	0	0	0
166	Subtotal - O&M Accounts 928-		0		0	0	0	0	0	0	0	0	0	0	0
167	Total - ADMIN & GENERAL		0		0	0	0	0	0	0	0	0	0	0	0
168															
169	TOTAL-OPER EXP (Excl Dep		12,781		105	5,919	199	1,094	33	69	22	86	121	5,134	0
170															
171	VI. DEPRECIATION EXPENS														
172	Depreciation expense	403	0	None	0	0	0	0	0	0	0	0	0	0	0
173	Depr exp-Direct Assign	403Direct	0	None	0	0	0	0	0	0	0	0	0	0	0
174	Total - DEPRECIATION EXPI	403	0		0	0	0	0	0	0	0	0	0	0	0
175															
176	VII. TAXES OTHER THAN I														
177	Payroll Taxes	408	0	None	0	0	0	0	0	0	0	0	0	0	0
178															
179	TOTAL EXPENSES		12,781		105	5,919	199	1,094	33	69	22	86	121	5,134	0
180															

Philadelphia Gas Works
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Future Test Year Ended August 31, 2010 ($000s)

	Account Description	Account Code	SUPPLY COMMODITY Dollars	Allocation Factor	SUPPLY COMMODITY Class Allocation: Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
181	V. REVENUES														
182	Distribution Revenue	480-483	20,087	BaseRate_Rev	466	15,710	502	2,606	79	213	57	209	240	5	0
183	GCR Revenue	80-483GCI	0	GCR_Revenue	0	0	0	0	0	0	0	0	0	0	0
184	Interruptible Sales	480-483Int	7,920	InterGas_Rev	0	0	0	0	0	0	0	0	0	7,920	0
185	USEC Revenue	80-483US(	0	None	0	0	0	0	0	0	0	0	0	0	0
186	REC Revenue	80-483RE(	0	None	0	0	0	0	0	0	0	0	0	0	0
187	Finance Chge	487	0	None	0	0	0	0	0	0	0	0	0	0	0
188	Misc Discounts	488	0	None	0	0	0	0	0	0	0	0	0	0	0
189	GTS / IT	489	0	GTS	0	0	0	0	0	0	0	0	0	0	0
190	Gas Revenues- Adj	495	(902)	GCR_Revenue	(12)	(698)	(23)	(129)	(4)	(8)	(3)	(10)	(14)	0	0
191	Revenue Adjustments	495Adj	(1,868)	GCR_Revenue	(26)	(1,446)	(49)	(267)	(8)	(17)	(5)	(21)	(30)	0	0
192	Subtotal Gas Revenues, net		25,236		428	13,566	430	2,210	67	188	49	178	196	7,924	0
193															
194	Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0	0
195	Appliance Service, Other	879Rev	0	None	0	0	0	0	0	0	0	0	0	0	0
196	Subtotal Other Oper Revenu		0		0	0	0	0	0	0	0	0	0	0	0
197															
198	Total Operating Revenues		25,236		428	13,566	430	2,210	67	188	49	178	196	7,924	0
199															
200	Interest Income	418	0	Ratebase	0	0	0	0	0	0	0	0	0	0	0
201	Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0	0
202	Total Non-Oper Income		0		0	0	0	0	0	0	0	0	0	0	0
203															
204	Total Revenue		25,236		428	13,566	430	2,210	67	188	49	178	196	7,924	0
205															
206	Income before Interest & Surpl		12,455		323	7,647	231	1,117	35	119	27	91	75	2,790	0
207															
208	Interest-Long-term debt	427	0	Ratebase	0	0	0	0	0	0	0	0	0	0	0
209	AFUDC	432	0	Ratebase	0	0	0	0	0	0	0	0	0	0	0
210	Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0	0
211	Total Interest & Surplus		0		0	0	0	0	0	0	0	0	0	0	0
212	Other	436	0	None	0	0	0	0	0	0	0	0	0	0	0
213	Total Interest & Surplus, Otl		0		0	0	0	0	0	0	0	0	0	0	0
214															
215	Over (Under) Total Requiremei		12,455		323	7,647	231	1,117	35	119	27	91	75	2,790	0

Philadelphia Gas Works
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Future Test Year Ended August 31, 2010 ($000s)

	Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Allocation Factor	STORAGE DEMAND Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
1	I. GAS PLANT IN SERVICE														
2	A. INTANGIBLE PLANT	301-303	0	DesDay-Supp	0	0	0	0	0	0	0	0	0	0	0
4	B. PRODUCTION PLANT														
5	Land and Land Rights	304	0	None	0	0	0	0	0	0	0	0	0	0	0
6	Structures & Impr.	305	0	None	0	0	0	0	0	0	0	0	0	0	0
7	Boiler Equipment	306	0	None	0	0	0	0	0	0	0	0	0	0	0
8	Other Power Equip	307	0	None	0	0	0	0	0	0	0	0	0	0	0
9	L.P.G. Equipment	311	0	None	0	0	0	0	0	0	0	0	0	0	0
10	Other Equipment	320	0	None	0	0	0	0	0	0	0	0	0	0	0
11	Subtotal-Production	304-338	0		0	0	0	0	0	0	0	0	0	0	0
12															
13	C. STORAGE PLANT (Mostly														
14	Land and Land Rights	360	328	DesDay-Supp	3	262	5	43	1	3	2	4	5	0	0
15	Structures & Impr.	361	8,381	DesDay-Supp	74	6,711	117	1,105	23	71	41	110	130	0	0
16	Gas Holders	362	33,729	DesDay-Supp	298	27,005	472	4,445	91	286	165	443	524	0	0
17	Purification Equip	363	251	DesDay-Supp	2	201	4	33	1	2	1	3	4	0	0
18	Liquification Equip	364	31,084	DesDay-Supp	275	24,887	435	4,096	84	264	152	408	483	0	0
19	Vaporizing Equip	365	13,503	DesDay-Supp	119	10,811	189	1,779	36	115	66	177	210	0	0
20	Compressor Equip	366	16,204	DesDay-Supp	143	12,973	227	2,135	44	138	79	213	252	0	0
21	Meas & Regul Equip.	367	6,220	DesDay-Supp	55	4,980	87	820	17	53	30	82	97	0	0
22	Other Equipment	368	17,751	DesDay-Supp	157	14,212	248	2,339	48	151	87	233	276	0	0
23	Subtotal-Storage	360-368	127,450		1,126	102,043	1,782	16,796	344	1,082	622	1,674	1,981	0	0
24															
25	E. DISTRIBUTION PLANT														
26	Land and Land Rights	374	0	None	0	0	0	0	0	0	0	0	0	0	0
27	Structures & Impr.	375	0	None	0	0	0	0	0	0	0	0	0	0	0
28	Mains	376	0	None	0	0	0	0	0	0	0	0	0	0	0
29	Mains- Direct Assign	376Direct	0	None	0	0	0	0	0	0	0	0	0	0	0
30	Compressor Sta. Equip	377	0	None	0	0	0	0	0	0	0	0	0	0	0
31	Meas & Reg Sta. Equip	378	0	None	0	0	0	0	0	0	0	0	0	0	0
32	Services	380	0	None	0	0	0	0	0	0	0	0	0	0	0
33	Meters	381	0	None	0	0	0	0	0	0	0	0	0	0	0
34	Meters Install.	382	0	None	0	0	0	0	0	0	0	0	0	0	0
35	House Regulators	383	0	None	0	0	0	0	0	0	0	0	0	0	0
36	House Regulator Install.	384	0	None	0	0	0	0	0	0	0	0	0	0	0
37	Indu Meas & Reg Sta. Equip	385	0	None	0	0	0	0	0	0	0	0	0	0	0
38	Other Equipment	387	0	None	0	0	0	0	0	0	0	0	0	0	0
39	Subtotal-Distribution	374-387	0		0	0	0	0	0	0	0	0	0	0	0
40															

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 ($000s)

	Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Factor	STORAGE DEMAND Class Allocation: Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
41	F. GENERAL PLANT														
42	Land and Land Rights	389	247	StorLab-D	2	198	3	33	1	2	1	3	4	0	0
43	Structures & Impr.	390	4,634	StorLab-D	41	3,710	65	611	13	39	23	61	72	0	0
44	Office Furniture & Equip	391	5,291	StorLab-D	47	4,236	74	697	14	45	26	70	82	0	0
45	Transportation Equip	392	1,826	StorLab-D	16	1,462	26	241	5	16	9	24	28	0	0
46	Stores Equipment	393	50	StorLab-D	0	40	1	7	0	0	0	1	1	0	0
47	Tools, Shop, Garage Equip	394	551	StorLab-D	5	441	8	73	1	5	3	7	9	0	0
48	Power Operated Equip	396	32	StorLab-D	0	26	0	4	0	0	0	0	0	0	0
49	Communication Equip	397	1,331	StorLab-D	12	1,065	19	175	4	11	6	17	21	0	0
50	Miscellaneous Equip	398	303	StorLab-D	3	243	4	40	1	3	1	4	5	0	0
51	Subtotal -General	389-399	14,265		126	11,421	199	1,880	38	121	70	187	222	0	0
52															
53	TOTAL UTILITY PLANT		141,716		1,252	113,464	1,982	18,676	382	1,204	691	1,862	2,203	0	0
54															
55	II. DEPRECIATION RESERV														
56	Production Plant	108.2	0	None	0	0	0	0	0	0	0	0	0	0	0
57	Local Storage Plant	108.3	81,092	StorPt-D	716	64,926	1,134	10,687	219	689	396	1,065	1,261	0	0
58	Mains	109	0	None	0	0	0	0	0	0	0	0	0	0	0
59	Mains- Direct Assign	08.52Direc	0	None	0	0	0	0	0	0	0	0	0	0	0
60	Services	109	0	None	0	0	0	0	0	0	0	0	0	0	0
61	Meters	109	0	None	0	0	0	0	0	0	0	0	0	0	0
62	Distr Other	109	0	None	0	0	0	0	0	0	0	0	0	0	0
63	General Plant	109	6,461	StorLab-D	57	5,173	90	851	17	55	32	85	100	0	0
64	Total-Depreciation res.	108	87,554		774	70,099	1,224	11,538	236	744	427	1,150	1,361	0	0
65															
66	III. OTHER RATE BASE ITEI														
67	Unclassified	106	0	None	0	0	0	0	0	0	0	0	0	0	0
68	CWIP	107	0	StorPt-D	0	0	0	0	0	0	0	0	0	0	0
69	Total-Other Rate Base Items		0		0	0	0	0	0	0	0	0	0	0	0
70															
71	IV. TOTAL RATE BASE (Exc		54,162		479	43,365	757	7,138	146	460	264	711	842	0	0
72	Working Capital (See Subrepor	131	0	WC Report	0	0	0	0	0	0	0	0	0	0	0
73															
74	V. TOTAL RATE BASE		54,162		479	43,365	757	7,138	146	460	264	711	842	0	0
75															

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 ($000s)

	Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Allocation Factor	STORAGE DEMAND Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
76	I. OPERATION & MAINTEN.														
77	A. PRODUCTION EXPENSES														
78	1. Manufactured Gas Productio														
79	Operations Labor	701	0	None	0	0	0	0	0	0	0	0	0	0	0
80	Steam Gen-Fuel	702	0	None	0	0	0	0	0	0	0	0	0	0	0
81	Misc. Steam Expenses	703	0	None	0	0	0	0	0	0	0	0	0	0	0
82	Maint Structures	706	0	None	0	0	0	0	0	0	0	0	0	0	0
83	Maint Boiler Equip	707	0	None	0	0	0	0	0	0	0	0	0	0	0
84	Maint Steam Other	708	0	None	0	0	0	0	0	0	0	0	0	0	0
85	Other Elec Gen	712	0	None	0	0	0	0	0	0	0	0	0	0	0
86	Steam & Elec Cr Other	734	0	None	0	0	0	0	0	0	0	0	0	0	0
87	Plant Protection	735	0	None	0	0	0	0	0	0	0	0	0	0	0
88	Maint. Struct & Impr	741	0	None	0	0	0	0	0	0	0	0	0	0	0
89	Maint Prod Equip	743	0	None	0	0	0	0	0	0	0	0	0	0	0
90	Subtotal-MGP	710-743	0		0	0	0	0	0	0	0	0	0	0	0
91															
92	2. Other Gas Supply Expenses														
93	Natural Gas Purchases	804	0	Gas Report	0	0	0	0	0	0	0	0	0	0	0
94	Natural Gas Oper Exp	807	0	None	0	0	0	0	0	0	0	0	0	0	0
95	Natural Gas from Stor	808	0	None	0	0	0	0	0	0	0	0	0	0	0
96	Gas-Other Util Ops	812	0	None	0	0	0	0	0	0	0	0	0	0	0
97	LNG-Other Util Ops	812LNG	(11,549)	DesDay-Supp	(102)	(9,247)	(162)	(1,522)	(31)	(98)	(56)	(152)	(180)	0	0
98	LNG Oper Exp	813	14,926	DesDay-Supp	132	11,951	209	1,967	40	127	73	196	232	0	0
99	Subtotal-Prod exp	710-813	3,377		30	2,704	47	445	9	29	16	44	53	0	0
100															
101	B. NATURAL GAS STORAGI														
102	LNG Oper Exp Admin	840	946	DesDay-Supp	8	757	13	125	3	8	5	12	15	0	0
103	Training	841	2,107	DesDay-Supp	19	1,687	29	278	6	18	10	28	33	0	0
104	Fuel- LNG Power	842	798	DesDay-Supp	7	639	11	105	2	7	4	10	12	0	0
105	Maint Exp- Admin	843	5,152	DesDay-Supp	46	4,125	72	679	14	44	25	68	80	0	0
106	Oper Exp Admin	850	777	DesDay-Supp	7	622	11	102	2	7	4	10	12	0	0
107	Subtotal-Storage	840-850	9,780		86	7,830	137	1,289	26	83	48	128	152	0	0
108															

Philadelphia Gas Works
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	Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Allocation Factor	STORAGE DEMAND Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
109	D. DISTRIBUTION EXPENSI														
110	Oper Supv & Eng	870	0	None	0	0	0	0	0	0	0	0	0	0	0
111	Gas Control	871	0	None	0	0	0	0	0	0	0	0	0	0	0
112	Mains and Services Exp	874	0	None	0	0	0	0	0	0	0	0	0	0	0
113	Natural Gas Oper Exp	875	0	None	0	0	0	0	0	0	0	0	0	0	0
114	Meas/Reg Exp- CG Sta	877	0	None	0	0	0	0	0	0	0	0	0	0	0
115	Meter & House Regulator Expe	878	0	None	0	0	0	0	0	0	0	0	0	0	0
116	Cust. Install- Gas Bus	879	0	None	0	0	0	0	0	0	0	0	0	0	0
117	PLP Costs	879PLP	0	None	0	0	0	0	0	0	0	0	0	0	0
118	Other expenses	880	0	None	0	0	0	0	0	0	0	0	0	0	0
119	Distribution Rents	881	0	None	0	0	0	0	0	0	0	0	0	0	0
120	Maint Supv & Eng	885	0	None	0	0	0	0	0	0	0	0	0	0	0
121	Maint. Mains	887	0	None	0	0	0	0	0	0	0	0	0	0	0
122	Maint. Meas/Reg. Sta.-Gen.	889	0	None	0	0	0	0	0	0	0	0	0	0	0
123	Natural Gas Equip	891	0	None	0	0	0	0	0	0	0	0	0	0	0
124	Maint. of Services	892	0	None	0	0	0	0	0	0	0	0	0	0	0
125	Maint. Meters & House Regs	893	0	None	0	0	0	0	0	0	0	0	0	0	0
126	Subtotal-Distribution exp	870-893	0		0	0	0	0	0	0	0	0	0	0	0
127	Total - OPERATION & MAIN		13,157		116	10,534	184	1,734	35	112	64	173	205	0	0
128															
129	II. CUSTOMER ACCOUNTS :														
130	Customer Serv-Adm	901	0	None	0	0	0	0	0	0	0	0	0	0	0
131	Meter Reading exp	902	0	None	0	0	0	0	0	0	0	0	0	0	0
132	Cust Records & Coll exp	903	0	None	0	0	0	0	0	0	0	0	0	0	0
133	Uncollectible Acct	904	0	None	0	0	0	0	0	0	0	0	0	0	0
134	Uncollectible Acct CRP	904CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
135	Total - CUSTOMER ACCOUN		0		0	0	0	0	0	0	0	0	0	0	0
136															
137	III. CUSTOMER SERVICE &														
138	Cust Assist-Marketing	908	0	None	0	0	0	0	0	0	0	0	0	0	0
139	CAP Costs	908CAP	0	None	0	0	0	0	0	0	0	0	0	0	0
140	CRP Shortfall	480CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
141	Senior Discounts	480Sen	0	None	0	0	0	0	0	0	0	0	0	0	0
142	Total - CUSTOMER SERVICE		0		0	0	0	0	0	0	0	0	0	0	0
143															
144	Total - CUST. ACCTS, SERVI		0		0	0	0	0	0	0	0	0	0	0	0
145															

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 ($000s)

	Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Factor	STORAGE DEMAND Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
146	IV. ADMINISTRATIVE & GE														
147	A. Labor-Related:														
148	Admin & Gen Salaries	920	727	StorLab-D	6	582	10	96	2	6	4	10	11	0	0
149	Office Supplies & exp	921	1,223	StorLab-D	11	979	17	161	3	10	6	16	19	0	0
150	Admin exp Transf	922	(1,181)	StorLab-D	(10)	(946)	(17)	(156)	(3)	(10)	(6)	(16)	(18)	0	0
151	Outside Services	923	143	StorLab-D	1	115	2	19	0	1	1	2	2	0	0
152	Injuries & Damages	925	519	StorLab-D	5	416	7	68	1	4	3	7	8	0	0
153	Employee Pensi&Ben	926	6,219	StorLab-D	55	4,979	87	820	17	53	30	82	97	0	0
154	Increase- Benefits		2,827	StorLab-D	25	2,264	40	373	8	24	14	37	44	0	0
155	Subtotal - O&M Accounts 920-		10,477		93	8,388	147	1,381	28	89	51	138	163	0	0
156															
157	B. Plant-Related:														
158	Risk Management	924	151	StorPt-D	1	121	2	20	0	1	1	2	2	0	0
159	Subtotal - O&M Accounts 924-		151		1	121	2	20	0	1	1	2	2	0	0
160															
161	C. Other-Related:														
162	Regulatory Comm exp	928	0	None	0	0	0	0	0	0	0	0	0	0	0
163	Gas Used by Util	929	(3,940)	DesDay-Supp	(35)	(3,155)	(55)	(519)	(11)	(33)	(19)	(52)	(61)	0	0
164	Misc. Gen'l Expenses	930	148	StorLab-D	1	118	2	19	0	1	1	2	2	0	0
165	Rents	931	19	StorLab-D	0	15	0	3	0	0	0	0	0	0	0
166	Subtotal - O&M Accounts 928-		(3,773)		(33)	(3,021)	(53)	(497)	(10)	(32)	(18)	(50)	(59)	0	0
167	Total - ADMIN & GENERAL		6,855		61	5,489	96	903	18	58	33	90	107	0	0
168															
169	TOTAL-OPER EXP (Excl Dep		20,012		177	16,023	280	2,637	54	170	98	263	311	0	0
170															
171	VI. DEPRECIATION EXPENS														
172	Depreciation expense	403	3,233	StorPt-D	29	2,589	45	426	9	27	16	42	50	0	0
173	Depr exp-Direct Assign	403Direct	0	StorPt-D	0	0	0	0	0	0	0	0	0	0	0
174	Total - DEPRECIATION EXPI	403	3,233		29	2,589	45	426	9	27	16	42	50	0	0
175															
176	VII. TAXES OTHER THAN I														
177	Payroll Taxes	408	457	StorLab-D	4	366	6	60	1	4	2	6	7	0	0
178															
179	TOTAL EXPENSES		23,703		209	18,978	331	3,124	64	201	116	311	368	0	0
180															

Philadelphia Gas Works
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	Account Description	Account Code	STORAGE DEMAND Dollars	Allocation Allocation Factor	STORAGE DEMAND Class Allocation: Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
181	V. REVENUES														
182	Distribution Revenue	480-483	24,448	BaseRate_Rev	567	19,121	611	3,172	96	259	69	254	292	6	0
183	GCR Revenue	80-483GCI	0	GCR_Revenue	0	0	0	0	0	0	0	0	0	0	0
184	Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0	0
185	USEC Revenue	80-483US(	0	None	0	0	0	0	0	0	0	0	0	0	0
186	REC Revenue	80-483RE(	0	None	0	0	0	0	0	0	0	0	0	0	0
187	Finance Chge	487	0	None	0	0	0	0	0	0	0	0	0	0	0
188	Misc Discounts	488	0	None	0	0	0	0	0	0	0	0	0	0	0
189	GTS / IT	489	0	None	0	0	0	0	0	0	0	0	0	0	0
190	Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0	0
191	Revenue Adjustments	495Adj	0	None	0	0	0	0	0	0	0	0	0	0	0
192	Subtotal Gas Revenues, net		24,448		567	19,121	611	3,172	96	259	69	254	292	6	0
193															
194	Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0	0
195	Appliance Service, Other	879Rev	0	None	0	0	0	0	0	0	0	0	0	0	0
196	Subtotal Other Oper Revenu		0		0	0	0	0	0	0	0	0	0	0	0
197															
198	Total Operating Revenues		24,448		567	19,121	611	3,172	96	259	69	254	292	6	0
199															
200	Interest Income	418	471	Ratebase	15	354	10	51	1	7	2	5	6	2	17
201	Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0	0
202	Total Non-Oper Income		471		15	354	10	51	1	7	2	5	6	2	17
203															
204	Total Revenue		24,919		582	19,475	620	3,224	98	266	71	259	298	8	17
205															
206	Income before Interest & Surpl		1,216		373	498	289	100	34	65	(45)	(52)	(71)	8	17
207															
208	Interest-Long-term debt	427	4,214	Ratebase	135	3,171	89	460	12	64	14	46	51	19	153
209	AFUDC	432	(46)	Ratebase	(1)	(35)	(1)	(5)	(0)	(1)	(0)	(1)	(1)	(0)	(2)
210	Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0	0
211	Total Interest & Surplus		4,168		134	3,136	88	455	12	63	14	46	50	19	151
212	Other	436	0	None	0	0	0	0	0	0	0	0	0	0	0
213	Total Interest & Surplus, Otl		4,168		134	3,136	88	455	12	63	14	46	50	19	151
214															
215	Over (Under) Total Requiremei		(2,951)		239	(2,638)	201	(355)	22	2	(59)	(97)	(121)	(11)	(134)

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	Account Description	Account Code	DISTRIBUTIO DEMAND Dollars	Allocation Allocation Factor	DISTRIBUTION DEMAND Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
1	I. GAS PLANT IN SERVICE														
2	A. INTANGIBLE PLANT	301-303	0	None	0	0	0	0	0	0	0	0	0	0	0
4	B. PRODUCTION PLANT														
5	Land and Land Rights	304	0	None	0	0	0	0	0	0	0	0	0	0	0
6	Structures & Impr.	305	0	None	0	0	0	0	0	0	0	0	0	0	0
7	Boiler Equipment	306	0	None	0	0	0	0	0	0	0	0	0	0	0
8	Other Power Equip	307	0	None	0	0	0	0	0	0	0	0	0	0	0
9	L.P.G. Equipment	311	0	None	0	0	0	0	0	0	0	0	0	0	0
10	Other Equipment	320	0	None	0	0	0	0	0	0	0	0	0	0	0
11	Subtotal-Production	304-338	0		0	0	0	0	0	0	0	0	0	0	0
12															
13	C. STORAGE PLANT (Mostly LNG Plant)														
14	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0	0	0	0
15	Structures & Impr.	361	0	None	0	0	0	0	0	0	0	0	0	0	0
16	Gas Holders	362	0	None	0	0	0	0	0	0	0	0	0	0	0
17	Purification Equip	363	0	None	0	0	0	0	0	0	0	0	0	0	0
18	Liquification Equip	364	0	None	0	0	0	0	0	0	0	0	0	0	0
19	Vaporizing Equip	365	0	None	0	0	0	0	0	0	0	0	0	0	0
20	Compressor Equip	366	0	None	0	0	0	0	0	0	0	0	0	0	0
21	Meas & Regul Equip.	367	0	None	0	0	0	0	0	0	0	0	0	0	0
22	Other Equipment	368	0	None	0	0	0	0	0	0	0	0	0	0	0
23	Subtotal-Storage	360-368	0		0	0	0	0	0	0	0	0	0	0	0
24															
25	E. DISTRIBUTION PLANT														
26	Land and Land Rights	374	101	DistPt-D	1	74	2	11	0	5	1	2	3	1	3
27	Structures & Impr.	375	2,683	DistPt-D	18	1,954	40	291	8	134	18	44	70	33	71
28	Mains	376	297,012	ExcessDemand	2,055	222,505	4,557	32,976	897	15,225	2,048	4,944	8,037	3,769	0
29	Mains- Direct Assign	376Direct	7,574	GTS	0	0	0	0	0	0	0	0	0	0	7,574
30	Compressor Sta. Equip	377	1,255	DesDay-Mains	10	884	22	146	4	51	8	20	29	15	65
31	Meas & Reg Sta. Equip	378	16,623	DesDay-Mains	129	11,716	293	1,928	54	677	102	270	384	205	863
32	Services	380	0	None	0	0	0	0	0	0	0	0	0	0	0
33	Meters	381	0	None	0	0	0	0	0	0	0	0	0	0	0
34	Meters Install.	382	0	None	0	0	0	0	0	0	0	0	0	0	0
35	House Regulators	383	0	None	0	0	0	0	0	0	0	0	0	0	0
36	House Regulator Install.	384	0	None	0	0	0	0	0	0	0	0	0	0	0
37	Indu Meas & Reg Sta. Equip	385	314	Cust_Ind	0	0	0	0	66	161	0	0	0	0	86
38	Other Equipment	387	5,670	DistPt-D	39	4,130	86	616	18	283	38	92	148	70	151
39	Subtotal-Distribution	374-387	331,232		2,252	241,263	4,999	35,968	1,048	16,537	2,214	5,372	8,671	4,094	8,814

