

**Peoples Natural Gas Company LLC**

53.53 IV.B

1. Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.

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Refer to the attachment.

**Peoples Natural Gas Company LLC**

53.53 IV.B

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**Peoples Natural Gas Company LLC**

53.53 IV-B-1 (A)

Present Rates – Design Day Method

Peoples Natural Gas Company LLC - Combined  
 Design Day Method for the 12 Months Ending October 31, 2020

Unit Cost Results

	Units	Revenue Requirement by Functional Classification - UNITIZED			
		Residential Service	Small General Service	Medium General Service	Large General Service
<b>Gas Supply</b>					
<b>COMMODITY Component</b>	\$ / MCF	\$ 4.06	\$ 3.16	\$ 1.50	\$ 0.31
<b>Storage</b>					
Demand Component	\$ / MCF - Month	\$ 0.18	\$ 0.18	\$ 0.19	\$ 0.23
<b>COMMODITY Component</b>	\$ / MCF	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.02
<b>Transmission</b>					
Demand Component	\$ / MCF - Month	\$ 1.71	\$ 1.71	\$ 1.71	\$ 1.71
<b>Distribution</b>					
Demand Component	\$ / MCF - Month	\$ 12.45	\$ 12.45	\$ 12.45	\$ 7.04
<b>COMMODITY Component</b>	\$ / MCF	\$ 0.00	\$ -	\$ -	\$ -
Customer Component	\$ / Cust-Month	\$ 34.41	\$ 34.00	\$ 72.72	\$ 880.19
<b>Gathering</b>					
<b>COMMODITY Component</b>	\$ / MCF	\$ 0.09	\$ 0.19	\$ 0.29	\$ 0.38
<b>Total Revenue Requirement</b>					
Demand Component		\$ 14.34	\$ 14.34	\$ 14.34	\$ 8.98
<b>COMMODITY Component</b>		\$ 4.19	\$ 3.38	\$ 1.82	\$ 0.71
Customer Component		\$ 34.41	\$ 34.00	\$ 72.72	\$ 880.19
<b>Total Distribution Revenue Requirement per Customer Bill</b>		\$ 52.17	\$ 86.14	\$ 748.80	\$ 14,200.18
<b>Demand Allocator x 1000 x 12</b>	DesignDay	8,186,721	1,649,026	2,435,386	2,380,878
<b>COMMODITY Allocator</b>	Thruput	50,052,933	9,818,232	16,324,057	40,337,390
<b>Customer Allocator</b>	Bills	6,971,958	495,642	59,436	2,817

Peoples Natural Gas Company LLC - Combined  
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
1	<b>1: RATE BASE</b>						
2	<b>I. GAS PLANT IN SERVICE</b>						
3	<b>A. INTANGIBLE PLANT</b>						
4	Organization	301	49,770	36,420	4,599	4,967	3,785
5	Franchise and Consents	302	0	0	0	0	0
6	Miscellaneous Intangible Plant	303	138,206,266	105,771,688	11,856,115	11,274,041	9,304,422
7	<b>Subtotal - INTANGIBLE PLANT</b>	301-303	138,256,036	105,808,108	11,860,714	11,279,008	9,308,206
8	<b>B. PRODUCTION PLANT</b>						
9	Other Land & Land Rights-Land	325	1,836,261	326,558	129,920	331,457	1,048,327
10	Gas Well Structures	326	0	0	0	0	0
11	Field Compressor Station Structures	327	11,355,557	2,019,455	803,432	2,049,749	6,482,921
12	Field M&R Station Structures	328	62,778	11,164	4,442	11,332	35,840
13	Other Structures	329	1,923,583	342,087	136,098	347,219	1,098,179
14	Producing Gas Wells-Well Construction	330, 331	12,205	2,171	864	2,203	6,968
15	Field Lines	332	66,458,743	11,818,922	4,702,112	11,996,220	37,941,490
16	Field Compressor Station Equipment	333	36,129,141	6,425,152	2,556,221	6,521,536	20,626,232
17	Field M&R Station Equip-Company	334	6,256,209	1,112,595	442,641	1,129,285	3,571,688
18	Drilling & Cleaning Equipment	335	18,642	3,315	1,319	3,365	10,643
19	Other Equipment-Other	337	107,840	19,178	7,630	19,466	61,566
20	<b>Subtotal - PRODUCTION PLANT</b>	325-337	124,160,959	22,080,596	8,784,679	22,411,831	70,883,852
21	<b>C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>						
22	Land and Land Rights	350	63,624	34,221	6,873	10,293	12,237
23	Structures and Improvements	351	1,733,972	932,635	187,318	280,524	333,495
24	Wells-Well Equipment	352	1,868,356	1,043,932	210,276	310,549	303,598
25	Lines	353	2,134,447	957,957	189,460	304,956	682,075
26	Compressor Station Equipment - Other	354	7,556,584	4,222,195	850,464	1,256,019	1,227,907
27	M&R Equipment-Meters & Gauges	355	75,749	33,997	6,724	10,823	24,206
28	Other Equipment	357	30,184	16,235	3,261	4,883	5,805
29	<b>Subtotal - STORAGE PLANT</b>	350-363	13,462,916	7,241,172	1,454,375	2,178,046	2,589,323
30	<b>D. TRANSMISSION PLANT</b>						
31	Land & Land Rights	365	3,036,718	1,696,747	341,771	504,749	493,451
32	Structures & Improvements	366	2,931,326	1,637,860	329,909	487,231	476,326
33	Mains	367	148,893,346	83,193,237	16,757,362	24,748,331	24,194,417
34	Compressor Station Equipment	368	11,366,542	6,350,985	1,279,260	1,889,292	1,847,006
35	M&R Station Equipment	369	33,706,719	18,833,421	3,793,559	5,602,568	5,477,172
36	Other Equipment	371	2,464,382	1,376,958	277,357	409,618	400,450
37	<b>Subtotal - TRANSMISSION PLANT</b>	365-371	202,399,033	113,089,208	22,779,217	33,641,787	32,888,821

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>E. DISTRIBUTION PLANT</b>															
38	Land and Land Rights	374	6,930,561	5,352,701	636,139	627,426	314,294								
39	Structures and Improvements	375	31,452,099	24,291,494	2,886,912	2,847,371	1,426,322								
41	Low Pressure Mains	376	702,395,077	529,105,872	78,386,739	94,902,466	0								
42	Regulated Pressure Mains	376	931,934,664	634,464,042	90,410,521	105,852,031	101,208,070								
43	M & R Station Equipment	378	67,674,628	37,812,780	7,616,514	11,248,549	10,996,785								
44	Services	380	632,413,944	590,954,989	33,668,295	7,462,456	328,204								
45	Meters	381	126,828,614	105,952,549	14,515,233	5,992,268	368,564								
46	Meter Installations	382	90,344,063	75,473,377	10,339,663	4,268,483	262,540								
47	Industrial M & R Station Equipment	385	10,644,190	0	646,956	5,069,737	4,927,497								
48	Other Property on Customers Premise	386	14,644,532	12,234,033	1,676,032	691,910	42,557								
49	Other Equipment	387	7,666,771	5,921,300	703,714	694,076	347,681								
50	<b>Subtotal - DISTRIBUTION PLANT</b>	374-387	2,622,929,143	2,021,563,137	241,486,719	239,656,772	120,222,514								
<b>F. GENERAL PLANT</b>															
51	Land and Land Rights	389	239,065	174,939	22,089	23,857	18,179								
52	Structures and Improvements	390	14,752,383	10,795,283	1,363,089	1,472,207	1,121,803								
54	Office Furniture and Equipment	391	10,087,950	7,382,012	932,106	1,006,722	767,110								
55	Transportation Equipment	392	64,888,326	47,483,029	5,995,546	6,475,501	4,934,249								
56	Stores Equipment	393	0	0	0	0	0								
57	Tools, Shop and Garage Equipment	394	7,472,455	5,468,084	690,439	745,710	568,222								
58	Laboratory Equipment	395	0	0	0	0	0								
59	Power Operated Equipment	396	8,956,064	6,553,737	827,522	893,766	681,039								
60	Communication Equipment	397	36,638,721	26,810,947	3,385,341	3,656,345	2,786,088								
61	Miscellaneous Equipment	398	238,262	174,352	22,015	23,777	18,118								
62	Other Tangible Plant	399	0	0	0	0	0								
63	<b>Subtotal - GENERAL PLANT</b>	389-399	143,273,226	104,842,384	13,238,147	14,297,887	10,894,807								
64	<b>TOTAL PLANT IN SERVICE</b>		3,244,481,313	2,374,624,606	299,603,851	323,465,333	246,787,523								
65	<b>G. UTILITY PLANT</b>	105	0	0	0	0	0								
66	<b>TOTAL UTILITY PLANT</b>		3,244,481,313	2,374,624,606	299,603,851	323,465,333	246,787,523								

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
67	<b>II. DEPRECIATION RESERVE</b>						
68	Intangible Plant	303	65,311,840	49,983,512	5,602,974	5,328,178	4,397,176
69	Production Plant	325-337	53,322,074	9,482,717	3,772,662	9,624,969	30,441,727
70	Storage Plant	350-357	6,429,466	3,458,156	694,564	1,040,167	1,236,579
71	Transmission	365-371	73,881,343	41,280,744	8,315,055	12,280,199	12,005,345
72	Distribution Land Structures & Improvements	374-375	21,661,764	16,730,095	1,988,281	1,961,048	982,340
73	Distribution Mains	376	412,081,098	293,383,370	42,560,665	50,618,386	25,518,677
74	Distribution M&R General	378	27,099,121	15,141,466	3,049,900	4,504,285	4,403,470
75	Distribution Services	380	257,018,152	240,168,897	13,683,068	3,032,802	133,385
76	Distribution - Meters	381	28,466,508	23,780,904	3,257,924	1,344,956	82,724
77	Distribution - Meters Installations	382	37,863,819	31,631,412	4,333,424	1,788,951	110,032
78	Industrial M & R Station Equipment - Other	385	4,876,879	0	296,418	2,322,816	2,257,645
79	Other Property on Customers Premises	386	13,387,293	11,183,737	1,532,144	632,509	38,903
80	Other Equipment	387	1,932,405	1,492,460	177,371	174,941	87,633
81	General Plant	389-399	53,782,756	39,356,358	4,969,414	5,367,226	4,089,758
82	<b>TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>1,057,114,518</b>	<b>777,073,828</b>	<b>94,233,864</b>	<b>100,021,433</b>	<b>85,785,394</b>
83	Retirement Obligation		0	0	0	0	0
84	<b>TOTAL - DEPRECIATION RESERVE</b>		<b>1,057,114,518</b>	<b>777,073,828</b>	<b>94,233,864</b>	<b>100,021,433</b>	<b>85,785,394</b>
85	<b>III. OTHER RATE BASE ITEMS</b>						
86	Gas Storage Underground - NonCurrent		0	0	0	0	0
87	Gas Stored Underground - Current		31,115,826	13,965,037	2,761,930	4,445,622	9,943,238
88	Materials and Supplies		3,202,304	2,343,335	295,886	319,572	243,510
89	Prepayments		6,409,880	4,685,669	599,256	629,275	495,680
90	Cash Working Capital		35,194,786	25,754,325	3,251,925	3,512,248	2,676,288
91	Deferred Income Taxes		(207,849,485)	(152,097,054)	(19,204,859)	(20,742,246)	(15,805,326)
92	Customer Advances and Deposits		(3,129,038)	(2,097,241)	(602,095)	(268,291)	(161,412)
93	<b>Total - OTHER RATE BASE ITEMS</b>		<b>(135,055,728)</b>	<b>(107,445,929)</b>	<b>(12,897,958)</b>	<b>(12,103,819)</b>	<b>(2,608,022)</b>
94	<b>TOTAL RATE BASE (Excl. Working Capital)</b>		<b>2,052,311,067</b>	<b>1,490,104,849</b>	<b>192,472,030</b>	<b>211,340,081</b>	<b>158,394,107</b>
95	Gas Purchases Cash Working Capital		0	0	0	0	0
96	<b>TOTAL RATE BASE</b>		<b>2,052,311,067</b>	<b>1,490,104,849</b>	<b>192,472,030</b>	<b>211,340,081</b>	<b>158,394,107</b>

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
97	<b>2: EXPENSES</b>						
98	<b>I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
99	<b>A. NATURAL GAS PRODUCTION EXPENSES</b>						
100	1. Natural Gas Production and Gathering						
101	Operation Supervision & Engineering	750	35	6	2	6	20
102	Production Maps	751	1,885	335	133	340	1,076
103	Gas Wells Expense	752	542	96	38	98	309
104	Field Lines Expense	753	1,365,473	242,834	96,610	246,476	779,552
105	Field Compressor Station Expense	754756	2,518,612	447,906	178,198	454,625	1,437,883
106	Other Expense	759	60,043	10,678	4,248	10,838	34,278
107	Rents	760	14,440	2,568	1,022	2,606	8,244
108	Subtotal - Operation Accounts	751-760	3,961,029	704,423	280,252	714,991	2,261,363
109	Maint Supervision & Engineering	762	12,148	2,160	859	2,193	6,935
110	Producing Gas Wells Maintenance	763	10,037	1,785	710	1,812	5,730
111	Field Lines	764, 787	3,683,864	655,133	260,642	664,961	2,103,129
112	Field Meas/Reg	765, 766	2,077,359	369,434	146,978	374,976	1,185,971
113	Other Equipment	769	47,400	8,429	3,354	8,556	27,061
114	Subtotal - Maintenance Accounts	762-787	5,830,808	1,036,942	412,543	1,052,497	3,328,825
115	Subtotal - Production and Gathering	751-787	9,791,837	1,741,365	692,795	1,767,488	5,590,188
116	2. Other Gas Supply Expenses						
117	Nat Gas Well Head Purchases	800	270,963,554	203,033,014	30,944,442	24,410,131	12,575,967
118	Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	(1,720,296)	(252,180)	(140,666)	(6,736)
119	Gas used for Other Util Ops-Credit	812755	1,581,500	1,283,399	188,134	104,942	5,025
120	Other Gas Supply Expenses	813	597,166	484,605	71,039	39,625	1,897
121	Subtotal - Other Gas Supply Expenses		271,022,343	203,080,721	30,951,435	24,414,032	12,576,154
122	<b>Subtotal - PRODUCTION EXPENSES</b>	751-813	280,814,180	204,822,087	31,644,231	26,181,520	18,166,342



Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>D. DISTRIBUTION EXPENSES</b>															
158	Operation Supervision & Engineering	870	(1,180,735)	(945,542)	(104,380)	(86,398)	(44,413)								
159	Distribution Load Dispatching	871	1,545	664	130	216	535								
160	Mains and Services Expenses	874	12,198,679	9,958,028	989,855	850,749	400,046								
162	Meas. & Reg. Station Expenses	875	3,282,135	1,833,873	369,391	545,541	533,330								
163	Meas. & Reg. Station Expenses - City Gate	877	47,258	26,405	5,319	7,855	7,679								
164	Meter & House Regulator Expenses	878	5,800,677	4,845,882	663,874	274,064	16,857								
165	Customer Installations Expenses	879	5,354,119	5,003,121	285,041	63,178	2,779								
166	Other Expenses	880	2,695,806	2,041,955	256,727	258,512	138,612								
167	Rents	881	390,129	295,505	37,153	37,411	20,060								
168	Maint. of Structures & Improvements	886	3,850,598	2,973,944	353,437	348,596	174,621								
169	Maint. of Mains	887	29,797,704	21,214,637	3,077,574	3,660,230	1,845,263								
170	Maint. of Compressor Station Equip.	888	128,833	71,984	14,500	21,414	20,935								
171	Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816	799,460	161,033	237,823	232,500								
172	Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,555	0	95	741	720								
173	Maint. of Services	892	987,954	923,187	52,596	11,658	513								
174	Maint. of Meters & House Regulators	893	388,121	324,236	44,420	18,338	1,128								
175	Maint. of Other Equipment	894	598,328	453,207	56,980	57,376	30,765								
176	<b>Subtotal - DISTRIBUTION EXPENSES</b>	870-894	65,773,523	49,820,546	6,263,744	6,307,305	3,381,929								
177	<b>Total - OPERATION &amp; MAINTENANCE EXPENSES</b>		352,459,955	257,989,995	38,566,683	33,426,380	22,476,897								
<b>II. CUSTOMER ACCOUNTS EXPENSES</b>															
179	Supervision	901	0	0	0	0	0								
180	Meter Reading Expenses	902	4,799,922	4,107,589	368,596	195,411	128,327								
181	Customer Records & Collection Expense	903	17,132,673	15,993,032	1,020,735	111,593	7,313								
182	Uncollectible Accounts	904	15,502,183	15,121,513	355,028	23,433	2,210								
183	<b>Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	902-904	37,434,779	35,222,133	1,744,360	330,436	137,851								
<b>III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>															
185	Supervision	907	437,767	420,250	15,698	1,819	0								
186	Customer Assistance Expenses	908	2,892,225	2,884,801	7,424	0	0								
187	Info. & Instructional Advertising Expense	909	3,206,633	2,970,162	211,151	25,320	0								
188	Misc. Customer Serv. & Inform. Expen.	910	4,280	3,963	282	34	2								
189	<b>Subtotal - CUSTOMER SERVICE</b>	907-910	6,540,906	6,279,177	234,555	27,173	2								
<b>IV. SALES EXPENSES (C-8)</b>															
191	Supervision	911	0	0	0	0	0								
192	Demonstrating & Selling Expenses	912-913	1,371,405	431,769	19,663	5,574	914,398								
193	Miscellaneous Sales Expenses	916	0	0	0	0	0								
194	<b>Subtotal - SALES EXPENSES</b>	911-916	1,371,405	431,769	19,663	5,574	914,398								
195	<b>Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b>	901-916	45,347,090	41,933,079	1,998,577	363,183	1,052,251								