Philadelphia Gas Works
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	Account Description	Account Code	DISTRIBUTIO DEMAND Dollars	Allocation Factor	DISTRIBUTION DEMAND Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
41	F. GENERAL PLANT														
42	Land and Land Rights	389	306	DistLab-D	2	225	5	34	1	15	2	5	8	4	4
43	Structures & Impr.	390	5,740	DistLab-D	41	4,229	92	645	18	277	38	95	149	72	83
44	Office Furniture & Equip	391	6,554	DistLab-D	47	4,829	105	737	20	317	44	108	170	83	94
45	Transportation Equip	392	2,262	DistLab-D	16	1,667	36	254	7	109	15	37	59	28	33
46	Stores Equipment	393	62	DistLab-D	0	46	1	7	0	3	0	1	2	1	1
47	Tools, Shop, Garage Equip	394	682	DistLab-D	5	503	11	77	2	33	5	11	18	9	10
48	Power Operated Equip	396	40	DistLab-D	0	29	1	4	0	2	0	1	1	1	1
49	Communication Equip	397	1,648	DistLab-D	12	1,214	26	185	5	80	11	27	43	21	24
50	Miscellaneous Equip	398	375	DistLab-D	3	277	6	42	1	18	3	6	10	5	5
51	Subtotal -General	389-399	17,669		126	13,020	282	1,986	55	854	118	292	459	223	254
52															
53	TOTAL UTILITY PLANT		348,901		2,378	254,283	5,281	37,954	1,103	17,391	2,332	5,664	9,130	4,317	9,068
54															
55	II. DEPRECIATION RESERV														
56	Production Plant	108.2	0	None	0	0	0	0	0	0	0	0	0	0	0
57	Local Storage Plant	108.3	0	None	0	0	0	0	0	0	0	0	0	0	0
58	Mains	109	98,690	ExcessDemand	683	73,933	1,514	10,957	298	5,059	680	1,643	2,670	1,252	0
59	Mains- Direct Assign	08.52Direc	7,574	GTS	0	0	0	0	0	0	0	0	0	0	7,574
60	Services	109	0	None	0	0	0	0	0	0	0	0	0	0	0
61	Meters	109	0	None	0	0	0	0	0	0	0	0	0	0	0
62	Distr Other	109	16,774	DistPt-D	114	12,218	253	1,821	53	837	112	272	439	207	446
63	General Plant	109	8,003	DistLab-D	57	5,897	128	900	25	387	54	132	208	101	115
64	Total-Depreciation res.	108	131,040		854	92,048	1,895	13,678	376	6,283	846	2,047	3,317	1,560	8,136
65															
66	III. OTHER RATE BASE ITEI														
67	Unclassified	106	0	None	0	0	0	0	0	0	0	0	0	0	0
68	CWIP	107	0	DistPt-D	0	0	0	0	0	0	0	0	0	0	0
69	Total-Other Rate Base Items		0		0	0	0	0	0	0	0	0	0	0	0
70															
71	IV. TOTAL RATE BASE (Exc		217,861		1,524	162,235	3,386	24,276	727	11,108	1,486	3,617	5,813	2,756	933
72	Working Capital (See Subrepor	131	14,402	WC Report	365	11,518	404	1,993	63	3	25	126	121	(54)	(163)
73															
74	V. TOTAL RATE BASE		232,263		1,889	173,753	3,790	26,269	790	11,111	1,512	3,743	5,934	2,703	769
75															

Philadelphia Gas Works
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	Account Description	Account Code	DISTRIBUTIO DEMAND Dollars	Allocation Allocation Factor	DISTRIBUTION DEMAND Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
76	I. OPERATION & MAINTEN/														
77	A. PRODUCTION EXPENSES														
78	1. Manufactured Gas Productio														
79	Operations Labor	701	0	None	0	0	0	0	0	0	0	0	0	0	0
80	Steam Gen-Fuel	702	0	None	0	0	0	0	0	0	0	0	0	0	0
81	Misc. Steam Expenses	703	0	None	0	0	0	0	0	0	0	0	0	0	0
82	Maint Structures	706	0	None	0	0	0	0	0	0	0	0	0	0	0
83	Maint Boiler Equip	707	0	None	0	0	0	0	0	0	0	0	0	0	0
84	Maint Steam Other	708	0	None	0	0	0	0	0	0	0	0	0	0	0
85	Other Elec Gen	712	0	None	0	0	0	0	0	0	0	0	0	0	0
86	Steam & Elec Cr Other	734	0	None	0	0	0	0	0	0	0	0	0	0	0
87	Plant Protection	735	0	None	0	0	0	0	0	0	0	0	0	0	0
88	Maint. Struct & Impr	741	0	None	0	0	0	0	0	0	0	0	0	0	0
89	Maint Prod Equip	743	0	None	0	0	0	0	0	0	0	0	0	0	0
90	Subtotal-MGP	710-743	0		0	0	0	0	0	0	0	0	0	0	0
91															
92	2. Other Gas Supply Expenses														
93	Natural Gas Purchases	804	0	Gas Report	0	0	0	0	0	0	0	0	0	0	0
94	Natural Gas Oper Exp	807	0	None	0	0	0	0	0	0	0	0	0	0	0
95	Natural Gas from Stor	808	0	None	0	0	0	0	0	0	0	0	0	0	0
96	Gas-Other Util Ops	812	0	None	0	0	0	0	0	0	0	0	0	0	0
97	LNG-Other Util Ops	812LNG	0	None	0	0	0	0	0	0	0	0	0	0	0
98	LNG Oper Exp	813	0	None	0	0	0	0	0	0	0	0	0	0	0
99	Subtotal-Prod exp	710-813	0		0	0	0	0	0	0	0	0	0	0	0
100															
101	B. NATURAL GAS STORAGI														
102	LNG Oper Exp Admin	840	0	None	0	0	0	0	0	0	0	0	0	0	0
103	Training	841	0	None	0	0	0	0	0	0	0	0	0	0	0
104	Fuel- LNG Power	842	0	None	0	0	0	0	0	0	0	0	0	0	0
105	Maint Exp- Admin	843	0	None	0	0	0	0	0	0	0	0	0	0	0
106	Oper Exp Admin	850	0	None	0	0	0	0	0	0	0	0	0	0	0
107	Subtotal-Storage	840-850	0		0	0	0	0	0	0	0	0	0	0	0
108															

Philadelphia Gas Works
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	Account Description	Account Code	DISTRIBUTIO DEMAND Dollars	Allocation Factor	DISTRIBUTION DEMAND Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
109	D. DISTRIBUTION EXPENSI														
110	Oper Supv & Eng	870	208	DistLab-D	1	153	3	23	1	10	1	3	5	3	3
111	Gas Control	871	0	None	0	0	0	0	0	0	0	0	0	0	0
112	Mains and Services Exp	874	799	DistMS-D	6	599	12	89	2	41	6	13	22	10	0
113	Natural Gas Oper Exp	875	1,144	DesDay-Mains	9	806	20	133	4	47	7	19	26	14	59
114	Meas/Reg Exp- CG Sta	877	401	DesDay-Mains	3	282	7	46	1	16	2	7	9	5	21
115	Meter & House Regulator Expe	878	0	None	0	0	0	0	0	0	0	0	0	0	0
116	Cust. Install- Gas Bus	879	0	None	0	0	0	0	0	0	0	0	0	0	0
117	PLP Costs	879PLP	0	None	0	0	0	0	0	0	0	0	0	0	0
118	Other expenses	880	0	None	0	0	0	0	0	0	0	0	0	0	0
119	Distribution Rents	881	2	DistLab-D	0	1	0	0	0	0	0	0	0	0	0
120	Maint Supv & Eng	885	280	DistLab-D	2	207	4	32	1	14	2	5	7	4	4
121	Maint. Mains	887	3,582	ExcessDemand	25	2,684	55	398	11	184	25	60	97	45	0
122	Maint. Meas/Reg. Sta.-Gen.	889	1,030	DesDay-Mains	8	726	18	120	3	42	6	17	24	13	54
123	Natural Gas Equip	891	0	None	0	0	0	0	0	0	0	0	0	0	0
124	Maint. of Services	892	0	None	0	0	0	0	0	0	0	0	0	0	0
125	Maint. Meters & House Regs	893	0	None	0	0	0	0	0	0	0	0	0	0	0
126	Subtotal-Distribution exp	870-893	7,446		54	5,458	120	840	23	353	49	123	191	94	141
127	Total - OPERATION & MAIN		7,446		54	5,458	120	840	23	353	49	123	191	94	141
128															
129	II. CUSTOMER ACCOUNTS :														
130	Customer Serv-Adm	901	0	None	0	0	0	0	0	0	0	0	0	0	0
131	Meter Reading exp	902	0	None	0	0	0	0	0	0	0	0	0	0	0
132	Cust Records & Coll exp	903	0	None	0	0	0	0	0	0	0	0	0	0	0
133	Uncollectible Acct	904	0	None	0	0	0	0	0	0	0	0	0	0	0
134	Uncollectible Acct CRP	904CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
135	Total - CUSTOMER ACCOUN		0		0	0	0	0	0	0	0	0	0	0	0
136															
137	III. CUSTOMER SERVICE &														
138	Cust Assist-Marketing	908	0	None	0	0	0	0	0	0	0	0	0	0	0
139	CAP Costs	908CAP	0	None	0	0	0	0	0	0	0	0	0	0	0
140	CRP Shortfall	480CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
141	Senior Discounts	480Sen	0	None	0	0	0	0	0	0	0	0	0	0	0
142	Total - CUSTOMER SERVICE		0		0	0	0	0	0	0	0	0	0	0	0
143															
144	Total - CUST. ACCTS, SERVI		0		0	0	0	0	0	0	0	0	0	0	0
145															

Philadelphia Gas Works
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	Account Description	Account Code	DISTRIBUTIO DEMAND Dollars	Allocation Factor	DISTRIBUTION DEMAND Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
146	IV. ADMINISTRATIVE & GE														
147	A. Labor-Related:														
148	Admin & Gen Salaries	920	900	DistLab-D	6	663	14	101	3	44	6	15	23	11	13
149	Office Supplies & exp	921	1,515	DistLab-D	11	1,116	24	170	5	73	10	25	39	19	22
150	Admin exp Transf	922	(1,463)	DistLab-D	(10)	(1,078)	(23)	(164)	(5)	(71)	(10)	(24)	(38)	(18)	(21)
151	Outside Services	923	177	DistLab-D	1	131	3	20	1	9	1	3	5	2	3
152	Injuries & Damages	925	643	DistLab-D	5	474	10	72	2	31	4	11	17	8	9
153	Employee Pensi&Ben	926	7,703	DistLab-D	55	5,676	123	866	24	372	52	127	200	97	111
154	Increase- Benefits		3,502	DistLab-D	25	2,580	56	394	11	169	23	58	91	44	50
155	Subtotal - O&M Accounts 920-		12,977		93	9,562	207	1,459	40	627	87	215	337	163	187
156															
157	B. Plant-Related:														
158	Risk Management	924	393	DistPt-D	3	286	6	43	1	20	3	6	10	5	10
159	Subtotal - O&M Accounts 924-		393		3	286	6	43	1	20	3	6	10	5	10
160															
161	C. Other-Related:														
162	Regulatory Comm exp	928	0	None	0	0	0	0	0	0	0	0	0	0	0
163	Gas Used by Util	929	0	None	0	0	0	0	0	0	0	0	0	0	0
164	Misc. Gen'l Expenses	930	183	DistLab-D	1	135	3	21	1	9	1	3	5	2	3
165	Rents	931	24	DistLab-D	0	18	0	3	0	1	0	0	1	0	0
166	Subtotal - O&M Accounts 928-		207		1	153	3	23	1	10	1	3	5	3	3
167	Total - ADMIN & GENERAL		13,577		97	10,001	216	1,525	42	657	91	224	353	171	200
168															
169	TOTAL-OPER EXP (Excl Dep		21,024		151	15,459	337	2,365	65	1,010	140	347	543	264	341
170															
171	VI. DEPRECIATION EXPENS														
172	Depreciation expense	403	8,403	DistPt-D	57	6,120	127	912	27	419	56	136	220	104	224
173	Depr exp-Direct Assign	403Direct	0	GTS	0	0	0	0	0	0	0	0	0	0	0
174	Total - DEPRECIATION EXPI	403	8,403		57	6,120	127	912	27	419	56	136	220	104	224
175															
176	VII. TAXES OTHER THAN II														
177	Payroll Taxes	408	567	DistLab-D	4	417	9	64	2	27	4	9	15	7	8
178															
179	TOTAL EXPENSES		29,993		212	21,997	473	3,341	93	1,457	200	493	778	375	573
180															

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	Account Description	Account Code	DISTRIBUTIO DEMAND Dollars	Allocation Allocation Factor	DISTRIBUTION DEMAND Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
181	V. REVENUES														
182	Distribution Revenue	480-483	25,684	BaseRate_Rev	596	20,087	641	3,333	101	272	73	267	307	6	0
183	GCR Revenue	80-483GCI	0	None	0	0	0	0	0	0	0	0	0	0	0
184	Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0	0
185	USEC Revenue	80-483USC	0	None	0	0	0	0	0	0	0	0	0	0	0
186	REC Revenue	80-483REC	345	REC_Rev	4	253	11	57	2	5	2	7	5	0	0
187	Finance Chge	487	1,696	Over60-Dol	35	1,504	22	120	5	10	0	0	0	0	0
188	Misc Discounts	488	38	BaseRate_Rev	1	30	1	5	0	0	0	0	0	0	0
189	GTS / IT	489	9,844	GTS	0	0	0	0	0	0	0	0	0	0	9,844
190	Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0	0
191	Revenue Adjustments	495Adj	0	BaseRate_Rev	0	0	0	0	0	0	0	0	0	0	0
192	Subtotal Gas Revenues, net		37,608		636	21,875	675	3,515	108	288	75	274	312	6	9,844
193															
194	Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0	0
195	Appliance Service, Other	879Rev	0	None	0	0	0	0	0	0	0	0	0	0	0
196	Subtotal Other Oper Revenu		0		0	0	0	0	0	0	0	0	0	0	0
197															
198	Total Operating Revenues		37,608		636	21,875	675	3,515	108	288	75	274	312	6	9,844
199															
200	Interest Income	418	1,894	Ratebase	61	1,425	40	207	5	29	6	21	23	8	69
201	Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0	0
202	Total Non-Oper Income		1,894		61	1,425	40	207	5	29	6	21	23	8	69
203															
204	Total Revenue		39,502		697	23,300	715	3,722	113	316	81	295	335	15	9,913
205															
206	Income before Interest & Surpl		9,510		485	1,303	242	381	20	(1,141)	(119)	(198)	(443)	(361)	9,340
207															
208	Interest-Long-term debt	427	16,949	Ratebase	543	12,754	358	1,852	48	257	57	185	205	75	615
209	AFUDC	432	(185)	Ratebase	(6)	(139)	(4)	(20)	(1)	(3)	(1)	(2)	(2)	(1)	(7)
210	Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0	0
211	Total Interest & Surplus		16,764		538	12,614	354	1,831	47	255	57	183	203	74	608
212	Other	436	0	None	0	0	0	0	0	0	0	0	0	0	0
213	Total Interest & Surplus, Otl		16,764		538	12,614	354	1,831	47	255	57	183	203	74	608
214															
215	Over (Under) Total Requiremei		(7,254)		(52)	(11,311)	(111)	(1,451)	(27)	(1,395)	(176)	(381)	(646)	(435)	8,732

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	Account Description	Account Code	DISTRIBUTIO COMMODITY Dollars	Allocation Factor	DISTRIBUTION COMMODITY Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
1	I. GAS PLANT IN SERVICE														
2	A. INTANGIBLE PLANT	301-303	0	None	0	0	0	0	0	0	0	0	0	0	0
3															
4	B. PRODUCTION PLANT														
5	Land and Land Rights	304	0	None	0	0	0	0	0	0	0	0	0	0	0
6	Structures & Impr.	305	0	None	0	0	0	0	0	0	0	0	0	0	0
7	Boiler Equipment	306	0	None	0	0	0	0	0	0	0	0	0	0	0
8	Other Power Equip	307	0	None	0	0	0	0	0	0	0	0	0	0	0
9	L.P.G. Equipment	311	0	None	0	0	0	0	0	0	0	0	0	0	0
10	Other Equipment	320	0	None	0	0	0	0	0	0	0	0	0	0	0
11	Subtotal-Production	304-338	0		0	0	0	0	0	0	0	0	0	0	0
12															
13	C. STORAGE PLANT (Mostly														
14	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0	0	0	0
15	Structures & Impr.	361	0	None	0	0	0	0	0	0	0	0	0	0	0
16	Gas Holders	362	0	None	0	0	0	0	0	0	0	0	0	0	0
17	Purification Equip	363	0	None	0	0	0	0	0	0	0	0	0	0	0
18	Liquification Equip	364	0	None	0	0	0	0	0	0	0	0	0	0	0
19	Vaporizing Equip	365	0	None	0	0	0	0	0	0	0	0	0	0	0
20	Compressor Equip	366	0	None	0	0	0	0	0	0	0	0	0	0	0
21	Meas & Regul Equip.	367	0	None	0	0	0	0	0	0	0	0	0	0	0
22	Other Equipment	368	0	None	0	0	0	0	0	0	0	0	0	0	0
23	Subtotal-Storage	360-368	0		0	0	0	0	0	0	0	0	0	0	0
24															
25	E. DISTRIBUTION PLANT														
26	Land and Land Rights	374	0	None	0	0	0	0	0	0	0	0	0	0	0
27	Structures & Impr.	375	0	None	0	0	0	0	0	0	0	0	0	0	0
28	Mains	376	297,012	Thruput	3,039	171,647	7,146	38,691	1,167	3,170	1,185	4,504	3,521	3,378	59,564
29	Mains- Direct Assign	376Direct	0	None	0	0	0	0	0	0	0	0	0	0	0
30	Compressor Sta. Equip	377	0	None	0	0	0	0	0	0	0	0	0	0	0
31	Meas & Reg Sta. Equip	378	0	None	0	0	0	0	0	0	0	0	0	0	0
32	Services	380	0	None	0	0	0	0	0	0	0	0	0	0	0
33	Meters	381	0	None	0	0	0	0	0	0	0	0	0	0	0
34	Meters Install.	382	0	None	0	0	0	0	0	0	0	0	0	0	0
35	House Regulators	383	0	None	0	0	0	0	0	0	0	0	0	0	0
36	House Regulator Install.	384	0	None	0	0	0	0	0	0	0	0	0	0	0
37	Indu Meas & Reg Sta. Equip	385	0	None	0	0	0	0	0	0	0	0	0	0	0
38	Other Equipment	387	0	None	0	0	0	0	0	0	0	0	0	0	0
39	Subtotal-Distribution	374-387	297,012		3,039	171,647	7,146	38,691	1,167	3,170	1,185	4,504	3,521	3,378	59,564
40															

Philadelphia Gas Works
Allocated Class COS Study - 2009
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	Account Description	Account Code	DISTRIBUTIO COMMODITY Dollars	Allocation Factor	DISTRIBUTION COMMODITY Class Allocation										
					Resid. Non-Heat RC-1	Resid Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
41	F. GENERAL PLANT														
42	Land and Land Rights	389	239	DistLab-E	3	142	6	31	1	3	1	4	3	3	44
43	Structures & Impr.	390	4,489	DistLab-E	47	2,657	109	588	18	47	18	67	55	52	832
44	Office Furniture & Equip	391	5,126	DistLab-E	54	3,034	124	672	20	54	20	76	62	60	950
45	Transportation Equip	392	1,769	DistLab-E	19	1,047	43	232	7	19	7	26	21	21	328
46	Stores Equipment	393	49	DistLab-E	1	29	1	6	0	1	0	1	1	1	9
47	Tools, Shop, Garage Equip	394	534	DistLab-E	6	316	13	70	2	6	2	8	6	6	99
48	Power Operated Equip	396	31	DistLab-E	0	18	1	4	0	0	0	0	0	0	6
49	Communication Equip	397	1,289	DistLab-E	14	763	31	169	5	14	5	19	16	15	239
50	Miscellaneous Equip	398	294	DistLab-E	3	174	7	38	1	3	1	4	4	3	54
51	Subtotal -General	389-399	13,819		145	8,179	334	1,811	55	146	54	205	168	161	2,561
52															
53	TOTAL UTILITY PLANT		310,831		3,184	179,826	7,480	40,502	1,222	3,315	1,239	4,709	3,689	3,539	62,125
54															
55	II. DEPRECIATION RESERV														
56	Production Plant	108.2	0	None	0	0	0	0	0	0	0	0	0	0	0
57	Local Storage Plant	108.3	0	None	0	0	0	0	0	0	0	0	0	0	0
58	Mains	109	98,690	Thruput	1,010	57,034	2,375	12,856	388	1,053	394	1,496	1,170	1,123	19,792
59	Mains- Direct Assign	08.52Direc	0	None	0	0	0	0	0	0	0	0	0	0	0
60	Services	109	0	None	0	0	0	0	0	0	0	0	0	0	0
61	Meters	109	0	None	0	0	0	0	0	0	0	0	0	0	0
62	Distr Other	109	0	None	0	0	0	0	0	0	0	0	0	0	0
63	General Plant	109	6,259	DistLab-E	66	3,705	151	820	25	66	24	93	76	73	1,160
64	Total-Depreciation res.	108	104,949		1,075	60,739	2,526	13,676	413	1,119	418	1,589	1,246	1,195	20,952
65															
66	III. OTHER RATE BASE ITEI														
67	Unclassified	106	0	None	0	0	0	0	0	0	0	0	0	0	0
68	CWIP	107	0	DistPt-E	0	0	0	0	0	0	0	0	0	0	0
69	Total-Other Rate Base Items		0		0	0	0	0	0	0	0	0	0	0	0
70															
71	IV. TOTAL RATE BASE (Exc		205,882		2,108	119,088	4,955	26,826	809	2,196	821	3,120	2,443	2,344	41,173
72	Working Capital (See Subrepor	131	114,293	WC Report	1,242	86,677	2,422	18,200	436	1,559	502	2,552	1,672	(352)	(616)
73															
74	V. TOTAL RATE BASE		320,175		3,351	205,765	7,376	45,025	1,245	3,755	1,323	5,671	4,115	1,992	40,557
75															

Philadelphia Gas Works
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	Account Description	Account Code	DISTRIBUTIO COMMODITY Dollars	Allocation Factor	DISTRIBUTION COMMODITY Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
76	I. OPERATION & MAINTEN														
77	A. PRODUCTION EXPENSE														
78	1. Manufactured Gas Productio														
79	Operations Labor	701	0	None	0	0	0	0	0	0	0	0	0	0	0
80	Steam Gen-Fuel	702	0	None	0	0	0	0	0	0	0	0	0	0	0
81	Misc. Steam Expenses	703	0	None	0	0	0	0	0	0	0	0	0	0	0
82	Maint Structures	706	0	None	0	0	0	0	0	0	0	0	0	0	0
83	Maint Boiler Equip	707	0	None	0	0	0	0	0	0	0	0	0	0	0
84	Maint Steam Other	708	0	None	0	0	0	0	0	0	0	0	0	0	0
85	Other Elec Gen	712	0	None	0	0	0	0	0	0	0	0	0	0	0
86	Steam & Elec Cr Other	734	0	None	0	0	0	0	0	0	0	0	0	0	0
87	Plant Protection	735	0	None	0	0	0	0	0	0	0	0	0	0	0
88	Maint. Struct & Impr	741	0	None	0	0	0	0	0	0	0	0	0	0	0
89	Maint Prod Equip	743	0	None	0	0	0	0	0	0	0	0	0	0	0
90	Subtotal-MGP	710-743	0		0	0	0	0	0	0	0	0	0	0	0
91															
92	2. Other Gas Supply Expenses														
93	Natural Gas Purchases	804	0	Gas Report	0	0	0	0	0	0	0	0	0	0	0
94	Natural Gas Oper Exp	807	0	None	0	0	0	0	0	0	0	0	0	0	0
95	Natural Gas from Stor	808	0	None	0	0	0	0	0	0	0	0	0	0	0
96	Gas-Other Util Ops	812	0	None	0	0	0	0	0	0	0	0	0	0	0
97	LNG-Other Util Ops	812LNG	0	None	0	0	0	0	0	0	0	0	0	0	0
98	LNG Oper Exp	813	0	None	0	0	0	0	0	0	0	0	0	0	0
99	Subtotal-Prod exp	710-813	0		0	0	0	0	0	0	0	0	0	0	0
100															
101	B. NATURAL GAS STORAGI														
102	LNG Oper Exp Admin	840	0	None	0	0	0	0	0	0	0	0	0	0	0
103	Training	841	0	None	0	0	0	0	0	0	0	0	0	0	0
104	Fuel- LNG Power	842	0	None	0	0	0	0	0	0	0	0	0	0	0
105	Maint Exp- Admin	843	0	None	0	0	0	0	0	0	0	0	0	0	0
106	Oper Exp Admin	850	0	None	0	0	0	0	0	0	0	0	0	0	0
107	Subtotal-Storage	840-850	0		0	0	0	0	0	0	0	0	0	0	0
108															

Philadelphia Gas Works
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	Account Description	Account Code	DISTRIBUTIO COMMODITY Dollars	Allocation Factor	DISTRIBUTION COMMODITY Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
109	D. DISTRIBUTION EXPENSI														
110	Oper Supv & Eng	870	162	DistLab-E	2	96	4	21	1	2	1	2	2	2	30
111	Gas Control	871	1,278	Gas_Sales	17	974	33	180	5	11	4	14	20	19	0
112	Mains and Services Exp	874	799	Thruput	8	462	19	104	3	9	3	12	9	9	160
113	Natural Gas Oper Exp	875	0	None	0	0	0	0	0	0	0	0	0	0	0
114	Meas/Reg Exp- CG Sta	877	0	None	0	0	0	0	0	0	0	0	0	0	0
115	Meter & House Regulator Expe	878	0	None	0	0	0	0	0	0	0	0	0	0	0
116	Cust. Install- Gas Bus	879	0	None	0	0	0	0	0	0	0	0	0	0	0
117	PLP Costs	879PLP	0	None	0	0	0	0	0	0	0	0	0	0	0
118	Other expenses	880	0	None	0	0	0	0	0	0	0	0	0	0	0
119	Distribution Rents	881	2	DistPt-E	0	1	0	0	0	0	0	0	0	0	0
120	Maint Supv & Eng	885	219	DistLab-E	2	130	5	29	1	2	1	3	3	3	41
121	Maint. Mains	887	3,582	Thruput	37	2,070	86	467	14	38	14	54	42	41	718
122	Maint. Meas/Reg. Sta.-Gen.	889	0	None	0	0	0	0	0	0	0	0	0	0	0
123	Natural Gas Equip	891	428	Gas_Sales	6	326	11	60	2	4	1	5	7	6	0
124	Maint. of Services	892	0	None	0	0	0	0	0	0	0	0	0	0	0
125	Maint. Meters & House Regs	893	0	None	0	0	0	0	0	0	0	0	0	0	0
126	Subtotal-Distribution exp	870-893	6,470		72	4,059	158	861	26	66	24	91	83	80	950
127	Total - OPERATION & MAIN		6,470		72	4,059	158	861	26	66	24	91	83	80	950
128															
129	II. CUSTOMER ACCOUNTS														
130	Customer Serv-Adm	901	0	None	0	0	0	0	0	0	0	0	0	0	0
131	Meter Reading exp	902	0	None	0	0	0	0	0	0	0	0	0	0	0
132	Cust Records & Coll exp	903	0	None	0	0	0	0	0	0	0	0	0	0	0
133	Uncollectible Acct	904	0	None	0	0	0	0	0	0	0	0	0	0	0
134	Uncollectible Acct CRP	904CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
135	Total - CUSTOMER ACCOUN		0		0	0	0	0	0	0	0	0	0	0	0
136															
137	III. CUSTOMER SERVICE &														
138	Cust Assist-Marketing	908	0	None	0	0	0	0	0	0	0	0	0	0	0
139	CAP Costs	908CAP	0	None	0	0	0	0	0	0	0	0	0	0	0
140	CRP Shortfall	480CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
141	Senior Discounts	480Sen	0	None	0	0	0	0	0	0	0	0	0	0	0
142	Total - CUSTOMER SERVICE		0		0	0	0	0	0	0	0	0	0	0	0
143															
144	Total - CUST. ACCTS, SERVI		0		0	0	0	0	0	0	0	0	0	0	0
145															

Philadelphia Gas Works
Allocated Class COS Study - 2009
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	Account Description	Account Code	DISTRIBUTIO COMMODITY Dollars	Allocation Factor	DISTRIBUTION COMMODITY Class Allocation										
					Resid. Non-Heat RC-1	Resid Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
146	IV. ADMINISTRATIVE & GE														
147	A. Labor-Related:														
148	Admin & Gen Salaries	920	704	DistLab-E	7	417	17	92	3	7	3	10	9	8	130
149	Office Supplies & exp	921	1,185	DistLab-E	12	701	29	155	5	12	5	18	14	14	220
150	Admin exp Transf	922	(1,144)	DistLab-E	(12)	(677)	(28)	(150)	(5)	(12)	(4)	(17)	(14)	(13)	(212)
151	Outside Services	923	139	DistLab-E	1	82	3	18	1	1	1	2	2	2	26
152	Injuries & Damages	925	503	DistLab-E	5	298	12	66	2	5	2	7	6	6	93
153	Employee Pensi&Ben	926	6,024	DistLab-E	63	3,566	146	790	24	63	24	90	73	70	1,116
154	Increase- Benefits		2,739	DistLab-E	29	1,621	66	359	11	29	11	41	33	32	508
155	Subtotal - O&M Accounts 920-		10,149		106	6,007	245	1,330	40	107	40	151	123	118	1,881
156															
157	B. Plant-Related:														
158	Risk Management	924	352	DistPt-E	4	204	8	46	1	4	1	5	4	4	71
159	Subtotal - O&M Accounts 924-		352		4	204	8	46	1	4	1	5	4	4	71
160															
161	C. Other-Related:														
162	Regulatory Comm exp	928	0	None	0	0	0	0	0	0	0	0	0	0	0
163	Gas Used by Util	929	0	None	0	0	0	0	0	0	0	0	0	0	0
164	Misc. Gen'l Expenses	930	143	DistLab-E	2	85	3	19	1	2	1	2	2	2	27
165	Rents	931	19	DistLab-E	0	11	0	2	0	0	0	0	0	0	3
166	Subtotal - O&M Accounts 928-		162		2	96	4	21	1	2	1	2	2	2	30
167	Total - ADMIN & GENERAL		10,663		112	6,307	258	1,397	42	112	42	159	129	124	1,982
168															
169	TOTAL-OPER EXP (Excl Dep		17,133		184	10,366	416	2,259	68	178	66	250	213	204	2,931
170															
171	VI. DEPRECIATION EXPENS														
172	Depreciation expense	403	7,535	DistPt-E	77	4,354	181	981	30	80	30	114	89	86	1,511
173	Depr exp-Direct Assign	403Direct	0	None	0	0	0	0	0	0	0	0	0	0	0
174	Total - DEPRECIATION EXPI	403	7,535		77	4,354	181	981	30	80	30	114	89	86	1,511
175															
176	VII. TAXES OTHER THAN II														
177	Payroll Taxes	408	443	DistLab-E	5	262	11	58	2	5	2	7	5	5	82
178															
179	TOTAL EXPENSES		25,111		265	14,982	608	3,298	99	263	97	371	307	295	4,524
180															

Philadelphia Gas Works
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	Account Description	Account Code	DISTRIBUTIO COMMODITY Dollars	Allocation Factor	DISTRIBUTION COMMODITY Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
181	V. REVENUES														
182	Distribution Revenue	480-483	20,931	BaseRate_Rev	486	16,370	523	2,716	82	222	59	218	250	5	0
183	GCR Revenue	80-483GCI	0	None	0	0	0	0	0	0	0	0	0	0	0
184	Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0	0
185	USEC Revenue	80-483US(	0	None	0	0	0	0	0	0	0	0	0	0	0
186	REC Revenue	80-483RE(	326	REC_Rev	4	239	10	54	2	4	2	6	5	0	0
187	Finance Chge	487	1,385	Over60-Dol	29	1,228	18	98	4	8	0	0	0	0	0
188	Misc Discounts	488	31	BaseRate_Rev	1	25	1	4	0	0	0	0	0	0	0
189	GTS / IT	489	0	None	0	0	0	0	0	0	0	0	0	0	0
190	Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0	0
191	Revenue Adjustments	495Adj	0	BaseRate_Rev	0	0	0	0	0	0	0	0	0	0	0
192	Subtotal Gas Revenues, net		22,674		519	17,863	552	2,872	88	235	61	224	255	5	0
193															
194	Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0	0
195	Appliance Service, Other	879Rev	0	None	0	0	0	0	0	0	0	0	0	0	0
196	Subtotal Other Oper Revenu		0		0	0	0	0	0	0	0	0	0	0	0
197															
198	Total Operating Revenues		22,674		519	17,863	552	2,872	88	235	61	224	255	5	0
199															
200	Interest Income	418	1,790	Ratebase	57	1,347	38	196	5	27	6	20	22	8	65
201	Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0	0
202	Total Non-Oper Income		1,790		57	1,347	38	196	5	27	6	20	22	8	65
203															
204	Total Revenue		24,465		577	19,210	589	3,068	93	262	67	244	277	13	65
205															
206	Income before Interest & Surpl		(646)		311	4,227	(19)	(231)	(6)	(1)	(30)	(127)	(30)	(282)	(4,460)
207															
208	Interest-Long-term debt	427	16,017	Ratebase	514	12,052	338	1,750	45	243	54	175	194	71	581
209	AFUDC	432	(175)	Ratebase	(6)	(132)	(4)	(19)	(0)	(3)	(1)	(2)	(2)	(1)	(6)
210	Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0	0
211	Total Interest & Surplus		15,842		508	11,921	334	1,731	44	241	53	173	192	70	575
212	Other	436	0	None	0	0	0	0	0	0	0	0	0	0	0
213	Total Interest & Surplus, Otl		15,842		508	11,921	334	1,731	44	241	53	173	192	70	575
214															
215	Over (Under) Total Requiremei		(16,488)		(197)	(7,693)	(353)	(1,961)	(51)	(242)	(84)	(300)	(222)	(352)	(5,034)

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	Account Description	Account Code	DISTRIBUTIO CUSTOMER Dollars	Allocation Allocation Factor	DISTRIBUTION CUSTOMER Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
1	I. GAS PLANT IN SERVICE														
2	A. INTANGIBLE PLANT	301-303	0	None	0	0	0	0	0	0	0	0	0	0	0
4	B. PRODUCTION PLANT														
5	Land and Land Rights	304	0	None	0	0	0	0	0	0	0	0	0	0	0
6	Structures & Impr.	305	0	None	0	0	0	0	0	0	0	0	0	0	0
7	Boiler Equipment	306	0	None	0	0	0	0	0	0	0	0	0	0	0
8	Other Power Equip	307	0	None	0	0	0	0	0	0	0	0	0	0	0
9	L.P.G. Equipment	311	0	None	0	0	0	0	0	0	0	0	0	0	0
10	Other Equipment	320	0	None	0	0	0	0	0	0	0	0	0	0	0
11	Subtotal-Production	304-338	0		0	0	0	0	0	0	0	0	0	0	0
12															
13	C. STORAGE PLANT (Mostly LNG Plant)														
14	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0	0	0	0
15	Structures & Impr.	361	0	None	0	0	0	0	0	0	0	0	0	0	0
16	Gas Holders	362	0	None	0	0	0	0	0	0	0	0	0	0	0
17	Purification Equip	363	0	None	0	0	0	0	0	0	0	0	0	0	0
18	Liquification Equip	364	0	None	0	0	0	0	0	0	0	0	0	0	0
19	Vaporizing Equip	365	0	None	0	0	0	0	0	0	0	0	0	0	0
20	Compressor Equip	366	0	None	0	0	0	0	0	0	0	0	0	0	0
21	Meas & Regul Equip.	367	0	None	0	0	0	0	0	0	0	0	0	0	0
22	Other Equipment	368	0	None	0	0	0	0	0	0	0	0	0	0	0
23	Subtotal-Storage	360-368	0		0	0	0	0	0	0	0	0	0	0	0
24															
25	E. DISTRIBUTION PLANT														
26	Land and Land Rights	374	0	None	0	0	0	0	0	0	0	0	0	0	0
27	Structures & Impr.	375	0	None	0	0	0	0	0	0	0	0	0	0	0
28	Mains	376	0	Cust_Avg	0	0	0	0	0	0	0	0	0	0	0
29	Mains- Direct Assign	376Direct	0	None	0	0	0	0	0	0	0	0	0	0	0
30	Compressor Sta. Equip	377	0	None	0	0	0	0	0	0	0	0	0	0	0
31	Meas & Reg Sta. Equip	378	0	None	0	0	0	0	0	0	0	0	0	0	0
32	Services	380	556,823	Service_Invest	35,804	469,544	8,815	31,725	755	1,839	541	1,944	3,031	859	1,966
33	Meters	381	0	None	0	0	0	0	0	0	0	0	0	0	0
34	Meters Install.	382	0	None	0	0	0	0	0	0	0	0	0	0	0
35	House Regulators	383	0	None	0	0	0	0	0	0	0	0	0	0	0
36	House Regulator Install.	384	0	None	0	0	0	0	0	0	0	0	0	0	0
37	Indu Meas & Reg Sta. Equip	385	0	None	0	0	0	0	0	0	0	0	0	0	0
38	Other Equipment	387	0	None	0	0	0	0	0	0	0	0	0	0	0
39	Subtotal-Distribution	374-387	556,823		35,804	469,544	8,815	31,725	755	1,839	541	1,944	3,031	859	1,966

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	Account Description	Account Code	DISTRIBUTIO CUSTOMER Dollars	Allocation Allocation Factor	DISTRIBUTION CUSTOMER Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
41	F. GENERAL PLANT														
42	Land and Land Rights	389	396	DistLab-C	25	334	6	23	1	1	0	1	2	1	1
43	Structures & Impr.	390	7,431	DistLab-C	478	6,267	118	423	10	25	7	26	40	11	26
44	Office Furniture & Equip	391	8,486	DistLab-C	546	7,156	134	483	12	28	8	30	46	13	30
45	Transportation Equip	392	2,929	DistLab-C	188	2,470	46	167	4	10	3	10	16	5	10
46	Stores Equipment	393	81	DistLab-C	5	68	1	5	0	0	0	0	0	0	0
47	Tools, Shop, Garage Equip	394	884	DistLab-C	57	745	14	50	1	3	1	3	5	1	3
48	Power Operated Equip	396	51	DistLab-C	3	43	1	3	0	0	0	0	0	0	0
49	Communication Equip	397	2,134	DistLab-C	137	1,799	34	122	3	7	2	7	12	3	8
50	Miscellaneous Equip	398	486	DistLab-C	31	410	8	28	1	2	0	2	3	1	2
51	Subtotal -General	389-399	22,877		1,471	19,292	362	1,303	31	76	22	80	125	35	81
52															
53	TOTAL UTILITY PLANT		579,701		37,275	488,835	9,177	33,028	786	1,915	563	2,024	3,156	894	2,047
54															
55	II. DEPRECIATION RESERV														
56	Production Plant	108.2	0	None	0	0	0	0	0	0	0	0	0	0	0
57	Local Storage Plant	108.3	0	None	0	0	0	0	0	0	0	0	0	0	0
58	Mains	109	0	Cust_Avg	0	0	0	0	0	0	0	0	0	0	0
59	Mains- Direct Assign	08.52Direc	0	Cust_Avg	0	0	0	0	0	0	0	0	0	0	0
60	Services	109	228,753	Service_Invest	14,709	192,897	3,621	13,033	310	756	222	799	1,245	353	808
61	Meters	109	0	None	0	0	0	0	0	0	0	0	0	0	0
62	Distr Other	109	0	None	0	0	0	0	0	0	0	0	0	0	0
63	General Plant	109	10,362	DistLab-C	666	8,738	164	590	14	34	10	36	56	16	37
64	Total-Depreciation res.	108	239,115		15,375	201,635	3,785	13,624	324	790	232	835	1,302	369	844
65															
66	III. OTHER RATE BASE ITEI														
67	Unclassified	106	0	None	0	0	0	0	0	0	0	0	0	0	0
68	CWIP	107	0	DistPt-C	0	0	0	0	0	0	0	0	0	0	0
69	Total-Other Rate Base Items		0		0	0	0	0	0	0	0	0	0	0	0
70															
71	IV. TOTAL RATE BASE (Exc		340,585		21,900	287,200	5,392	19,405	462	1,125	331	1,189	1,854	525	1,202
72	Working Capital (See Subrepor	131	59,229	WC Report	1,130	45,941	1,574	8,304	256	652	178	661	754	(14)	(208)
73															
74	V. TOTAL RATE BASE		399,814		23,030	333,141	6,966	27,709	718	1,777	509	1,850	2,608	511	995
75															

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	Account Description	Account Code	DISTRIBUTIO CUSTOMER Dollars	Allocation Allocation Factor	DISTRIBUTION CUSTOMER Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
76	I. OPERATION & MAINTEN/														
77	A. PRODUCTION EXPENSES														
78	1. Manufactured Gas Productio														
79	Operations Labor	701	0	None	0	0	0	0	0	0	0	0	0	0	0
80	Steam Gen-Fuel	702	0	None	0	0	0	0	0	0	0	0	0	0	0
81	Misc. Steam Expenses	703	0	None	0	0	0	0	0	0	0	0	0	0	0
82	Maint Structures	706	0	None	0	0	0	0	0	0	0	0	0	0	0
83	Maint Boiler Equip	707	0	None	0	0	0	0	0	0	0	0	0	0	0
84	Maint Steam Other	708	0	None	0	0	0	0	0	0	0	0	0	0	0
85	Other Elec Gen	712	0	None	0	0	0	0	0	0	0	0	0	0	0
86	Steam & Elec Cr Other	734	0	None	0	0	0	0	0	0	0	0	0	0	0
87	Plant Protection	735	0	None	0	0	0	0	0	0	0	0	0	0	0
88	Maint. Struct & Impr	741	0	None	0	0	0	0	0	0	0	0	0	0	0
89	Maint Prod Equip	743	0	None	0	0	0	0	0	0	0	0	0	0	0
90	Subtotal-MGP	710-743	0		0	0	0	0	0	0	0	0	0	0	0
91															
92	2. Other Gas Supply Expenses														
93	Natural Gas Purchases	804	0	Gas Report	0	0	0	0	0	0	0	0	0	0	0
94	Natural Gas Oper Exp	807	0	None	0	0	0	0	0	0	0	0	0	0	0
95	Natural Gas from Stor	808	0	None	0	0	0	0	0	0	0	0	0	0	0
96	Gas-Other Util Ops	812	0	None	0	0	0	0	0	0	0	0	0	0	0
97	LNG-Other Util Ops	812LNG	0	None	0	0	0	0	0	0	0	0	0	0	0
98	LNG Oper Exp	813	0	None	0	0	0	0	0	0	0	0	0	0	0
99	Subtotal-Prod exp	710-813	0		0	0	0	0	0	0	0	0	0	0	0
100															
101	B. NATURAL GAS STORAGI														
102	LNG Oper Exp Admin	840	0	None	0	0	0	0	0	0	0	0	0	0	0
103	Training	841	0	None	0	0	0	0	0	0	0	0	0	0	0
104	Fuel- LNG Power	842	0	None	0	0	0	0	0	0	0	0	0	0	0
105	Maint Exp- Admin	843	0	None	0	0	0	0	0	0	0	0	0	0	0
106	Oper Exp Admin	850	0	None	0	0	0	0	0	0	0	0	0	0	0
107	Subtotal-Storage	840-850	0		0	0	0	0	0	0	0	0	0	0	0
108															

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	Account Description	Account Code	DISTRIBUTIO CUSTOMER Dollars	Allocation Allocation Factor	DISTRIBUTION CUSTOMER Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
109	D. DISTRIBUTION EXPENSI														
110	Oper Supv & Eng	870	269	DistLab-C	17	227	4	15	0	1	0	1	1	0	1
111	Gas Control	871	0	None	0	0	0	0	0	0	0	0	0	0	0
112	Mains and Services Exp	874	1,498	DistMS-C	96	1,263	24	85	2	5	1	5	8	2	5
113	Natural Gas Oper Exp	875	0	None	0	0	0	0	0	0	0	0	0	0	0
114	Meas/Reg Exp- CG Sta	877	0	None	0	0	0	0	0	0	0	0	0	0	0
115	Meter & House Regulator Expe	878	0	None	0	0	0	0	0	0	0	0	0	0	0
116	Cust. Install- Gas Bus	879	0	None	0	0	0	0	0	0	0	0	0	0	0
117	PLP Costs	879PLP	0	None	0	0	0	0	0	0	0	0	0	0	0
118	Other expenses	880	9,900	DistPt-C	637	8,349	157	564	13	33	10	35	54	15	35
119	Distribution Rents	881	3	DistLab-C	0	2	0	0	0	0	0	0	0	0	0
120	Maint Supv & Eng	885	363	DistLab-C	23	306	6	21	0	1	0	1	2	1	1
121	Maint. Mains	887	0	Cust_Avg	0	0	0	0	0	0	0	0	0	0	0
122	Maint. Meas/Reg. Sta.-Gen.	889	0	None	0	0	0	0	0	0	0	0	0	0	0
123	Natural Gas Equip	891	0	None	0	0	0	0	0	0	0	0	0	0	0
124	Maint. of Services	892	2,280	Service_Invest	147	1,922	36	130	3	8	2	8	12	4	8
125	Maint. Meters & House Regs	893	0	None	0	0	0	0	0	0	0	0	0	0	0
126	Subtotal-Distribution exp	870-893	14,313		920	12,069	227	815	19	47	14	50	78	22	51
127	Total - OPERATION & MAIN		14,313		920	12,069	227	815	19	47	14	50	78	22	51
128															
129	II. CUSTOMER ACCOUNTS														
130	Customer Serv-Adm	901	0	None	0	0	0	0	0	0	0	0	0	0	0
131	Meter Reading exp	902	0	None	0	0	0	0	0	0	0	0	0	0	0
132	Cust Records & Coll exp	903	0	None	0	0	0	0	0	0	0	0	0	0	0
133	Uncollectible Acct	904	34,917	WriteOff-Dol	782	33,664	67	363	13	27	0	0	0	0	0
134	Uncollectible Acct CRP	904CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
135	Total - CUSTOMER ACCOUN		34,917		782	33,664	67	363	13	27	0	0	0	0	0
136															
137	III. CUSTOMER SERVICE &														
138	Cust Assist-Marketing	908	0	None	0	0	0	0	0	0	0	0	0	0	0
139	CAP Costs	908CAP	0	None	0	0	0	0	0	0	0	0	0	0	0
140	CRP Shortfall	480CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
141	Senior Discounts	480Sen	0	None	0	0	0	0	0	0	0	0	0	0	0
142	Total - CUSTOMER SERVICE		0		0	0	0	0	0	0	0	0	0	0	0
143															
144	Total - CUST. ACCTS, SERVI		34,917		782	33,664	67	363	13	27	0	0	0	0	0
145															

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	Account Description	Account Code	DISTRIBUTIO CUSTOMER Dollars	Allocation Allocation Factor	DISTRIBUTION CUSTOMER Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
146	IV. ADMINISTRATIVE & GE														
147	A. Labor-Related:														
148	Admin & Gen Salaries	920	1,165	DistLab-C	75	983	18	66	2	4	1	4	6	2	4
149	Office Supplies & exp	921	1,961	DistLab-C	126	1,654	31	112	3	6	2	7	11	3	7
150	Admin exp Transf	922	(1,894)	DistLab-C	(122)	(1,597)	(30)	(108)	(3)	(6)	(2)	(7)	(10)	(3)	(7)
151	Outside Services	923	230	DistLab-C	15	194	4	13	0	1	0	1	1	0	1
152	Injuries & Damages	925	833	DistLab-C	54	702	13	47	1	3	1	3	5	1	3
153	Employee Pensi&Ben	926	9,973	DistLab-C	641	8,410	158	568	14	33	10	35	54	15	35
154	Increase- Benefits		4,534	DistLab-C	292	3,824	72	258	6	15	4	16	25	7	16
155	Subtotal - O&M Accounts 920-		16,802		1,080	14,169	266	957	23	56	16	59	91	26	59
156															
157	B. Plant-Related:														
158	Risk Management	924	661	DistPt-C	42	557	10	38	1	2	1	2	4	1	2
159	Subtotal - O&M Accounts 924-		661		42	557	10	38	1	2	1	2	4	1	2
160															
161	C. Other-Related:														
162	Regulatory Comm exp	928	4,164	Ratebase	134	3,133	88	455	12	63	14	46	50	18	151
163	Gas Used by Util	929	0	None	0	0	0	0	0	0	0	0	0	0	0
164	Misc. Gen'l Expenses	930	237	DistLab-C	15	200	4	14	0	1	0	1	1	0	1
165	Rents	931	31	DistLab-C	2	26	0	2	0	0	0	0	0	0	0
166	Subtotal - O&M Accounts 928-		4,432		151	3,359	92	470	12	64	14	46	52	19	152
167	Total - ADMIN & GENERAL		21,895		1,274	18,085	369	1,465	36	122	31	107	147	46	214
168															
169	TOTAL-OPER EXP (Excl Dep		71,124		2,976	63,818	662	2,644	68	196	45	157	225	68	264
170															
171	VI. DEPRECIATION EXPENS														
172	Depreciation expense	403	14,125	DistPt-C	908	11,911	224	805	19	47	14	49	77	22	50
173	Depr exp-Direct Assign	403Direct	0	DistPt-C	0	0	0	0	0	0	0	0	0	0	0
174	Total - DEPRECIATION EXPI	403	14,125		908	11,911	224	805	19	47	14	49	77	22	50
175															
176	VII. TAXES OTHER THAN I														
177	Payroll Taxes	408	733	DistLab-C	47	619	12	42	1	2	1	3	4	1	3
178															
179	TOTAL EXPENSES		85,983		3,932	76,348	898	3,490	88	246	60	209	306	91	317
180															