Peoples Natural Gas Company LLC - Combined  
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
196	<b>V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
197	A. Labor-Related:						
198	Administrative & General Salaries	920	23,893,169	17,289,074	2,025,358	2,055,968	2,522,770
199	Office Supplies & Expenses	921	8,757,941	6,337,237	742,386	753,607	924,711
200	Admin. Expenses Transferred-Credit	922	(23,185,277)	(16,776,844)	(1,965,352)	(1,995,055)	(2,448,027)
201	Outside Services Employed	923	15,787,796	11,424,034	1,338,288	1,358,514	1,666,961
202	Employee Pensions and Benefits	926	20,943,808	15,154,919	1,775,348	1,802,180	2,211,360
203	Subtotal - A&G Labor-Related	920-923, 926	46,197,437	33,428,420	3,916,028	3,975,214	4,877,775
204	B. Plant-Related:						
205	Property Insurance	924	293,432	214,721	27,112	29,282	22,317
206	Injuries and Damages	925	8,174,163	5,981,505	755,262	815,723	621,673
207	Maintenance of General Plant	932	176,258	128,980	16,286	17,590	13,403
208	Subtotal - A&G Plant-Related		8,643,854	6,325,206	798,660	862,595	657,393
209	C. Other-Related:						
210	Franchise Requirements	927	0	0	0	0	0
211	Regulatory Commission Expenses	928	1,277,369	946,381	111,094	115,807	104,088
212	Duplicate Charges - Credit	929	0	0	0	0	0
213	Misc. Gen'l Expenses	930	5,822,580	4,323,792	499,069	485,565	514,154
214	Rents	931	3,242,900	2,350,729	278,791	286,072	327,308
215	Subtotal - A&G Other-Related	927-931	10,342,849	7,620,902	888,954	887,443	945,550
216	<b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	65,184,139	47,374,528	5,603,642	5,725,252	6,480,718
217	<b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		182,177,004	142,475,515	14,524,671	13,333,295	11,843,523
218							
219	<b>VI. DEPRECIATION EXPENSE</b>						
220	Intangible Plant	403	16,985,001	12,998,715	1,457,110	1,385,646	1,143,530
221	Production Plant	403	2,725,264	484,657	192,819	491,927	1,555,861
222	Storage Plant	403	296,238	159,335	32,002	47,926	56,975
223	Transmission	403	3,162,820	1,767,206	355,963	525,709	513,942
224	Distribution Land Structures & Improvements	403	1,262,031	974,708	115,839	114,252	57,232
225	Distribution Mains	403	27,818,560	19,805,575	2,873,164	3,417,120	1,722,702
226	Distribution M&R General	403	1,426,582	797,094	160,556	237,120	231,812
227	Distribution Services	403	15,295,585	14,292,857	814,303	180,487	7,938
228	Distribution - Meters	403	4,930,443	4,118,889	564,277	232,948	14,328
229	Distribution - Meters Installations	403.10	1,741,537	1,454,879	199,315	82,282	5,061
230	Industrial M & R Station Equipment - Other	403.11	225,744	0	13,721	107,520	104,503
231	Other Property on Customers Premises	403.12	269,216	224,903	30,811	12,720	782
232	Other Equipment	403.13	311,886	240,880	28,627	28,235	14,144
233	General Plant	403.14	10,175,242	7,445,890	940,171	1,015,434	773,747
234	<b>Total - DEPRECIATION EXPENSE</b>	403	86,626,149	64,765,587	7,778,677	7,879,326	6,202,558

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
235	<b>VII. TAXES OTHER THAN INCOME TAXES</b>						
236	A. General Taxes						
237	Payroll Taxes	408.15	5,639,213	4,080,529	478,020	485,245	595,419
238	Plant Related Taxes	408.17	4,792,000	3,506,582	442,763	478,207	364,448
239	Gas Related	408.18	0	0	0	0	0
240	Subtotal - General Taxes		10,431,213	7,587,111	920,783	963,453	959,867
241	<b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	279,234,366	214,828,213	23,224,131	22,176,074	19,005,948
242	B. Revenue Taxes: (GRT)						
243	State Gross Earnings	408.11	0	0	0	0	0
244	Municipal Tax	408	0	0	0	0	0
245	Subtotal - Revenue Taxes (GRT)		0	0	0	0	0
246	C. Income Taxes						
247	Fed & State Income Taxes Based on Net Income	409	12,445,156	6,674,970	1,166,655	2,449,284	2,154,247
248	Other	409	0	0	0	0	0
249	Subtotal - Income Taxes		12,445,156	6,674,970	1,166,655	2,449,284	2,154,247
250	<b>TOTAL TAXES (Excl. General Taxes)</b>		12,445,156	6,674,970	1,166,655	2,449,284	2,154,247
251	<b>TOTAL EXPENSES</b>		572,493,702	426,325,270	56,035,017	50,806,878	39,326,537
252	<b>3: OPERATING REVENUES</b>						
253	Sales & Transportation Operating Revenues	480-485	377,213,659	265,681,853	32,006,975	42,777,457	36,747,373
254	Gas Revenues		270,963,554	203,033,014	30,944,442	24,410,131	12,575,967
255	Forfeited Discounts	487	4,405,298	4,165,298	133,614	76,631	29,722
256	Miscellaneous Service Revenues		3,254,481	2,087,364	1,042,267	122,067	2,783
257	Gathering		8,929,271	1,587,968	631,767	1,611,789	5,097,747
258	Intercompany Software License Fees		119,962	81,846	10,108	13,941	14,067
259	Pooling		1,931,541	259,015	110,894	380,705	1,180,927
260	Direct Customer Cashouts		27,049	0	0	0	27,049
261	Royalties		328	223	28	38	38
262	Tax Discount		300	227	26	32	15
262	Rent from Gas Property		173,982	127,314	16,076	17,362	13,230
263	<b>Total - OPERATING REVENUES</b>		667,019,391	477,024,122	64,896,196	69,410,154	55,688,918
264	Other Income	412	0	0	0	0	0
265	<b>NET INCOME</b>		94,525,688	50,698,852	8,861,179	18,603,276	16,362,381
266	Return		4.61%	3.40%	4.60%	8.80%	10.33%
			100.00%	0.74	1.00	1.91	2.24

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
267	<b>SUMMARY</b>						
268	<b>OPERATING REVENUES</b>						
269	Sales & Transportation Operating Revenues		377,213,659	265,681,853	32,006,975	42,777,457	36,747,373
270	Gas Revenues		270,963,554	203,033,014	30,944,442	24,410,131	12,575,967
271	Forfeited Discounts		4,405,264	4,165,298	133,614	76,631	29,722
272	Miscellaneous Service Revenues		3,254,481	2,087,364	1,042,267	122,067	2,783
273	Gathering		8,929,271	1,587,968	631,767	1,611,789	5,097,747
274	Intercompany Software License Fees		119,962	81,846	10,108	13,941	14,067
275	Pooling		1,931,541	259,015	110,894	380,705	1,180,927
276	Direct Customer Cashouts		27,049	0	0	0	27,049
277	Royalties		328	223	28	38	38
278	Tax Discount		300	227	26	32	15
278	Rent from Gas Property		173,982	127,314	16,076	17,362	13,230
280	Total Operating Revenues		667,019,391	477,024,122	64,896,196	69,410,154	55,688,918
281	<b>EXPENSES</b>						
282	Production Expenses		280,814,180	204,822,087	31,644,231	26,181,520	18,166,342
283	Natural Gas Storage, Terminating & Proc. Exp.		1,313,530	800,205	145,642	179,827	187,857
284	Transmission Expenses		4,558,722	2,547,158	513,066	757,729	740,769
285	Distribution Expenses		65,773,523	49,820,546	6,263,744	6,307,305	3,381,929
286	Total Operating Expenses		352,459,955	257,989,995	38,566,683	33,426,380	22,476,897
287	CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		45,347,090	41,933,079	1,998,577	363,183	1,052,251
288	ADMINISTRATIVE & GENERAL EXPENSES		65,184,139	47,374,528	5,603,642	5,725,252	6,480,718
289	DEPRECIATION EXPENSE		86,626,149	64,765,587	7,778,677	7,879,326	6,202,558
290	<b>TAXES OTHER THAN INCOME TAXES</b>						
291	Other Income		10,431,213	7,587,111	920,783	963,453	959,867
292	<b>INCOME BEFORE INCOME TAXES</b>		106,970,845	57,373,822	10,027,834	21,052,561	18,516,628
293	<b>FEDERAL INCOME TAXES</b>						
294	Federal Income Taxes-Current		12,445,156	6,674,970	1,166,655	2,449,284	2,154,247
295	State Net Income Tax		0	0	0	0	0
296	Subtotal - Income Taxes		12,445,156	6,674,970	1,166,655	2,449,284	2,154,247
297	<b>NET OPERATING INCOME</b>		94,525,688	50,698,852	8,861,179	18,603,276	16,362,381
298	<b>RATE BASE</b>		2,052,311,067	1,490,104,849	192,472,030	211,340,081	158,394,107
299	<b>RATE OF RETURN</b>		4.61%	3.40%	4.60%	8.80%	10.33%
300	Unitized		1.00	0.74	1.00	1.91	2.24

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
301	<b>REVENUE REQUIREMENTS ANALYSIS</b>						
302	System Average Rate of Return Achieved		8.00%	8.00%	8.00%	8.00%	8.00%
303	<b>RATE BASE</b>		2,052,311,067	1,490,104,849	192,472,030	211,340,081	158,394,107
304	<b>OPERATING EXPENSES</b>		352,459,955	257,989,995	38,566,683	33,426,380	22,476,897
305	CUST. ACCTS., SERVICES, & SALES EXP.		45,347,090	41,933,079	1,998,577	363,183	1,052,251
306	ADMINISTRATIVE & GENERAL EXPENSES		65,184,139	47,374,528	5,603,642	5,725,252	6,480,718
307	DEPRECIATION EXPENSE		86,626,149	64,765,587	7,778,677	7,879,326	6,202,558
308	GENERAL TAXES		10,431,213	7,587,111	920,783	963,453	959,867
309	<b>TOTAL</b>		560,048,546	419,650,300	54,868,362	48,357,594	37,172,290
310	<b>RETURN ON RATEBASE</b>		164,144,039	119,178,731	15,393,932	16,903,000	12,668,376
311	<b>FIT ON RETURN</b>						
312	State Income Tax on Return		35,462,041	25,747,636	3,325,739	3,651,762	2,736,904
313	Increase in Uncoll		2,212,976	2,158,635	50,681	3,345	315
314	Additional Late Fees		0	0	0	0	0
315	<b>TOTAL REVENUE REQUIREMENT</b>		<b>761,867,603</b>	<b>566,735,302</b>	<b>73,638,714</b>	<b>68,915,701</b>	<b>52,577,886</b>

Ratio of Taxes  
to Return

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>1 1: RATE BASE</b>								
<b>2 I. GAS PLANT IN SERVICE</b>								
<b>3 A. INTANGIBLE PLANT</b>								
4 Organization	301	49,770	PSTDP	0	2,086	226	3,400	44,058
5 Franchise and Consents	302	0	PSTDP	0	0	0	0	0
6 Miscellaneous Intangible Plant	303	138,206,266	FUNC_303	46,694	6,301,165	1,017,460	6,109,531	124,731,416
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303	138,256,036		46,694	6,303,250	1,017,687	6,112,931	124,775,474
<b>8 B. PRODUCTION PLANT</b>								
9 Other Land & Land Rights-Land	325	1,836,261	Gathering	0	1,836,261	0	0	0
10 Gas Well Structures	326	0	Gathering	0	0	0	0	0
11 Field Compressor Station Structures	327	11,355,557	Gathering	0	11,355,557	0	0	0
12 Field M&R Station Structures	328	62,778	Gathering	0	62,778	0	0	0
13 Other Structures	329	1,923,583	Gathering	0	1,923,583	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	12,205	Gathering	0	12,205	0	0	0
15 Field Lines	332	66,458,743	Gathering	0	66,458,743	0	0	0
16 Field Compressor Station Equipment	333	36,129,141	Gathering	0	36,129,141	0	0	0
17 Field M&R Station Equip-Company	334	6,256,209	Gathering	0	6,256,209	0	0	0
18 Drilling & Cleaning Equipment	335	18,642	Gathering	0	18,642	0	0	0
19 Other Equipment-Other	337	107,840	Gathering	0	107,840	0	0	0
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337	124,160,959		0	124,160,959	0	0	0
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>								
22 Land and Land Rights	350	63,624	STOR	0	0	63,624	0	0
23 Structures and Improvements	351	1,733,972	STOR	0	0	1,733,972	0	0
24 Wells-Well Equipment	352	1,868,356	STOR	0	0	1,868,356	0	0
25 Lines	353	2,134,447	STOR	0	0	2,134,447	0	0
26 Compressor Station Equipment - Other	354	7,556,584	STOR	0	0	7,556,584	0	0
27 M&R Equipment-Meters & Gauges	355	75,749	STOR	0	0	75,749	0	0
28 Other Equipment	357	30,184	STOR	0	0	30,184	0	0
<b>29 Subtotal - STORAGE PLANT</b>	350-363	13,462,916		0	0	13,462,916	0	0
<b>30 D. TRANSMISSION PLANT</b>								
31 Land & Land Rights	365	3,036,718	TRANS	0	0	0	3,036,718	0
32 Structures & Improvements	366	2,931,326	TRANS	0	0	0	2,931,326	0
33 Mains	367	148,893,346	TRANS	0	0	0	148,893,346	0
34 Compressor Station Equipment	368	11,366,542	TRANS	0	0	0	11,366,542	0
35 M&R Station Equipment	369	33,706,719	TRANS	0	0	0	33,706,719	0
36 Other Equipment	371	2,464,382	TRANS	0	0	0	2,464,382	0
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371	202,399,033		0	0	0	202,399,033	0

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>38 E. DISTRIBUTION PLANT</b>								
39 Land and Land Rights	374	6,930,561	DIST	0	0	0	0	6,930,561
40 Structures and Improvements	375	31,452,099	DIST	0	0	0	0	31,452,099
41 Low Pressure Mains	376	702,395,077	DIST	0	0	0	0	702,395,077
42 Regulated Pressure Mains	376	931,934,664	DIST	0	0	0	0	931,934,664
43 M & R Station Equipment	378	67,674,628	DIST	0	0	0	0	67,674,628
44 Services	380	632,413,944	DIST	0	0	0	0	632,413,944
45 Meters	381	126,828,614	DIST	0	0	0	0	126,828,614
46 Meter Installations	382	90,344,063	DIST	0	0	0	0	90,344,063
47 Industrial M & R Station Equipment	385	10,644,190	DIST	0	0	0	0	10,644,190
48 Other Property on Customers Premise	386	14,644,532	DIST	0	0	0	0	14,644,532
49 Other Equipment	387	7,666,771	DIST	0	0	0	0	7,666,771
<b>50 Subtotal - DISTRIBUTION PLANT</b>	374-387	2,622,929,143		0	0	0	0	2,622,929,143
<b>51 F. GENERAL PLANT</b>								
52 Land and Land Rights	389	239,065	PSTD	0	10,018	1,086	16,331	211,630
53 Structures and Improvements	390	14,752,383	PSTD	0	618,191	67,031	1,007,734	13,059,427
54 Office Furniture and Equipment	391	10,087,950	PSTD	0	422,730	45,837	689,107	8,930,275
55 Transportation Equipment	392	64,888,326	PSTD	0	2,719,111	294,836	4,432,517	57,441,861
56 Stores Equipment	393	0	PSTD	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	7,472,455	PSTD	0	313,129	33,953	510,443	6,614,930
58 Laboratory Equipment	395	0	PSTD	0	0	0	0	0
59 Power Operated Equipment	396	8,956,064	PSTD	0	375,299	40,694	611,788	7,928,283
60 Communication Equipment	397	36,638,721	PSTD	0	1,535,326	166,477	2,502,788	32,434,129
61 Miscellaneous Equipment	398	238,262	PSTD	0	9,984	1,083	16,276	210,919
62 Other Tangible Plant	399	0	PSTD	0	0	0	0	0
<b>63 Subtotal - GENERAL PLANT</b>	389-399	143,273,226		0	6,003,790	650,998	9,786,983	126,831,455
<b>64 TOTAL PLANT IN SERVICE</b>		3,244,481,313		46,694	136,467,999	15,131,600	218,298,948	2,874,536,072
<b>65 G. UTILITY PLANT</b>	105	0	PSTD	0	0	0	0	0
<b>66 TOTAL UTILITY PLANT</b>		3,244,481,313		46,694	136,467,999	15,131,600	218,298,948	2,874,536,072

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>67 II. DEPRECIATION RESERVE</b>								
68 Intangible Plant	303	65,311,840	INTANGIBLE_PLANT		2,977,641	480,753	2,887,735	58,943,653
69 Production Plant	325-337	53,322,074	Gathering	22,058	53,322,074	0	0	0
70 Storage Plant	350-357	6,429,466	STOR	0	0	6,429,466	0	0
71 Transmission	365-371	73,881,343	TRANS	0	0	0	73,881,343	0
72 Distribution Land Structures & Improvements	374-375	21,661,764	DIST	0	0	0	0	21,661,764
73 Distribution Mains	376	412,081,098	DIST	0	0	0	0	412,081,098
74 Distribution M&R General	378	27,099,121	DIST	0	0	0	0	27,099,121
75 Distribution Services	380	257,018,152	DIST	0	0	0	0	257,018,152
76 Distribution - Meters	381	28,466,508	DIST	0	0	0	0	28,466,508
77 Distribution - Meters Installations	382	37,863,819	DIST	0	0	0	0	37,863,819
78 Industrial M & R Station Equipment - Other	385	4,876,879	DIST	0	0	0	0	4,876,879
79 Other Property on Customers Premises	386	13,387,293	DIST	0	0	0	0	13,387,293
80 Other Equipment	387	1,932,405	DIST	0	0	0	0	1,932,405
81 General Plant	389-399	53,782,756	PSTDTP	0	2,253,738	244,375	3,673,896	47,610,746
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>1,057,114,518</b>		<b>22,058</b>	<b>58,553,454</b>	<b>7,154,594</b>	<b>80,442,974</b>	<b>910,941,438</b>
83 Retirement Obligation		0	PSTDTP	0	0	0	0	0
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>1,057,114,518</b>		<b>22,058</b>	<b>58,553,454</b>	<b>7,154,594</b>	<b>80,442,974</b>	<b>910,941,438</b>
<b>85 III. OTHER RATE BASE ITEMS</b>								
86 Gas Storage Underground - NonCurrent		0	STOR	0	0	0	0	0
87 Gas Stored Underground - Current		31,115,826	STOR	0	0	31,115,826	0	0
88 Materials and Supplies		3,202,304	PSTDTP	0	134,191	14,550	218,749	2,834,813
89 Prepayments		6,409,880	PSTDTP	0	268,603	29,125	437,858	5,674,294
90 Cash Working Capital		35,194,786	PSTDTP	0	1,474,819	159,916	2,404,153	31,155,897
91 Deferred Income Taxes		(207,849,485)	PSTDTP	0	(8,709,824)	(944,416)	(14,198,183)	(183,997,062)
92 Customer Advances and Deposits		(3,129,038)	DIST	0	0	0	0	(3,129,038)
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>(135,055,728)</b>		<b>0</b>	<b>(6,832,212)</b>	<b>30,375,001</b>	<b>(11,137,422)</b>	<b>(147,461,096)</b>
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>2,052,311,067</b>		<b>24,636</b>	<b>71,082,334</b>	<b>38,352,008</b>	<b>126,718,552</b>	<b>1,816,133,538</b>
95 Gas Purchases Cash Working Capital		0	SUPP	0	0	0	0	0
<b>96 TOTAL RATE BASE</b>		<b>2,052,311,067</b>		<b>24,636</b>	<b>71,082,334</b>	<b>38,352,008</b>	<b>126,718,552</b>	<b>1,816,133,538</b>