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181	V. REVENUES														
182	Distribution Revenue	480-483	86,889	BaseRate_Rev	2,017	67,956	2,170	11,274	342	921	247	904	1,038	21	0
183	GCR Revenue	80-483GCI	0	None	0	0	0	0	0	0	0	0	0	0	0
184	Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0	0
185	USEC Revenue	80-483US(	0	None	0	0	0	0	0	0	0	0	0	0	0
186	REC Revenue	80-483RE(	540	REC_Rev	7	396	16	89	3	7	3	10	8	0	0
187	Finance Chge	487	5,698	Over60-Dol	117	5,052	75	403	16	35	0	0	0	0	0
188	Misc Discounts	488	129	BaseRate_Rev	3	101	3	17	1	1	0	1	2	0	0
189	GTS / IT	489	0	None	0	0	0	0	0	0	0	0	0	0	0
190	Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0	0
191	Revenue Adjustments	495Adj	0	BaseRate_Rev	0	0	0	0	0	0	0	0	0	0	0
192	Subtotal Gas Revenues, net		93,257		2,144	73,505	2,264	11,784	362	964	250	916	1,048	21	0
193															
194	Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0	0
195	Appliance Service, Other	879Rev	0	None	0	0	0	0	0	0	0	0	0	0	0
196	Subtotal Other Oper Revenu		0		0	0	0	0	0	0	0	0	0	0	0
197															
198	Total Operating Revenues		93,257		2,144	73,505	2,264	11,784	362	964	250	916	1,048	21	0
199															
200	Interest Income	418	2,962	Ratebase	95	2,228	62	324	8	45	10	32	36	13	107
201	Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0	0
202	Total Non-Oper Income		2,962		95	2,228	62	324	8	45	10	32	36	13	107
203															
204	Total Revenue		96,218		2,239	75,734	2,327	12,107	370	1,009	260	948	1,084	34	107
205															
206	Income before Interest & Surpl		10,235		(1,693)	(614)	1,429	8,617	282	764	200	739	778	(57)	(209)
207															
208	Interest-Long-term debt	427	26,497	Ratebase	850	19,938	559	2,894	74	402	89	290	321	118	961
209	AFUDC	432	(290)	Ratebase	(9)	(218)	(6)	(32)	(1)	(4)	(1)	(3)	(4)	(1)	(11)
210	Surplus Requirement		36,754	Ratebase	1,178	27,656	776	4,015	103	558	124	402	445	163	1,333
211	Total Interest & Surplus		62,961		2,019	47,376	1,329	6,878	177	956	213	689	762	280	2,283
212	Other	436	0	LABOR	0	0	0	0	0	0	0	0	0	0	0
213	Total Interest & Surplus, Ot		62,961		2,019	47,376	1,329	6,878	177	956	213	689	762	280	2,283
214															
215	Over (Under) Total Requiremei		(52,726)		(3,712)	(47,991)	101	1,739	105	(193)	(13)	50	16	(336)	(2,493)

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	Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor	ONSITE CUSTOMER Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
1	I. GAS PLANT IN SERVICE														
2	A. INTANGIBLE PLANT	301-303	0	None	0	0	0	0	0	0	0	0	0	0	0
3															
4	B. PRODUCTION PLANT														
5	Land and Land Rights	304	0	None	0	0	0	0	0	0	0	0	0	0	0
6	Structures & Impr.	305	0	None	0	0	0	0	0	0	0	0	0	0	0
7	Boiler Equipment	306	0	None	0	0	0	0	0	0	0	0	0	0	0
8	Other Power Equip	307	0	None	0	0	0	0	0	0	0	0	0	0	0
9	L.P.G. Equipment	311	0	None	0	0	0	0	0	0	0	0	0	0	0
10	Other Equipment	320	0	None	0	0	0	0	0	0	0	0	0	0	0
11	Subtotal-Production	304-338	0		0	0	0	0	0	0	0	0	0	0	0
12															
13	C. STORAGE PLANT (Mostly														
14	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0	0	0	0
15	Structures & Impr.	361	0	None	0	0	0	0	0	0	0	0	0	0	0
16	Gas Holders	362	0	None	0	0	0	0	0	0	0	0	0	0	0
17	Purification Equip	363	0	None	0	0	0	0	0	0	0	0	0	0	0
18	Liquification Equip	364	0	None	0	0	0	0	0	0	0	0	0	0	0
19	Vaporizing Equip	365	0	None	0	0	0	0	0	0	0	0	0	0	0
20	Compressor Equip	366	0	None	0	0	0	0	0	0	0	0	0	0	0
21	Meas & Regul Equip.	367	0	None	0	0	0	0	0	0	0	0	0	0	0
22	Other Equipment	368	0	None	0	0	0	0	0	0	0	0	0	0	0
23	Subtotal-Storage	360-368	0		0	0	0	0	0	0	0	0	0	0	0
24															
25	E. DISTRIBUTION PLANT														
26	Land and Land Rights	374	0	None	0	0	0	0	0	0	0	0	0	0	0
27	Structures & Impr.	375	0	None	0	0	0	0	0	0	0	0	0	0	0
28	Mains	376	0	None	0	0	0	0	0	0	0	0	0	0	0
29	Mains- Direct Assign	376Direct	0	None	0	0	0	0	0	0	0	0	0	0	0
30	Compressor Sta. Equip	377	0	None	0	0	0	0	0	0	0	0	0	0	0
31	Meas & Reg Sta. Equip	378	0	None	0	0	0	0	0	0	0	0	0	0	0
32	Services	380	0	None	0	0	0	0	0	0	0	0	0	0	0
33	Meters	381	57,008	Meter_Invest	3,079	40,372	2,464	8,870	155	377	151	399	261	76	804
34	Meters Install.	382	98,585	Meter_Invest	5,324	69,816	4,262	15,338	268	653	262	690	451	131	1,391
35	House Regulators	383	1,814	Cust_Small	129	1,686	0	0	0	0	0	0	0	0	0
36	House Regulator Install.	384	4,718	Cust_Small	334	4,384	0	0	0	0	0	0	0	0	0
37	Indu Meas & Reg Sta. Equip	385	0	None	0	0	0	0	0	0	0	0	0	0	0
38	Other Equipment	387	0	None	0	0	0	0	0	0	0	0	0	0	0
39	Subtotal-Distribution	374-387	162,125		8,865	116,258	6,726	24,208	423	1,030	413	1,089	711	207	2,196
40															

Philadelphia Gas Works
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	Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor	ONSITE CUSTOMER Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
41	F. GENERAL PLANT														
42	Land and Land Rights	389	2,470	OnSiLab-C	133	1,961	70	261	5	13	4	9	11	1	2
43	Structures & Impr.	390	46,331	OnSiLab-C	2,495	36,799	1,314	4,895	102	242	66	167	200	13	37
44	Office Furniture & Equip	391	52,905	OnSiLab-C	2,850	42,020	1,501	5,590	116	276	75	191	229	15	42
45	Transportation Equip	392	18,258	OnSiLab-C	983	14,502	518	1,929	40	95	26	66	79	5	15
46	Stores Equipment	393	502	OnSiLab-C	27	399	14	53	1	3	1	2	2	0	0
47	Tools, Shop, Garage Equip	394	5,509	OnSiLab-C	297	4,376	156	582	12	29	8	20	24	2	4
48	Power Operated Equip	396	321	OnSiLab-C	17	255	9	34	1	2	0	1	1	0	0
49	Communication Equip	397	13,303	OnSiLab-C	717	10,566	377	1,406	29	70	19	48	58	4	11
50	Miscellaneous Equip	398	3,030	OnSiLab-C	163	2,407	86	320	7	16	4	11	13	1	2
51	Subtotal -General	389-399	142,629		7,682	113,285	4,047	15,070	313	745	202	515	617	40	114
52															
53	TOTAL UTILITY PLANT		304,754		16,547	229,543	10,773	39,278	736	1,775	615	1,604	1,328	247	2,309
54															
55	II. DEPRECIATION RESERV														
56	Production Plant	108.2	0	None	0	0	0	0	0	0	0	0	0	0	0
57	Local Storage Plant	108.3	0	None	0	0	0	0	0	0	0	0	0	0	0
58	Mains	109	0	None	0	0	0	0	0	0	0	0	0	0	0
59	Mains- Direct Assign	08.52Direc	0	None	0	0	0	0	0	0	0	0	0	0	0
60	Services	109	0	None	0	0	0	0	0	0	0	0	0	0	0
61	Meters	109	62,226	Meter_Invest	3,360	44,068	2,690	9,681	169	412	165	435	284	83	878
62	Distr Other	109	0	None	0	0	0	0	0	0	0	0	0	0	0
63	General Plant	109	64,602	OnSiLab-C	3,480	51,311	1,833	6,826	142	338	92	233	279	18	51
64	Total-Depreciation res.	108	126,828		6,840	95,378	4,523	16,507	311	749	257	669	564	101	930
65															
66	III. OTHER RATE BASE ITEI														
67	Unclassified	106	0	None	0	0	0	0	0	0	0	0	0	0	0
68	CWIP	107	0	OnSiPt-C	0	0	0	0	0	0	0	0	0	0	0
69	Total-Other Rate Base Items		0		0	0	0	0	0	0	0	0	0	0	0
70															
71	IV. TOTAL RATE BASE (Exc		177,926		9,707	134,164	6,250	22,771	425	1,026	359	935	764	146	1,380
72	Working Capital (See Subrepor	131	0	WC Report	0	0	0	0	0	0	0	0	0	0	0
73															
74	V. TOTAL RATE BASE		177,926		9,707	134,164	6,250	22,771	425	1,026	359	935	764	146	1,380
75															

Philadelphia Gas Works
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	Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor	ONSITE CUSTOMER Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
76	I. OPERATION & MAINTEN.														
77	A. PRODUCTION EXPENSES														
78	1. Manufactured Gas Productio														
79	Operations Labor	701	0	None	0	0	0	0	0	0	0	0	0	0	0
80	Steam Gen-Fuel	702	0	None	0	0	0	0	0	0	0	0	0	0	0
81	Misc. Steam Expenses	703	0	None	0	0	0	0	0	0	0	0	0	0	0
82	Maint Structures	706	0	None	0	0	0	0	0	0	0	0	0	0	0
83	Maint Boiler Equip	707	0	None	0	0	0	0	0	0	0	0	0	0	0
84	Maint Steam Other	708	0	None	0	0	0	0	0	0	0	0	0	0	0
85	Other Elec Gen	712	0	None	0	0	0	0	0	0	0	0	0	0	0
86	Steam & Elec Cr Other	734	0	None	0	0	0	0	0	0	0	0	0	0	0
87	Plant Protection	735	0	None	0	0	0	0	0	0	0	0	0	0	0
88	Maint. Struct & Impr	741	0	None	0	0	0	0	0	0	0	0	0	0	0
89	Maint Prod Equip	743	0	None	0	0	0	0	0	0	0	0	0	0	0
90	Subtotal-MGP	710-743	0		0	0	0	0	0	0	0	0	0	0	0
91															
92	2. Other Gas Supply Expenses														
93	Natural Gas Purchases	804	0	Gas Report	0	0	0	0	0	0	0	0	0	0	0
94	Natural Gas Oper Exp	807	0	None	0	0	0	0	0	0	0	0	0	0	0
95	Natural Gas from Stor	808	0	None	0	0	0	0	0	0	0	0	0	0	0
96	Gas-Other Util Ops	812	0	None	0	0	0	0	0	0	0	0	0	0	0
97	LNG-Other Util Ops	812LNG	0	None	0	0	0	0	0	0	0	0	0	0	0
98	LNG Oper Exp	813	0	None	0	0	0	0	0	0	0	0	0	0	0
99	Subtotal-Prod exp	710-813	0		0	0	0	0	0	0	0	0	0	0	0
100															
101	B. NATURAL GAS STORAG														
102	LNG Oper Exp Admin	840	0	None	0	0	0	0	0	0	0	0	0	0	0
103	Training	841	0	None	0	0	0	0	0	0	0	0	0	0	0
104	Fuel- LNG Power	842	0	None	0	0	0	0	0	0	0	0	0	0	0
105	Maint Exp- Admin	843	0	None	0	0	0	0	0	0	0	0	0	0	0
106	Oper Exp Admin	850	0	None	0	0	0	0	0	0	0	0	0	0	0
107	Subtotal-Storage	840-850	0		0	0	0	0	0	0	0	0	0	0	0
108															

Philadelphia Gas Works
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	Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor	ONSITE CUSTOMER Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
109	D. DISTRIBUTION EXPENSI														
110	Oper Supv & Eng	870	87	OnSiLab-C	5	69	2	9	0	0	0	0	0	0	0
111	Gas Control	871	0	None	0	0	0	0	0	0	0	0	0	0	0
112	Mains and Services Exp	874	0	None	0	0	0	0	0	0	0	0	0	0	0
113	Natural Gas Oper Exp	875	0	None	0	0	0	0	0	0	0	0	0	0	0
114	Meas/Reg Exp- CG Sta	877	0	None	0	0	0	0	0	0	0	0	0	0	0
115	Meter & House Regulator Expe	878	16,116	OnSi-MR-C	894	11,730	679	2,443	43	104	42	110	72	0	0
116	Cust. Install- Gas Bus	879	4,895	Cust_Premises	268	3,516	215	772	13	33	13	35	23	7	0
117	PLP Costs	879PLP	3,611	Cust_Res	254	3,335	0	0	0	0	0	0	22	0	0
118	Other expenses	880	1,354	OnSiPt-C	74	971	56	202	4	9	3	9	6	2	18
119	Distribution Rents	881	1	OnSiLab-C	0	1	0	0	0	0	0	0	0	0	0
120	Maint Supv & Eng	885	118	OnSiLab-C	6	94	3	12	0	1	0	0	1	0	0
121	Maint. Mains	887	0	None	0	0	0	0	0	0	0	0	0	0	0
122	Maint. Meas/Reg. Sta.-Gen.	889	0	None	0	0	0	0	0	0	0	0	0	0	0
123	Natural Gas Equip	891	0	None	0	0	0	0	0	0	0	0	0	0	0
124	Maint. of Services	892	0	None	0	0	0	0	0	0	0	0	0	0	0
125	Maint. Meters & House Regs	893	3,251	OnSi-MR-C	180	2,366	137	493	9	21	8	22	14	0	0
126	Subtotal-Distribution exp	870-893	29,433		1,682	22,083	1,092	3,932	69	167	67	177	137	8	19
127	Total - OPERATION & MAIN		29,433		1,682	22,083	1,092	3,932	69	167	67	177	137	8	19
128															
129	II. CUSTOMER ACCOUNTS														
130	Customer Serv-Adm	901	411	Account903	21	348	8	30	1	1	0	0	2	0	0
131	Meter Reading exp	902	811	MeterRead	32	660	16	76	2	5	2	6	8	4	0
132	Cust Records & Coll exp	903	29,630	Account903	1,484	25,084	552	2,200	44	99	12	20	110	4	21
133	Uncollectible Acct	904	0	WriteOff-Dol	0	0	0	0	0	0	0	0	0	0	0
134	Uncollectible Acct CRP	904CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
135	Total - CUSTOMER ACCOUN		30.852		1,537	26,091	575	2,307	47	106	13	26	120	8	22
136															
137	III. CUSTOMER SERVICE &														
138	Cust Assist-Marketing	908	6,011	Account908	321	4,211	4	13	302	737	0	0	27	0	394
139	CAP Costs	908CAP	0	None	0	0	0	0	0	0	0	0	0	0	0
140	CRP Shortfall	480CRP	0	None	0	0	0	0	0	0	0	0	0	0	0
141	Senior Discounts	480Sen	0	None	0	0	0	0	0	0	0	0	0	0	0
142	Total - CUSTOMER SERVICE		6,011		321	4,211	4	13	302	737	0	0	27	0	394
143															
144	Total - CUST. ACCTS, SERVI		36,862		1,858	30,303	578	2,321	349	842	14	27	147	8	416
145															

Philadelphia Gas Works
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	Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Factor	ONSITE CUSTOMER Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
146	IV. ADMINISTRATIVE & GE														
147	A. Labor-Related:														
148	Admin & Gen Salaries	920	7,265	OnSiLab-C	391	5,770	206	768	16	38	10	26	31	2	6
149	Office Supplies & exp	921	12,227	OnSiLab-C	659	9,711	347	1,292	27	64	17	44	53	3	10
150	Admin exp Transf	922	(11,808)	OnSiLab-C	(636)	(9,379)	(335)	(1,248)	(26)	(62)	(17)	(43)	(51)	(3)	(9)
151	Outside Services	923	1,431	OnSiLab-C	77	1,137	41	151	3	7	2	5	6	0	1
152	Injuries & Damages	925	5,192	OnSiLab-C	280	4,124	147	549	11	27	7	19	22	1	4
153	Employee Pensi&Ben	926	62,177	OnSiLab-C	3,349	49,385	1,764	6,570	136	325	88	225	269	17	50
154	Increase- Benefits		28,268	OnSiLab-C	1,523	22,453	802	2,987	62	148	40	102	122	8	23
155	Subtotal - O&M Accounts 920-		104,753		5,642	83,201	2,972	11,068	230	547	149	378	453	29	83
156															
157	B. Plant-Related:														
158	Risk Management	924	192	OnSiPt-C	11	138	8	29	1	1	0	1	1	0	3
159	Subtotal - O&M Accounts 924-		192		11	138	8	29	1	1	0	1	1	0	3
160															
161	C. Other-Related:														
162	Regulatory Comm exp	928	0	None	0	0	0	0	0	0	0	0	0	0	0
163	Gas Used by Util	929	0	None	0	0	0	0	0	0	0	0	0	0	0
164	Misc. Gen'l Expenses	930	1,479	OnSiLab-C	80	1,174	42	156	3	8	2	5	6	0	1
165	Rents	931	193	OnSiLab-C	10	153	5	20	0	1	0	1	1	0	0
166	Subtotal - O&M Accounts 928-		1,671		90	1,328	47	177	4	9	2	6	7	0	1
167	Total - ADMIN & GENERAL		106,617		5,743	84,667	3,027	11,273	234	557	151	386	461	30	87
168															
169	TOTAL-OPER EXP (Excl Dep		172,912		9,283	137,052	4,698	17,526	652	1,567	232	589	745	46	522
170															
171	VI. DEPRECIATION EXPENS														
172	Depreciation expense	403	4,113	OnSiPt-C	225	2,949	171	614	11	26	10	28	18	5	56
173	Depr exp-Direct Assign	403Direct	0	OnSiPt-C	0	0	0	0	0	0	0	0	0	0	0
174	Total - DEPRECIATION EXPI	403	4,113		225	2,949	171	614	11	26	10	28	18	5	56
175															
176	VII. TAXES OTHER THAN I														
177	Payroll Taxes	408	4,573	OnSiLab-C	246	3,632	130	483	10	24	6	17	20	1	4
178															
179	TOTAL EXPENSES		181,598		9,755	143,633	4,998	18,623	673	1,617	249	633	783	53	581
180															

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	Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocation Allocation Factor	ONSITE CUSTOMER Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
181	V. REVENUES														
182	Distribution Revenue	480-483	211,239	BaseRate_Rev	4,902	165,210	5,275	27,409	832	2,239	599	2,198	2,524	51	0
183	GCR Revenue	80-483GCI	0	None	0	0	0	0	0	0	0	0	0	0	0
184	Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0	0
185	USEC Revenue	80-483USC	0	None	0	0	0	0	0	0	0	0	0	0	0
186	REC Revenue	80-483REC	0	None	0	0	0	0	0	0	0	0	0	0	0
187	Finance Chge	487	0	None	0	0	0	0	0	0	0	0	0	0	0
188	Misc Discounts	488	0	None	0	0	0	0	0	0	0	0	0	0	0
189	GTS / IT	489	0	None	0	0	0	0	0	0	0	0	0	0	0
190	Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0	0
191	Revenue Adjustments	495Adj	0	None	0	0	0	0	0	0	0	0	0	0	0
192	Subtotal Gas Revenues, net		211,239		4,902	165,210	5,275	27,409	832	2,239	599	2,198	2,524	51	0
193															
194	Bill Paid Turn Ons & Dig Ups		1,972	Cust_Avg	131	1,722	22	78	1	2	1	2	11	1	1
195	Appliance Service, Other	879Rev	7,000	Cust_Res	493	6,465	0	0	0	0	0	0	42	0	0
196	Subtotal Other Oper Revenu		8,972		624	8,187	22	78	1	2	1	2	53	1	1
197															
198	Total Operating Revenues		220,211		5,527	173,397	5,297	27,487	833	2,241	601	2,200	2,576	52	1
199															
200	Interest Income	418	1,547	Ratebase	50	1,164	33	169	4	24	5	17	19	7	56
201	Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0	0
202	Total Non-Oper Income		1,547		50	1,164	33	169	4	24	5	17	19	7	56
203															
204	Total Revenue		221,758		5,576	174,561	5,329	27,656	837	2,264	606	2,217	2,595	58	57
205															
206	Income before Interest & Surpl		40,160		(4,178)	30,928	331	9,033	165	647	357	1,584	1,812	6	(524)
207															
208	Interest-Long-term debt	427	13,842	Ratebase	444	10,416	292	1,512	39	210	47	151	168	61	502
209	AFUDC	432	(151)	Ratebase	(5)	(114)	(3)	(17)	(0)	(2)	(1)	(2)	(2)	(1)	(5)
210	Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0	0
211	Total Interest & Surplus		13,691		439	10,302	289	1,496	38	208	46	150	166	61	497
212	Other	436	0	None	0	0	0	0	0	0	0	0	0	0	0
213	Total Interest & Surplus, Ot		13,691		439	10,302	289	1,496	38	208	46	150	166	61	497
214															
215	Over (Under) Total Requiremen		26,469		(4,617)	20,626	42	7,537	126	439	311	1,434	1,647	(55)	(1,020)

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	Account Description	Account Code	USEC CUSTOMER Dollars	Allocation Factor	USEC CUSTOMER Class Allocation										
					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
1	I. GAS PLANT IN SERVICE														
2	A. INTANGIBLE PLANT	301-303	0	None	0	0	0	0	0	0	0	0	0	0	0
4	B. PRODUCTION PLANT														
5	Land and Land Rights	304	0	None	0	0	0	0	0	0	0	0	0	0	0
6	Structures & Impr.	305	0	None	0	0	0	0	0	0	0	0	0	0	0
7	Boiler Equipment	306	0	None	0	0	0	0	0	0	0	0	0	0	0
8	Other Power Equip	307	0	None	0	0	0	0	0	0	0	0	0	0	0
9	L.P.G. Equipment	311	0	None	0	0	0	0	0	0	0	0	0	0	0
10	Other Equipment	320	0	None	0	0	0	0	0	0	0	0	0	0	0
11	Subtotal-Production	304-338	0		0	0	0	0	0	0	0	0	0	0	0
12															
13	C. STORAGE PLANT (Mostly														
14	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0	0	0	0
15	Structures & Impr.	361	0	None	0	0	0	0	0	0	0	0	0	0	0
16	Gas Holders	362	0	None	0	0	0	0	0	0	0	0	0	0	0
17	Purification Equip	363	0	None	0	0	0	0	0	0	0	0	0	0	0
18	Liquification Equip	364	0	None	0	0	0	0	0	0	0	0	0	0	0
19	Vaporizing Equip	365	0	None	0	0	0	0	0	0	0	0	0	0	0
20	Compressor Equip	366	0	None	0	0	0	0	0	0	0	0	0	0	0
21	Meas & Regul Equip.	367	0	None	0	0	0	0	0	0	0	0	0	0	0
22	Other Equipment	368	0	None	0	0	0	0	0	0	0	0	0	0	0
23	Subtotal-Storage	360-368	0		0	0	0	0	0	0	0	0	0	0	0
24															
25	E. DISTRIBUTION PLANT														
26	Land and Land Rights	374	0	None	0	0	0	0	0	0	0	0	0	0	0
27	Structures & Impr.	375	0	None	0	0	0	0	0	0	0	0	0	0	0
28	Mains	376	0	None	0	0	0	0	0	0	0	0	0	0	0
29	Mains- Direct Assign	376Direct	0	None	0	0	0	0	0	0	0	0	0	0	0
30	Compressor Sta. Equip	377	0	None	0	0	0	0	0	0	0	0	0	0	0
31	Meas & Reg Sta. Equip	378	0	None	0	0	0	0	0	0	0	0	0	0	0
32	Services	380	0	None	0	0	0	0	0	0	0	0	0	0	0
33	Meters	381	0	None	0	0	0	0	0	0	0	0	0	0	0
34	Meters Install.	382	0	None	0	0	0	0	0	0	0	0	0	0	0
35	House Regulators	383	0	None	0	0	0	0	0	0	0	0	0	0	0
36	House Regulator Install.	384	0	None	0	0	0	0	0	0	0	0	0	0	0
37	Indu Meas & Reg Sta. Equip	385	0	None	0	0	0	0	0	0	0	0	0	0	0
38	Other Equipment	387	0	None	0	0	0	0	0	0	0	0	0	0	0
39	Subtotal-Distribution	374-387	0		0	0	0	0	0	0	0	0	0	0	0

Philadelphia Gas Works
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	Account Description	Account Code	USEC CUSTOMER Dollars	Allocation Allocation Factor	USEC CUSTOMER Class Allocation: Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
41	F. GENERAL PLANT														
42	Land and Land Rights	389	0	None	0	0	0	0	0	0	0	0	0	0	0
43	Structures & Impr.	390	0	None	0	0	0	0	0	0	0	0	0	0	0
44	Office Furniture & Equip	391	0	None	0	0	0	0	0	0	0	0	0	0	0
45	Transportation Equip	392	0	None	0	0	0	0	0	0	0	0	0	0	0
46	Stores Equipment	393	0	None	0	0	0	0	0	0	0	0	0	0	0
47	Tools, Shop, Garage Equip	394	0	None	0	0	0	0	0	0	0	0	0	0	0
48	Power Operated Equip	396	0	None	0	0	0	0	0	0	0	0	0	0	0
49	Communication Equip	397	0	None	0	0	0	0	0	0	0	0	0	0	0
50	Miscellaneous Equip	398	0	None	0	0	0	0	0	0	0	0	0	0	0
51	Subtotal -General	389-399	0		0	0	0	0	0	0	0	0	0	0	0
52															
53	TOTAL UTILITY PLANT		0		0	0	0	0	0	0	0	0	0	0	0
54															
55	II. DEPRECIATION RESERV														
56	Production Plant	108.2	0	None	0	0	0	0	0	0	0	0	0	0	0
57	Local Storage Plant	108.3	0	None	0	0	0	0	0	0	0	0	0	0	0
58	Mains	109	0	None	0	0	0	0	0	0	0	0	0	0	0
59	Mains- Direct Assign	08.52Direc	0	None	0	0	0	0	0	0	0	0	0	0	0
60	Services	109	0	None	0	0	0	0	0	0	0	0	0	0	0
61	Meters	109	0	None	0	0	0	0	0	0	0	0	0	0	0
62	Distr Other	109	0	None	0	0	0	0	0	0	0	0	0	0	0
63	General Plant	109	0	None	0	0	0	0	0	0	0	0	0	0	0
64	Total-Depreciation res.	108	0		0	0	0	0	0	0	0	0	0	0	0
65															
66	III. OTHER RATE BASE ITEI														
67	Unclassified	106	0	None	0	0	0	0	0	0	0	0	0	0	0
68	CWIP	107	0	None	0	0	0	0	0	0	0	0	0	0	0
69	Total-Other Rate Base Items		0		0	0	0	0	0	0	0	0	0	0	0
70															
71	IV. TOTAL RATE BASE (Exc		0		0	0	0	0	0	0	0	0	0	0	0
72	Working Capital (See Subrepor	131	0	WC Report	0	0	0	0	0	0	0	0	0	0	0
73															
74	V. TOTAL RATE BASE		0		0	0	0	0	0	0	0	0	0	0	0
75															