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>97 2: EXPENSES</b>								
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>								
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>								
100 1. Natural Gas Production and Gathering								
101 Operation Supervision & Engineering	750	35	Gathering	0	35	0	0	0
102 Production Maps	751	1,885	Gathering	0	1,885	0	0	0
103 Gas Wells Expense	752	542	Gathering	0	542	0	0	0
104 Field Lines Expense	753	1,365,473	Gathering	0	1,365,473	0	0	0
105 Field Compressor Station Expense	754,756	2,518,612	Gathering	0	2,518,612	0	0	0
106 Other Expense	759	60,043	Gathering	0	60,043	0	0	0
107 Rents	760	14,440	Gathering	0	14,440	0	0	0
108 Subtotal - Operation Accounts	751-760	3,961,029		0	3,961,029	0	0	0
109 Maint Supervision & Engineering	762	12,148	Gathering	0	12,148	0	0	0
110 Producing Gas Wells Maintenance	763	10,037	Gathering	0	10,037	0	0	0
111 Field Lines	764, 787	3,683,864	Gathering	0	3,683,864	0	0	0
112 Field Meas/Reg	765, 766	2,077,359	Gathering	0	2,077,359	0	0	0
113 Other Equipment	769	47,400	Gathering	0	47,400	0	0	0
114 Subtotal - Maintenance Accounts	762-787	5,830,808		0	5,830,808	0	0	0
115 Subtotal - Production and Gathering	751-787	9,791,837		0	9,791,837	0	0	0
116 2. Other Gas Supply Expenses								
117 Nat Gas Well Head Purchases	800	270,963,554	SUPP	270,963,554	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	SUPP	(2,119,878)	0	0	0	0
119 Gas used for Other Util Ops-Credit	812,755	1,581,500	SUPP	1,581,500	0	0	0	0
120 Other Gas Supply Expenses	813	597,166	SUPP	597,166	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		271,022,343		271,022,343	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	280,814,180		271,022,343	9,791,837	0	0	0

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>								
124 Wells Expense	816	6,546	STOR	0	0	6,546	0	0
125 Lines Expenses	817	1,567	STOR	0	0	1,567	0	0
126 Compressor Station Expenses	818	625,975	STOR	0	0	625,975	0	0
127 Compressor Station Fuel	819	96,499	SUPP	96,499	0	0	0	0
128 Meas/Reg Station Expenses	820	664	STOR	0	0	664	0	0
129 Gas Losses	823	245,946	SUPP	245,946	0	0	0	0
130 Other Expenses	824	167	STOR	0	0	167	0	0
131 Storage Well Royalties	825	7,550	STOR	0	0	7,550	0	0
132 Subtotal - Operations Accounts	816-825	984,914		342,445	0	642,469	0	0
133 Maint. of Structures & Improvements	831	112	STOR	0	0	112	0	0
134 Maint. of Reservoirs and Wells	832	2,182	STOR	0	0	2,182	0	0
135 Maint. of Lines	833	22,434	STOR	0	0	22,434	0	0
136 Maint. of Compressor Station Equipment	834	303,536	STOR	0	0	303,536	0	0
137 Maint. of Meas/Reg Station Equipment	835	188	STOR	0	0	188	0	0
138 Maint. Of Other Equipment	837	165	STOR	0	0	165	0	0
139 Subtotal - Maintenance Accounts	831-837	328,617		0	0	328,617	0	0
140 Subtotal - STORAGE EXPENSES	816-837	1,313,530		342,445	0	971,086	0	0
<b>141 C. TRANSMISSION EXPENSES</b>								
142 Supervision/Engineering	850	546	TRANS	0	0	0	546	0
143 Compressor Station Labor & Expenses	853	0	TRANS	0	0	0	0	0
144 Mains Expense	856	734,628	TRANS	0	0	0	734,628	0
145 Meas/Reg Station Expenses	857	177,805	TRANS	0	0	0	177,805	0
146 Transmission/Compressor Ga	858	0	SUPP	0	0	0	0	0
147 Other Expenses	859	8,640	TRANS	0	0	0	8,640	0
148 Rents	860	37,769	TRANS	0	0	0	37,769	0
149 Subtotal - Operation Accounts	856-860	959,388		0	0	0	959,388	0
150 Maint. of Structures & Improvements	862	9,340	TRANS	0	0	0	9,340	0
151 Maint. of Mains	863	2,128,764	TRANS	0	0	0	2,128,764	0
152 Maint. Of Compressor Station	864	726	TRANS	0	0	0	726	0
153 Maint. Of Meas/Reg Station Equipment	865	1,267,317	TRANS	0	0	0	1,267,317	0
154 Maint. of Communication Equipment	866	183,491	TRANS	0	0	0	183,491	0
155 Maint of Other Equipment	867	9,696	TRANS	0	0	0	9,696	0
156 Subtotal - Maintenance Accounts	863-867	3,599,334		0	0	0	3,599,334	0
157 Subtotal - TRANSMISSION EXPENSES	850-865	4,558,722		0	0	0	4,558,722	0

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>158 D. DISTRIBUTION EXPENSES</b>								
159 Operation Supervision & Engineering	870	(1,180,735)	DIST	0	0	0	0	(1,180,735)
160 Distribution Load Dispatching	871	1,545	DIST	0	0	0	0	1,545
161 Mains and Services Expenses	874	12,198,679	DIST	0	0	0	0	12,198,679
162 Meas. & Reg. Station Expenses	875	3,282,135	DIST	0	0	0	0	3,282,135
163 Meas. & Reg. Station Expenses - City Gate	877	47,258	DIST	0	0	0	0	47,258
164 Meter & House Regulator Expenses	878	5,800,677	DIST	0	0	0	0	5,800,677
165 Customer Installations Expenses	879	5,354,119	DIST	0	0	0	0	5,354,119
166 Other Expenses	880	2,695,806	DIST	0	0	0	0	2,695,806
167 Rents	881	390,129	DIST	0	0	0	0	390,129
168 Maint. of Structures & Improvements	886	3,850,598	DIST	0	0	0	0	3,850,598
169 Maint. of Mains	887	29,797,704	DIST	0	0	0	0	29,797,704
170 Maint. of Compressor Station Equip.	888	128,833	DIST	0	0	0	0	128,833
171 Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816	DIST	0	0	0	0	1,430,816
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,555	DIST	0	0	0	0	1,555
173 Maint. of Services	892	987,954	DIST	0	0	0	0	987,954
174 Maint. of Meters & House Regulators	893	388,121	DIST	0	0	0	0	388,121
175 Maint. of Other Equipment	894	598,328	DIST	0	0	0	0	598,328
176 Subtotal - DISTRIBUTION EXPENSES	870-894	65,773,523		0	0	0	0	65,773,523
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>		352,459,955		271,364,787	9,791,837	971,086	4,558,722	65,773,523
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>								
179 Supervision	901	0	DIST	0	0	0	0	0
180 Meter Reading Expenses	902	4,799,922	DIST	0	0	0	0	4,799,922
181 Customer Records & Collection Expense	903	17,132,673	DIST	0	0	0	0	17,132,673
182 Uncollectible Accounts	904	15,502,183	DIST	0	0	0	0	15,502,183
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904	37,434,779		0	0	0	0	37,434,779
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>								
185 Supervision	907	437,767	DIST	0	0	0	0	437,767
186 Customer Assistance Expenses	908	2,892,225	DIST	0	0	0	0	2,892,225
187 Info. & Instructional Advertising Expense	909	3,206,633	DIST	0	0	0	0	3,206,633
188 Misc. Customer Serv. & Inform. Expen.	910	4,280	DIST	0	0	0	0	4,280
189 Subtotal - CUSTOMER SERVICE	907-910	6,540,906		0	0	0	0	6,540,906
<b>190 IV. SALES EXPENSES (C-8)</b>								
191 Supervision	911	0	DIST	0	0	0	0	0
192 Demonstrating & Selling Expenses	912,913	1,371,405	DIST	0	0	0	0	1,371,405
193 Miscellaneous Sales Expenses	916	0	DIST	0	0	0	0	0
194 Subtotal - SALES EXPENSES	911-916	1,371,405		0	0	0	0	1,371,405
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b>	901-916	45,347,090		0	0	0	0	45,347,090

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>								
197 A. Labor-Related:								
198 Administrative & General Salaries	920	23,893,169	LABOR	0	2,103,791	256,374	976,401	20,556,604
199 Office Supplies & Expenses	921	8,757,941	LABOR	0	771,136	93,973	357,896	7,534,937
200 Admin. Expenses Transferred-Credit	922	(23,185,277)	LABOR	0	(2,041,461)	(248,778)	(947,472)	(19,947,566)
201 Outside Services Employed	923	15,787,796	LABOR	0	1,390,114	169,403	645,172	13,583,107
202 Employee Pensions and Benefits	926	20,943,808	LABOR	0	1,844,100	224,727	855,874	18,019,107
203 Subtotal - A&G Labor-Related	920-923, 926	46,197,437		0	4,067,679	495,699	1,887,870	39,746,189
204 B. Plant-Related:								
205 Property Insurance	924	293,432	PSTD/P	0	12,296	1,333	20,044	259,759
206 Injuries and Damages	925	8,174,163	PSTD/P	0	342,534	37,141	558,376	7,236,111
207 Maintenance of General Plant	932	176,258	PSTD/P	0	7,386	801	12,040	156,031
208 Subtotal - A&G Plant-Related		8,643,854		0	362,216	39,276	590,461	7,651,901
209 C. Other-Related:								
210 Franchise Requirements	927	0	PSTD/LP	0	0	0	0	0
211 Regulatory Commission Expenses	928	1,277,369	REVREQ	1,068	69,111	15,325	65,060	1,126,805
212 Duplicate Charges - Credit	929	0	PSTD/LP	0	0	0	0	0
213 Misc. Gen'l Expenses	930	5,822,580	PSTD/LP	0	470,328	56,799	263,128	5,032,324
214 Rents	931	3,242,900	PSTD/LP	0	261,951	31,634	146,550	2,802,765
215 Subtotal - A&G Other-Related	927-931	10,342,849		1,068	801,390	103,759	474,738	8,961,895
<b>216 Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	65,184,139		1,068	5,231,285	638,733	2,953,069	56,359,984
<b>217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		182,177,004		343,513	5,231,285	1,609,819	7,511,791	167,480,597
<b>218</b>								
<b>219 VI. DEPRECIATION EXPENSE</b>								
220 Intangible Plant	403.01	16,985,001	INTANGIBLE_PLANT	5,736	774,366	125,025	750,985	15,328,890
221 Production Plant	403.02	2,725,264	Gathering	0	2,725,264	0	0	0
222 Storage Plant	403.03	296,238	STOR	0	0	296,238	0	0
223 Transmission	403.04	3,162,820	TRANS	0	0	0	3,162,820	0
224 Distribution Land Structures & Improvements	403.05	1,262,031	DIST	0	0	0	0	1,262,031
225 Distribution Mains	403.06	27,818,560	DIST	0	0	0	0	27,818,560
226 Distribution M&R General	403.07	1,426,582	DIST	0	0	0	0	1,426,582
227 Distribution Services	403.08	15,295,585	DIST	0	0	0	0	15,295,585
228 Distribution - Meters	403.09	4,930,443	DIST	0	0	0	0	4,930,443
229 Distribution - Meters Installations	403.10	1,741,537	DIST	0	0	0	0	1,741,537
230 Industrial M & R Station Equipment - Other	403.11	225,744	DIST	0	0	0	0	225,744
231 Other Property on Customers Premises	403.12	269,216	DIST	0	0	0	0	269,216
232 Other Equipment	403.13	311,886	DIST	0	0	0	0	311,886
233 General Plant	403.14	10,175,242	PSTD/P	0	426,388	46,234	695,070	9,007,550
<b>234 Total - DEPRECIATION EXPENSE</b>	403	86,626,149		5,736	3,926,018	467,496	4,608,875	77,618,024

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>								
236 A. General Taxes								
237 Payroll Taxes	408.15	5,639,213	LABOR	0	496,532	60,509	230,448	4,851,724
238 Plant Related Taxes	408.17	4,792,000	PSTDPT	0	200,806	21,774	327,341	4,242,079
239 Gas Related	408.18	0	SUPP	0	0	0	0	0
240 Subtotal - General Taxes		10,431,213		0	697,338	82,282	557,789	9,093,803
241 <b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	279,234,366		349,249	9,854,641	2,159,598	12,678,454	254,192,424
242 B. Revenue Taxes: (GRT)								
243 State Gross Earnings	408.11	0	REVREQ	0	0	0	0	0
244 Municipal Tax	408	0	REVREQ	0	0	0	0	0
245 <b>Subtotal - Revenue Taxes (GRT)</b>		0		0	0	0	0	0
246 C. Income Taxes								
247 Fed & State Income Taxes Based on Net Income	409	12,445,156	FUNC_Income b/f Tax	(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
248 Other	409	0	PSTDPT	0	0	0	0	0
249 <b>Subtotal - Income Taxes</b>		12,445,156		(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
250 <b>TOTAL TAXES (Excl. General Taxes)</b>		12,445,156		(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
251 <b>TOTAL EXPENSES</b>		572,493,702		271,324,120	18,401,052	2,121,921	14,414,266	266,232,343
<b>252 3: OPERATING REVENUES</b>								
253 Sales & Transportation Operating Revenues	480-485	377,213,659	STDPT	0	0	1,788,929	26,894,434	348,530,296
254 Gas Revenues	0	270,963,554	SUPP	270,963,554	0	0	0	0
255 Forfeited Discounts	487	4,405,264	STDPT	0	0	20,892	314,085	4,070,288
256 Miscellaneous Service Revenues		3,254,481	STDPT	0	0	15,434	232,037	3,007,010
257 Gathering		8,929,271	Gathering	0	8,929,271	0	0	0
258 Intercompany Software License Fees		119,962	PSTDPT	0	5,027	545	8,195	106,195
259 Pooling		1,931,541	STDPT	0	0	9,160	137,714	1,784,667
260 Direct Customer Cashouts		27,049	DIST	0	0	0	0	27,049
261 Royalties		328	PSTDPT	0	14	1	22	290
262 Tax Discount		300	Taxes	(1)	(30)	(1)	42	290
262 Rent from Gas Property		173,982	PSTDPT	0	7,291	791	11,885	154,016
263 <b>Total - OPERATING REVENUES</b>		667,019,391		270,963,553	8,941,572	1,835,752	27,598,413	357,680,100
264 Other Income	412	0	PSTDPT	0	0	0	0	0
265 <b>NET INCOME</b>		94,525,688		(360,567)	(9,459,480)	(286,169)	13,184,147	91,447,757
266 Return		4.61%		-1463.60%	-13.31%	-0.75%	10.40%	5.04%

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>267 SUMMARY</b>								
<b>268 OPERATING REVENUES</b>								
269 Sales & Transportation Operating Revenues		377,213,659		0	0	1,788,929	26,894,434	348,530,296
270 Gas Revenues		270,963,554		270,963,554	0	0	0	0
271 Forfeited Discounts		4,405,264		0	0	20,892	314,085	4,070,288
272 Miscellaneous Service Revenues		3,254,481		0	0	15,434	232,037	3,007,010
273 Gathering		8,929,271		0	8,929,271	0	0	0
274 Intercompany Software License Fees		119,962		0	5,027	545	8,195	106,195
275 Pooling		1,931,541		0	0	9,160	137,714	1,784,667
276 Direct Customer Cashouts		27,049		0	0	0	0	27,049
277 Royalties		328		0	14	1	22	290
278 Tax Discount		300		(1)	(30)	(1)	42	290
278 Rent from Gas Property		173,982		0	7,291	791	11,885	154,016
280 Total Operating Revenues		667,019,391		270,963,553	8,941,572	1,835,752	27,598,413	357,680,100
<b>281 EXPENSES</b>								
282 Production Expenses		280,814,180		271,022,343	9,791,837	0	0	0
283 Natural Gas Storage, Terminating & Proc. Exp.		1,313,530		342,445	0	971,086	0	0
284 Transmission Expenses		4,558,722		0	0	0	4,558,722	0
285 Distribution Expenses		65,773,523		0	0	0	0	65,773,523
286 Total Operating Expenses		352,459,955		271,364,787	9,791,837	971,086	4,558,722	65,773,523
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		45,347,090		0	0	0	0	45,347,090
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		65,184,139		1,068	5,231,285	638,733	2,953,069	56,359,984
<b>289 DEPRECIATION EXPENSE</b>		86,626,149		5,736	3,926,018	467,496	4,608,875	77,618,024
<b>290 TAXES OTHER THAN INCOME TAXES</b>		10,431,213		0	697,338	82,282	557,789	9,093,803
291 Other Income		0		0	0	0	0	0
<b>292 INCOME BEFORE INCOME TAXES</b>		106,970,845		(408,039)	(10,704,905)	(323,846)	14,919,959	103,487,676
293 FEDERAL INCOME TAXES				-0.38%	-10.01%	-0.30%	13.95%	96.74%
294 Federal Income Taxes-Current				-0.38%	-10.01%	-0.30%	13.95%	96.74%
295 State Net Income Tax		12,445,156		(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
296 Subtotal - Income Taxes		12,445,156		(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
<b>297 NET OPERATING INCOME</b>		94,525,688		(360,567)	(9,459,480)	(286,169)	13,184,147	91,447,757
<b>298 RATE BASE</b>		2,052,311,067		24,636	71,082,334	38,352,008	126,718,552	1,816,133,538
<b>299 RATE OF RETURN</b>		4.61%		-1463.60%	-13.31%	-0.75%	10.40%	5.04%
<b>300 Unitized</b>		1.00		(317.77)	(2.89)	(0.16)	2.26	1.09

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
301 REVENUE REQUIREMENTS ANALYSIS								
302 System Average Rate of Return Achieved		8.00%		8.00%	8.00%	8.00%	8.00%	8.00%
303 RATE BASE		2,052,311,067		24,636	71,082,334	38,352,008	126,718,552	1,816,133,538
304 OPERATING EXPENSES		352,459,955		271,364,787	9,791,837	971,086	4,558,722	65,773,523
305 CUST. ACCTS., SERVICES, & SALES EXP.		45,347,090		0	0	0	0	45,347,090
306 ADMINISTRATIVE & GENERAL EXPENSES		65,184,139		1,068	5,231,285	638,733	2,953,069	56,359,984
307 DEPRECIATION EXPENSE		86,826,149		5,736	3,926,018	467,496	4,608,875	77,618,024
308 GENERAL TAXES		10,431,213		0	697,338	82,282	557,789	9,093,803
309 TOTAL		560,048,546		271,371,592	19,646,478	2,159,598	12,678,454	254,192,424
310 RETURN ON RATEBASE		164,144,039		1,970	5,685,172	3,067,397	10,134,962	145,254,538
311 FIT ON RETURN		35,462,041		426	1,228,237	662,687	2,189,580	31,381,111
312 State Income Tax on Return		0		0	0	0	0	0
313 Increase in Uncoll		2,212,976		0	0	0	0	2,212,976
314 Additional Late Fees		0		0	0	0	0	0
315 TOTAL REVENUE REQUIREMENT		761,867,603		271,373,988	26,559,887	5,889,682	25,002,996	433,041,050

Ratio of Taxes  
to Return

Peoples Natural Gas Company LLC - Combined  
Design Day Method for the 12 Months Ending October 31, 2020

EXHIBIT IV  
ITEM: 53.53 IV-B-1(A)  
PRESENT RATES - DESIGN DAY METHOD  
PAGE 23 OF 146

Classification Phase

Account Description	Account Code	Gas Supply			Gathering														
		Classification		Classification		Classification													
		Gas Supply Dollars	Allocation Factor	Demand	Gas Supply Commodity	Gathering Dollars	Allocation Factor	Demand	Gathering Commodity	Customer									
<b>1 1: RATE BASE</b>																			
<b>2 I. GAS PLANT IN SERVICE</b>																			
<b>3 A. INTANGIBLE PLANT</b>																			
4 Organization	301	0	SUPPPT	0	0	0	0	2,086	COMMODITY	0	2,086	0	2,086	0	0	0	0	0	0
5 Franchise and Consents	302	0	SUPPPT	0	0	0	0	0	COMMODITY	0	0	0	0	0	0	0	0	0	0
6 Miscellaneous Intangible Plant	303	46,694	COMMODITY	0	46,694	0	0	6,301,165	COMMODITY	0	6,301,165	0	6,301,165	0	0	0	0	0	0
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303	46,694		0	46,694	0	0	6,303,250		0	6,303,250	0	6,303,250	0	0	0	0	0	0
<b>8 B. PRODUCTION PLANT</b>																			
9 Other Land & Land Rights-Land	325	0	SUPPPT	0	0	0	0	1,836,261	COMMODITY	0	1,836,261	0	1,836,261	0	0	0	0	0	0
10 Gas Well Structures	326	0	DEMAND	0	0	0	0	0	COMMODITY	0	0	0	0	0	0	0	0	0	0
11 Field Compressor Station Structures	327	0	DEMAND	0	0	0	0	11,355,557	COMMODITY	0	11,355,557	0	11,355,557	0	0	0	0	0	0
12 Field M&R Station Structures	328	0	DEMAND	0	0	0	0	62,778	COMMODITY	0	62,778	0	62,778	0	0	0	0	0	0
13 Other Structures	329	0	DEMAND	0	0	0	0	1,923,583	COMMODITY	0	1,923,583	0	1,923,583	0	0	0	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	0	DEMAND	0	0	0	0	12,205	COMMODITY	0	12,205	0	12,205	0	0	0	0	0	0
15 Field Lines	332	0	DEMAND	0	0	0	0	66,458,743	COMMODITY	0	66,458,743	0	66,458,743	0	0	0	0	0	0
16 Field Compressor Station Equipment	333	0	DEMAND	0	0	0	0	36,129,141	COMMODITY	0	36,129,141	0	36,129,141	0	0	0	0	0	0
17 Field M&R Station Equip-Company	334	0	DEMAND	0	0	0	0	6,256,209	COMMODITY	0	6,256,209	0	6,256,209	0	0	0	0	0	0
18 Drilling & Cleaning Equipment	335	0	DEMAND	0	0	0	0	18,642	COMMODITY	0	18,642	0	18,642	0	0	0	0	0	0
19 Other Equipment-Other	337	0	SUPPPT	0	0	0	0	107,840	COMMODITY	0	107,840	0	107,840	0	0	0	0	0	0
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337	0		0	0	0	0	124,160,959		0	124,160,959	0	124,160,959	0	0	0	0	0	0
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>																			
22 Land and Land Rights	350	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
23 Structures and Improvements	351	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
24 Wells-Well Equipment	352	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
25 Lines	353	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
26 Compressor Station Equipment - Other	354	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
27 M&R Equipment-Meters & Gauges	355	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
28 Other Equipment	357	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
<b>29 Subtotal - STORAGE PLANT</b>	350-363	0		0	0	0	0	0		0	0	0	0	0	0	0	0	0	0
<b>30 D. TRANSMISSION PLANT</b>																			
31 Land & Land Rights	365	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
32 Structures & Improvements	366	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
33 Mains	367	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
34 Compressor Station Equipment	368	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
35 M&R Station Equipment	369	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
36 Other Equipment	371	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371	0		0	0	0	0	0		0	0	0	0	0	0	0	0	0	0

Account Description	Account Code	Gas Supply				Gathering			
		Classification		Gas Supply		Classification		Gathering	
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer
<b>38 E. DISTRIBUTION PLANT</b>									
39 Land and Land Rights	374	0	SUPPPT	0	0	0	Not_Applicable	0	0
40 Structures and Improvements	375	0	SUPPPT	0	0	0	Not_Applicable	0	0
41 Low Pressure Mains	376	0	SUPPPT	0	0	0	Not_Applicable	0	0
42 Regulated Pressure Mains	378	0	SUPPPT	0	0	0	Not_Applicable	0	0
43 M & R Station Equipment	380	0	SUPPPT	0	0	0	Not_Applicable	0	0
44 Services	381	0	SUPPPT	0	0	0	Not_Applicable	0	0
45 Meters	382	0	SUPPPT	0	0	0	Not_Applicable	0	0
46 Meter Installations	385	0	SUPPPT	0	0	0	Not_Applicable	0	0
47 Industrial M & R Station Equipment	386	0	SUPPPT	0	0	0	Not_Applicable	0	0
48 Other Property on Customers Premise	387	0	SUPPPT	0	0	0	Not_Applicable	0	0
49 Other Equipment	374-387	0		0	0	0		0	0
<b>50 Subtotal - DISTRIBUTION PLANT</b>									
<b>51 F. GENERAL PLANT</b>									
52 Land and Land Rights	389	0	SUPPPT	0	0	10,018	COMMODITY	0	10,018
53 Structures and Improvements	390	0	SUPPPT	0	0	618,191	COMMODITY	0	618,191
54 Office Furniture and Equipment	391	0	SUPPPT	0	0	422,730	COMMODITY	0	422,730
55 Transportation Equipment	392	0	SUPPPT	0	0	2,719,111	COMMODITY	0	2,719,111
56 Stores Equipment	393	0	SUPPPT	0	0	0	COMMODITY	0	0
57 Tools, Shop and Garage Equipment	394	0	SUPPPT	0	0	313,129	COMMODITY	0	313,129
58 Laboratory Equipment	395	0	SUPPPT	0	0	0	COMMODITY	0	0
59 Power Operated Equipment	396	0	SUPPPT	0	0	375,299	COMMODITY	0	375,299
60 Communication Equipment	397	0	SUPPPT	0	0	1,535,326	COMMODITY	0	1,535,326
61 Miscellaneous Equipment	398	0	SUPPPT	0	0	9,984	COMMODITY	0	9,984
62 Other Tangible Plant	399	0	SUPPPT	0	0	0	COMMODITY	0	0
<b>63 Subtotal - GENERAL PLANT</b>	389-399	0		0	0	6,003,790		0	6,003,790
<b>64 TOTAL PLANT IN SERVICE</b>		46,694		0	46,694	0		0	136,467,999
<b>65 G. UTILITY PLANT</b>	105	0	SUPPPT	0	0	0	Not_Applicable	0	0
<b>66 TOTAL UTILITY PLANT</b>		46,694		0	46,694	0		0	136,467,999

Classification Phase

Account Description	Account Code	Gas Supply				Gathering								
		Classification		Gas Supply		Classification		Gathering						
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer					
<b>67 II. DEPRECIATION RESERVE</b>														
68 Intangible Plant	303	22,058	COMMODITY	0	22,058	0	2,977,641	COMMODITY	0	2,977,641	0	0	0	0
69 Production Plant	325-337	0	SUPPPT	0	0	0	53,322,074	COMMODITY	0	53,322,074	0	0	0	0
70 Storage Plant	350-357	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
71 Transmission	365-371	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
72 Distribution Land Structures & Improvements	374-375	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
73 Distribution Mains	376	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
74 Distribution M&R General	378	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
75 Distribution Services	380	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
76 Distribution - Meters	381	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
77 Distribution - Meters Installations	382	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
78 Industrial M & R Station Equipment - Other	385	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
79 Other Property on Customers Premises	386	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
80 Other Equipment	387	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
81 General Plant	389-399	0	SUPPPT	0	0	0	2,253,738	COMMODITY	0	2,253,738	0	0	0	0
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>22,058</b>		<b>0</b>	<b>22,058</b>	<b>0</b>	<b>58,553,454</b>		<b>0</b>	<b>58,553,454</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
83 Retirement Obligation		0	SUPPPT	0	0	0	0	COMMODITY	0	0	0	0	0	0
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>22,058</b>		<b>0</b>	<b>22,058</b>	<b>0</b>	<b>58,553,454</b>		<b>0</b>	<b>58,553,454</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>85 III. OTHER RATE BASE ITEMS</b>														
86 Gas Storage Underground - NonCurrent		0	SUPPPT	0	0	0	0	COMMODITY	0	0	0	0	0	0
87 Gas Stored Underground - Current		0	SUPPPT	0	0	0	0	COMMODITY	0	0	0	0	0	0
88 Materials and Supplies		0	SUPPPT	0	0	0	134,191	COMMODITY	0	134,191	0	0	0	0
89 Prepayments		0	SUPPPT	0	0	0	268,603	COMMODITY	0	268,603	0	0	0	0
90 Cash Working Capital		0	SUPPPT	0	0	0	1,474,819	COMMODITY	0	1,474,819	0	0	0	0
91 Deferred Income Taxes		0	SUPPPT	0	0	0	(8,709,824)	COMMODITY	0	(8,709,824)	0	0	0	0
92 Customer Advances and Deposits		0	SUPPPT	0	0	0	0	COMMODITY	0	0	0	0	0	0
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,832,212)</b>		<b>0</b>	<b>(6,832,212)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>24,636</b>		<b>0</b>	<b>24,636</b>	<b>0</b>	<b>71,082,334</b>		<b>0</b>	<b>71,082,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
95 Gas Purchases Cash Working Capital		0	SUPPO&M	0	0	0	0	COMMODITY	0	0	0	0	0	0
<b>96 TOTAL RATE BASE</b>		<b>24,636</b>		<b>0</b>	<b>24,636</b>	<b>0</b>	<b>71,082,334</b>		<b>0</b>	<b>71,082,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Account Description	Account Code	Gas Supply				Gathering								
		Classification		Gas Supply		Classification		Gathering						
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer					
<b>97 2: EXPENSES</b>														
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>														
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>														
100 1. Natural Gas Production and Gathering														
101 Operation Supervision & Engineering	750	0	SUPPPT	0	0	0	0	35	COMMODITY	0	0	0	35	0
102 Production Maps	751	0	SUPPPT	0	0	0	0	1,885	COMMODITY	0	0	0	1,885	0
103 Gas Wells Expense	752	0	SUPPPT	0	0	0	0	542	COMMODITY	0	0	0	542	0
104 Field Lines Expense	753	0	SUPPPT	0	0	0	0	1,365,473	COMMODITY	0	0	0	1,365,473	0
105 Field Compressor Station Expense	754756	0	SUPPPT	0	0	0	0	2,518,612	COMMODITY	0	0	0	2,518,612	0
106 Other Expense	759	0	SUPPPT	0	0	0	0	60,043	COMMODITY	0	0	0	60,043	0
107 Rents	760	0	SUPPPT	0	0	0	0	14,440	COMMODITY	0	0	0	14,440	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	3,961,029		0	0	0	3,961,029	0
109 Maint Supervision & Engineering	762	0	SUPPPT	0	0	0	0	12,148	COMMODITY	0	0	0	12,148	0
110 Producing Gas Wells Maintenance	763	0	SUPPPT	0	0	0	0	10,037	COMMODITY	0	0	0	10,037	0
111 Field Lines	764, 787	0	SUPPPT	0	0	0	0	3,683,864	COMMODITY	0	0	0	3,683,864	0
112 Field Meas/Reg	765, 766	0	SUPPPT	0	0	0	0	2,077,359	COMMODITY	0	0	0	2,077,359	0
113 Other Equipment	769	0	SUPPPT	0	0	0	0	47,400	COMMODITY	0	0	0	47,400	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	5,830,808		0	0	0	5,830,808	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	9,791,837		0	0	0	9,791,837	0
116 2. Other Gas Supply Expenses														
117 Nat Gas Well Head Purchases	800	270,963,554	COMMODITY	0	270,963,554	0	0	0	COMMODITY	0	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	COMMODITY	0	(2,119,878)	0	0	0	COMMODITY	0	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	1,581,500	COMMODITY	0	1,581,500	0	0	0	COMMODITY	0	0	0	0	0
120 Other Gas Supply Expenses	813	597,166	COMMODITY	0	597,166	0	0	0	COMMODITY	0	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		271,022,343		0	271,022,343	0	0	0		0	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	271,022,343		0	271,022,343	0	0	9,791,837		0	0	0	9,791,837	0

Account Description	Account Code	Gas Supply				Gathering			
		Classification		Gas Supply		Classification		Gathering	
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>									
124 Wells Expense	816	0	SUPPPT	0	0	0	Not_Applicable	0	0
125 Lines Expenses	817	0	SUPPPT	0	0	0	Not_Applicable	0	0
126 Compressor Station Expenses	818	0	SUPPPT	0	0	0	Not_Applicable	0	0
127 Compressor Station Fuel	819	96,499	COMMODITY	0	96,499	0	Not_Applicable	0	0
128 Meas/Reg Station Expenses	820	0	SUPPPT	0	0	0	Not_Applicable	0	0
129 Gas Losses	823	245,946	COMMODITY	0	245,946	0	Not_Applicable	0	0
130 Other Expenses	824	0	SUPPPT	0	0	0	Not_Applicable	0	0
131 Storage Well Royalties	825	0	SUPPPT	0	0	0	Not_Applicable	0	0
132 Subtotal - Operations Accounts	816-825	342,445		0	342,445	0	0	0	0
133 Maint. of Structures & Improvements	831	0	SUPPPT	0	0	0	Not_Applicable	0	0
134 Maint. of Reservoirs and Wells	832	0	SUPPPT	0	0	0	Not_Applicable	0	0
135 Maint. of Lines	833	0	SUPPPT	0	0	0	Not_Applicable	0	0
136 Maint. of Compressor Station Equipment	834	0	SUPPPT	0	0	0	Not_Applicable	0	0
137 Maint. of Meas/Reg Station Equipment	835	0	SUPPPT	0	0	0	Not_Applicable	0	0
138 Maint. Of Other Equipment	837	0	SUPPPT	0	0	0	Not_Applicable	0	0
139 Subtotal - Maintenance Accounts	831-837	0		0	0	0	0	0	0
140 Subtotal - STORAGE EXPENSES	816-837	342,445		0	342,445	0	0	0	0
<b>141 C. TRANSMISSION EXPENSES</b>									
142 Supervision/Engineering	850	0	SUPPPT	0	0	0	Not_Applicable	0	0
143 Compressor Station Labor & Expenses	853	0	SUPPPT	0	0	0	Not_Applicable	0	0
144 Mains Expense	856	0	SUPPPT	0	0	0	Not_Applicable	0	0
145 Meas/Reg Station Expenses	857	0	SUPPPT	0	0	0	Not_Applicable	0	0
146 Transmission/Compressor Ga	858	0	COMMODITY	0	0	0	Not_Applicable	0	0
147 Other Expenses	859	0	SUPPPT	0	0	0	Not_Applicable	0	0
148 Rents	860	0	SUPPPT	0	0	0	Not_Applicable	0	0
149 Subtotal - Operation Accounts	856-860	0		0	0	0	0	0	0
150 Maint. of Structures & Improvements	862	0	SUPPPT	0	0	0	Not_Applicable	0	0
151 Maint. of Mains	863	0	SUPPPT	0	0	0	Not_Applicable	0	0
152 Maint. Of Compressor Station	864	0	SUPPPT	0	0	0	Not_Applicable	0	0
153 Maint. Of Meas/Reg Station Equipment	865	0	SUPPPT	0	0	0	Not_Applicable	0	0
154 Maint. of Communication Equipment	866	0	SUPPPT	0	0	0	Not_Applicable	0	0
155 Maint of Other Equipment	867	0	SUPPPT	0	0	0	Not_Applicable	0	0
156 Subtotal - Maintenance Accounts	863-867	0		0	0	0	0	0	0
157 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	0	0	0	0

Account Description	Account Code	Gas Supply				Gathering			
		Classification		Gas Supply		Classification		Gathering	
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer
<b>158 D. DISTRIBUTION EXPENSES</b>									
159 Operation Supervision & Engineering	870	0	SUPPPT	0	0	0	Not_Applicable	0	0
160 Distribution Load Dispatching	871	0	SUPPPT	0	0	0	Not_Applicable	0	0
161 Mains and Services Expenses	874	0	SUPPPT	0	0	0	Not_Applicable	0	0
162 Meas. & Reg. Station Expenses	875	0	SUPPPT	0	0	0	Not_Applicable	0	0
163 Meas. & Reg. Station Expenses - City Gate	877	0	SUPPPT	0	0	0	Not_Applicable	0	0
164 Meter & House Regulator Expenses	878	0	SUPPPT	0	0	0	Not_Applicable	0	0
165 Customer Installations Expenses	879	0	CUST	0	0	0	Not_Applicable	0	0
166 Other Expenses	880	0	SUPPPT	0	0	0	Not_Applicable	0	0
167 Rents	881	0	SUPPPT	0	0	0	Not_Applicable	0	0
168 Maint. of Structures & Improvements	886	0	SUPPPT	0	0	0	Not_Applicable	0	0
169 Maint. of Mains	887	0	SUPPPT	0	0	0	Not_Applicable	0	0
170 Maint. of Compressor Station Equip.	888	0	SUPPPT	0	0	0	Not_Applicable	0	0
171 Maint. of Meas. & Reg. Station Expenses-General	889	0	SUPPPT	0	0	0	Not_Applicable	0	0
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	0	SUPPPT	0	0	0	Not_Applicable	0	0
173 Maint. of Services	892	0	CUST	0	0	0	Not_Applicable	0	0
174 Maint. of Meters & House Regulators	893	0	CUST	0	0	0	Not_Applicable	0	0
175 Maint. of Other Equipment	894	0	SUPPPT	0	0	0	Not_Applicable	0	0
176 <b>Subtotal - DISTRIBUTION EXPENSES</b>	870-894	0		0	0	0		0	0
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>		271,364,787		0	271,364,787	0		9,791,837	0
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>									
179 Supervision	901	0	SUPPREVREQ	0	0	0	Not_Applicable	0	0
180 Meter Reading Expenses	902	0	SUPPREVREQ	0	0	0	Not_Applicable	0	0
181 Customer Records & Collection Expense	903	0	SUPPREVREQ	0	0	0	Not_Applicable	0	0
182 Uncollectible Accounts	904	0	SUPPREVREQ	0	0	0	Not_Applicable	0	0
183 <b>Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	902-904	0		0	0	0		0	0
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>									
185 Supervision	907	0	SUPPPT	0	0	0	Not_Applicable	0	0
186 Customer Assistance Expenses	908	0	SUPPPT	0	0	0	Not_Applicable	0	0
187 Info. & Instructional Advertising Expense	909	0	SUPPPT	0	0	0	Not_Applicable	0	0
188 Misc. Customer Serv. & Inform. Expen.	910	0	SUPPPT	0	0	0	Not_Applicable	0	0
189 <b>Subtotal - CUSTOMER SERVICE</b>	907-910	0		0	0	0		0	0
<b>190 IV. SALES EXPENSES (C-8)</b>									
191 Supervision	911	0	SUPPPT	0	0	0	Not_Applicable	0	0
192 Demonstrating & Selling Expenses	912, 913	0	SUPPPT	0	0	0	Not_Applicable	0	0
193 Miscellaneous Sales Expenses	916	0	SUPPPT	0	0	0	Not_Applicable	0	0
194 <b>Subtotal - SALES EXPENSES</b>	911-916	0		0	0	0		0	0
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b>	901-916	0		0	0	0		0	0