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	Account Description	Account Code	USEC CUSTOMER Dollars	Allocation Factor	USEC CUSTOMER Class Allocation: Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
76	I. OPERATION & MAINTEN.														
77	A. PRODUCTION EXPENSE!														
78	1. Manufactured Gas Productio														
79	Operations Labor	701	0	None	0	0	0	0	0	0	0	0	0	0	0
80	Steam Gen-Fuel	702	0	None	0	0	0	0	0	0	0	0	0	0	0
81	Misc. Steam Expenses	703	0	None	0	0	0	0	0	0	0	0	0	0	0
82	Maint Structures	706	0	None	0	0	0	0	0	0	0	0	0	0	0
83	Maint Boiler Equip	707	0	None	0	0	0	0	0	0	0	0	0	0	0
84	Maint Steam Other	708	0	None	0	0	0	0	0	0	0	0	0	0	0
85	Other Elec Gen	712	0	None	0	0	0	0	0	0	0	0	0	0	0
86	Steam & Elec Cr Other	734	0	None	0	0	0	0	0	0	0	0	0	0	0
87	Plant Protection	735	0	None	0	0	0	0	0	0	0	0	0	0	0
88	Maint. Struct & Impr	741	0	None	0	0	0	0	0	0	0	0	0	0	0
89	Maint Prod Equip	743	0	None	0	0	0	0	0	0	0	0	0	0	0
90	Subtotal-MGP	710-743	0		0	0	0	0	0	0	0	0	0	0	0
91															
92	2. Other Gas Supply Expenses														
93	Natural Gas Purchases	804	0	Gas Report	0	0	0	0	0	0	0	0	0	0	0
94	Natural Gas Oper Exp	807	0	None	0	0	0	0	0	0	0	0	0	0	0
95	Natural Gas from Stor	808	0	None	0	0	0	0	0	0	0	0	0	0	0
96	Gas-Other Util Ops	812	0	None	0	0	0	0	0	0	0	0	0	0	0
97	LNG-Other Util Ops	812LNG	0	None	0	0	0	0	0	0	0	0	0	0	0
98	LNG Oper Exp	813	0	None	0	0	0	0	0	0	0	0	0	0	0
99	Subtotal-Prod exp	710-813	0		0	0	0	0	0	0	0	0	0	0	0
100															
101	B. NATURAL GAS STORAGI														
102	LNG Oper Exp Admin	840	0	None	0	0	0	0	0	0	0	0	0	0	0
103	Training	841	0	None	0	0	0	0	0	0	0	0	0	0	0
104	Fuel- LNG Power	842	0	None	0	0	0	0	0	0	0	0	0	0	0
105	Maint Exp- Admin	843	0	None	0	0	0	0	0	0	0	0	0	0	0
106	Oper Exp Admin	850	0	None	0	0	0	0	0	0	0	0	0	0	0
107	Subtotal-Storage	840-850	0		0	0	0	0	0	0	0	0	0	0	0
108															

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	Account Description	Account Code	USEC CUSTOMER Dollars	Allocation Allocation Factor	USEC CUSTOMER Class Allocation Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
109	D. DISTRIBUTION EXPENSI														
110	Oper Supv & Eng	870	0	None	0	0	0	0	0	0	0	0	0	0	0
111	Gas Control	871	0	None	0	0	0	0	0	0	0	0	0	0	0
112	Mains and Services Exp	874	0	None	0	0	0	0	0	0	0	0	0	0	0
113	Natural Gas Oper Exp	875	0	None	0	0	0	0	0	0	0	0	0	0	0
114	Meas/Reg Exp- CG Sta	877	0	None	0	0	0	0	0	0	0	0	0	0	0
115	Meter & House Regulator Expe	878	0	None	0	0	0	0	0	0	0	0	0	0	0
116	Cust. Install- Gas Bus	879	0	None	0	0	0	0	0	0	0	0	0	0	0
117	PLP Costs	879PLP	0	None	0	0	0	0	0	0	0	0	0	0	0
118	Other expenses	880	0	None	0	0	0	0	0	0	0	0	0	0	0
119	Distribution Rents	881	0	None	0	0	0	0	0	0	0	0	0	0	0
120	Maint Supv & Eng	885	0	None	0	0	0	0	0	0	0	0	0	0	0
121	Maint. Mains	887	0	None	0	0	0	0	0	0	0	0	0	0	0
122	Maint. Meas/Reg. Sta.-Gen.	889	0	None	0	0	0	0	0	0	0	0	0	0	0
123	Natural Gas Equip	891	0	None	0	0	0	0	0	0	0	0	0	0	0
124	Maint. of Services	892	0	None	0	0	0	0	0	0	0	0	0	0	0
125	Maint. Meters & House Regs	893	0	None	0	0	0	0	0	0	0	0	0	0	0
126	Subtotal-Distribution exp	870-893	0		0	0	0	0	0	0	0	0	0	0	0
127	Total - OPERATION & MAIN		0		0	0	0	0	0	0	0	0	0	0	0
128															
129	II. CUSTOMER ACCOUNTS :														
130	Customer Serv-Adm	901	0	None	0	0	0	0	0	0	0	0	0	0	0
131	Meter Reading exp	902	0	None	0	0	0	0	0	0	0	0	0	0	0
132	Cust Records & Coll exp	903	0	None	0	0	0	0	0	0	0	0	0	0	0
133	Uncollectible Acct	904	0	None	0	0	0	0	0	0	0	0	0	0	0
134	Uncollectible Acct CRP	904CRP	8,482	Deliveries_Firm	110	6,220	259	1,402	42	115	43	163	128	0	0
135	Total - CUSTOMER ACCOUN		8,482		110	6,220	259	1,402	42	115	43	163	128	0	0
136															
137	III. CUSTOMER SERVICE &														
138	Cust Assist-Marketing	908	0	None	0	0	0	0	0	0	0	0	0	0	0
139	CAP Costs	908CAP	2,330	Deliveries_Firm	30	1,709	71	385	12	32	12	45	35	0	0
140	CRP Shortfall	480CRP	77,492	Deliveries_Firm	1,006	56,826	2,366	12,809	386	1,049	392	1,491	1,166	0	0
141	Senior Discounts	480Sen	10,530	Deliveries_Firm	137	7,722	321	1,740	53	143	53	203	158	0	0
142	Total - CUSTOMER SERVICE		90,352		1,173	66,256	2,759	14,935	451	1,224	458	1,738	1,359	0	0
143															
144	Total - CUST. ACCTS, SERVI		98,834		1,283	72,477	3,017	16,337	493	1,338	501	1,902	1,487	0	0
145															

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146	IV. ADMINISTRATIVE & GE														
147	A. Labor-Related:														
148	Admin & Gen Salaries	920	0	None	0	0	0	0	0	0	0	0	0	0	0
149	Office Supplies & exp	921	0	None	0	0	0	0	0	0	0	0	0	0	0
150	Admin exp Transf	922	0	None	0	0	0	0	0	0	0	0	0	0	0
151	Outside Services	923	0	None	0	0	0	0	0	0	0	0	0	0	0
152	Injuries & Damages	925	0	None	0	0	0	0	0	0	0	0	0	0	0
153	Employee Pensi&Ben	926	0	None	0	0	0	0	0	0	0	0	0	0	0
154	Increase- Benefits		0	None	0	0	0	0	0	0	0	0	0	0	0
155	Subtotal - O&M Accounts 920-		0		0	0	0	0	0	0	0	0	0	0	0
156															
157	B. Plant-Related:														
158	Risk Management	924	0	None	0	0	0	0	0	0	0	0	0	0	0
159	Subtotal - O&M Accounts 924-		0		0	0	0	0	0	0	0	0	0	0	0
160															
161	C. Other-Related:														
162	Regulatory Comm exp	928	0	None	0	0	0	0	0	0	0	0	0	0	0
163	Gas Used by Util	929	0	None	0	0	0	0	0	0	0	0	0	0	0
164	Misc. Gen'l Expenses	930	0	None	0	0	0	0	0	0	0	0	0	0	0
165	Rents	931	0	None	0	0	0	0	0	0	0	0	0	0	0
166	Subtotal - O&M Accounts 928-		0		0	0	0	0	0	0	0	0	0	0	0
167	Total - ADMIN & GENERAL		0		0	0	0	0	0	0	0	0	0	0	0
168															
169	TOTAL-OPER EXP (Excl Dep		98,834		1,283	72,477	3,017	16,337	493	1,338	501	1,902	1,487	0	0
170															
171	VI. DEPRECIATION EXPENS														
172	Depreciation expense	403	0	None	0	0	0	0	0	0	0	0	0	0	0
173	Depr exp-Direct Assign	403Direct	0	None	0	0	0	0	0	0	0	0	0	0	0
174	Total - DEPRECIATION EXPI	403	0		0	0	0	0	0	0	0	0	0	0	0
175															
176	VII. TAXES OTHER THAN II														
177	Payroll Taxes	408	0	None	0	0	0	0	0	0	0	0	0	0	0
178															
179	TOTAL EXPENSES		98,834		1,283	72,477	3,017	16,337	493	1,338	501	1,902	1,487	0	0
180															

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					Resid. Non-Heat RC-1	Resid. Heat RC-2	Comm. Non-Heat RC-3	Comm. Heat RC-4	Indu. Non-Heat RC-5	Indu. Heat RC-6	Muni Non-Heat RC-7	Muni Heat RC-8	PHA GS RC-9	Interr. Sales RC-10	GTS / IT Trans only RC-18
181	V. REVENUES														
182	Distribution Revenue	480-483	0	None	0	0	0	0	0	0	0	0	0	0	0
183	GCR Revenue	80-483GCI	0	None	0	0	0	0	0	0	0	0	0	0	0
184	Interruptible Sales	480-483Int	0	None	0	0	0	0	0	0	0	0	0	0	0
185	USEC Revenue	80-483US(	110,827	USEC_Rev	1,439	81,271	3,384	18,319	553	1,501	561	2,132	1,667	0	0
186	REC Revenue	80-483RE(	0	None	0	0	0	0	0	0	0	0	0	0	0
187	Finance Chge	487	0	None	0	0	0	0	0	0	0	0	0	0	0
188	Misc Discounts	488	0	None	0	0	0	0	0	0	0	0	0	0	0
189	GTS / IT	489	0	None	0	0	0	0	0	0	0	0	0	0	0
190	Gas Revenues- Adj	495	0	None	0	0	0	0	0	0	0	0	0	0	0
191	Revenue Adjustments	495Adj	(11,800)	USEC_Rev	(153)	(8,653)	(360)	(1,950)	(59)	(160)	(60)	(227)	(178)	0	0
192	Subtotal Gas Revenues, net		99,028		1,286	72,618	3,023	16,369	494	1,341	501	1,905	1,490	0	0
193															
194	Bill Paid Turn Ons & Dig Ups		0	None	0	0	0	0	0	0	0	0	0	0	0
195	Appliance Service, Other	879Rev	0	None	0	0	0	0	0	0	0	0	0	0	0
196	Subtotal Other Oper Revenu		0		0	0	0	0	0	0	0	0	0	0	0
197															
198	Total Operating Revenues		99,028		1,286	72,618	3,023	16,369	494	1,341	501	1,905	1,490	0	0
199															
200	Interest Income	418	0	Ratebase	0	0	0	0	0	0	0	0	0	0	0
201	Capacity Release Credits	421	0	None	0	0	0	0	0	0	0	0	0	0	0
202	Total Non-Oper Income		0		0	0	0	0	0	0	0	0	0	0	0
203															
204	Total Revenue		99,028		1,286	72,618	3,023	16,369	494	1,341	501	1,905	1,490	0	0
205															
206	Income before Interest & Surpl		193		3	142	6	32	1	3	1	4	3	0	0
207															
208	Interest-Long-term debt	427	0	Ratebase	0	0	0	0	0	0	0	0	0	0	0
209	AFUDC	432	0	Ratebase	0	0	0	0	0	0	0	0	0	0	0
210	Surplus Requirement		0	None	0	0	0	0	0	0	0	0	0	0	0
211	Total Interest & Surplus		0		0	0	0	0	0	0	0	0	0	0	0
212	Other	436	0	None	0	0	0	0	0	0	0	0	0	0	0
213	Total Interest & Surplus, Otl		0		0	0	0	0	0	0	0	0	0	0	0
214															
215	Over (Under) Total Requiremer		193		3	142	6	32	1	3	1	4	3	0	0

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Step I. Functionalization

	Functional Allocator	Total		SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE	USEC
1	SUPP	EXT		1	0	0	0	0	0
2	SUPP%		1	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3									
4	STOR	EXT		0	1	0	0	0	0
5	STOR%		1	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
6									
7	TRANS	EXT		0	0	1	0	0	0
8	TRANS%		1	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
9									
10	DIST	EXT		0	0	0	1	0	0
11	DIST%		1	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
12									
13	ONSITE	EXT		0	0	0	0	1	0
14	ONSITE%		1	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
15									
16	USEC	INT		0	0	0	0	0	1
17	USEC%		1	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
18									
19	GCR_Revenue	INT		358,593,487	15,472,610	40,492,796	0	0	0
20	GCR_Revenue%		414,559	86.50%	3.73%	9.77%	0.00%	0.00%	0.00%
21									
22	LABOR	INT		781	3,509	0	13,373	35,084	0
23	LABOR%		52,747	1.48%	6.65%	0.00%	25.35%	66.51%	0.00%
24									
25	SUPPPT	INT		47,246	0	0	0	0	0
26	SUPPPT%		47,246	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27									
28	STORPT	INT		0	127,450	0	0	0	0
29	STORPT%		127,450	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
30									
31	DISTPT	INT		0	0	0	1,185,068	162,125	0
32	DISTPT%		1,347,193	0.00%	0.00%	0.00%	87.97%	12.03%	0.00%
33									

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Step 1. Functionalization

	Functional Allocator	Total	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE	USEC
34	REVENUE	INT	28,006	24,448	0	134,716	211,239	110,827
35	REVENUE%	509,236	5.50%	4.80%	0.00%	26.45%	41.48%	21.76%
36								
37	Rev_Adjust	INT	1,868	0	0	0	0	11,798
38	Rev_Adjust%	13,666	13.67%	0.00%	0.00%	0.00%	0.00%	86.33%
39								
40	GASCOST	INT	0	0	0	0	0	0
41	GASCOST%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42								
43	MAIN-SERVICE	INT	0	0	0	1,150,848	0	0
44	MAIN-SERVICE%	1,150,848	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
45								
46	O&MXGAS	INT	16,442	20,012	0	109,281	172,912	0
47	O&MXGAS%	318,648	5.16%	6.28%	0.00%	34.30%	54.26%	0.00%
48								
49	PSTDP	INT	47,246	127,450	0	1,185,068	162,125	0
50	PSTDP%	1,521,889	3.10%	8.37%	0.00%	77.87%	10.65%	0.00%
51								
52	RATEBASE	INT	20,679	54,162	0	764,329	177,926	0
53	RATEBASE%	1,017,096	2.03%	5.33%	0.00%	75.15%	17.49%	0.00%
54								

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	Step II. Classification				
	Allocator Name	Total	Demand	Energy	Customer
1	DEMAND	EXT	1	0	0
2	DEMAND%	1	100.00%	0.00%	0.00%
3					
4	COMMODITY	EXT	0	1	0
5	COMMODITY%	1	0.00%	100.00%	0.00%
6					
7	CUST	EXT	0	0	1
8	CUST%	1	0.00%	0.00%	100.00%
9					
10	MAINS	EXT	50	50	0
11	MAINS%	0	50.00%	50.00%	0.00%
12					
13	SUPPLABOR	INT	779	0	0
14	SUPPLABOR%	779	100.00%	0.00%	0.00%
15					
16	STORLABOR	INT	3,502	0	0
17	STORLABOR%	3,502	100.00%	0.00%	0.00%
18					
19	DISTLABOR	INT	4,338	3,393	5,617
20	DISTLABOR%	13,348	32.50%	25.42%	42.08%
21					
22	SUPPPT	INT	47,246	0	0
23	SUPPPT%	47,246	100.00%	0.00%	0.00%
24					
25	STORPT	INT	127,450	0	0
26	STORPT%	127,450	100.00%	0.00%	0.00%
27					
28	DISTPT	INT	331,232	297,012	556,823
29	DISTPT%	1,185,068	27.95%	25.06%	46.99%
30					
31	SUPPO&M	INT	3,661	25,563	0
32	SUPPO&M%	29,224	12.53%	87.47%	0.00%
33					

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	Step II. Classification				
	Allocator Name	Total	Demand	Energy	Customer
34	SUPP_REV	INT	0	28,006	0
35	SUPP_REV%	28,006	0.00%	100.00%	0.00%
36					
37	STOR_REV	INT	24,448	0	0
38	STOR_REV%	24,448	100.00%	0.00%	0.00%
39					
40	TRAN_REV	INT	0	0	0
41	TRAN_REV%	0	0.00%	0.00%	0.00%
42					
43	DIST_REV	INT	26,029	21,258	87,429
44	DIST_REV%	134,716	19.32%	15.78%	64.90%
45					
46	SUPPBASE	INT	20,679	0	0
47	SUPPBASE%	20,679	100.00%	0.00%	0.00%
48					
49	STORBASE	INT	54,162	0	0
50	STORBASE%	54,162	100.00%	0.00%	0.00%
51					
52	TRANBASE	INT	0	0	0
53	TRANBASE%	0	0.00%	0.00%	0.00%
54					
55	DISTBASE	INT	217,861	205,882	340,585
56	DISTBASE%	764,329	28.50%	26.94%	44.56%
57					
58	MAIN&SERVICE	INT	297,012	297,012	556,823
59	MAIN&SERVICE%	1,150,848	25.81%	25.81%	48.38%
60					
61	SUPPO&MXGAS	INT	3,661	12,781	0
62	SUPPO&MXGAS%	16,442	22.27%	77.73%	0.00%
63					
64	STORO&MXGAS	INT	20,012	0	0
65	STORO&MXGAS%	20,012	100.00%	0.00%	0.00%
66					
67	DISTO&MXGAS	INT	21,024	17,133	71,124
68	DISTO&MXGAS%	109,281	19.24%	15.68%	65.08%
69					

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	Step III. Allocation												
	Allocator Name	Total	Resid. Non-Heat	Resid. Heat	Comm. Non-Heat	Comm. Heat	Indu. Non-Heat	Indu. Heat	Muni Non-Heat	Muni Heat	PHA GS	Interr. Sales	GTS / IT Trans only
1	Deliveries_Firm	EXT	693,066	39,147,988	1,629,885	8,824,257	266,214	722,939	270,352	1,027,191	803,093	0	0
2	Deliveries_Firm%	53,384,985	1.30%	73.33%	3.05%	16.53%	0.50%	1.35%	0.51%	1.92%	1.50%	0.00%	0.00%
3													
4	Gas_Sales_Firm	EXT	693,066	39,147,988	1,314,572	7,232,733	215,345	454,809	146,486	571,935	803,093	0	0
5	Gas_Sales_Firm%	50,580,027	1.37%	77.40%	2.60%	14.30%	0.43%	0.90%	0.29%	1.13%	1.59%	0.00%	0.00%
6													
7	Gas_Sales_Interr	EXT	0	0	0	0	0	0	0	0	0	770,488	0
8	Gas_Sales_Interr%	770,488	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
9													
10	Gas_Sales	EXT	693,066	39,147,988	1,314,572	7,232,733	215,345	454,809	146,486	571,935	803,093	770,488	0
11	Gas_Sales%	51,350,515	1.35%	76.24%	2.56%	14.09%	0.42%	0.89%	0.29%	1.11%	1.56%	1.50%	0.00%
12													
13	Thruput	EXT	718,203	40,567,863	1,689,000	9,144,308	275,869	749,160	280,158	1,064,447	832,221	798,433	14,077,637
14	Thruput%	70,197,298	1.02%	57.79%	2.41%	13.03%	0.39%	1.07%	0.40%	1.52%	1.19%	1.14%	20.05%
15													
16	DesDay-Supp	EXT	5,775	523,381	9,142	86,147	1,764	5,552	3,188	8,587	10,163	0	0
17	DesDay-Supp%	653,699	0.88%	80.06%	1.40%	13.18%	0.27%	0.85%	0.49%	1.31%	1.55%	0.00%	0.00%
18													
19	DesDay-Mains	EXT	5,775	523,381	13,069	86,147	2,418	30,260	4,562	12,077	17,169	9,170	38,569
20	DesDay-Mains%	742,597	0.78%	70.48%	1.76%	11.60%	0.33%	4.07%	0.61%	1.63%	2.31%	1.23%	5.19%
21													
22	ExcessDemand	EXT	3,808	412,236	8,442	61,095	1,662	28,207	3,794	9,160	14,889	6,983	0
23	ExcessDemand%	550,276	0.69%	74.91%	1.53%	11.10%	0.30%	5.13%	0.69%	1.66%	2.71%	1.27%	0.00%
24													
25	Winter3	EXT	274	20,483	585	4,318	105	360	118	591	410	0	0
26	Winter3%	27,244	1.01%	75.18%	2.15%	15.85%	0.38%	1.32%	0.43%	2.17%	1.51%	0.00%	0.00%
27													
28	Meter_Invest	EXT	7,536	98,824	6,032	21,711	379	924	370	977	638	186	1,969
29	Meter_Invest%	139,546	5.40%	70.82%	4.32%	15.56%	0.27%	0.66%	0.27%	0.70%	0.46%	0.13%	1.41%
30													
31	Cust_Premises	EXT	7,536	98,824	6,032	21,711	379	924	370	977	638	186	
32	Cust_Premises%	137,576	5.48%	71.83%	4.38%	15.78%	0.28%	0.67%	0.27%	0.71%	0.46%	0.14%	0.00%
33													
34	Service_Invest	EXT	97,086	1,273,208	23,902	86,025	2,047	4,987	1,468	5,273	8,219	2,328	5,331
35	Service_Invest%	1,509,873	6.43%	84.33%	1.58%	5.70%	0.14%	0.33%	0.10%	0.35%	0.54%	0.15%	0.35%
36													

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	Allocator Name	Total	Resid. Non-Heat	Resid. Heat	Comm. Non-Heat	Comm. Heat	Indu. Non-Heat	Indu. Heat	Muni Non-Heat	Muni Heat	PHA GS	Interr. Sales	GTS / IT Trans only
37	Cust_Avg	EXT	32,944	432,035	5,407	19,461	227	552	332	584	2,789	129	295
38	Cust_Avg%	494,754	6.66%	87.32%	1.09%	3.93%	0.05%	0.11%	0.07%	0.12%	0.56%	0.03%	0.06%
39													
40	Cust_xL	EXT	32,944	432,035	5,407	19,461	227	552	332	584	2,789	0	0
41	Cust_xL%	494,330	6.66%	87.40%	1.09%	3.94%	0.05%	0.11%	0.07%	0.12%	0.56%	0.00%	0.00%
42													
43	Cust_Res	EXT	32,944	432,035	0	0	0	0	0	0	2,789	0	0
44	Cust_Res%	467,768	7.04%	92.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.60%	0.00%	0.00%
45													
46	Cust_Comm	EXT	0	0	5,407	19,461	0	0	0	0	0	0	0
47	Cust_Comm%	24,868	0.00%	0.00%	21.74%	78.26%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48													
49	Cust_Ind	EXT	0	0	0	0	227	552	0	0	0	0	295
50	Cust_Ind%	1,074	0.00%	0.00%	0.00%	0.00%	21.11%	51.42%	0.00%	0.00%	0.00%	0.00%	27.48%
51													
52	Cust_Comm_Ind	EXT	0	0	5,407	19,461	227	552	0	0	0	0	295
53	Cust_Comm_Ind%	25,941	0.00%	0.00%	20.84%	75.02%	0.87%	2.13%	0.00%	0.00%	0.00%	0.00%	1.14%
54													
55	Cust_Small	EXT	32,944	432,035									
56	Cust_Small%	464,979	7.09%	92.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57													
58	Tariff_Rev	EXT	15,545	672,287	22,735	121,812	3,664	8,962	2,741	10,379	12,197	8,013	0
59	Tariff_Rev%	878,335	1.77%	76.54%	2.59%	13.87%	0.42%	1.02%	0.31%	1.18%	1.39%	0.91%	0.00%
60													
61	BaseRate_Rev	EXT	9,030	304,304	9,716	50,486	1,533	4,124	1,104	4,048	4,648	94	0
62	BaseRate_Rev%	389,086	2.32%	78.21%	2.50%	12.98%	0.39%	1.06%	0.28%	1.04%	1.19%	0.02%	0.00%
63													
64	DeliveryChg_Rev	EXT	4,286	242,091	8,549	46,282	1,397	3,792	1,032	3,922	4,187	0	0
65	DeliveryChg_Rev%	315,537	1.36%	76.72%	2.71%	14.67%	0.44%	1.20%	0.33%	1.24%	1.33%	0.00%	0.00%
66													
67	GCR_Revenue	EXT	5,060	285,823	9,598	52,807	1,572	3,321	1,070	4,176	5,863	0	0
68	GCR_Revenue%	369,290	1.37%	77.40%	2.60%	14.30%	0.43%	0.90%	0.29%	1.13%	1.59%	0.00%	0.00%
69													
70	InterGas_Rev	EXT	0	0	0	0	0	0	0	0	0	7,919,560	0
71	InterGas_Rev%	7,920	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
72													