Account Description	Account Code	Gas Supply				Gathering								
		Classification		Gas Supply		Classification		Gathering						
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer					
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>														
197 A. Labor-Related:														
198 Administrative & General Salaries	920	0	SUPPLABOR	0	0	2,103,791	COMMODITY	0	2,103,791	0	0	0	0	0
199 Office Supplies & Expenses	921	0	SUPPLABOR	0	0	771,136	COMMODITY	0	771,136	0	0	0	0	0
200 Admin. Expenses Transferred-Credit	922	0	SUPPLABOR	0	0	(2,041,461)	COMMODITY	0	(2,041,461)	0	0	0	0	0
201 Outside Services Employed	923	0	SUPPLABOR	0	0	1,390,114	COMMODITY	0	1,390,114	0	0	0	0	0
202 Employee Pensions and Benefits	926	0	SUPPLABOR	0	0	1,844,100	COMMODITY	0	1,844,100	0	0	0	0	0
203 Subtotal - A&G Labor-Related	920-923, 926	0		0	0	4,067,679		0	4,067,679	0	0	0	0	0
204 B. Plant-Related:														
205 Property Insurance	924	0	SUPPTOTPT	0	0	12,296	COMMODITY	0	12,296	0	0	0	0	0
206 Injuries and Damages	925	0	SUPPTOTPT	0	0	342,534	COMMODITY	0	342,534	0	0	0	0	0
207 Maintenance of General Plant	932	0	SUPPGENPTXL	0	0	7,386	COMMODITY	0	7,386	0	0	0	0	0
208 Subtotal - A&G Plant-Related		0		0	0	362,216		0	362,216	0	0	0	0	0
209 C. Other-Related:														
210 Franchise Requirements	927	0	SUPPL/P	0	0	0	COMMODITY	0	0	0	0	0	0	0
211 Regulatory Commission Expenses	928	1,068	SUPPREVREQ	0	1,068	69,111	COMMODITY	0	69,111	0	0	0	0	0
212 Duplicate Charges - Credit	929	0	SUPPL/P	0	0	0	COMMODITY	0	0	0	0	0	0	0
213 Misc. Gen'l Expenses	930	0	SUPPL/P	0	0	470,328	COMMODITY	0	470,328	0	0	0	0	0
214 Rents	931	0	SUPPL/P	0	0	261,951	COMMODITY	0	261,951	0	0	0	0	0
215 Subtotal - A&G Other-Related	927-931	1,068		0	1,068	801,390		0	801,390	0	0	0	0	0
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932	1,068		0	1,068	5,231,285		0	5,231,285	0	0	0	0	0
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		343,513		-	343,513	5,231,285		-	5,231,285	-	-	-	-	-
218														
219 VI. DEPRECIATION EXPENSE														
220 Intangible Plant	403	5,736	COMMODITY	0	5,736	774,366	COMMODITY	0	774,366	0	0	0	0	0
221 Production Plant	403	0	SUPPPT	0	0	2,725,264	COMMODITY	0	2,725,264	0	0	0	0	0
222 Storage Plant	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
223 Transmission	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
224 Distribution Land Structures & Improvements	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
225 Distribution Mains	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
226 Distribution M&R General	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
227 Distribution Services	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
228 Distribution - Meters	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
229 Distribution - Meters Installations	403.10	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
230 Industrial M & R Station Equipment - Other	403.11	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
231 Other Property on Customers Premises	403.12	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
232 Other Equipment	403.13	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
233 General Plant	403.14	0	SUPPPT	0	0	426,388	COMMODITY	0	426,388	0	0	0	0	0
234 Total - DEPRECIATION EXPENSE	403	5,736		0	5,736	3,926,018		0	3,926,018	0	0	0	0	0

Account Description	Account Code	Gas Supply				Gathering			
		Classification		Classification		Classification		Classification	
		Gas Supply Dollars	Allocation Factor	Demand	Gas Supply Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Gathering Commodity Customer
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>									
236 A. General Taxes									
237 Payroll Taxes	408.15	0	SUPPLABOR	0	0	496,532	COMMODITY	0	496,532
238 Plant Related Taxes	408.17	0	SUPPTOTPT	0	0	200,806	COMMODITY	0	200,806
239 Gas Related	408.18	0	SUPPPT	0	0	697,338	COMMODITY	0	697,338
240 Subtotal - General Taxes									
241 <b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	349,249		0	349,249	0	9,854,641	0	9,854,641
242 B. Revenue Taxes: (GRT)									
243 State Gross Earnings	408.11	0	SUPPREVREQ	0	0	0	COMMODITY	0	0
244 Municipal Tax	408	0	SUPPREVREQ	0	0	0	COMMODITY	0	0
245 <b>Subtotal - Revenue Taxes (GRT)</b>									
246 C. Income Taxes									
247 Fed & State Income Taxes Based on Net Income	409	(47,472)	SUPP_PreTax	0	(47,472)	0	(1,245,426)	0	(1,245,426)
248 Other	409	0	SUPPREVREQ	0	0	0	COMMODITY	0	0
249 <b>Subtotal - Income Taxes</b>		(47,472)		0	(47,472)	0	(1,245,426)	0	(1,245,426)
250 <b>TOTAL TAXES (Excl. General Taxes)</b>		(47,472)		0	(47,472)	0	(1,245,426)	0	(1,245,426)
251 <b>TOTAL EXPENSES</b>		271,324,120		0	271,324,120	0	18,401,052	0	18,401,052
<b>252 3: OPERATING REVENUES</b>									
253 Sales & Transportation Operating Revenues	480-485	0	SUPPREVREQ	0	0	0	COMMODITY	0	0
254 Gas Revenues		270,963,554	SUPPREVREQ	0	270,963,554	0	COMMODITY	0	0
255 Forfeited Discounts	487	0	SUPPREVREQ	0	0	0	COMMODITY	0	0
256 Miscellaneous Service Revenues		0	SUPPREVREQ	0	0	0	COMMODITY	0	0
257 Gathering		0	SUPPREVREQ	0	0	8,929,271	COMMODITY	0	8,929,271
258 Intercompany Software License Fees		0	SUPPREVREQ	0	0	5,027	COMMODITY	0	5,027
259 Pooling		0	SUPPREVREQ	0	0	0	COMMODITY	0	0
260 Direct Customer Cashouts		0	SUPPREVREQ	0	0	0	COMMODITY	0	0
261 Royalties		0	SUPPREVREQ	0	0	14	COMMODITY	0	14
262 Tax Discount		(1)	SUPPREVREQ	0	(1)	(30)	COMMODITY	0	(30)
263 Rent from Gas Property		0	SUPPPT	0	0	7,291	COMMODITY	0	7,291
263 <b>Total - OPERATING REVENUES</b>		270,963,553		0	270,963,553	0	8,941,572	0	8,941,572
264 Other Income	412	0	SUPPREVREQ	0	0	0	COMMODITY	0	0
265 <b>NET INCOME</b>		(360,567)		0	(360,567)	0	(9,459,480)	0	(9,459,480)
266 Return		-1463.60%		NA	-1463.60%	NA	-13.31%	NA	-13.31% NA

Account Description	Account Code	Gas Supply				Gathering								
		Classification		Classification		Classification		Classification						
		Gas Supply Dollars	Allocation Factor	Gas Supply Dollars	Allocation Factor	Gathering Dollars	Allocation Factor	Demand Commodity	Customer Commodity					
<b>267 SUMMARY</b>														
<b>268 OPERATING REVENUES</b>														
269 Sales & Transportation Operating Revenues		0		0		0		0		0		0		0
270 Gas Revenues		270,963,554		0		270,963,554		0		0		0		0
271 Forfeited Discounts		0		0		0		0		0		0		0
272 Miscellaneous Service Revenues		0		0		0		0		0		0		0
273 Gathering		0		8,929,271		8,929,271		0		8,929,271		0		0
274 Intercompany Software License Fees		0		0		0		5,027		5,027		0		0
275 Pooling		0		0		0		0		0		0		0
276 Direct Customer Cashouts		0		0		0		0		0		0		0
277 Royalties		0		0		0		14		14		0		0
278 Tax Discount		(1)		(30)		(30)		(30)		(30)		0		0
278 Rent from Gas Property		0		0		0		7,291		7,291		0		0
280 Total Operating Revenues		270,963,553		0		270,963,553		8,941,572		8,941,572		0		0
<b>281 EXPENSES</b>														
282 Production Expenses		271,022,343		0		271,022,343		9,791,837		9,791,837		0		0
283 Natural Gas Storage, Terminating & Proc. Exp.		342,445		0		342,445		0		0		0		0
284 Transmission Expenses		0		0		0		0		0		0		0
285 Distribution Expenses		0		0		0		0		0		0		0
286 Total Operating Expenses		271,364,787		0		271,364,787		9,791,837		9,791,837		0		0
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		0		0		0		0		0		0		0
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		1,068		0		1,068		5,231,285		5,231,285		0		0
<b>289 DEPRECIATION EXPENSE</b>		5,736		0		5,736		3,926,018		3,926,018		0		0
<b>290 TAXES OTHER THAN INCOME TAXES</b>		0		0		0		697,338		697,338		0		0
291 Other Income		0		0		0		0		0		0		0
<b>292 INCOME BEFORE INCOME TAXES</b>		(408,039)		0		(408,039)		(10,704,905)		(10,704,905)		0		0
				0.0%		100.0%		0.0%		0.0%		100.0%		0.0%
				0.0%		100.0%		0.0%		0.0%		100.0%		0.0%
<b>293 FEDERAL INCOME TAXES</b>		(47,472)		0		(47,472)		(1,245,426)		(1,245,426)		0		0
294 Federal Income Taxes-Current		0		0		0		0		0		0		0
295 State Net Income Tax		0		0		0		0		0		0		0
296 Subtotal - Income Taxes		(47,472)		0		(47,472)		(1,245,426)		(1,245,426)		0		0
<b>297 NET OPERATING INCOME</b>		(360,567)		0		(360,567)		(9,459,480)		(9,459,480)		0		0
<b>298 RATE BASE</b>		24,636		0		24,636		71,082,334		71,082,334		0		0
<b>299 RATE OF RETURN</b>		-1463.60%		NA		-1463.60% NA		-13.31%		-13.31%		NA		NA
300 <b>Unitized</b>		(317.77)		0.00		(317.77)		(2.89)		(2.89)		NA		-13.31% NA

Account Description	Account Code	Gas Supply				Gathering													
		Classification		Classification		Classification		Classification											
		Gas Supply Dollars	Allocation Factor	Gas Supply Dollars	Allocation Factor	Gathering Dollars	Demand	Commodity	Customer										
301 REVENUE REQUIREMENTS ANALYSIS																			
302 System Average Rate of Return Achieved		8.00%		8.00%	8.00%		8.00%		8.00%			8.00%		8.00%			8.00%		8.00%
303 RATE BASE		24,636		0	24,636		0	71,082,334		0	71,082,334		0	71,082,334		0			
304 OPERATING EXPENSES																			
305 CUST. ACCTS., SERVICES, & SALES EXP.		271,364,787		0	271,364,787		0	9,791,837		0	9,791,837		0	9,791,837		0			
306 ADMINISTRATIVE & GENERAL EXPENSES		1,068		0	1,068		0	5,231,285		0	5,231,285		0	5,231,285		0			
307 DEPRECIATION EXPENSE		5,736		0	5,736		0	3,926,018		0	3,926,018		0	3,926,018		0			
308 GENERAL TAXES		0		0	0		0	697,338		0	697,338		0	697,338		0			
309 TOTAL		271,371,592		0	271,371,592		0	19,646,478		0	19,646,478		0	19,646,478		0			
310 RETURN ON RATEBASE		1,970		0	1,970		0	5,685,172		0	5,685,172		0	5,685,172		0			
311 FIT ON RETURN																			
312 State Income Tax on Return		426	0.216042209	0	426		0	1,228,237	0.216042209	0	1,228,237		0	1,228,237		0			
313 Increase in Uncoll		0		0	0		0	0		0	0		0	0		0			
314 Additional Late Fees		0		0	0		0	0		0	0		0	0		0			
315 TOTAL REVENUE REQUIREMENT		271,373,988		0	271,373,988		0	26,559,887		0	26,559,887		0	26,559,887		0			

Ratio of Taxes to Return

Account Description	Account Code	Storage				Transmission				
		Classification		Storage		Classification		Transmission		
		Storage Dollars	Allocation Factor	Demand	Commodity Customer	Storage Dollars	Allocation Factor	Demand	Comm Cust.	
<b>1 1: RATE BASE</b>										
<b>2 I. GAS PLANT IN SERVICE</b>										
<b>3 A. INTANGIBLE PLANT</b>										
4 Organization	301	226	STORPT	226	0	0	0	3,400	0	0
5 Franchise and Consents	302	0	STORPT	0	0	0	0	0	0	0
6 Miscellaneous Intangible Plant	303	1,017,460	STOR-303	722,436	295,025	0	0	6,109,531	0	0
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303	1,017,687		722,662	295,025	0	0	6,112,931	0	0
<b>8 B. PRODUCTION PLANT</b>										
9 Other Land & Land Rights-Land	325	0	STORPT	0	0	0	0	0	0	0
10 Gas Well Structures	326	0	STORPT	0	0	0	0	0	0	0
11 Field Compressor Station Structures	327	0	STORPT	0	0	0	0	0	0	0
12 Field M&R Station Structures	328	0	STORPT	0	0	0	0	0	0	0
13 Other Structures	329	0	STORPT	0	0	0	0	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	0	STORPT	0	0	0	0	0	0	0
15 Field Lines	332	0	STORPT	0	0	0	0	0	0	0
16 Field Compressor Station Equipment	333	0	STORPT	0	0	0	0	0	0	0
17 Field M&R Station Equip-Company	334	0	STORPT	0	0	0	0	0	0	0
18 Drilling & Cleaning Equipment	335	0	STORPT	0	0	0	0	0	0	0
19 Other Equipment-Other	337	0	STORPT	0	0	0	0	0	0	0
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337	0		0	0	0	0	0	0	0
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>										
22 Land and Land Rights	350	63,624	STORPT	63,624	0	0	0	0	0	0
23 Structures and Improvements	351	1,733,972	STORPT	1,733,972	0	0	0	0	0	0
24 Wells-Well Equipment	352	1,868,356	DEMAND	1,868,356	0	0	0	0	0	0
25 Lines	353	2,134,447	DEMAND	2,134,447	0	0	0	0	0	0
26 Compressor Station Equipment - Other	354	7,556,584	DEMAND	7,556,584	0	0	0	0	0	0
27 M&R Equipment-Meters & Gauges	355	75,749	DEMAND	75,749	0	0	0	0	0	0
28 Other Equipment	357	30,184	STORPT	30,184	0	0	0	0	0	0
<b>29 Subtotal - STORAGE PLANT</b>	350-363	13,462,916		13,462,916	0	0	0	0	0	0
<b>30 D. TRANSMISSION PLANT</b>										
31 Land & Land Rights	365	0	STORPT	0	0	0	0	3,036,718	0	0
32 Structures & Improvements	366	0	STORPT	0	0	0	0	2,931,326	0	0
33 Mains	367	0	STORPT	0	0	0	0	148,893,346	0	0
34 Compressor Station Equipment	368	0	STORPT	0	0	0	0	11,366,542	0	0
35 M&R Station Equipment	369	0	STORPT	0	0	0	0	33,706,719	0	0
36 Other Equipment	371	0	STORPT	0	0	0	0	2,464,382	0	0
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371	0		0	0	0	0	202,399,033	0	0

Classification Phase

Account Description	Account Code	Storage			Transmission							
		Storage Dollars	Classification Allocation Factor	Storage Commodity Customer	Transmission Dollars	Classification Allocation Factor	Transmission					
							Demand	Demand	Comm	Cust.		
<b>38 E. DISTRIBUTION PLANT</b>												
39 Land and Land Rights	374	0	STORPT	0	0	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	STORPT	0	0	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	STORPT	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	378	0	STORPT	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	380	0	STORPT	0	0	0	0	0	0	0	0	0
44 Services	381	0	STORPT	0	0	0	0	0	0	0	0	0
45 Meters	382	0	STORPT	0	0	0	0	0	0	0	0	0
46 Meter Installations	385	0	STORPT	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	386	0	STORPT	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	387	0	STORPT	0	0	0	0	0	0	0	0	0
49 Other Equipment												
50 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0	0	0	0
<b>51 F. GENERAL PLANT</b>												
52 Land and Land Rights	389	1,086	STORPT	1,086	0	0	0	16,331	0	0	16,331	0
53 Structures and Improvements	390	67,031	STORPT	67,031	0	0	0	1,007,734	0	0	1,007,734	0
54 Office Furniture and Equipment	391	45,837	STORPT	45,837	0	0	0	689,107	0	0	689,107	0
55 Transportation Equipment	392	294,836	STORPT	294,836	0	0	0	4,432,517	0	0	4,432,517	0
56 Stores Equipment	393	0	STORPT	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	33,953	STORPT	33,953	0	0	0	510,443	0	0	510,443	0
58 Laboratory Equipment	395	0	STORPT	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	40,694	STORPT	40,694	0	0	0	611,788	0	0	611,788	0
60 Communication Equipment	397	166,477	STORPT	166,477	0	0	0	2,502,788	0	0	2,502,788	0
61 Miscellaneous Equipment	398	1,083	STORPT	1,083	0	0	0	16,276	0	0	16,276	0
62 Other Tangible Plant	399	0	STORPT	0	0	0	0	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	650,998		650,998	0	0	0	9,786,983	0	0	9,786,983	0
64 TOTAL PLANT IN SERVICE		15,131,600		14,836,576	295,025	0	218,298,948	218,298,948	0	0	218,298,948	0
<b>65 G. UTILITY PLANT</b>												
105		0	STORPT	0	0	0	0	0	0	0	0	0
66 TOTAL UTILITY PLANT		15,131,600		14,836,576	295,025	0	218,298,948	218,298,948	0	0	218,298,948	0

Account Description	Account Code	Storage			Transmission									
		Storage Dollars	Allocation Factor	Demand	Storage Commodity	Customer	Transmission Dollars	Allocation Factor	Transmission					
									Demand	Comm	Cust.			
<b>67 II. DEPRECIATION RESERVE</b>														
68 Intangible Plant	303	480,753	STOR-INTANG	341,384	139,369	0	2,887,735	TRAN-INTANG	2,887,735	0	0	0	0	0
69 Production Plant	325-337	0	STORPT	0	0	0	0	TRANPT	0	0	0	0	0	0
70 Storage Plant	350-357	6,429,466	STORPT	6,429,466	0	0	0	TRANPT	0	0	0	0	0	0
71 Transmission	365-371	0	STORPT	0	0	0	73,881,343	DEMAND	73,881,343	0	0	0	0	0
72 Distribution Land Structures & Improvements	374-375	0	STORPT	0	0	0	0	TRANPT	0	0	0	0	0	0
73 Distribution Mains	376	0	STORPT	0	0	0	0	TRANPT	0	0	0	0	0	0
74 Distribution M&R General	378	0	STORPT	0	0	0	0	TRANPT	0	0	0	0	0	0
75 Distribution Services	380	0	STORPT	0	0	0	0	TRANPT	0	0	0	0	0	0
76 Distribution - Meters	381	0	STORPT	0	0	0	0	TRANPT	0	0	0	0	0	0
77 Distribution - Meters Installations	382	0	STORPT	0	0	0	0	TRANPT	0	0	0	0	0	0
78 Industrial M & R Station Equipment - Other	385	0	STORPT	0	0	0	0	TRANPT	0	0	0	0	0	0
79 Other Property on Customers Premises	386	0	STORPT	0	0	0	0	TRANPT	0	0	0	0	0	0
80 Other Equipment	387	0	STORPT	0	0	0	0	TRANPT	0	0	0	0	0	0
81 General Plant	389-399	244,375	STORPT	244,375	0	0	3,673,896	TRANPT	3,673,896	0	0	0	0	0
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>7,154,594</b>		<b>7,015,225</b>	<b>139,369</b>	<b>0</b>	<b>80,442,974</b>		<b>80,442,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
83 Retirement Obligation		0	STORPT	0	0	0	0	TRANPT	0	0	0	0	0	0
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>7,154,594</b>		<b>7,015,225</b>	<b>139,369</b>	<b>0</b>	<b>80,442,974</b>		<b>80,442,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>85 III. OTHER RATE BASE ITEMS</b>														
86 Gas Storage Underground - NonCurrent		0	COMMODITY	0	0	0	0	COMMODITY	0	0	0	0	0	0
87 Gas Stored Underground - Current		31,115,826	COMMODITY	0	31,115,826	0	0	COMMODITY	0	0	0	0	0	0
88 Materials and Supplies		14,550	STORPT	14,550	0	0	218,749	TRANPT	218,749	0	0	0	0	0
89 Prepayments		29,125	STORPT	29,125	0	0	437,858	TRANPT	437,858	0	0	0	0	0
90 Cash Working Capital		159,916	STORPT	159,916	0	0	2,404,153	TRANPT	2,404,153	0	0	0	0	0
91 Deferred Income Taxes		(944,416)	STORPT	(944,416)	0	0	(14,198,183)	TRANPT	(14,198,183)	0	0	0	0	0
92 Customer Advances and Deposits		0	STORPT	0	0	0	0	TRANPT	0	0	0	0	0	0
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>30,375,001</b>		<b>(740,825)</b>	<b>31,115,826</b>	<b>0</b>	<b>(11,137,422)</b>		<b>(11,137,422)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>38,352,008</b>		<b>7,080,526</b>	<b>31,271,482</b>	<b>0</b>	<b>126,718,552</b>		<b>126,718,552</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
95 Gas Purchases Cash Working Capital		0	STORO&M	0	0	0	0	TRANO&M	0	0	0	0	0	0
<b>96 TOTAL RATE BASE</b>		<b>38,352,008</b>		<b>7,080,526</b>	<b>31,271,482</b>	<b>0</b>	<b>126,718,552</b>		<b>126,718,552</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Classification Phase

Account Description	Account Code	Storage			Transmission			
		Storage Dollars	Classification Allocation Factor	Storage Commodity Customer	Transmission Dollars	Classification Allocation Factor	Transmission	
							Demand	Comm

**123 B. STORAGE, TERMINALING & PROCESSING EXPENSES**

124 Wells Expense	816	6,546	STORPT	0	0	0	0	0	0	0	0
125 Lines Expenses	817	1,567	STORPT	0	0	0	0	0	0	0	0
126 Compressor Station Expenses	818	625,975	STORPT	0	0	0	0	0	0	0	0
127 Compressor Station Fuel	819	0	COMMODITY	0	0	0	0	0	0	0	0
128 Meas/Reg Station Expenses	820	664	STORPT	0	0	0	0	0	0	0	0
129 Gas Losses	823	0	COMMODITY	0	0	0	0	0	0	0	0
130 Other Expenses	824	167	STORPT	0	0	0	0	0	0	0	0
131 Storage Well Royalties	825	7,550	STORPT	0	0	0	0	0	0	0	0
132 Subtotal - Operations Accounts	816-825	642,469		0	0	0	0	0	0	0	0

133 Maint. of Structures & Improvements	831	112	STORPT	0	0	0	0	0	0	0	0
134 Maint. of Reservoirs and Wells	832	2,182	STORPT	0	0	0	0	0	0	0	0
135 Maint. of Lines	833	22,434	STORPT	0	0	0	0	0	0	0	0
136 Maint. of Compressor Station Equipment	834	303,536	STORPT	0	0	0	0	0	0	0	0
137 Maint. of Meas/Reg Station Equipment	835	188	STORPT	0	0	0	0	0	0	0	0
138 Maint. Of Other Equipment	837	165	STORPT	0	0	0	0	0	0	0	0
139 Subtotal - Maintenance Accounts	831-837	328,617		0	0	0	0	0	0	0	0

**140 Subtotal - STORAGE EXPENSES**

140 Subtotal - STORAGE EXPENSES	816-837	971,086		0	0	0	0	0	0	0	0
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**141 C. TRANSMISSION EXPENSES**

142 Supervision/Engineering	850	0	STORPT	0	0	0	0	546	0	0	0
143 Compressor Station Labor & Expenses	853	0	STORPT	0	0	0	0	0	0	0	0
144 Mains Expense	856	0	STORPT	0	0	0	0	734,628	0	0	0
145 Meas/Reg Station Expenses	857	0	STORPT	0	0	0	0	177,805	0	0	0
146 Transmission/Compressor Ga	858	0	STORPT	0	0	0	0	0	0	0	0
147 Other Expenses	859	0	STORPT	0	0	0	0	8,640	0	0	0
148 Rents	860	0	STORPT	0	0	0	0	37,769	0	0	0
149 Subtotal - Operation Accounts	856-860	0		0	0	0	0	959,388	0	0	0

150 Maint. of Structures & Improvements	862	0	STORPT	0	0	0	0	9,340	0	0	0
151 Maint. of Mains	863	0	STORPT	0	0	0	0	2,128,764	0	0	0
152 Maint. Of Compressor Station	864	0	STORPT	0	0	0	0	726	0	0	0
153 Maint. Of Meas/Reg Station Equipment	865	0	STORPT	0	0	0	0	1,267,317	0	0	0
154 Maint. of Communication Equipment	866	0	STORPT	0	0	0	0	183,491	0	0	0
155 Maint of Other Equipment	867	0	STORPT	0	0	0	0	9,696	0	0	0
156 Subtotal - Maintenance Accounts	863-867	0		0	0	0	0	3,599,334	0	0	0

**157 Subtotal - TRANSMISSION EXPENSES**

157 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	0	0	4,558,722	0	0	0
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Classification Phase

Account Description	Account Code	Storage			Transmission				
		Classification		Classification		Classification			
		Storage Dollars	Allocation Factor	Storage Dollars	Allocation Factor	Transmission Dollars	Allocation Factor		
		Demand	Commodity	Customer			Demand	Comm	Cust.
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>									
236 A. General Taxes	408.15	60,509	STORLABOR	0	0	230,448	TRANLABOR	230,448	0
237 Payroll Taxes	408.17	21,774	STORTOPT	425	0	327,341	TRANPT	327,341	0
238 Plant Related Taxes	408.18	0	STORPT	0	0	0	TRANPT	0	0
239 Gas Related		82,282		425	0	557,789		557,789	0
240 Subtotal - General Taxes		2,159,598		2,114,022	45,576	0		12,678,454	0
<b>241 TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>									
242 B. Revenue Taxes: (GRT)	408.11	0	STORREVREQ	0	0	0	TRANREVREQ	0	0
243 State Gross Earnings	408	0	STORREVREQ	0	0	0	TRANREVREQ	0	0
244 Municipal Tax		0		0	0	0		0	0
<b>245 Subtotal - Revenue Taxes (GRT)</b>									
246 C. Income Taxes	409	(37,677)	STOR_PreTax	106,592	0	1,735,811	TRAN_PreTax	1,735,811	0
247 Fed & State Income Taxes Based on Net Income	409	0	STORREVREQ	0	0	0	TRANREVREQ	0	0
248 Other		(37,677)		106,592	0	1,735,811		1,735,811	0
<b>249 Subtotal - Income Taxes</b>									
<b>250 TOTAL TAXES (Excl. General Taxes)</b>									
251 <b>TOTAL EXPENSES</b>		2,121,921		1,969,753	152,168	0		14,414,266	0
<b>252 3: OPERATING REVENUES</b>									
253 Sales & Transportation Operating Revenues	480-485	1,788,929	STORREVREQ	851,281	0	26,894,434	TRANREVREQ	26,894,434	0
254 Gas Revenues		0	STORREVREQ	0	0	0	TRANREVREQ	0	0
255 Forfeited Discounts	487	20,892	STORREVREQ	9,942	10,950	314,085	TRANREVREQ	314,085	0
256 Miscellaneous Service Revenues		15,434	STORREVREQ	7,345	8,090	232,037	TRANREVREQ	232,037	0
257 Gathering		0	STORREVREQ	0	0	0	TRANREVREQ	0	0
258 Intercompany Software License Fees		545	STORREVREQ	259	286	8,195	TRANREVREQ	8,195	0
259 Pooling		9,160	STORREVREQ	4,359	4,801	137,714	TRANREVREQ	137,714	0
260 Direct Customer Cashouts		1	STORREVREQ	1	1	22	TRANREVREQ	22	0
261 Royalties		(1)	STORREVREQ	(0)	(0)	42	TRANREVREQ	42	0
262 Tax Discount		791	STORPT	791	0	11,885	TRANPT	11,885	0
262 Rent from Gas Property		1,835,752		873,976	961,775	0		27,598,413	0
<b>263 Total - OPERATING REVENUES</b>									
264 Other Income	412	0	STORREVREQ	0	0	0	TRANREVREQ	0	0
<b>265 NET INCOME</b>		(286,169)		(1,095,777)	809,608	0		13,184,147	0
266 Return		-0.75%		-15.48%	2.59% NA	10.40%		10.40% NA	NA



Account Description	Account Code	Storage				Transmission							
		Classification		Storage		Classification		Transmission					
		Storage Dollars	Allocation Factor	Demand	Commodity Customer	Transmission Dollars	Allocation Factor	Demand	Commodity Customer				
301 REVENUE REQUIREMENTS ANALYSIS		8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	####	####	####	####
302 System Average Rate of Return Achieved													
303 RATE BASE		38,352,008		7,080,526	31,271,482	0	126,718,552	0	126,718,552	0	0	0	0
304 OPERATING EXPENSES		971,086		971,086	0	0	4,558,722	0	4,558,722	0	0	0	0
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0	0	0	0	0	0	0
306 ADMINISTRATIVE & GENERAL EXPENSES		638,733		629,826	8,907	0	2,953,069	0	2,953,069	0	0	0	0
307 DEPRECIATION EXPENSE		467,496		431,252	36,244	0	4,608,875	0	4,608,875	0	0	0	0
308 GENERAL TAXES		82,282		81,858	425	0	557,789	0	557,789	0	0	0	0
309 TOTAL		2,159,598		2,114,022	45,576	0	12,678,454	0	12,678,454	0	0	0	0
310 RETURN ON RATEBASE		3,067,397		566,301	2,501,096	0	10,134,962	0	10,134,962	0	0	0	0
311 FIT ON RETURN		662,687	0.216042209	122,345	540,342	0	2,189,580	0.216042209	2,189,580	0	0	0	0
312 State Income Tax on Return		0		0	0	0	0	0	0	0	0	0	0
313 Increase in Uncoll		0		0	0	0	0	0	0	0	0	0	0
314 Additional Late Fees		0		0	0	0	0	0	0	0	0	0	0
315 TOTAL REVENUE REQUIREMENT		5,889,682		2,802,668	3,087,014	0	25,002,996	0	25,002,996	0	0	0	0

Ratio of Taxes to Return

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
<b>1 1: RATE BASE</b>						
<b>2 I. GAS PLANT IN SERVICE</b>						
<b>3 A. INTANGIBLE PLANT</b>						
4 Organization	301	44,058	DISTPT	19,575	0	24,483
5 Franchise and Consents	302	0	DISTPT	0	0	0
6 Miscellaneous Intangible Plant	303	124,731,416	DIST-303	41,628,205	0	83,103,211
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303	124,775,474		41,647,780	0	83,127,695
<b>8 B. PRODUCTION PLANT</b>						
9 Other Land & Land Rights-Land	325	0	DISTPT	0	0	0
10 Gas Well Structures	326	0	DISTPT	0	0	0
11 Field Compressor Station Structures	327	0	DISTPT	0	0	0
12 Field M&R Station Structures	328	0	DISTPT	0	0	0
13 Other Structures	329	0	DISTPT	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	0	DISTPT	0	0	0
15 Field Lines	332	0	DISTPT	0	0	0
16 Field Compressor Station Equipment	333	0	DISTPT	0	0	0
17 Field M&R Station Equip-Company	334	0	DISTPT	0	0	0
18 Drilling & Cleaning Equipment	335	0	DISTPT	0	0	0
19 Other Equipment-Other	337	0	DISTPT	0	0	0
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337	0		0	0	0
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>						
22 Land and Land Rights	350	0	DISTPT	0	0	0
23 Structures and Improvements	351	0	DISTPT	0	0	0
24 Wells-Well Equipment	352	0	DISTPT	0	0	0
25 Lines	353	0	DISTPT	0	0	0
26 Compressor Station Equipment - Other	354	0	DISTPT	0	0	0
27 M&R Equipment-Meters & Gauges	355	0	DISTPT	0	0	0
28 Other Equipment	357	0	DISTPT	0	0	0
<b>29 Subtotal - STORAGE PLANT</b>	350-363	0		0	0	0
<b>30 D. TRANSMISSION PLANT</b>						
31 Land & Land Rights	365	0	DISTPT	0	0	0
32 Structures & Improvements	366	0	DEMAND	0	0	0
33 Mains	367	0	DEMAND	0	0	0
34 Compressor Station Equipment	368	0	DEMAND	0	0	0
35 M&R Station Equipment	369	0	DEMAND	0	0	0
36 Other Equipment	371	0	DISTPT	0	0	0
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371	0		0	0	0

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
<b>E. DISTRIBUTION PLANT</b>						
39 Land and Land Rights	374	6,930,561	DISTPT	3,079,235	0	3,851,326
40 Structures and Improvements	375	31,452,099	DISTPT	13,974,108	0	17,477,991
41 Low Pressure Mains	376	702,395,077	MINSYSTEM	468,892,871	0	233,502,206
42 Regulated Pressure Mains	376	931,934,664	MINSYSTEM	622,124,976	0	309,809,688
43 M & R Station Equipment	378	67,674,628	DEMAND	67,674,628	0	0
44 Services	380	632,413,944	CUST	0	0	632,413,944
45 Meters	381	126,828,614	CUST	0	0	126,828,614
46 Meter Installations	382	90,344,063	CUST	0	0	90,344,063
47 Industrial M & R Station Equipment	385	10,644,190	CUST	0	0	10,644,190
48 Other Property on Customers Premise	386	14,644,532	CUST	0	0	14,644,532
49 Other Equipment	387	7,666,771	DISTPT	3,406,332	0	4,260,439
50 Subtotal - DISTRIBUTION PLANT	374-387	2,622,929,143		1,179,152,150	0	1,443,776,993
<b>F. GENERAL PLANT</b>						
52 Land and Land Rights	389	211,630	DISTPT	94,027	0	117,603
53 Structures and Improvements	390	13,059,427	DISTPT	5,802,278	0	7,257,148
54 Office Furniture and Equipment	391	8,930,275	DISTPT	3,967,704	0	4,962,571
55 Transportation Equipment	392	57,441,861	DISTPT	25,521,310	0	31,920,552
56 Stores Equipment	393	0	DISTPT	0	0	0
57 Tools, Shop and Garage Equipment	394	6,614,930	DISTPT	2,939,001	0	3,675,929
58 Laboratory Equipment	395	0	DISTPT	0	0	0
59 Power Operated Equipment	396	7,928,283	DISTPT	3,522,521	0	4,405,762
60 Communication Equipment	397	32,434,129	DISTPT	14,410,422	0	18,023,707
61 Miscellaneous Equipment	398	210,919	DISTPT	93,711	0	117,208
62 Other Tangible Plant	399	0	DISTPT	0	0	0
63 Subtotal - GENERAL PLANT	389-399	126,831,455		56,350,974	0	70,480,481
64 TOTAL PLANT IN SERVICE		2,874,536,072		1,277,150,903	0	1,597,385,169
<b>G. UTILITY PLANT</b>						
66 TOTAL UTILITY PLANT	105	0	DISTPT	0	0	0
		2,874,536,072		1,277,150,903	0	1,597,385,169

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification		Distribution	
			Allocation Factor	Demand	Commodity	Customer
<b>67 II. DEPRECIATION RESERVE</b>						
68 Intangible Plant	303	58,943,653	DIST-INTANG	19,674,317	0	39,269,336
69 Production Plant	325-337	0	CUST	0	0	0
70 Storage Plant	350-357	0	CUST	0	0	0
71 Transmission	365-371	0	DISTPXL	0	0	0
72 Distribution Land Structures & Improvements	374-375	21,661,764	DISTPT	9,624,281	0	12,037,484
73 Distribution Mains	376	412,081,098	MINSYSTEM	275,090,039	0	136,991,059
74 Distribution M&R General	378	27,099,121	DEMAND	27,099,121	0	0
75 Distribution Services	380	257,018,152	CUST	0	0	257,018,152
76 Distribution - Meters	381	28,466,508	CUST	0	0	28,466,508
77 Distribution - Meters Installations	382	37,863,819	CUST	0	0	37,863,819
78 Industrial M & R Station Equipment - Other	385	4,876,879	CUST	0	0	4,876,879
79 Other Property on Customers Premises	386	13,387,293	CUST	0	0	13,387,293
80 Other Equipment	387	1,932,405	DISTPT	858,564	0	1,073,841
81 General Plant	389-399	47,610,746	DISTPT	21,153,364	0	26,457,382
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>910,941,438</b>		<b>353,499,686</b>	<b>0</b>	<b>557,441,753</b>
83 Retirement Obligation		0	DISTPXL	0	0	0
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>910,941,438</b>		<b>353,499,686</b>	<b>0</b>	<b>557,441,753</b>
<b>85 III. OTHER RATE BASE ITEMS</b>						
86 Gas Storage Underground - NonCurrent		0	COMMODITY	0	0	0
87 Gas Stored Underground - Current		0	COMMODITY	0	0	0
88 Materials and Supplies		2,834,813	DISTPT	1,259,502	0	1,575,311
89 Prepayments		5,674,294	DISTPT	2,521,078	0	3,153,216
90 Cash Working Capital		31,155,897	DISTPT	13,842,506	0	17,313,391
91 Deferred Income Taxes		(183,997,062)	DISTPT	(81,749,544)	(0)	(102,247,518)
92 Customer Advances and Deposits		(3,129,038)	CUST	0	0	(3,129,038)
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>(147,461,096)</b>		<b>(64,126,458)</b>	<b>(0)</b>	<b>(83,334,637)</b>
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>1,816,133,538</b>		<b>859,524,759</b>	<b>(0)</b>	<b>956,608,779</b>
95 Gas Purchases Cash Working Capital		0	COMMODITY	0	0	0
<b>96 TOTAL RATE BASE</b>		<b>1,816,133,538</b>		<b>859,524,759</b>	<b>(0)</b>	<b>956,608,779</b>