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								Step III. Allocation					
73	USEC_Rev	EXT	1,439	81,271	3,384	18,319	553	1,501	561	2,132	1,667	0	0
74	USEC_Rev%	110,827	1.30%	73.33%	3.05%	16.53%	0.50%	1.35%	0.51%	1.92%	1.50%	0.00%	0.00%
75													
76	REC_Rev	EXT	16	889	37	200	6	16	6	23	18	0	0
77	REC_Rev%	1,212	1.30%	73.33%	3.05%	16.53%	0.50%	1.35%	0.51%	1.92%	1.50%	0.00%	0.00%
78													
79	GTS	EXT											1
80	GTS%	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
81													
82	CRP_Diff	EXT	159	77,333	0	0	0	0	0	0	0	0	0
83	CRP_Diff%	77,492	0.21%	99.79%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
84													
85	Senior_Disc	EXT	163	10,345	0	0	0	0	0	0	21	0	0
86	Senior_Disc%	10,530	1.55%	98.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.20%	0.00%	0.00%
87													
88	MeterRead	EXT	32	660	16	76	2	5	2	6	8	4	0
89	MeterRead%	811	3.96%	81.36%	1.92%	9.43%	0.25%	0.61%	0.20%	0.71%	1.02%	0.52%	0.03%
90													
91	Account903	EXT	1,484	25,084	552	2,200	44	99	12	20	110	4	21
92	Account903%	29,630	5.01%	84.66%	1.86%	7.43%	0.15%	0.34%	0.04%	0.07%	0.37%	0.01%	0.07%
93													
94	Account908	EXT	189	2,479	2	8	178	434	0	0	16	0	232
95	Account908%	3,538	5.34%	70.06%	0.06%	0.22%	5.03%	12.26%	0.00%	0.01%	0.45%	0.00%	6.55%
96													
97	Over60-Dol	EXT	2.06%	88.66%	1.31%	7.08%	0.28%	0.61%	0.00%	0.00%	0.00%	0.00%	0.00%
98	Over60-Dol%	1	2.06%	88.66%	1.31%	7.08%	0.28%	0.61%	0.00%	0.00%	0.00%	0.00%	0.00%
99													
100	WriteOff-Dol	EXT	2.24%	96.41%	0.19%	1.04%	0.04%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%
101	WriteOff-Dol%	100.00%	2.24%	96.41%	0.19%	1.04%	0.04%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%
102													
103	SuppLab-D	INT	7	625	11	103	2	7	4	10	12	0	0
104	SuppLab-D%	781	0.88%	80.06%	1.40%	13.18%	0.27%	0.85%	0.49%	1.31%	1.55%	0.00%	0.00%
105													
106	StorLab-D	INT	31	2,809	49	462	9	30	17	46	55	0	0
107	StorLab-D%	3,509	0.88%	80.06%	1.40%	13.18%	0.27%	0.85%	0.49%	1.31%	1.55%	0.00%	0.00%
108													

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109	DistLab-D	INT	31	3,203	69	489	13	210	29	72	113	55	63
110	DistLab-D%	4,346	0.72%	73.68%	1.60%	11.24%	0.31%	4.83%	0.67%	1.65%	2.60%	1.26%	1.44%
111													
112	DistLab-E	INT	36	2,012	82	446	13	36	13	51	41	40	630
113	DistLab-E%	3,399	1.05%	59.19%	2.42%	13.11%	0.39%	1.05%	0.39%	1.49%	1.21%	1.16%	18.53%
114													
115	DistLab-C	INT	362	4,745	89	321	8	19	5	20	31	9	20
116	DistLab-C%	5,627	6.43%	84.33%	1.58%	5.70%	0.14%	0.33%	0.10%	0.35%	0.54%	0.15%	0.35%
117													
118	OnSiLab-C	INT	1,890	27,866	995	3,707	77	183	50	127	152	10	28
119	OnSiLab-C%	35,084	5.39%	79.43%	2.84%	10.57%	0.22%	0.52%	0.14%	0.36%	0.43%	0.03%	0.08%
120													
121	SuppPt-D	INT	417	37,827	661	6,226	127	401	230	621	735	0	0
122	SuppPt-D%	47,246	0.88%	80.06%	1.40%	13.18%	0.27%	0.85%	0.49%	1.31%	1.55%	0.00%	0.00%
123													
124	StorPt-D	INT	1,126	102,043	1,782	16,796	344	1,082	622	1,674	1,981	0	0
125	StorPt-D%	127,450	0.88%	80.06%	1.40%	13.18%	0.27%	0.85%	0.49%	1.31%	1.55%	0.00%	0.00%
126													
127	DistPt-D	INT	2,252	241,263	4,999	35,968	1,048	16,537	2,214	5,372	8,671	4,094	8,814
128	DistPt-D%	331,232	0.68%	72.84%	1.51%	10.86%	0.32%	4.99%	0.67%	1.62%	2.62%	1.24%	2.66%
129													
130	DistPt-E	INT	3,039	171,647	7,146	38,691	1,167	3,170	1,185	4,504	3,521	3,378	59,564
131	DistPt-E%	297,012	1.02%	57.79%	2.41%	13.03%	0.39%	1.07%	0.40%	1.52%	1.19%	1.14%	20.05%
132													
133	DistPt-C	INT	35,804	469,544	8,815	31,725	755	1,839	541	1,944	3,031	859	1,966
134	DistPt-C%	556,823	6.43%	84.33%	1.58%	5.70%	0.14%	0.33%	0.10%	0.35%	0.54%	0.15%	0.35%
135													
136	OnSiPt-C	INT	8,865	116,258	6,726	24,208	423	1,030	413	1,089	711	207	2,196
137	OnSiPt-C%	162,125	5.47%	71.71%	4.15%	14.93%	0.26%	0.64%	0.25%	0.67%	0.44%	0.13%	1.35%
138													

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	Step III. Allocation												
	Allocator Name	Total	Resid. Non-Heat	Resid. Heat	Comm. Non-Heat	Comm. Heat	Indu. Non-Heat	Indu. Heat	Muni Non-Heat	Muni Heat	PHA GS	Interr. Sales	GTS / IT Trans only
139	DistOMxG-D	INT	151	15,459	337	2,365	65	1,010	140	347	543	264	341
140	DistOMxG-D%	21,024	0.72%	73.53%	1.60%	11.25%	0.31%	4.81%	0.67%	1.65%	2.58%	1.26%	1.62%
141													
142	DistOMxG-E	INT	184	10,366	416	2,259	68	178	66	250	213	204	2,931
143	DistOMxG-E%	17,133	1.07%	60.50%	2.43%	13.18%	0.40%	1.04%	0.38%	1.46%	1.24%	1.19%	17.11%
144													
145	DistOMxG-C	INT	2,976	63,818	662	2,644	68	196	45	157	225	68	264
146	DistOMxG-C%	71,124	4.18%	89.73%	0.93%	3.72%	0.10%	0.28%	0.06%	0.22%	0.32%	0.10%	0.37%
147													
148	DistMS-D	INT	2,055	222,505	4,557	32,976	897	15,225	2,048	4,944	8,037	3,769	0
149	DistMS-D%	297,012	0.69%	74.91%	1.53%	11.10%	0.30%	5.13%	0.69%	1.66%	2.71%	1.27%	0.00%
150													
151	DistMS-C	INT	35,804	469,544	8,815	31,725	755	1,839	541	1,944	3,031	859	1,966
152	DistMS-C%	556,823	6.43%	84.33%	1.58%	5.70%	0.14%	0.33%	0.10%	0.35%	0.54%	0.15%	0.35%
153													
154	OnSi-MR-C	INT	8,865	116,258	6,726	24,208	423	1,030	413	1,089	711		
155	OnSi-MR-C%	159,723	5.55%	72.79%	4.21%	15.16%	0.26%	0.64%	0.26%	0.68%	0.45%	0.00%	0.00%
156													
157	LABOR	INT	2,356	41,261	1,296	5,527	123	484	119	325	403	113	740
158	LABOR%	52,747	4.47%	78.22%	2.46%	10.48%	0.23%	0.92%	0.22%	0.62%	0.76%	0.21%	1.40%
159													
160	Ratebase	INT	38,638	906,744	25,428	131,637	3,381	18,304	4,067	13,183	14,584	5,352	43,701
161	Ratebase%	1,205,020	3.21%	75.25%	2.11%	10.92%	0.28%	1.52%	0.34%	1.09%	1.21%	0.44%	3.63%
162													

Philadelphia Gas Works
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	Account Description	Account	Total Dollars	Functional Allocator	SUPPLY Classification Allocator	SUPPLY Demand Allocator	SUPPLY Commodity Allocator	STORAGE Demand Allocator	DISTRIBUTION Classification Allocator	DISTRIBUTION Demand Allocator	DISTRIBUTION Commodity Allocator	DISTRIBUTION Customer Allocator	ONSITE Customer Allocator	USEC Customer Allocator
1	I. GAS PLANT IN SERVICE													
2	A. INTANGIBLE PLANT	301-303	0	-	-	-	-	-	-	-	-	-	-	-
3														
4	B. PRODUCTION PLANT													
5	Land and Land Rights	304	1,453	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
6	Structures & Impr.	305	19,287	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
7	Boiler Equipment	306	2,872	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
8	Other Power Equip	307	229	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
9	L.P.G. Equipment	311	1,425	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
10	Other Equipment	320	21,979	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
11	Subtotal-Production	304-338	47,246											
12														
13	C. STORAGE PLANT (Mostly LNG Plant)													
14	Land and Land Rights	360												
15	Structures & Impr.	361	8,381	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
16	Gas Holders	362	33,729	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
17	Purification Equip	363	251	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
18	Liquification Equip	364	31,084	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
19	Vaporizing Equip	365	13,503	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
20	Compressor Equip	366	16,204	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
21	Meas & Regul Equip.	367	6,220	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
22	Other Equipment	368	17,751	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
23	Subtotal-Storage	360-368	127,450											
24														
25	E. DISTRIBUTION PLANT													
26	Land and Land Rights	374	101	DIST	-	-	-	-	DEMAND	DistPt-D	-	-	-	-
27	Structures & Impr.	375	2,683	DIST	-	-	-	-	DEMAND	DistPt-D	-	-	-	-
28	Mains	376	594,025	DIST	-	-	-	-	MAINS	ExcessDemand	Thruput	-	-	-
29	Mains- Direct Assign	376Direct	7,574	DIST	-	-	-	-	DEMAND	GTS	-	-	-	-
30	Compressor Sta. Equip	377	1,255	DIST	-	-	-	-	DEMAND	DesDay-Mains	-	-	-	-
31	Meas & Reg Sta. Equip	378	16,623	DIST	-	-	-	-	DEMAND	DesDay-Mains	-	-	-	-
32	Services	380	556,823	DIST	-	-	-	-	CUST	-	-	Service_Invest	-	-
33	Meters	381	57,008	ONSITE	-	-	-	-	-	-	-	-	Meter_Invest	-
34	Meters Install.	382	98,585	ONSITE	-	-	-	-	-	-	-	-	Meter_Invest	-
35	House Regulators	383	1,814	ONSITE	-	-	-	-	-	-	-	-	Cust_Small	-
36	House Regulator Install.	384	4,718	ONSITE	-	-	-	-	-	-	-	-	Cust_Small	-
37	Indu Meas & Reg Sta. Equip	385	314	DIST	-	-	-	-	DEMAND	Cust_Ind	-	-	-	-
38	Other Equipment	387	5,670	DIST	-	-	-	-	DEMAND	DistPt-D	-	-	-	-
39	Subtotal-Distribution	374-387	1,347,193											
40														

Philadelphia Gas Works
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	Account Description	Account	Total Dollars	Functional Allocator	SUPPLY Classification Allocator	SUPPLY Demand Allocator	SUPPLY Commodity Allocator	STORAGE Demand Allocator	DISTRIBUTION Classification Allocator	DISTRIBUTION Demand Allocator	DISTRIBUTION Commodity Allocator	DISTRIBUTION Customer Allocator	ONSITE Customer Allocator	USEC Customer Allocator
41	F. GENERAL PLANT													
42	Land and Land Rights	389	3,713	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
43	Structures & Impr.	390	69,656	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
44	Office Furniture & Equip	391	79,539	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
45	Transportation Equip	392	27,450	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
46	Stores Equipment	393	755	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
47	Tools, Shop, Garage Equip	394	8,283	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
48	Power Operated Equip	396	482	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
49	Communication Equip	397	20,000	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
50	Miscellaneous Equip	398	4,556	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
51	Subtotal -General	389-399	214,434											
52														
53	TOTAL UTILITY PLANT													
54														
55	II. DEPRECIATION RESERVE													
56	Production Plant	108.2	28,303	SUPPPT	SUPPPT	SuppPt-D	-	-	-	-	-	-	-	-
57	Local Storage Plant	108.3	81,092	STORPT	-	-	-	StorPt-D	-	-	-	-	-	-
58	Mains	109	197,380	DIST	-	-	-	-	MAINS	ExcessDemand	Thruput	-	-	-
59	Mains- Direct Assign	08.52Dire	7,574	DIST	-	-	-	-	DEMAND	GTS	-	-	-	-
60	Services	109	228,753	DIST	-	-	-	-	CUST	-	-	Service_Invest	-	-
61	Meters	109	62,226	ONSITE	-	-	-	-	-	-	-	-	Meter_Invest	-
62	Distr Other	109	16,774	DIST	-	-	-	-	DEMAND	DistPt-D	-	-	-	-
63	General Plant	109	97,125	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
64	Total-Depreciation res.	108	719,227											
65														
66	III. OTHER RATE BASE ITEMS													
67	Unclassified	106	0	-	-	-	-	-	-	-	-	-	-	-
68	CWIP	107	0	-	-	-	-	-	-	-	-	-	-	-
69	Total-Other Rate Base Items		0											
70														
71	IV. TOTAL RATE BASE (Excl. Working		1,017,096											
72	Working Capital (See Subreport)	131	187,924	See WC Report	-	-	-	-	See WC Report	WC Report	WC Report	WC Report	-	-
73														
74	V. TOTAL RATE BASE													
75														

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	Account Description	Account	Total Dollars	Functional Allocator	SUPPLY Classification Allocator	SUPPLY Demand Allocator	SUPPLY Commodity Allocator	STORAGE Demand Allocator	DISTRIBUTION Classification Allocator	DISTRIBUTION Demand Allocator	DISTRIBUTION Commodity Allocator	DISTRIBUTION Customer Allocator	ONSITE Customer Allocator	USEC Customer Allocator
76	I. OPERATION & MAINTENANCE EXPENSE													
77	A. PRODUCTION EXPENSES													
78	1. Manufactured Gas Production													
79	Operations Labor	701	115	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
80	Steam Gen-Fuel	702	182	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
81	Misc. Steam Expenses	703	317	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
82	Maint Structures	706	31	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
83	Maint Boiler Equip	707	192	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
84	Maint Steam Other	708	2	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
85	Other Elec Gen	712	1,151	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
86	Steam & Elec Cr Other	734	(2,054)	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
87	Plant Protection	735	1,019	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
88	Maint. Struct & Impr	741	111	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
89	Maint Prod Equip	743	171	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
90	Subtotal-MGP	710-743	1,236											
91														
92	2. Other Gas Supply Expenses		0											
93	Natural Gas Purchases	804	5,134	SUPP	COMMODITY	-	Gas_Sales_Inter	-	-	-	-	-	-	-
94	Natural Gas Oper Exp	807	25,259	SUPP	COMMODITY	-	Gas_Sales_Firm	-	-	-	-	-	-	-
95	Natural Gas from Stor	808	0	-	-	-	-	-	-	-	-	-	-	-
96	Gas-Other Util Ops	812	(17,612)	SUPP	COMMODITY	-	Gas_Sales_Firm	-	-	-	-	-	-	-
97	LNG-Other Util Ops	812LNG	(11,549)	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
98	LNG Oper Exp	813	14,926	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
99	Subtotal-Prod exp	710-813	17,395											
100														
101	B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSE:													
102	LNG Oper Exp Admin	840	946	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
103	Training	841	2,107	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
104	Fuel- LNG Power	842	798	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
105	Maint Exp- Admin	843	5,152	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
106	Oper Exp Admin	850	777	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
107	Subtotal-Storage	840-850	9,780											
108														

Philadelphia Gas Works
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	Account Description	Account	Total Dollars	Functional Allocator	SUPPLY Classification Allocator	SUPPLY Demand Allocator	SUPPLY Commodity Allocator	STORAGE Demand Allocator	DISTRIBUTION Classification Allocator	DISTRIBUTION Demand Allocator	DISTRIBUTION Commodity Allocator	DISTRIBUTION Customer Allocator	ONSITE Customer Allocator	USEC Customer Allocator
109	D. DISTRIBUTION EXPENSES													
110	Oper Supv & Eng	870	726	DISTPT	-	-	-	-	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
111	Gas Control	871	1,278	DIST	-	-	-	-	COMMODITY	-	Gas_Sales	-	-	-
112	Mains and Services Exp	874	3,096	MAIN-SERVICI	-	-	-	-	MAIN&SERVIC	DistMS-D	Thruput	DistMS-C	-	-
113	Natural Gas Oper Exp	875	1,144	DIST	-	-	-	-	DEMAND	DesDay-Mains	-	-	-	-
114	Meas/Reg Exp- CG Sta	877	401	DIST	-	-	-	-	DEMAND	DesDay-Mains	-	-	-	-
115	Meter & House Regulator Expen	878	16,116	ONSITE	-	-	-	-	-	-	-	-	OnSi-MR-C	-
116	Cust. Install- Gas Bus	879	4,895	ONSITE	-	-	-	-	-	-	-	-	Cust_Premises	-
117	PLP Costs	879PLP	3,611	ONSITE	-	-	-	-	-	-	-	-	Cust_Res	-
118	Other expenses	880	11,255	DISTPT	-	-	-	-	CUST	-	-	DistPt-C	OnSiPt-C	-
119	Distribution Rents	881	7	DISTPT	-	-	-	-	DISTLABOR	DistLab-D	DistPt-E	DistLab-C	OnSiLab-C	-
120	Maint Supv & Eng	885	981	DISTPT	-	-	-	-	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
121	Maint. Mains	887	7,164	DIST	-	-	-	-	MAINS	ExcessDemand	Thruput	-	-	-
122	Maint. Meas/Reg. Sta.-Gen.	889	1,030	DIST	-	-	-	-	DEMAND	DesDay-Mains	-	-	-	-
123	Natural Gas Equip	891	428	DIST	-	-	-	-	COMMODITY	-	Gas_Sales	-	-	-
124	Maint. of Services	892	2,280	DIST	-	-	-	-	CUST	-	-	Service_Invest	-	-
125	Maint. Meters & House Regs	893	3,251	ONSITE	-	-	-	-	-	-	-	-	OnSi-MR-C	-
126	Subtotal-Distribution exp	870-893	57,662											
127	Total - OPERATION & MAINTENANCI		84,837											
128														
129	II. CUSTOMER ACCOUNTS EXPENSES													
130	Customer Serv-Adm	901	411	ONSITE	-	-	-	-	-	-	-	-	Account903	-
131	Meter Reading exp	902	811	ONSITE	-	-	-	-	-	-	-	-	MeterRead	-
132	Cust Records & Coll exp	903	29,630	ONSITE	-	-	-	-	-	-	-	-	Account903	-
133	Uncollectible Acct	904	34,917	DIST	-	-	-	-	CUST	-	-	WriteOff-Dol	-	-
134	Uncollectible Acct CRP	904CRP	8,482	USEC	-	-	-	-	-	-	-	-	-	Deliveries_Firm
135	Total - CUSTOMER ACCOUNTS EXPEI		74,251											
136														
137	III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES													
138	Cust Assist-Marketing	908	6,011	ONSITE	-	-	-	-	-	-	-	-	Account908	-
139	CAP Costs	908CAP	2,330	USEC	-	-	-	-	-	-	-	-	-	Deliveries_Firm
140	CRP Shortfall	480CRP	77,492	USEC	-	-	-	-	-	-	-	-	-	Deliveries_Firm
141	Senior Discounts	480Sen	10,530	USEC	-	-	-	-	-	-	-	-	-	Deliveries_Firm
142	Total - CUSTOMER SERVICE & INFOR		96,362											
143														
144	Total - CUST. ACCTS, SERVICES & SA		170,613											
145														

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146	IV. ADMINISTRATIVE & GENERAL EXPENSES													
147	A. Labor-Related:													
148	Admin & Gen Salaries	920	10,923	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
149	Office Supplies & exp	921	18,383	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
150	Admin exp Transf	922	(17,753)	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
151	Outside Services	923	2,152	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
152	Injuries & Damages	925	7,806	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
153	Employee Pensi&Ben	926	93,479	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
154	Increase- Benefits		42,500	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
155	Subtotal - O&M Accounts 920-923, 926		157,490											
156														
157	B. Plant-Related:													
158	Risk Management	924	1,805	PSTDP	SUPPPT	SuppPt-D	-	StorPt-D	DISTPT	DistPt-D	DistPt-E	DistPt-C	OnSiPt-C	-
159	Subtotal - O&M Accounts 924-925, 935		1,805											
160														
161	C. Other-Related:													
162	Regulatory Comm exp	928	4,164	DIST	-	-	-	-	CUST	-	-	Ratebase	-	-
163	Gas Used by Util	929	(3,940)	STOR	-	-	-	DesDay-Supp	-	-	-	-	-	-
164	Misc. Gen'l Expenses	930	2,223	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
165	Rents	931	290	LABOR	SUPPLABOR	SuppLab-D	-	StorLab-D	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	OnSiLab-C	-
166	Subtotal - O&M Accounts 928-931													
167	Total - ADMIN & GENERAL		162,032											
168														
169	TOTAL-OPER EXP (Excl Depr, Tax and		417,482											
170														
171	VI. DEPRECIATION EXPENSE													
172	Depreciation expense	403	38,607	PSTDP	SUPPPT	SuppPt-D	-	StorPt-D	DISTPT	DistPt-D	DistPt-E	DistPt-C	OnSiPt-C	-
173	Depr exp-Direct Assign	403Direct												
174	Total - DEPRECIATION EXPENSE		38,607											
175														
176	VII. TAXES OTHER THAN INCOME TAXES													
177	Payroll Taxes	408	6,875											
178														
179	TOTAL EXPENSES													
180														

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181	V. REVENUES													
182	Distribution Revenue	480-483	389,278	O&MXGAS	COMMODITY	-	BaseRate_Rev	BaseRate_Rev	DISTO&MXGA	BaseRate_Rev	BaseRate_Rev	BaseRate_Rev	BaseRate_Rev	-
183	GCR Revenue	80-483GC	0	-	-	-	-	-	-	-	-	-	-	-
184	Interruptible Sales	480-483In	7,920	SUPP	COMMODITY	-	InterGas_Rev	-	-	-	-	-	-	-
185	USEC Revenue	80-483US	110,827	USEC	-	-	-	-	-	-	-	-	-	USEC_Rev
186	REC Revenue	80-483RE	1,212	DIST	-	-	-	-	DISTBASE	REC_Rev	REC_Rev	REC_Rev	-	-
187	Finance Chge	487	8,780	DIST	-	-	-	-	DIST_REV	Over60-Dol	Over60-Dol	Over60-Dol	-	-
188	Misc Discounts	488	199	DIST	-	-	-	-	DIST_REV	BaseRate_Rev	BaseRate_Rev	BaseRate_Rev	-	-
189	GTS / IT	489	9,844	DIST	-	-	-	-	DEMAND	GTS	-	-	-	-
190	Gas Revenues- Adj	495	(902)	SUPP	COMMODITY	-	GCR_Revenue	-	-	-	-	-	-	-
191	Revenue Adjustments	495Adj	(13,668)	Rev_Adjust	COMMODITY	-	GCR_Revenue	-	-	-	-	-	-	USEC_Rev
192	Subtotal Gas Revenues, net		513,489											
193														
194	Bill Paid Turn Ons & Dig Ups		1,972	ONSITE	-	-	-	-	-	-	-	-	Cust_Avg	-
195	Appliance Service, Other	879Rev	7,000	ONSITE	-	-	-	-	-	-	-	-	Cust_Res	-
196	Subtotal Other Oper Revenue													
197														
198	Total Operating Revenues													
199														
200	Interest Income	418	8,844	RATEBASE	SUPPBASE	Ratebase	-	Ratebase	DISTBASE	Ratebase	Ratebase	Ratebase	Ratebase	-
201	Capacity Release Credits	421	4,175	SUPP	DEMAND	DesDay-Supp	-	-	-	-	-	-	-	-
202	Total Non-Oper Income		13,019											
204	Total Revenue		535,480											
205														
206	Income before Interest & Surplus		72,516											
208	Interest-Long-term debt	427	79,127	RATEBASE	SUPPBASE	Ratebase	-	Ratebase	DISTBASE	Ratebase	Ratebase	Ratebase	Ratebase	-
209	AFUDC	432	(865)	RATEBASE	DEMAND	Ratebase	-	Ratebase	DISTBASE	Ratebase	Ratebase	Ratebase	Ratebase	
210	Surplus Requirement		36,754	DIST	-	-	-	-	CUST	-	-	Ratebase	-	
211	Total Interest & Surplus		115,016											
212	Other	436	0	-	-	-	-	-	-	-	-	-	-	-
213	Total Interest & Surplus, Oth		115,016											
214														
215	Over (Under) Total Requirements		(42,500)											
216	**Working Capital Subreport**													
218	Accounts Receivable		112,164	DIST	-	-	-	-	DIST_REV	BaseRate_Rev	BaseRate_Rev	BaseRate_Rev	-	-
219	Accounts Receivable, Total		112,164											
221	Materials and Supplies		7,979	DIST	-	-	-	-	DISTO&MXGA	DistOMxG-D	DistOMxG-E	DistOMxG-C	-	-
222	Prepaid accounts, Other current a		15,272	DIST	-	-	-	-	DISTO&MXGA	DistOMxG-D	DistOMxG-E	DistOMxG-C	-	-
223	Gas, LNG in Storage		123,362	DIST	-	-	-	-	COMMODITY	-	Winter3	-	-	-
224	Inventories & Other, Total		146,612											
226	Accounts Payable, Natural Gas		(20,687)	DIST	-	-	-	-	COMMODITY	-	Gas_Sales	-	-	-
227	Accounts Payable, Other- 50% Labor		(8,631)	DIST	-	-	-	-	DISTLABOR	DistLab-D	DistLab-E	DistLab-C	-	-
228	Accounts Payable, Other- 50% O&MxGas		(8,631)	DIST	-	-	-	-	DISTO&MXGA	DistOMxG-D	DistOMxG-E	DistOMxG-C	-	-
229	Accounts Payable, Total		(37,948)											
231	Customer deposits		(3,300)	DIST	-	-	-	-	DIST_REV	BaseRate_Rev	BaseRate_Rev	BaseRate_Rev	-	-
232	Accrued interest		(10,838)	DIST	-	-	-	-	DISTPT	Ratebase	Ratebase	Ratebase	-	-
233	Other, net		(18,768)	DIST	-	-	-	-	DISTO&MXGA	DistOMxG-D	DistOMxG-E	DistOMxG-C	-	-
234	Defd Items & Other, Total		(32,905)											