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Classification Phase		
				Demand	Commodity	Customer
<b>97 2: EXPENSES</b>						
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>						
100 1. Natural Gas Production and Gathering						
101 Operation Supervision & Engineering	750	0	DISTPT	0	0	0
102 Production Maps	751	0	DISTPT	0	0	0
103 Gas Wells Expense	752	0	DISTPT	0	0	0
104 Field Lines Expense	753	0	DISTPT	0	0	0
105 Field Compressor Station Expense	754756	0	DISTPT	0	0	0
106 Other Expense	759	0	DISTPT	0	0	0
107 Rents	760	0	DISTPT	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0
109 Maint Supervision & Engineering	762	0	DISTPT	0	0	0
110 Producing Gas Wells Maintenance	763	0	DISTPT	0	0	0
111 Field Lines	764, 787	0	DISTPT	0	0	0
112 Field Meas/Reg	765, 766	0	DISTPT	0	0	0
113 Other Equipment	769	0	DISTPT	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0
116 2. Other Gas Supply Expenses						
117 Nat Gas Well Head Purchases	800	0	DISTGAS	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	DISTGAS	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	DISTGAS	0	0	0
120 Other Gas Supply Expenses	813	0	DISTGAS	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>						
124 Wells Expense	816	0	DISTPT	0	0	0
125 Lines Expenses	817	0	DISTPT	0	0	0
126 Compressor Station Expenses	818	0	DISTPT	0	0	0
127 Compressor Station Fuel	819	0	DISTPT	0	0	0
128 Meas/Reg Station Expenses	820	0	DISTPT	0	0	0
129 Gas Losses	823	0	DISTPT	0	0	0
130 Other Expenses	824	0	DISTPT	0	0	0
131 Storage Well Royalties	825	0	DISTPT	0	0	0
132 Subtotal - Operations Accounts	816-825	0		0	0	0
133 Maint. of Structures & Improvements	831	0	DISTPT	0	0	0
134 Maint. of Reservoirs and Wells	832	0	DISTPT	0	0	0
135 Maint. of Lines	833	0	DISTPT	0	0	0
136 Maint. of Compressor Station Equipment	834	0	DISTPT	0	0	0
137 Maint. of Meas/Reg Station Equipment	835	0	DISTPT	0	0	0
138 Maint. Of Other Equipment	837	0	DISTPT	0	0	0
139 Subtotal - Maintenance Accounts	831-837	0		0	0	0
140 Subtotal - STORAGE EXPENSES	816-837	0		0	0	0
<b>141 C. TRANSMISSION EXPENSES</b>						
142 Supervision/Engineering	850	0	DEMAND	0	0	0
143 Compressor Station Labor & Expenses	853	0	DEMAND	0	0	0
144 Mains Expense	856	0	DEMAND	0	0	0
145 Meas/Reg Station Expenses	857	0	DEMAND	0	0	0
146 Transmission/Compressor Ga	858	0	DEMAND	0	0	0
147 Other Expenses	859	0	DEMAND	0	0	0
148 Rents	860	0	DEMAND	0	0	0
149 Subtotal - Operation Accounts	856-860	0		0	0	0
150 Maint. of Structures & Improvements	862	0	DEMAND	0	0	0
151 Maint. of Mains	863	0	DEMAND	0	0	0
152 Maint. Of Compressor Station	864	0	DEMAND	0	0	0
153 Maint. Of Meas/Reg Station Equipment	865	0	DEMAND	0	0	0
154 Maint. of Communication Equipment	866	0	DEMAND	0	0	0
155 Maint of Other Equipment	867	0	DEMAND	0	0	0
156 Subtotal - Maintenance Accounts	863-867	0		0	0	0
157 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	0

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution	
				Demand	Commodity Customer
<b>158 D. DISTRIBUTION EXPENSES</b>					
159 Operation Supervision & Engineering	870	(1,180,735)	DISTLABOR	(406,830)	(0)
160 Distribution Load Dispatching	871	1,545	DEMAND	1,545	0
161 Mains and Services Expenses	874	12,198,679	MAIN&SERVICE	4,285,163	7,913,516
162 Meas. & Reg. Station Expenses	875	3,282,135	DEMAND	3,282,135	0
163 Meas. & Reg. Station Expenses - City Gate	877	47,258	DEMAND	47,258	0
164 Meter & House Regulator Expenses	878	5,800,677	CUST	0	5,800,677
165 Customer Installations Expenses	879	5,354,119	CUST	0	5,354,119
166 Other Expenses	880	2,695,806	DISTO&M	1,318,680	1,377,126
167 Rents	881	390,129	DISTO&M	190,835	199,293
168 Maint. of Structures & Improvements	886	3,850,598	DISTPT	1,710,813	2,139,785
169 Maint. of Mains	887	29,797,704	MINSYSTEM	19,891,841	9,905,863
170 Maint. of Compressor Station Equip.	888	128,833	DEMAND	128,833	0
171 Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816	DEMAND	1,430,816	0
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,555	CUST	0	1,555
173 Maint. of Services	892	987,954	CUST	0	987,954
174 Maint. of Meters & House Regulators	893	388,121	CUST	0	388,121
175 Maint. of Other Equipment	894	598,328	DISTO&M	292,678.11	305,650
176 <b>Subtotal - DISTRIBUTION EXPENSES</b>	870-894	65,773,523		32,173,767	33,599,756
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>		65,773,523		32,173,767	33,599,756
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>					
179 Supervision	901	0	CUST	0	0
180 Meter Reading Expenses	902	4,799,922	CUST	0	4,799,922
181 Customer Records & Collection Expense	903	17,132,673	CUST	0	17,132,673
182 Uncollectible Accounts	904	15,502,183	CUST	0	15,502,183
183 <b>Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	902-904	37,434,779		0	37,434,779
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>					
185 Supervision	907	437,767	CUST	0	437,767
186 Customer Assistance Expenses	908	2,892,225	CUST	0	2,892,225
187 Info. & Instructional Advertising Expense	909	3,206,633	CUST	0	3,206,633
188 Misc. Customer Serv. & Inform. Expen.	910	4,280	CUST	0	4,280
189 <b>Subtotal - CUSTOMER SERVICE</b>	907-910	6,540,906		0	6,540,906
<b>190 IV. SALES EXPENSES (C-8)</b>					
191 Supervision	911	0	CUST	0	0
192 Demonstrating & Selling Expenses	912, 913	1,371,405	CUST	0	1,371,405
193 Miscellaneous Sales Expenses	916	0	CUST	0	0
194 <b>Subtotal - SALES EXPENSES</b>	911-916	1,371,405		0	1,371,405
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b>	901-916	45,347,090		0	45,347,090

Account Description	Account Code	Distribution Dollars	Classification			
			Allocation Factor	Distribution		
				Demand	Commodity	Customer
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
197 A. Labor-Related:						
198 Administrative & General Salaries	920	20,556,604	DISTLABOR	7,082,918	0	13,473,686
199 Office Supplies & Expenses	921	7,534,937	DISTLABOR	2,596,214	0	4,938,723
200 Admin. Expenses Transferred-Credit	922	(19,947,566)	DISTLABOR	(6,873,069)	(0)	(13,074,496)
201 Outside Services Employed	923	13,583,107	DISTLABOR	4,680,152	0	8,902,955
202 Employee Pensions and Benefits	926	18,019,107	DISTLABOR	6,208,606	0	11,810,501
203 Subtotal - A&G Labor-Related	920-923, 926	39,746,189		13,694,820	0	26,051,369
204 B. Plant-Related:						
205 Property Insurance	924	259,759	DISTPT	115,410	0	144,348
206 Injuries and Damages	925	7,236,111	DISTPT	3,214,990	0	4,021,121
207 Maintenance of General Plant	932	156,031	DISTGENPTXL	69,324	0	86,707
208 Subtotal - A&G Plant-Related		7,651,901		3,399,725	0	4,252,176
209 C. Other-Related:						
210 Franchise Requirements	927	0	DISTL/P	0	0	0
211 Regulatory Commission Expenses	928	1,126,805	DISTVREQ	441,060	0	685,745
212 Duplicate Charges - Credit	929	0	DISTL/P	0	0	0
213 Misc. Gen'l Expenses	930	5,032,324	DISTL/P	1,814,953	0	3,217,372
214 Rents	931	2,802,765	DISTL/P	1,010,842	0	1,791,923
215 Subtotal - A&G Other-Related	927-931	8,961,895		3,266,855	0	5,695,039
216 <b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	56,359,984		20,361,400	0	35,998,584
217 <b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		167,480,597		52,535,167	0	114,945,430
218						
219 <b>VI. DEPRECIATION EXPENSE</b>						
220 Intangible Plant	403	15,328,890	DIST-INTANG	5,116,504	0	10,212,386
221 Production Plant	403	0	CUST	0	0	0
222 Storage Plant	403	0	CUST	0	0	0
223 Transmission	403	0	DISTPXL	0	0	0
224 Distribution Land Structures & Improvements	403	1,262,031	DISTPT	560,718	0	701,313
225 Distribution Mains	403	27,818,560	MINSYSTEM	18,570,638	0	9,247,922
226 Distribution M&R General	403	1,426,582	DEMAND	1,426,582	0	0
227 Distribution Services	403	15,295,585	CUST	0	0	15,295,585
228 Distribution - Meters	403	4,930,443	CUST	0	0	4,930,443
229 Distribution - Meters Installations	403.10	1,741,537	CUST	0	0	1,741,537
230 Industrial M & R Station Equipment - Other	403.11	225,744	CUST	0	0	225,744
231 Other Property on Customers Premises	403.12	269,216	CUST	0	0	269,216
232 Other Equipment	403.13	311,886	DISTPT	138,570	0	173,316
233 General Plant	403.14	9,007,550	DISTPT	4,002,037	0	5,005,513
234 <b>Total - DEPRECIATION EXPENSE</b>	403	77,618,024		29,815,049	0	47,802,974

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>						
236 A. General Taxes						
237 Payroll Taxes	408.15	4,851,724	DISTLABOR	1,671,695	0	3,180,030
238 Plant Related Taxes	408.17	4,242,079	DISTPT	1,884,748	0	2,357,331
239 Gas Related	408.18	0	DISTPT	0	0	0
240 Subtotal - General Taxes		9,093,803		3,556,442	0	5,537,361
241 <b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	254,192,424		85,906,659	0	168,285,766
242 B. Revenue Taxes: (GRT)						
243 State Gross Earnings	408.11	0	DISTREVREQ	0	0	0
244 Municipal Tax	408	0	DISTREVREQ	0	0	0
245 <b>Subtotal - Revenue Taxes (GRT)</b>		0		0	0	0
246 C. Income Taxes						
247 Fed & State Income Taxes Based on Net Income	409	12,039,919	DIST_PreTax	6,294,848	0	5,745,071
248 Other	409	0	DISTREVREQ	0	0	0
249 <b>Subtotal - Income Taxes</b>		12,039,919		6,294,848	0	5,745,071
250 <b>TOTAL TAXES (Excl. General Taxes)</b>		12,039,919		6,294,848	0	5,745,071
251 <b>TOTAL EXPENSES</b>		266,232,343		92,201,507	0	174,030,836
<b>252 3: OPERATING REVENUES</b>						
253 Sales & Transportation Operating Revenues	480-485	348,530,296	DISTREVREQ	136,423,660	0	212,106,636
254 Gas Revenues		0	DISTREVREQ	0	0	0
255 Forfeited Discounts	487	4,070,288	DISTREVREQ	1,593,215	0	2,477,073
256 Miscellaneous Service Revenues		3,007,010	DISTREVREQ	1,177,020	0	1,829,989
257 Gathering		0	DISTREVREQ	0	0	0
258 Intercompany Software License Fees		106,195	DISTREVREQ	41,567	0	64,628
259 Pooling		1,784,667	DISTREVREQ	698,564	0	1,086,102
260 Direct Customer Cashouts		27,049	DISTREVREQ	10,588	0	16,462
261 Royalties		290	DISTREVREQ	113	0	176
262 Tax Discount		290	DISTREVREQ	114	0	177
263 Rent from Gas Property		154,016	DISTPT	68,429	0	85,587
262 <b>Total - OPERATING REVENUES</b>		357,680,100		140,013,270	0	217,666,830
264 Other Income	412	0	DISTREVREQ	0	0	0
265 <b>NET INCOME</b>		91,447,757		47,811,763	0	43,635,994
266 Return		5.04%		5.56%	-16.31%	4.56%

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification		Distribution	
			Allocation Factor	Demand	Commodity	Customer
<b>267 SUMMARY</b>						
<b>268 OPERATING REVENUES</b>						
269 Sales & Transportation Operating Revenues		348,530,296		136,423,660	0	212,106,636
270 Gas Revenues		0		0	0	0
271 Forfeited Discounts		4,070,288		1,593,215	0	2,477,073
272 Miscellaneous Service Revenues		3,007,010		1,177,020	0	1,829,989
273 Gathering		0		0	0	0
274 Intercompany Software License Fees		106,195		41,567	0	64,628
275 Pooling		1,784,667		698,564	0	1,086,102
276 Direct Customer Cashouts		27,049		10,588	0	16,462
277 Royalties		290		113	0	176
278 Tax Discount		290		114	0	177
278 Rent from Gas Property		154,016		68,429	0	85,587
280 Total Operating Revenues		357,680,100		140,013,270	0	217,666,830
<b>281 EXPENSES</b>						
282 Production Expenses		0		0	0	0
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0
284 Transmission Expenses		0		0	0	0
285 Distribution Expenses		65,773,523		32,173,767	0	33,599,756
286 Total Operating Expenses		65,773,523		32,173,767	0	33,599,756
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		45,347,090		0	0	45,347,090
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		56,359,984		20,361,400	0	35,998,584
<b>289 DEPRECIATION EXPENSE</b>		77,618,024		29,815,049	0	47,802,974
<b>290 TAXES OTHER THAN INCOME TAXES</b>		9,093,803		3,556,442	0	5,537,361
291 Other Income		0		0	0	0
<b>292 INCOME BEFORE INCOME TAXES</b>		103,487,676		54,106,612	0	49,381,065
				52.3%	0.0%	47.7%
				52.3%	0.0%	47.7%
<b>293 FEDERAL INCOME TAXES</b>		12,039,919		6,294,848	0	5,745,071
294 Federal Income Taxes-Current		0		0	0	0
295 State Net Income Tax		12,039,919		6,294,848	0	5,745,071
296 Subtotal - Income Taxes		12,039,919		6,294,848	0	5,745,071
<b>297 NET OPERATING INCOME</b>		91,447,757		47,811,763	0	43,635,994
<b>298 RATE BASE</b>		1,816,133,538		859,524,759	(0)	956,608,779
<b>299 RATE OF RETURN</b>		5.04%		5.56%	NA	4.56%
<b>300 Unitized</b>						

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
301 REVENUE REQUIREMENTS ANALYSIS						
302 System Average Rate of Return Achieved		8.00%	8.00%	8.00%	8.00%	8.00%
303 RATE BASE		1,816,133,538		859,524,759	(0)	956,608,779
304 OPERATING EXPENSES		65,773,523		32,173,767	0	33,599,756
305 CUST. ACCTS., SERVICES, & SALES EXP.		45,347,090		0	0	45,347,090
306 ADMINISTRATIVE & GENERAL EXPENSES		56,359,984		20,361,400	0	35,998,584
307 DEPRECIATION EXPENSE		77,618,024		29,815,049	0	47,802,974
308 GENERAL TAXES		9,093,803		3,556,442	0	5,537,361
309 TOTAL		254,192,424		85,906,659	0	168,285,766
310 RETURN ON RATEBASE		145,254,538		68,744,874	(0)	76,509,664
311 FIT ON RETURN		31,381,111	0.216042209	14,851,794	(0)	16,529,317
312 State Income Tax on Return		0		0	0	0
313 Increase in Uncoll		2,212,976		0	0	2,212,976
314 Additional Late Fees		0		0	0	0
315 TOTAL REVENUE REQUIREMENT		433,041,050		169,503,327	0	263,537,722

Ratio of Taxes to Return

Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Medium Service			Large General Service		
				Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service
1: RATE BASE												
1. GAS PLANT IN SERVICE												
3 A. INTANGIBLE PLANT												
4 Organization	301	0	SUPPT-E	0	0	0	0	0	0	0	0	0
5 Franchise and Consents	302	0	SUPPT-E	0	0	0	0	0	0	0	0	0
6 Miscellaneous Intangible Plant	303	46,694	SUPP_303-E	35,018	5,335	4,195	5,335	4,195	2,146	2,146	2,146	2,146
7 Subtotal - INTANGIBLE PLANT	301-303	46,694		35,018	5,335	4,195	5,335	4,195	2,146	2,146	2,146	2,146
8 B. PRODUCTION PLANT												
9 Other Land & Land Rights-Land	325	0	SUPPT-E	0	0	0	0	0	0	0	0	0
10 Gas Well Structures	326	0	Sales_Firm	0	0	0	0	0	0	0	0	0
11 Field Compressor Station Structures	327	0	Sales_Firm	0	0	0	0	0	0	0	0	0
12 Field M&R Station Structures	328	0	Sales_Firm	0	0	0	0	0	0	0	0	0
13 Other Structures	329	0	Sales_Firm	0	0	0	0	0	0	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	0	Sales_Firm	0	0	0	0	0	0	0	0	0
15 Field Lines	332	0	Sales_Firm	0	0	0	0	0	0	0	0	0
16 Field Compressor Station Equipment	333	0	Sales_Firm	0	0	0	0	0	0	0	0	0
17 Field M&R Station Equip-Company	334	0	Sales_Firm	0	0	0	0	0	0	0	0	0
18 Drilling & Cleaning Equipment	335	0	Sales_Firm	0	0	0	0	0	0	0	0	0
19 Other Equipment-Other	337	0	SUPPT-E	0	0	0	0	0	0	0	0	0
20 Subtotal - PRODUCTION PLANT	325-337	0		0	0	0	0	0	0	0	0	0
21 C. NATURAL GAS STORAGE & PROCESSING PLANT												
22 Land and Land Rights	350	0	SUPPT-E	0	0	0	0	0	0	0	0	0
23 Structures and Improvements	351	0	SUPPT-E	0	0	0	0	0	0	0	0	0
24 Wells-Well Equipment	352	0	SUPPT-E	0	0	0	0	0	0	0	0	0
25 Lines	353	0	SUPPT-E	0	0	0	0	0	0	0	0	0
26 Compressor Station Equipment - Other	354	0	SUPPT-E	0	0	0	0	0	0	0	0	0
27 M&R Equipment-Meters & Gauges	355	0	SUPPT-E	0	0	0	0	0	0	0	0	0
28 Other Equipment	357	0	SUPPT-E	0	0	0	0	0	0	0	0	0
29 Subtotal - STORAGE PLANT	350-363	0		0	0	0	0	0	0	0	0	0
30 D. TRANSMISSION PLANT												
31 Land & Land Rights	365	0	SUPPT-E	0	0	0	0	0	0	0	0	0
32 Structures & Improvements	366	0	SUPPT-E	0	0	0	0	0	0	0	0	0
33 Mains	367	0	SUPPT-E	0	0	0	0	0	0	0	0	0
34 Compressor Station Equipment	368	0	SUPPT-E	0	0	0	0	0	0	0	0	0
35 M&R Station Equipment	369	0	SUPPT-E	0	0	0	0	0	0	0	0	0
36 Other Equipment	371	0	SUPPT-E	0	0	0	0	0	0	0	0	0
37 Subtotal - TRANSMISSION PLANT	365-371	0		0	0	0	0	0	0	0	0	0