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
INDEX TO EXHIBIT HSG - 6

Allocators	Exhibit HSG-6A
DesignDay-Supply Allocator	Exhibit HSG-6B
DesignDay-Mains Allocator	Exhibit HSG-6C
Sendout, Gas_Sales_Firm and Gas_Sales_Interr	Exhibit HSG-6D
Thruput Allocator	Exhibit HSG-6E
GTS / IT Allocators	Exhibit HSG-6F
WINTER3 Allocator	Exhibit HSG-6G
Cust_Avg Allocator	Exhibit HSG-6H
Meter_Invest Allocator	Exhibit HSG-6I
Service_Invest Allocator	Exhibit HSG-6J
Acct903 Allocator	Exhibit HSG-6K
Acct908 Allocator	Exhibit HSG-6L
METERREAD Allocator	Exhibit HSG-6M
Account Aging	Exhibit HSG-6N
Write-Offs	Exhibit HSG-6O
GTS-DIR-MAINS, GTS-DIR-EXP, GTS-DIR-ACCDEP	Exhibit HSG-6P
Test Year Tariff Revenue at Current Rates	Exhibit HSG-6Q

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Allocator Values

	Allocator Name	TOTAL	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	Housing Auth GS	Interruptible Sales	GTS / IT Trans
	ALLOCATOR VALUES												
1	Cust_Avg	494,754	32,944	432,035	5,407	19,461	227	552	332	584	2,789	129	295
2	Cust_xL	494,330	32,944	432,035	5,407	19,461	227	552	332	584	2,789		
3	Cust_Res	467,768	32,944	432,035							2,789		
4	Cust_Comm	24,868			5,407	19,461							
5	Cust_Ind	1,074					227	552					295
6	Cust_Comm_Ind	25,941			5,407	19,461	227	552					295
7	Deliveries_Firm	53,384,985	693,066	39,147,988	1,629,885	8,824,257	266,214	722,939	270,352	1,027,191	803,093		
8	Gas_Sales_Firm	50,580,027	693,066	39,147,988	1,314,572	7,232,733	215,345	454,809	146,486	571,935	803,093	0	
9	Gas_Sales_Interr	770,488										770,488	
10	Thruput	70,197,298	718,203	40,567,863	1,689,000	9,144,308	275,869	749,160	280,158	1,064,447	832,221	798,433	14,077,637
11	DesDay-Supp	653,699	5,775	523,381	9,142	86,147	1,764	5,552	3,188	8,587	10,163		
12	DesDay-Mains	742,597	5,775	523,381	13,069	86,147	2,418	30,260	4,562	12,077	17,169	9,170	38,569
13	ExcessDemand	550,276	3,808	412,236	8,442	61,095	1,662	28,207	3,794	9,160	14,889	6,983	0
14	Winter3	27,243,614	273,845	20,482,923	584,896	4,318,484	104,644	360,251	117,565	590,788	410,218		
15	Over60-Dol	100.0%	2.1%	88.7%	1.3%	7.1%	0.3%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%
16	WriteOff-Dol	100.0%	2.2%	96.4%	0.2%	1.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
17	MeterRead	811,401	32,097	660,174	15,577	76,484	2,037	4,982	1,643	5,729	8,275	4,187	216
18	Account903	29,629,577	1,484,383	25,083,697	551,503	2,200,150	44,063	99,293	11,535	20,277	109,777	3,517	21,381
19	Account908	3,538,488	189,047	2,479,210	2,200	7,919	178,062	433,793	135	237	16,005	52	231,828
20	TariffRev	878,335,221	15,544,526	672,287,491	22,734,957	121,812,189	3,663,600	8,961,938	2,740,759	10,379,184	12,197,103	8,013,474	
21	BaseRate_Rev	389,086,758	9,029,844	304,304,234	9,716,496	50,485,814	1,532,642	4,124,099	1,103,862	4,047,664	4,648,190	93,914	0
22	DeliveryChg_Rev	315,537,962	4,285,920	242,091,158	8,548,584	46,282,346	1,396,692	3,792,899	1,032,150	3,921,610	4,186,604		
23	GCR_Revenue	369,289,835	5,060,144	285,823,375	9,597,822	52,806,907	1,572,255	3,320,606	1,069,509	4,175,755	5,863,462		
24	InterGas_Rev	7,919,560										7,919,560	
25	USEC_Rev	110,827,229	1,438,805	81,271,223	3,383,641	18,319,158	552,660	1,500,821	561,251	2,132,449	1,667,221		
26	REC_Rev	1,211,839	15,733	888,659	36,998	200,311	6,043	16,411	6,137	23,317	18,230		
27	CustChg_Rev	73,548,796	4,743,924	62,213,076	1,167,912	4,203,468	135,950	331,200	71,712	126,054	461,586	93,914	
28	CRP_Diff	77,492,348	159,489	77,332,859									
29	Senior_Disc	10,529,619	163,307	10,344,927							21,386		
30	Meter_Invest	139,545,661	7,535,589	98,823,714	6,032,320	21,711,107	379,182	923,758	370,396	976,612	637,975	185,762	1,969,247
31	Service_Invest	1,509,873,267	97,085,722	1,273,207,882	23,901,644	86,025,140	2,047,180	4,987,320	1,467,606	5,272,675	8,219,429	2,328,018	5,330,650

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
DESIGN DAY SENDOUT (MCF)
Provided by PGW Gas Model

			2009-2010		
Line	**Classes**	**Type**	**Sales mcf**	**Firm Transport mcf**	**Total Sendout mcf**
1	Residential Non-Heat	Non-Heat	5,775	-	5,775
2	Residential Heat	Heat	523,381	-	523,381
3	Commercial Non-Heat	Non-Heat	9,142	3,928	13,069
4	Commercial Heat	Heat	86,147	-	86,147
5	Industrial Non-Heat	Non-Heat	1,764	654	2,418
6	Industrial Heat	Heat	5,552	24,707	30,260
7	Municipal Non-Heat	Non-Heat	3,188	1,373	4,562
8	Municipal Heat	Heat	8,587	3,489	12,077
9	Housing Auth GS	Heat	10,163	7,007	17,169
10	**TOTAL**		**653,699**	**41,159**	**694,858**
11					
12	**Allocator**		**DesDay-Supp**		

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
DESDAY-MAINS ALLOCATOR
Represents Usage of Mains on Peak Day

Line	Classes	Type	Daily Base Deliveries	January Monthly Base Deliveries	January Normal Total Deliveries	January Normal Thermal Deliveries	Januray Thermal Deliveries per HDD	Peak Day Thermal Deliveries	Peak Day Total Deliveries
			July /August Average Daily Deliveries	Daily Base Deliveries X 31		(January Normal Total Deliveries)- (January Monthly Base Deliveries)	(January Normal Thermal Deliveries(/ (953 January Normal HDD)	(Januray Thermal Deliveries per HDD) X (65 Design HDD)	(Daily Base Deliveries) Plus (Peak Day Themal Deliveries)
			62	31			953	65	
1	Residential Non-Heat	Non-Heat							**5,775**
2	Residential Heat	Heat							**523,381**
3	Commercial Non-Heat	Non-Heat							**13,069**
4	Commercial Heat	Heat							**86,147**
5	Industrial Non-Heat	Non-Heat							**2,418**
6	Industrial Heat	Heat							**30,260**
7	Municipal Non-Heat	Non-Heat				**PGW DESIGN DAY VALUES**			**4,562**
8	Municipal Heat	Heat				See Exhibit 3-B			**12,077**
9	Housing Auth GS	Heat							**17,169**
10	Interruptible Sales	Interruptible	434	13,449	141,540	128,092	134	8,737	**9,170**
11	GTS / IT Trans	GTS / IT		Annual Average					**38,569**
12									
13	**TOTAL**								**742,597**
14									
15									

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Gas Sendout Allocator
Billed Sales and Transport mcf for All Customer Classes

Line	Class	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	TOTAL
1	Residential Non-Heat	33,672	38,280	54,504	75,031	104,371	94,443	79,373	62,811	42,668	40,765	34,310	32,838	693,066
2	Residential Heat	692,457	1,110,861	2,813,480	5,019,543	8,208,133	7,255,247	5,717,997	3,988,346	1,844,019	980,016	774,265	743,624	39,147,988
3	Commercial Non-Heat	90,598	103,608	133,970	172,574	214,948	197,374	171,830	138,722	106,069	112,218	95,820	92,154	1,629,885
4	Commercial Heat	231,381	361,260	716,419	1,169,355	1,672,836	1,476,293	1,185,101	804,798	424,517	297,088	246,907	238,302	8,824,257
5	Industrial Non-Heat	12,912	16,748	23,449	32,257	38,030	34,357	29,411	21,294	15,361	15,757	13,551	13,087	266,214
6	Industrial Heat	18,415	32,395	63,267	103,028	137,012	120,211	96,510	61,436	31,842	22,198	18,631	17,994	722,939
7	Municipal Non-Heat	10,666	16,527	25,829	37,698	42,369	37,498	31,377	19,930	13,445	12,971	11,214	10,828	270,352
8	Municipal Heat	11,449	47,565	108,803	186,798	218,037	185,953	145,630	70,227	27,565	9,316	8,053	7,795	1,027,191
9	Housing Auth GS	19,177	40,498	78,502	126,895	151,743	131,580	105,602	59,845	31,052	21,687	18,574	17,938	803,093
10	Interruptible Sales	18,918	49,041	86,911	135,288	141,540	120,532	99,262	56,065	24,043	11,991	13,332	13,565	770,488
11	GTS / IT Trans	837,042	1,060,507	1,281,527	1,618,764	1,760,051	1,537,455	1,457,157	1,121,619	932,101	805,919	832,747	832,748	14,077,637
12														
13	**TOTAL**	1,976,687	2,877,290	5,386,661	8,677,231	12,689,070	11,190,943	9,119,250	6,405,093	3,492,682	2,329,926	2,067,404	2,020,873	68,233,110
14														
15	Heat	919,244	1,494,327	3,579,572	6,273,715	9,938,601	8,776,023	6,936,760	4,785,589	2,258,403	1,264,361	1,011,419	972,544	48,210,558
16	Non-Heat	122,967	144,347	195,520	260,738	331,456	301,744	258,753	202,720	147,928	151,048	128,631	123,617	2,369,469
17	Interruptible	18,918	49,041	86,911	135,288	141,540	120,532	99,262	56,065	24,043	11,991	13,332	13,565	770,488
18	FT	78,516	129,068	243,131	388,726	517,422	455,189	367,318	239,100	130,207	96,607	81,275	78,399	2,804,958
19	GTS / IT	837,042	1,060,507	1,281,527	1,618,764	1,760,051	1,537,455	1,457,157	1,121,619	932,101	805,919	832,747	832,748	14,077,637
20	**TOTAL**	1,976,687	2,877,290	5,386,661	8,677,231	12,689,070	11,190,943	9,119,250	6,405,093	3,492,682	2,329,926	2,067,404	2,020,873	68,233,110
21														
22	**GCR Sales**	1,042,211	1,638,674	3,775,092	6,534,453	10,270,057	9,077,767	7,195,513	4,988,309	2,406,331	1,415,409	1,140,050	1,096,161	50,580,027

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
THROUGHPUT Allocator mcf
Throughput Relating to Billed Sales mcf

Line	Class	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	TOTAL
1	Residential Non-Heat	34,893	39,668	56,481	77,752	108,156	97,868	82,252	65,089	44,216	42,244	35,554	34,029	**718,203**
2	Residential Heat	717,572	1,151,151	2,915,523	5,201,599	8,505,837	7,518,391	5,925,385	4,133,001	1,910,901	1,015,561	802,347	770,595	**40,567,863**
3	Commercial Non-Heat	93,884	107,366	138,829	178,833	222,744	204,533	178,062	143,753	109,916	116,288	99,295	95,496	**1,689,000**
4	Commercial Heat	239,773	374,363	742,403	1,211,767	1,733,509	1,529,837	1,228,084	833,988	439,914	307,863	255,862	246,945	**9,144,308**
5	Industrial Non-Heat	13,380	17,355	24,299	33,427	39,409	35,603	30,478	22,066	15,918	16,328	14,042	13,562	**275,869**
6	Industrial Heat	19,083	33,570	65,562	106,765	141,981	124,571	100,010	63,664	32,997	23,003	19,307	18,647	**749,160**
7	Municipal Non-Heat	11,053	17,126	26,766	39,065	43,906	38,858	32,515	20,653	13,933	13,441	11,621	11,221	**280,158**
8	Municipal Heat	11,864	49,290	112,749	193,573	225,945	192,697	150,912	72,774	28,565	9,654	8,345	8,078	**1,064,447**
9	Housing Auth GS	19,873	41,967	81,349	131,497	157,247	136,352	109,432	62,016	32,178	22,474	19,248	18,589	**832,221**
10	Interruptible Sales	19,604	50,820	90,063	140,195	146,674	124,904	102,862	58,098	24,915	12,426	13,816	14,057	**798,433**
11	GTS / IT Trans	837,042	1,060,507	1,281,527	1,618,764	1,760,051	1,537,455	1,457,157	1,121,619	932,101	805,919	832,747	832,748	**14,077,637**
12														
13	**TOTAL**	**2,018,021**	**2,943,184**	**5,535,552**	**8,933,238**	**13,085,459**	**11,541,070**	**9,397,150**	**6,596,722**	**3,585,553**	**2,385,201**	**2,112,184**	**2,063,966**	**70,197,298**
14														

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Customer Choice Program (IT) FORECAST FY 2009-10

Line	IT Rate	Customers	Volume mcf	Volumetic Revenue	Customer Charge Revenue	Total Revenue	Unit Volumetric Charge	Per Customer Charge
1	IT2	2	26,053	96,253	1,800	98,053	3.6946	900
2	IT3	32	542,702	929,714	57,600	987,314	1.7131	1,800
3	IT5	5	261,804	218,847	9,000	227,847	0.8359	1,800
4	IT6	3	76,964	63,542	9,000	72,542	0.8256	3,000
5	ITA	44	167,516	314,230	66,000	380,230	1.8758	1,500
6	ITB	117	2,125,424	1,929,803	315,900	2,245,703	0.9080	2,700
7	ITC	33	596,725	419,189	89,100	508,289	0.7025	2,700
8	ITD	33	2,215,881	1,402,458	89,100	1,491,558	0.6329	2,700
9	ITE	13	2,037,701	1,234,606	54,600	1,289,206	0.6059	4,200
10	Incremental	1	17,833	12,661	-	12,661	0.7100	-
11	Negotiated	7	99,176	291,382	10,836	302,218	2.9380	1,548
12	From Int Sales		439,220	360,619	93,000	453,619	0.8210	
13	GTS	5	10,941,274	1,750,985	18,000	1,768,985	0.1600	3,600
14	Suppliers	-	-	-	5,400	5,400		
15	Total	295	19,548,273	9,024,289	819,336	9,843,625		

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
WINTER3 Allocator
Represents Billed Sales mcf for December-February

Line	Class	Dec-09	Jan-10	Feb-10	TOTAL
1	Residential Non-Heat	75,031	104,371	94,443	**273,845**
2	Residential Heat	5,019,543	8,208,133	7,255,247	**20,482,923**
3	Commercial Non-Heat	172,574	214,948	197,374	**584,896**
4	Commercial Heat	1,169,355	1,672,836	1,476,293	**4,318,484**
5	Industrial Non-Heat	32,257	38,030	34,357	**104,644**
6	Industrial Heat	103,028	137,012	120,211	**360,251**
7	Municipal Non-Heat	37,698	42,369	37,498	**117,565**
8	Municipal Heat	186,798	218,037	185,953	**590,788**
9	Housing Auth GS	126,895	151,743	131,580	**410,218**
10	Interruptible Sales	135,288	141,540	120,532	**397,360**
11					
12	**TOTAL**	**7,058,467**	**10,929,019**	**9,653,488**	**27,640,974**
13					
14					

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
CUST-AVG Allocator
Number of Customers in Each Rate Class

Line	Classes	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	TOTAL	Average
1	Residential Non-Heat	34,492	34,211	33,929	33,648	33,366	33,085	32,803	32,522	32,240	31,959	31,677	31,395	395,327	32,944
2	Residential Heat	425,716	426,677	429,238	432,899	435,560	436,521	436,482	435,844	434,605	432,766	430,327	427,788	5,184,423	432,035
3	Commercial Non-Heat	5,406	5,406	5,406	5,407	5,407	5,407	5,407	5,407	5,408	5,408	5,408	5,407	64,884	5,407
4	Commercial Heat	19,448	19,451	19,453	19,454	19,456	19,458	19,462	19,464	19,467	19,469	19,471	19,473	233,526	19,461
5	Industrial Non-Heat	230	230	228	228	227	227	227	226	224	224	224	224	2,719	227
6	Industrial Heat	556	553	552	552	552	552	552	551	551	551	551	551	6,624	552
7	Municipal Non-Heat	332	332	332	332	332	332	332	332	332	332	332	332	3,984	332
8	Municipal Heat	580	581	582	583	583	583	583	584	585	586	586	587	7,003	584
9	Housing Auth GS	2,792	2,791	2,791	2,790	2,790	2,789	2,789	2,788	2,788	2,787	2,787	2,787	33,469	2,789
10	Interruptible Sales	139	139	139	139	128	128	128	128	119	119	120	120	1,546	129
11	GTS / IT Trans	295	295	295	295	295	295	295	295	295	295	295	295	3,540	295
12															
13	**TOTAL**	489,986	490,666	492,945	496,327	498,696	499,377	499,060	498,141	496,614	494,496	491,778	488,959	5,937,045	494,754
14															

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Meter_Invest Allocator

Line	Classes	Meter Type	Meter Cost	Average Customers	Product ($000s)
1	Residential Non-Heat	Residential	$229	32,944	7,536
2	Residential Heat	Residential	$229	432,035	98,824
10	Commercial Non-Heat	C-I	$1,116	5,407	6,032
11	Commercial Heat	C-I	$1,116	19,461	21,711
12	Industrial Non-Heat	Large C-I	$1,673	227	379
13	Industrial Heat	Large C-I	$1,673	552	924
14	Municipal Non-Heat	C-I	$1,116	332	370
15	Municipal Heat	Large C-I	$1,673	584	977
16	Housing Auth GS	Residential	$229	2,789	638
17	Interruptible Sales	Interruptible	$1,442	129	186
18	GTS / IT Trans	GTS	$6,675	295	1,969
19				494,754	139,546

				Installed Meters- 2006-2008 Installed Costs Per Meter					
22	Meter Size	Typical Use	Number	Material	Labor	Total	Number X Total	Meter Type	Weighted Avg Cost
23	L250- Diaphragm	Residential	4,538	$62	$157	$219	995,410		
24	L425- Diaphragm	Residential	150	$142	$157	$299	44,903		
25	L630- Diaphragm	Residential	100	$366	$183	$549	54,894		
26			4,788				1,095,207	*Residential*	$229
28	L800	Comm / Industrial	44	$873	$243	$1,116	49,089	*C-I*	$1,116
30	Large C-I Meters			C-I X 150%				*Large C-I*	$1,673
32	1.5M- Rotary	LBS / BPS	65	$1,018	$286	$1,304	84,780		
33	2M- Rotary	LBS / BPS	77	$1,032	$329	$1,361	104,793		
34	3M- Rotary	LBS / BPS	71	$1,035	$329	$1,364	96,840		
35	5M- Rotary	LBS / BPS	87	$1,054	$413	$1,467	127,651		
36	7M- Rotary	LBS / BPS	22	$1,280	$413	$1,693	37,252		
37	11M- Rotary	LBS / BPS	22	$1,540	$491	$2,031	44,690		
38			344				496,005	*Interruptible*	$1,442
40	X-Large Interruptible			Large Interr X 200%				*X-Large Interr*	$2,884
42	16M- Rotary	GTS	19	$2,080	$491	$2,571	48,856		
43	4" Turbo	GTS	1	$1,884	$491	$2,375	2,375		
44	6" Turbo	GTS	6	$2,351	$754	$3,105	18,633		
45	8" Turbo	GTS	2	$3,107	$754	$3,861	7,723		
46	12" Turbo	GTS	4	$32,911	$1,096	$34,007	136,027		
47			32				213,613	*GTS*	$6,675

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Service_Invest Allocator

Line	Classes	Service	Service Cost	Average Customers	Product ($000s)
1	Residential Non-Heat	Residential	2,947	32,944	97,086
2	Residential Heat	Residential	2,947	432,035	1,273,208
3	Commercial Non-Heat	Commercial	4,421	5,407	23,902
4	Commercial Heat	Commercial	4,421	19,461	86,025
5	Industrial Non-Heat	Industrial	9,035	227	2,047
6	Industrial Heat	Industrial	9,035	552	4,987
7	Municipal Non-Heat	Commercial	4,421	332	1,468
8	Municipal Heat	Industrial	9,035	584	5,273
9	Housing Auth GS	Residential	2,947	2,789	8,219
10	Interruptible Sales	Large	18,070	129	2,328
11	GTS / IT Trans	Large	18,070	295	5,331
12				494,754	1,509,873
13					

14			Average 2005-Recent	2008-09*	Installed For
15	**Cost used in COSS for 1.25" and smaller**	*Residential*	2,782	**2,947**	Residential and PHA-GS
16					
17	**Cost used in COSS for 1.25" and larger for Commercial**	*Commercial*	4,173	**4,421**	Commercial and NonHeat Muni
18	Source: 150% X Cost of 1.25" Residential				
19					
20	**Cost used in COSS for 2" and larger**	*Industrial*	9,350	**9,035**	Industrial, Muni Heat, PHA-PHA, NGV and BPS Small.
21					
22	**Cost used in COSS for larger customers**	*Large*	18,700	**18,070**	BPS Large, BPS A/C, and LBS Small
23	Source: 200% X Cost for 2"				
24					
25	**Cost used in COSS for largest customers**	*Larger*	28,050	**27,105**	LBS Large-Indirect and GTS Transport
26	Source: 300% X Cost for 2"				
27					
28	**Cost used in COSS for largest customers**	*Largest*	56,100	**54,210**	XLarge-Indirect and Co-Gen
29	Source: 600% X Cost for 2".				
30					
31					

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
ACCT903 Allocator

Listed below is a listing of the subaccounts in Account 903, and the allocation base used for each subaccount. Allocation of the subaccount costs among the rate classes is presented below.

Line	Customer Records & Collection- Account 903	Sub-Account	% Total	Dollars ($000s)	Sub-Allocator	Description
1	Commercial Resource Center	903,007	4.0%	1,172,000	Cust_Comm_Ind	Customer Count- Comm. and Indu.
2	Customer Service - District Offices - Labor	903,130	7.7%	2,290,742	Cust_xL	Cust Count Except Large
3	Customer Service - District Offices - Supplies & Expense	903,131	4.7%	1,390,250	Cust_xL	Cust Count Except Large
4	Customer Service - Telephone Service - Labor	903,140	22.6%	6,708,875	Cust_Avg	Customer Count- Average
5	Customer Service - Telephone Service - Supplies & Expense	903,141	7.0%	2,088,050	Cust_Avg	Customer Count- Average
6	Collection - Field	903,413	13.8%	4,076,081	Over60-Dol	Accounts Over 60 Days- $
7	Collection - Office	903,414	17.0%	5,035,919	Over60-Dol	Accounts Over 60 Days- $
8	Acct Mgmt - Bill Preparation Office	903,416	10.8%	3,205,700	Cust_Avg	Customer Count- Average
9	Acct Mgmt - Mail Receipts	903,700	4.5%	1,343,013	Cust_Avg	Customer Count- Average
10	VP Customer Affairs	9030XX	0.5%	160,660	Cust_Avg	Customer Count- Average
11	Account Management	903,710	7.3%	2,158,287	Cust_Res	Customer Count- Residential
12			100.0%	29,629,577		
13						
14	Collection - Revenues - Bill Paid Turn Ons & Dig Ups	903,490	Revenue	(1,972,000)	Over60-Dol	Accounts Over 60 Days- $
15	**Account Balance**			27,657,577		
16						
17						

18			2	3	4	5	6	7	8	9	10
19		AMOUNT	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	Housing Auth GS
20	Cust_Avg	13,506	899	11,794	148	531	6	15	9	16	76
21	Cust_xL	3,681	245	3,217	40	145	2	4	2	4	21
22	Over60-Dol	9,112	188	8,079	119	645	26	55	0	0	0
23	Cust_Res	2,158	152	1,993	0	0	0	0	0	0	13
24	Cust_Comm_Ind	1,172	0	0	244	879	10	25	0	0	0
25	**Acct903 Allocator**	29,630	1,484	25,084	552	2,200	44	99	12	20	110
26											

27		Interruptible Sales	GTS / IT Trans
28	Cust_Avg	4	8
29	Cust_xL	0	0
30	Over60-Dol	0	0
31	Over60-Dol	0	0
32	Cust_Comm_Ind	0	13
33	**Acct903 Allocator**	4	21

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
ACCT908 Allocator

Listed below is a listing of the subaccounts in Account 908, and the allocation base used for each subaccount. Allocation of the subaccount costs among the rate classes is presented below.

Line	Customer Service & Informational Expenses	Sub-Account	% Total	Dollars ($000s)	Sub-Allocator	Description
1	Marketing - Residential Sales	908,102	17.2%	1,033	Cust_Res	Residential Customers, PHA-GS
2	VP Customer Affairs - Conservation Works Prograı	908,108	45.4%	2,730	Cust_Res	Residential Customers, PHA-GS
3	Less: Recovered in USEC		(38.8%)	(2,330)	Cust_Res	Residential Customers, PHA-GS
4	VP Customer Affairs - LIHEAP Program	908,109	17.6%	1,061	Cust_Res	Residential Customers, PHA-GS
5	Marketing - Marketing Services	908,110	41.1%	2,472	Cust_xL	Cust Count Except Large
6	Marketing - Technical Support	908,113	3.1%	187	Cust_Avg	Customer Count- Average
7	Marketing - Industrial / Major Accounts	908,162	14.0%	843	Cust_Ind	Industrial Customers
8	Customer Service - Quality Assurance	908XXX	0.2%	14	Cust_Avg	Customer Count- Average
9	**Account Balance**		100.0%	6,011		
10						
11						

12			2	3	4	5	6	7	8	9	10
13		AMOUNT	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	Housing Auth GS
14	Cust_Avg	201	13	176	2	8	0	0	0	0	1
15	Cust_Res	2,494	176	2,303	0	0	0	0	0	0	15
16	Cust_Ind	843	0	0	0	0	178	434	0	0	0
17	**Acct908 Allocator**	3,538	189	2,479	2	8	178	434	0	0	16
18											

19		Interruptible Sales	GTS / IT Trans
20	Cust_Avg	0	0
21	Cust_Res	0	0
22	Cust_Ind	0	232
23	**Acct908 Allocator**	0	232

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
MeterRead Allocator

Line	stomer Accounts Expenses - Meter Reading Expen	Subaccount	% Total	Dollars ($000s)	SubAllocator	Description
1	Meter Reading Scrap/Special	902,412	55.3%	449	Tariff_Rev	Tariff Revenue
2	Meter Reading AMR Program	902,415	44.7%	363	Cust_Avg	Customer Count- Average
3	**Account Balance**		100.0%	811		
4						
5						

6			2	3	4	5	6	7	8	9	10
7		AMOUNT	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	Housing Auth GS
8	Tariff_Rev	449	8	343	12	62	2	5	1	5	6
9	Cust_Avg	363	24	317	4	14	0	0	0	0	2
10	**MeterRead Allocator**	811	32	660	16	76	2	5	2	6	8
11											

12		Interruptible Sales	GTS / IT Trans
13	Tariff_Rev	4	0
14	Cust_Avg	0	0
15	**MeterRead Allocator**	4	0
16			

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Account Aging
Accounts Receivable Aging by Customer Class

Aging as of 06/30/2009 ($000s)

Line	Classes	Current	30 Days	60 Days	90 Days and Over	Total Over 60	OVER60-D Allocator
1	Residential Non-Heat	30	21	15	98	113	2.1%
2	Residential Heat	1,271	904	652	4,220	4,873	88.7%
3	Commercial Non-Heat	75	32	12	60	72	1.3%
4	Commercial Heat	407	174	65	324	389	7.1%
5	Industrial Non-Heat	18	10	2	13	16	0.3%
6	Industrial Heat	39	20	5	28	33	0.6%
7	Municipal Non-Heat					0	0.0%
8	Municipal Heat					0	0.0%
9	Housing Auth GS					0	0.0%
10	Interruptible Sales					0	0.0%
11	GTS / IT Trans					0	0.0%
####	**Total**	1,840	1,161	752	4,744	5,496	100.0%

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Write-Offs
Actual Write-Off Dollars

Line	Classes	WRITE_OFF FY 2008	FY 2008 % Write-Off	WRITE_OFF FY 2007	FY 2007 % Write-Off	WRITE_OFF FY 2006	FY 2006 % Write-Off	WRITE_OFF Allocator
1	Residential Non-Heat	875	2.3%	905	2.2%	1,906	2.2%	2.2%
2	Residential Heat	37,673	97.6%	38,953	96.4%	82,008	95.3%	96.4%
3	Commercial Non-Heat	11	0.0%	77	0.2%	309	0.4%	0.2%
4	Commercial Heat	57	0.1%	418	1.0%	1,668	1.9%	1.0%
5	Industrial Non-Heat	0	0.0%	21	0.1%	51	0.1%	0.0%
6	Industrial Heat	0	0.0%	44	0.1%	109	0.1%	0.1%
7	Municipal Non-Heat		0.0%		0.0%		0.0%	0.0%
8	Municipal Heat		0.0%		0.0%		0.0%	0.0%
9	Housing Auth GS		0.0%		0.0%		0.0%	0.0%
10	Interruptible Sales		0.0%		0.0%		0.0%	0.0%
11	GTS / IT Trans		0.0%		0.0%		0.0%	0.0%
####	**Total**	38,616	100.0%	40,418	100.0%	86,051	100.0%	100.0%

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
GTS-DIR-MAINS, GTS-DIR-EXP, GTS-DIR-ACCDEP

Line	Allocator Name		TOTAL ($000s)
1			
2	**GTS-Dir-Mains**	Directly Assigned Cost of Mains:	
3		Customer #1	7,292
4		Customer #2	1,654
5		Customer #3	128
6		Original Cost	9,074
7		Contribution received	(1,500)
8			7,574
9			
10	The cost of Mains installed for individual customers is directly assigned.		
11			
12			
13	**GTS-Dir-DeprExp**	Depreciation expense, 10 year contract	
14		Depreciation expense, 45 years average	
15			0
16			
17	Depreciation expense for these Mains is adjusted to account for the 10-year contracts with the customers.		
18	Depreciation life usually used for Mains is approximately 45-years.		
19			
20			
21	**GTS-Dir-AccDep**	Annual difference in Depreciation expense	7,574
22		Number of years- 10 (through FYE 2009)	7,574
23			
24			

Philadelphia Gas Works
Class Cost of Service Study - FY 2009-10
Tariff Revenue at Current Rates

	Test Year 2010			Current PUC Approved Tariff Rates					Amounts in $000s					
	No. of Customers	No. of Annual Bills	Annual Deliveries (mcf)	Monthly Cust. Charge	GCR Charge	Univ. Service Charge	Restr. and Cons. Educ. Charge	Delivery Charge	Cust. Charge Revenue	GCR Charge Revenue	Univ. Service Charge Revenue	Restr. & Cons. Ed. Charge Rev.	Delivery Charge Revenue	Total Full Tariff Revenue
1 **Non-Heating:**														
2 Residential	31,002	372,021	658,616	$12.00	$7.30110	$2.0760	$0.0227	$6.1840	4,464	4,809	1,367	15	4,073	14,728
3 Residential-Senior	1,942	23,306	34,450	$12.00	$7.30110	$2.0760	$0.0227	$6.1840	280	252	72	1	213	817
4 Commercial	5,025	60,300	1,314,572	$18.00	$7.30110	$2.0760	$0.0227	$5.2449	1,085	9,598	2,729	30	6,895	20,337
5 Industrial	206	2,467	215,345	$50.00	$7.30110	$2.0760	$0.0227	$5.2465	123	1,572	447	5	1,130	3,277
6 Municipal/MS	114	1,368	146,486	$18.00	$7.30110	$2.0760	$0.0227	$3.8178	25	1,070	304	3	559	1,961
7 *Total Non-Heat Firm*	38,289	459,462	2,369,469						5,977	17,300	4,919	54	12,870	41,120
8														
9 **Heating:**														
10 Residential	400,307	4,803,683	36,122,041	$12.00	$7.30110	$2.0760	$0.0227	$6.1840	57,644	263,731	74,989	820	223,379	620,563
11 Residential-Senior	31,728	380,740	3,025,947	$12.00	$7.30110	$2.0760	$0.0227	$6.1840	4,569	22,093	6,282	69	18,712	51,725
12 Commercial	18,271	219,246	7,232,733	$18.00	$7.30110	$2.0760	$0.0227	$5.2449	3,946	52,807	15,015	164	37,935	109,868
13 Industrial	510	6,120	454,809	$50.00	$7.30110	$2.0760	$0.0227	$5.2465	306	3,321	944	10	2,386	6,967
14 Municipal/MS	408	4,891	571,935	$18.00	$7.30110	$2.0760	$0.0227	$3.8178	88	4,176	1,187	13	2,184	7,648
15 PHA Rate 8	833	9,993	593,669	$18.00	$7.30110	$2.0760	$0.0227	$5.1889	180	4,334	1,232	13	3,080	8,841
16 PHA/GS	1,889	22,672	202,798	$12.00	$7.30110	$2.0760	$0.0227	$5.2817	272	1,481	421	5	1,071	3,249
17 PHA/GS- Senior	67	804	6,626	$12.00	$7.30110	$2.0760	$0.0227	$5.2817	10	48	14	0	35	107
18 *Total Heat Firm*	454,012	5,448,149	48,210,558						67,015	351,990	100,085	1,094	288,782	808,967
19 **Total Heat & Non-Heat Firm**	**492,301**	**5,907,611**	**50,580,027**						**72,992**	**369,290**	**105,004**	**1,148**	**301,652**	**850,087**
20														
21 **Firm Transport**														
22 **Non-Heating:**														
23 Residential	0	0	0	$12.00		$2.0760	$0.0227	$6.1840	0		0	0	0	0
24 Commercial	382	4,584	315,313	$18.00		$2.0760	$0.0227	$5.2449	83		655	7	1,654	2,398
25 Industrial	21	252	50,869	$50.00		$2.0760	$0.0227	$5.2465	13		106	1	267	386
26 Municipal/MS	218	2,616	123,866	$18.00		$2.0760	$0.0227	$3.8178	47		257	3	473	780
27 ***Total Non Heat FT***	621	7,452	490,048						142	0	1,017	11	2,394	3,564
28														
29 **Heating:**														
30 Residential	0	0	0	$12.00		$2.0760	$0.0227	$6.1840	0		0	0	0	0
31 Commercial	1,190	14,280	1,591,524	$18.00		$2.0760	$0.0227	$5.2449	257		3,304	36	8,347	11,945
32 Industrial	42	504	268,130	$50.00		$2.0760	$0.0227	$5.2465	25		557	6	1,407	1,995
33 Municipal/MS	176	2,112	455,256	$18.00		$2.0760	$0.0227	$3.8178	38		945	10	1,738	2,732
34 ***Total Heat FT***	1,408	16,896	2,314,910						320	0	4,806	53	11,492	16,671
35 ***Total FT***	2,029	24,348	2,804,958						462	0	5,823	64	13,886	20,235
36														
37 **Total Interrutpible**	129	1,546	770,488						94				7,920	8,013
38 **Total PGW**	**494,459**	**5,933,505**	**54,155,473**						**73,549**	**369,290**	**110,827**	**1,212**	**323,458**	**878,335**
39 GTS / IT Revenue													315,538	9,844
40 SSPC GCR / Rounding														189
41 **Current Tariff Revenue at Full Tariff Rates**														**888,368**
42 Less: GCR Revenue														369,290
43 **Distribution Tariff Revenue**														**519,078**

Philadelphia Gas Works
Allocated Class COS Study - 2009
COMPANY'S PROPOSED REVENUE ALLOCATION

		Total	Residential Non-Heat	Residential Heat	Commercial Non-Heat	Commercial Heat	Industrial Non-Heat	Industrial Heat	Municipal Non-Heat	Municipal Heat	Housing Auth GS	Interr. Sales	GTS / IT
							CURRENT RATES						
1	Customer Charge	0	0	0	0	0	0	0	0	0	0	0	
2	Delivery Charge	389,278	9,034	304,454	9,721	50,511	1,533	4,126	1,104	4,050	4,650	94	
3	USEC / REC	112,039	1,455	82,160	3,421	18,519	559	1,517	567	2,156	1,685	0	
4	Gas Revenue	7,920										7,920	
5	Interruptible Transport	9,844											9,844
6	Dist. Tariff Revenue	519,080	10,489	386,614	13,142	69,030	2,092	5,643	1,672	6,205	6,336	8,014	9,844
7	Other Dist. Revenue	16,400	939	15,328	(46)	(106)	(8)	43	(16)	(102)	6	40	322
8	**Total Dist. Revenue**	535,480	11,428	401,942	13,096	68,925	2,084	5,686	1,656	6,103	6,342	8,053	10,166
9													
10	Income bef. Int. and Surplus	72,516	(4,377)	43,636	2,502	18,964	528	452	388	2,032	2,114	2,106	4,171
11	Rate Base	1,205,020	38,638	906,744	25,428	131,637	3,381	18,304	4,067	13,183	14,584	5,352	43,701
12	Return on Rate Base	6.0%	(11.3%)	4.8%	9.8%	14.4%	15.6%	2.5%	9.5%	15.4%	14.5%	39.3%	9.5%
13	Relative Rate of Return	1.00	(1.88)	0.80	1.64	2.39	2.59	0.41	1.58	2.56	2.41	6.54	1.59
14													
15	**Combined Return**	**6.0%**		**4.2%**		**13.7%**		**4.5%**		**14.0%**	**14.5%**	**39.3%**	**9.5%**
16	**Combined Relative Return**	**1.00**		**0.69**		**2.27**		**0.75**		**2.33**	**2.41**	**6.54**	**1.59**
17													
18	(Increase) decrease needed	42,500	8,065	42,910	(75)	(6,400)	(205)	1,295	1	(774)	(722)	(1,595)	0
19													
20							PROPOSED INCREASE						
21	**Proposed increase (decrease)**	**42,504**	**772**	**43,444**	**(385)**	**(1,905)**	**303**	**850**	**(100)**	**(400)**	**(75)**	**0**	**0**
22													
23	**Non-Gas Revenue with Incr.**	**561,584**	**11,261**	**430,058**	**12,757**	**67,125**	**2,395**	**6,493**	**1,572**	**5,805**	**6,261**	**8,014**	**9,844**
24	Increase (Decrease) %	8.2%	7.4%	11.2%	(2.9%)	(2.8%)	14.5%	15.1%	(6.0%)	(6.4%)	(1.2%)	0.0%	0.0%
25	Relative %	1.00	0.90	1.37	(0.36)	(0.34)	1.77	1.84	(0.73)	(0.79)	(0.14)	-	-
26													
27	Total Revenue with Incr.	1,036,433	16,321	504,957	22,355	70,446	3,967	10,669	2,641	10,140	359,780	25,313	9,844
28	Increase (Decrease) %	4.3%	5.0%	9.4%	(1.7%)	(2.6%)	8.3%	8.7%	(3.6%)	(3.8%)	(0.0%)	0.0%	0.0%
29	Relative %	1.00	1.16	2.20	(0.40)	(0.62)	1.93	2.02	(0.85)	(0.89)	(0.00)	-	-
30													
31	Over (under) Revenue req. Proposed rev. allocation	4	(7,293)	534	(310)	4,495	508	(445)	(101)	374	647	1,595	(0)
32	Combined	4		(6,759)		4,185		63		274	647	1,595	(0)
33	Income bef. Int. and Surplus	115,020	(3,605)	87,080	2,117	17,059	831	1,302	288	1,632	2,039	2,106	4,171
34	Return on Rate Base	9.5%	(9.3%)	9.6%	8.3%	13.0%	24.6%	7.1%	7.1%	12.4%	14.0%	39.3%	9.5%
35	Relative Rate of Return	1.00	(0.98)	1.01	0.87	1.36	2.57	0.75	0.74	1.30	1.46	4.12	1.00
36													
37	**Combined Return**	**9.5%**		**8.8%**		**12.2%**		**9.8%**		**11.1%**	**14.0%**	**39.3%**	**9.5%**
38	**Combined Relative Return**	**1.00**		**0.93**		**1.28**		**1.03**		**1.17**	**1.46**	**4.12**	**1.00**

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 ($000s)
Development of Company's Proposed Delivery Charges

	Tentative Revenue Allocation	Customer Charge Revenue	USEC / REC	Distribution Charge Revenue	Annual Sales (mcf)	Proposed Delivery Charge Rate ($ / mcf)
1 **Residential:**						
2 Residential Non-Heat	11,261	4,464	1,382		658,616	
3 Residential Non-Heat-Senior		280	72		34,450	
4 Residential Heat	430,058	57,644	75,809		36,122,041	
5 Residential Heat-Senior		4,569	6,351		3,025,947	
6 Residential Non-Heat FT		0	0		0	
7 Residential Heat FT		0	0		0	
8	441,319	66,957	83,614	290,747	39,841,054	$7.2977
9						
10 **PHA:**						
11 PHA/GS (a)	1,748	272	426		202,798	
12 PHA/GS- Senior (a)	58	10	14		6,626	
13	1,806	282	440	1,084	209,424	$5.1784
14						
15 **Commercial:**						
16 Commercial Non-Heat	12,757	1,085	2,759		1,314,572	
17 Commercial Heat		3,946	15,179		7,232,733	
18 Commercial Non-Heat FT	67,125	83	662		315,313	
19 Commercial Heat FT		257	3,340		1,591,524	
20	79,882	5,371	21,940	52,571	10,454,142	$5.0287
21						
22 **Industrial:**						
23 Industrial Non-Heat	2,395	123	452		215,345	
24 Industrial Heat		306	955		454,809	
25 Industrial Non-Heat FT	6,493	13	107		50,869	
26 Industrial Heat FT		25	563		268,130	
27	8,888	467	2,076	6,345	989,153	$6.4144
28						
29 **Municpal:**						
30 Municpal Non-Heat	1,572	25	307		146,486	
31 Municpal Heat		88	1,200		571,935	
32 Municpal Non-Heat FT	5,805	47	260		123,866	
33 Municpal Heat FT		38	955		455,256	
34	7,377	198	2,723	4,456	1,297,543	$3.4344
35						
36 **PHA Rate 8** (a)	4,453	180	1,246	3,027	593,669	$5.0990
37						
38 **Totals**	**543,724**	**73,455**	**112,039**	**358,230**	**53,385**	

39 (a) Actual revenue at current rates

Philadelphia Gas Works
Allocated Class COS Study - 2009
Revenue at Company's Proposed Rates

	Rate Year 2010			Company's Proposed Rate		Amounts in $000s				
	No. of Customers	No. of Annual Bills	Annual Sales (mcf)	Cust. Charge	Delivery Charge	Cust. Revenue	GCR Revenue	USEC/REC Revenue	Delivery Revenue	Total Full Tariff Rev.
1 **Non-Heating:**										
2 Residential	31,002	372,021	658,616	$12.00	$7.2977	4,464	4,809	1,382	4,806	15,461
3 Residential-Senior	1,942	23,306	34,450	$12.00	$7.2977	280	252	72	251	855
4 Commercial	5,025	60,300	1,314,572	$18.00	$5.0287	1,085	9,598	2,759	6,611	20,053
5 Industrial	206	2,467	215,345	$50.00	$6.4144	123	1,572	452	1,381	3,529
6 Municipal/MS	114	1,368	146,486	$18.00	$3.4344	25	1,070	307	503	1,905
7 *Total Non-Heat Firm*	38,289	459,462	2,369,469			5,977	17,300	4,973	13,553	41,803
8										
9 **Heating:**										
10 Residential	400,307	4,803,683	36,122,041	$12.00	$7.2977	57,644	263,731	75,809	263,608	660,792
11 Residential-Senior	31,728	380,740	3,025,947	$12.00	$7.2977	4,569	22,093	6,351	22,082	55,095
12 Commercial	18,271	219,246	7,232,733	$18.00	$5.0287	3,946	52,807	15,179	36,371	108,304
13 Industrial	510	6,120	454,809	$50.00	$6.4144	306	3,321	955	2,917	7,498
14 Municipal/MS	408	4,891	571,935	$18.00	$3.4344	88	4,176	1,200	1,964	7,428
15 PHA Rate 8	833	9,993	593,669	$18.00	$5.0990	180	4,334	1,246	3,027	8,787
16 PHA/GS	1,889	22,672	202,798	$12.00	$5.1784	272	1,481	426	1,050	3,228
17 PHA/GS- Senior	67	804	6,626	$12.00	$5.1784	9,648	48	14	34	106
18 *Total HeatiFirm*	454,012	5,448,149	48,210,558			67,015	351,990	101,179	331,055	851,239
19 ***Total Firm Sales***	**492,301**	**5,907,611**	**50,580,027**			**72,992**	**369,290**	**106,152**	**344,607**	**893,042**
20										
21 **Firm Transport**										
22 **Non-Heating:**										
23 Residential	0	0	0	$12.00	$7.2977	0		0	0	0
24 Commercial	382	4,584	315,313	$18.00	$5.0287	83		662	1,586	2,330
25 Industrial	21	252	50,869	$50.00	$6.4144	13		107	326	446
26 Municipal/MS	218	2,616	123,866	$18.00	$3.4344	47		260	425	732
27 *Total Non Heat FT*	621	7,452	490,048			142		1,028	2,337	3,508
28										
29 **Heating:**										
30 Residential	0	0	0	$12.00	$7.2977	0		0	0	0
31 Commercial	1,190	14,280	1,591,524	$18.00	$5.0287	257		3,340	8,003	11,600
32 Industrial	42	504	268,130	$50.00	$6.4144	25		563	1,720	2,308
33 Municipal/MS	176	2,112	455,256	$18.00	$3.4344	38		955	1,564	2,557
34 *Total Heat FT*	1,408	16,896	2,314,910			320		4,858	11,287	16,465
35 ***Total FT***	2,029	24,348	2,804,958			462		5,887	13,624	19,973
36										
37 **Interruptible:**	129	1,546	770,488			94			7,920	8,013
38 **Total PGW**	**494,459**	**5,933,505**	**54,155,473**			**73,549**	**369,290**	**112,039**	**366,151**	**921,029**
39 GTS / IT Revenue										9,844
40										
41 **Proposed Tariff Revenue at Full Tariff Rates**										**930,872**
42 Less GCR Revenue										369,290
43 **Distribution Tariff Revenue at Proposed Rates**										**561,583**
44									**Target**	**42,504**
45									**Current Rates**	**519,080**
46									**Actual Increase**	**42,502**

Philadelphia Gas Works
Allocated Class COS Study - 2009
Summary of Company's Proposed Revenue Allocation and Rate Design- Firm Sales and Firm Transportatio

		2009 Rate Case Proposed Increase (Decrease)			Docket R-00061931 Compliance Filing (2006)		Variable Charge- Delivery Rate per mcf		
Line	Rate Class	Total Distributio n Revenue Increase (Decrease)	Return on Rate Base	Relative Return	Return on Rate Base	Relative Return	2009 Rate Case Proposed)	2008 Extraordinary Rate Case Compliance Filing	Docket R-00061931 Compliance Filing (2006)
1	Average	7.9%	9.5%	1.00					
2									
3	Residential	10.7%	8.8%	0.93	7.8%	0.91	$ 7.2977	$ 6.1840	$ 4.9894
4									
5	Commercial	(2.8%)	12.2%	1.28	11.5%	1.34	$ 5.0287	$ 5.2449	$ 4.3711
6									
7	Industrial	14.8%	9.8%	1.03	12.9%	1.50	$ 6.4144	$ 5.2465	$ 4.3684
8									
9	Municipal	(6.4%)	11.1%	1.17	10.1%	1.17	$ 3.4344	$ 3.8178	$ 3.2525
10									
11	PGA Total	(1.2%)	14.0%	1.46	14.2%	1.66			
12	PHA Rate 8						$ 5.0990	$ 5.1889	$ 4.3607
13	PHA GS						$ 5.1784	$ 5.2817	$ 4.2779

Philadelphia Gas Works
Allocated Class COS Study - 2009
Future Test Year Ended August 31, 2010 ($000s)
GAS SUPPLY COSTS IN BASE RATES

	Total	Resid. Non-Heat	Resid. Heat	Comm. Non-Heat	Comm. Heat	Indu. Non-Heat	Indu. Heat	Muni Non-Heat	Muni Heat	PHA GS	Interr. Sales	GTS / IT Trans only
Commodity Uncollectibles												
Uncollectible	34,917	782	33,664	67	363	13	27	0	0	0	0	0
Uncollectible CRP	8,482	110	6,220	259	1,402	42	115	43	163	128	0	0
Total Uncollectible	43,399	892	39,884	326	1,765	55	142	43	163	128	0	0
Non-gas revenue	511,161	10,489	386,614	13,142	69,030	2,092	5,643	1,672	6,205	6,336	94	9,844
GCR revenue	369,290	5,060	285,823	9,598	52,807	1,572	3,321	1,070	4,176	5,863	0	0
Total revenue	880,450	15,549	672,437	22,740	121,837	3,664	8,964	2,741	10,381	12,199	94	9,844
Commodity portion	42%	33%	43%	42%	43%	43%	37%	39%	40%	48%	0%	0%
Commod. Uncoll.	18,366	290	16,953	138	765	24	53	17	66	61	0	0
Delivery mcf	70,197,298	718,203	40,567,863	1,689,000	9,144,308	275,869	749,160	280,158	1,064,447	832,221	798,433	14,077,637
Cost per mcf	$0.26164	Residential	$0.4177	Commercial	$0.0833	Industrial	$0.0745	Municipal	$0.0613	$0.0737	$0.0000	$0.0000
Regulatory Costs												
PUC Assessment	2,601	83	1,957	55	284	7	40	9	28	31	12	94
Cost per mcf	$0.0371	Residential	$0.0494	Commercial	$0.0313	Industrial	$0.0457	Municipal	$0.0277	$0.0378	$0.0145	$0.0067
Commodity-related assessment	1,053	27	832	23	123	3	15	3	11	15	0	0
Cost per mcf	$0.0150	Residential	$0.0208	Commercial	$0.0135	Industrial	$0.0173	Municipal	$0.0111	$0.0182	$0.0000	$0.0000