Witness: Russell A. Feingold

Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>38 E. DISTRIBUTION PLANT</b>															
39 Land and Land Rights	374	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	376	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	378	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
44 Services	380	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
45 Meters	381	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
46 Meter Installations	382	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	385	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	386	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
49 Other Equipment	387	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
<b>50 Subtotal - DISTRIBUTION PLANT</b>	<b>374-387</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>51 F. GENERAL PLANT</b>															
52 Land and Land Rights	389	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
53 Structures and Improvements	390	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
54 Office Furniture and Equipment	391	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
55 Transportation Equipment	392	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
56 Stores Equipment	393	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
58 Laboratory Equipment	395	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
60 Communication Equipment	397	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
61 Miscellaneous Equipment	398	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
62 Other Tangible Plant	399	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
<b>63 Subtotal - GENERAL PLANT</b>	<b>389-399</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>64 TOTAL PLANT IN SERVICE</b>		<b>46,694</b>		<b>35,018</b>	<b>5,335</b>	<b>4,195</b>	<b>2,146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>65 G. UTILITY PLANT</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>66 TOTAL UTILITY PLANT</b>		<b>46,694</b>		<b>35,018</b>	<b>5,335</b>	<b>4,195</b>	<b>2,146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service			
<b>67 II. DEPRECIATION RESERVE</b>												
68 Intangible Plant	303	22,058	SUPPTE-E	16,543	2,520	1,982					1,014	
69 Production Plant	325-337	0	SUPPTE-E	0	0	0					0	
70 Storage Plant	350-357	0	SUPPTE-E	0	0	0					0	
71 Transmission	365-371	0	SUPPTE-E	0	0	0					0	
72 Distribution Land Structures & Improvements	374-375	0	SUPPTE-E	0	0	0					0	
73 Distribution Mains	376	0	SUPPTE-E	0	0	0					0	
74 Distribution M&R General	378	0	SUPPTE-E	0	0	0					0	
75 Distribution Services	380	0	SUPPTE-E	0	0	0					0	
76 Distribution - Meters	381	0	SUPPTE-E	0	0	0					0	
77 Distribution - Meters Installations	382	0	SUPPTE-E	0	0	0					0	
78 Industrial M & R Station Equipment - Other	385	0	SUPPTE-E	0	0	0					0	
79 Other Property on Customers Premises	386	0	SUPPTE-E	0	0	0					0	
80 Other Equipment	387	0	SUPPTE-E	0	0	0					0	
81 General Plant	389-399	0	SUPPTE-E	0	0	0					0	
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<u>22,058</u>		<u>16,543</u>	<u>2,520</u>	<u>1,982</u>					<u>1,014</u>	
83 Retirement Obligation		0	SUPPTE-E	0	0	0					0	
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<u>22,058</u>		<u>16,543</u>	<u>2,520</u>	<u>1,982</u>					<u>1,014</u>	
<b>85 III. OTHER RATE BASE ITEMS</b>												
86 Gas Storage Underground - NonCurrent		0	SUPPTE-E	0	0	0					0	
87 Gas Stored Underground - Current		0	SUPPTE-E	0	0	0					0	
88 Materials and Supplies		0	SUPPTE-COM	0	0	0					0	
89 Prepayments		0	SUPPO&M-E	0	0	0					0	
90 Cash Working Capital		0	SUPPTE-COM	0	0	0					0	
91 Deferred Income Taxes		0	SUPPTE-COM	0	0	0					0	
92 Customer Advances and Deposits		0	SUPPTE-COM	0	0	0					0	
<b>93 Total - OTHER RATE BASE ITEMS</b>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>					<u>0</u>	
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<u>24,636</u>		<u>18,476</u>	<u>2,815</u>	<u>2,213</u>					<u>1,132</u>	
95 Gas Purchases Cash Working Capital		0	SUPPO&M-E	0	0	0					0	
<b>96 TOTAL RATE BASE</b>		<u>24,636</u>		<u>18,476</u>	<u>2,815</u>	<u>2,213</u>					<u>1,132</u>	

Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service						
				203,033,014	(1,720,296)	1,283,399	30,944,442	(252,180)	188,134	24,410,131	(140,666)	104,942	12,575,967	(6,736)	5,025				
<b>97 2: EXPENSES</b>																			
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>																			
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>																			
100 1. Natural Gas Production and Gathering																			
101 Operation Supervision & Engineering	750	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Production Maps	751	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103 Gas Wells Expense	752	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104 Field Lines Expense	753	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Field Compressor Station Expense	754756	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Other Expense	759	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Rents	760	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109 Maint Supervision & Engineering	762	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111 Field Lines	764, 787	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 Field Meas/Reg	765, 766	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113 Other Equipment	769	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116 2. Other Gas Supply Expenses																			
117 Nat Gas Well Head Purchases	800	270,963,554	Gas_Revenue	203,033,014	30,944,442	24,410,131	12,575,967												
118 Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	Sales_Firm	(1,720,296)	(252,180)	(140,666)	(6,736)												
119 Gas used for Other Util Ops-Credit	812755	1,581,500	Sales_Firm	1,283,399	188,134	104,942	5,025												
120 Other Gas Supply Expenses	813	597,166	Sales_Firm	484,605	71,039	39,625	1,897												
121 Subtotal - Other Gas Supply Expenses		271,022,343		203,080,721	30,951,435	24,414,032	12,576,154												
122 Subtotal - PRODUCTION EXPENSES	751-813	271,022,343		203,080,721	30,951,435	24,414,032	12,576,154												



Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				203,358,618	30,992,173	24,436,755	12,577,242	271,364,787	203,358,618	30,992,173	24,436,755	12,577,242			
<b>158 D. DISTRIBUTION EXPENSES</b>															
159 Operation Supervision & Engineering	870	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
160 Distribution Load Dispatching	871	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
161 Mains and Services Expenses	874	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
162 Meas. & Reg. Station Expenses	875	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
163 Meas. & Reg. Station Expenses - City Gate	877	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
164 Meter & House Regulator Expenses	878	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
165 Customer Installations Expenses	879	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
166 Other Expenses	880	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
167 Rents	881	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
168 Maint. of Structures & Improvements	886	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
169 Maint. of Mains	887	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
170 Maint. of Compressor Station Equip.	888	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
171 Maint. of Meas. & Reg. Station Expenses-General	889	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
173 Maint. of Services	892	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
174 Maint. of Meters & House Regulators	893	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
175 Maint. of Other Equipment	894	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
176 Subtotal - DISTRIBUTION EXPENSES	870-894	0		0	0	0	0	0	0	0	0	0	0	0	0
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>		271,364,787		203,358,618	30,992,173	24,436,755	12,577,242								
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>															
179 Supervision	901	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
180 Meter Reading Expenses	902	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
181 Customer Records & Collection Expense	903	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
182 Uncollectible Accounts	904	0	Write-offs	0	0	0	0	0	0	0	0	0	0	0	0
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904	0		0	0	0	0	0	0	0	0	0	0	0	0
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>															
185 Supervision	907	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
186 Customer Assistance Expenses	908	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
187 Info. & Instructional Advertising Expense	909	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
188 Misc. Customer Serv. & Inform. Expen.	910	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
189 Subtotal - CUSTOMER SERVICE	907-910	0		0	0	0	0	0	0	0	0	0	0	0	0
<b>190 IV. SALES EXPENSES (C-8)</b>															
191 Supervision	911	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
192 Demonstrating & Selling Expenses	912, 913	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
193 Miscellaneous Sales Expenses	916	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
194 Subtotal - SALES EXPENSES	911-916	0		0	0	0	0	0	0	0	0	0	0	0	0
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b>	901-916	0		0	0	0	0	0	0	0	0	0	0	0	0



Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service	Small General Service	Medium General Service	Large General Service
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>							
236 A. General Taxes							
237 Payroll Taxes	408.15	0	SUPPLABOR-E	0	0	0	0
238 Plant Related Taxes	408.17	0	SUPPT-COM	0	0	0	0
239 Gas Related	408.18	0	SUPPT-COM	0	0	0	0
240 Subtotal - General Taxes							
<b>241 TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	349,249		283,064	41,519	23,310	1,356
242 B. Revenue Taxes: (GRT)							
243 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0
244 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0
<b>245 Subtotal - Revenue Taxes (GRT)</b>							
246 C. Income Taxes							
247 Fed & State Income Taxes Based on Net Income	409	(47,472)	SUPPREVREQ-E	(38,473)	(5,643)	(3,169)	(186)
248 Other	409	0	SUPPREVREQ-E	0	0	0	0
<b>249 Subtotal - Income Taxes</b>		(47,472)		(38,473)	(5,643)	(3,169)	(186)
<b>250 TOTAL TAXES (Excl. General Taxes)</b>		(47,472)		(38,473)	(5,643)	(3,169)	(186)
<b>251 TOTAL EXPENSES</b>		271,324,120		203,325,312	30,987,312	24,434,172	12,577,324
<b>252 3: OPERATING REVENUES</b>							
253 Sales & Transportation Operating Revenues							
254 Gas Revenues	480-485	0	Non-gas_Revenue	0	0	0	0
255 Forfeited Discounts	487	270,963,554	Gas_Revenue Collections	203,033,014	30,944,442	24,410,131	12,575,967
256 Miscellaneous Service Revenues		0	ConnectionFee	0	0	0	0
257 Gathering		0	Non-gas_Revenue	0	0	0	0
258 Intercompany Software License Fees		0	Non-gas_Revenue	0	0	0	0
259 Pooling		0	Transport-Thru	0	0	0	0
260 Direct Customer Cashouts		0	LGS_Direct	0	0	0	0
261 Royalties		0	Non-gas_Revenue	0	0	0	0
262 Tax Discount		0	Non-gas_Revenue	0	0	0	0
262 Rent from Gas Property		(1)	Non-gas_Revenue	(1)	0	(0)	(0)
<b>263 Total - OPERATING REVENUES</b>		270,963,553		203,033,013	30,944,442	24,410,131	12,575,967
264 Other Income	412	0	SUPPREVREQ-E	0	0	0	0
<b>265 NET INCOME</b>		(360,567)		(292,299)	(42,870)	(24,041)	(1,357)
266 Return		-1463.60%		-1582.07%	-1523.08%	-1086.29%	-119.84%

Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				203,033,014	0	0	30,944,442	0	0	24,410,131	0	0	24,410,131	0	0
<b>267 SUMMARY</b>															
<b>268 OPERATING REVENUES</b>															
269 Sales & Transportation Operating Revenues		270,963,554		203,033,014	0	30,944,442	0	24,410,131	0	0	12,575,967				
270 Gas Revenues		0		0	0	0	0	0	0	0	0				
271 Forfeited Discounts		0		0	0	0	0	0	0	0	0				
272 Miscellaneous Service Revenues		0		0	0	0	0	0	0	0	0				
273 Gathering		0		0	0	0	0	0	0	0	0				
274 Intercompany Software License Fees		0		0	0	0	0	0	0	0	0				
275 Pooling		0		0	0	0	0	0	0	0	0				
276 Direct Customer Cashouts		0		0	0	0	0	0	0	0	0				
277 Royalties		0		0	0	0	0	0	0	0	0				
278 Tax Discount		(1)		(1)	(1)	0	(0)	0	0	0	(0)				
278 Rent from Gas Property		0		0	0	0	0	0	0	0	0				
280 Total Operating Revenues		270,963,553		203,033,013	0	30,944,442	0	24,410,131	0	0	12,575,967				
<b>281 EXPENSES</b>															
282 Production Expenses		271,022,343		203,080,721	0	30,951,435	0	24,414,032	0	0	12,576,154				
283 Natural Gas Storage, Terminating & Proc. Exp.		342,445		277,896	0	40,737	0	22,723	0	0	1,088				
284 Transmission Expenses		0		0	0	0	0	0	0	0	0				
285 Distribution Expenses		0		0	0	0	0	0	0	0	0				
286 Total Operating Expenses		271,364,787		203,358,618	0	30,992,173	0	24,436,755	0	0	12,577,242				
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		0		0	0	0	0	0	0	0	0				
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		1,068		866	866	127	71	71	4						
<b>289 DEPRECIATION EXPENSE</b>		5,736		4,302	4,302	655	515	515	264						
<b>290 TAXES OTHER THAN INCOME TAXES</b>		0		0	0	0	0	0	0	0	0				
291 Other Income		0		0	0	0	0	0	0	0	0				
292 INCOME BEFORE INCOME TAXES		(408,039)		(330,772)	(330,772)	(48,513)	(27,211)	(27,211)	(1,543)						
				81%	81%	12%	7%	7%	0%						
				81%	81%	12%	7%	7%	0%						
<b>293 FEDERAL INCOME TAXES</b>		(47,472)		(38,473)	(38,473)	(5,643)	(3,169)	(3,169)	(186)						
294 Federal Income Taxes-Current		0		0	0	0	0	0	0						
295 State Net Income Tax		(47,472)		(38,473)	(38,473)	(5,643)	(3,169)	(3,169)	(186)						
296 Subtotal - Income Taxes		(47,472)		(38,473)	(38,473)	(5,643)	(3,169)	(3,169)	(186)						
<b>297 NET OPERATING INCOME</b>		(360,567)		(292,299)	(292,299)	(42,870)	(24,041)	(24,041)	(1,357)						
<b>298 RATE BASE</b>		24,636		18,476	18,476	2,815	2,213	2,213	1,132						
<b>299 RATE OF RETURN</b>		-1463.60%		-1582.07%	-1582.07%	-1523.08%	-1086.29%	-1086.29%	-119.84%						
300 <b>Unitized</b>		(183.00)		(197.81)	(197.81)	(190.43)	(135.82)	(135.82)	(14.98)						

Witness: Russell A. Feingold

Allocation Phase  
Supply Commodity

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service	Small General Service	Medium General Service	Large General Service
301 REVENUE REQUIREMENTS ANALYSIS							
302 System Average Rate of Return Achieved		8.00%		8.00%	8.00%	8.00%	8.00%
303 RATE BASE		24,636		18,476	2,815	2,213	1,132
304 OPERATING EXPENSES		271,364,787		203,358,618	30,992,173	24,436,755	12,577,242
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0
306 ADMINISTRATIVE & GENERAL EXPENSES		1,068		866	127	71	4
307 DEPRECIATION EXPENSE		5,736		4,302	655	515	264
308 GENERAL TAXES		0		0	0	0	0
309 TOTAL		271,371,592		203,363,785	30,992,955	24,437,342	12,577,510
310 RETURN ON RATEBASE		1,970		1,478	225	177	91
311 FIT ON RETURN							
312 State Income Tax on Return		426	0.216042209	319	49	38	20
313 Increase in Uncoll		0	GRT_T-F	0	0	0	0
314 Additional Late Fees		0		0	0	0	0
315 TOTAL REVENUE REQUIREMENT		271,373,988		203,365,582	30,993,229	24,437,557	12,577,620

Ratio of Taxes  
to Return

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Medium Service			Large Service		
				General	Service		General	Service		General	Service	
<b>1 1: RATE BASE</b>												
<b>2 I. GAS PLANT IN SERVICE</b>												
<b>3 A. INTANGIBLE PLANT</b>												
4 Organization	301	226	STORPT-D	122	24	37	43					
5 Franchise and Consents	302	0	STORPT-D	0	0	0	0					
6 Miscellaneous Intangible Plant	303	722,436	STOR_303-D	388,570	78,043	116,876	138,946					
<b>7 Subtotal - INTANGIBLE PLANT</b>	<b>301-303</b>	<b>722,662</b>		<b>388,691</b>	<b>78,068</b>	<b>116,913</b>	<b>138,990</b>					
<b>8 B. PRODUCTION PLANT</b>												
9 Other Land & Land Rights-Land	325	0	STORPT-D	0	0	0	0					
10 Gas Well Structures	326	0	STORPT-D	0	0	0	0					
11 Field Compressor Station Structures	327	0	STORPT-D	0	0	0	0					
12 Field M&R Station Structures	328	0	STORPT-D	0	0	0	0					
13 Other Structures	329	0	STORPT-D	0	0	0	0					
14 Producing Gas Wells-Well Construction	330, 331	0	STORPT-D	0	0	0	0					
15 Field Lines	332	0	STORPT-D	0	0	0	0					
16 Field Compressor Station Equipment	333	0	STORPT-D	0	0	0	0					
17 Field M&R Station Equip-Company	334	0	STORPT-D	0	0	0	0					
18 Drilling & Cleaning Equipment	335	0	STORPT-D	0	0	0	0					
19 Other Equipment-Other	337	0	STORPT-D	0	0	0	0					
<b>20 Subtotal - PRODUCTION PLANT</b>	<b>325-337</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>												
22 Land and Land Rights	350	63,624	STORPT-D	34,221	6,873	10,293	12,237					
23 Structures and Improvements	351	1,733,972	STORPT-D	932,635	187,318	280,524	333,495					
24 Wells-Well Equipment	352	1,868,356	DesignDay	1,043,932	210,276	310,549	303,598					
25 Lines	353	2,134,447	Winter6	957,957	189,460	304,956	682,075					
26 Compressor Station Equipment - Other	354	7,556,584	DesignDay	4,222,195	850,464	1,256,019	1,227,907					
27 M&R Equipment-Meters & Gauges	355	75,749	Winter6	33,997	6,724	10,823	24,206					
28 Other Equipment	357	30,184	STORPT-D	16,235	3,261	4,883	5,805					
<b>29 Subtotal - STORAGE PLANT</b>	<b>350-363</b>	<b>13,462,916</b>		<b>7,241,172</b>	<b>1,454,375</b>	<b>2,178,046</b>	<b>2,589,323</b>					
<b>30 D. TRANSMISSION PLANT</b>												
31 Land & Land Rights	365	0	STORPT-D	0	0	0	0					
32 Structures & Improvements	366	0	STORPT-D	0	0	0	0					
33 Mains	367	0	STORPT-D	0	0	0	0					
34 Compressor Station Equipment	368	0	STORPT-D	0	0	0	0					
35 M&R Station Equipment	369	0	STORPT-D	0	0	0	0					
36 Other Equipment	371	0	STORPT-D	0	0	0	0					
<b>37 Subtotal - TRANSMISSION PLANT</b>	<b>365-371</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>E. DISTRIBUTION PLANT</b>												
39 Land and Land Rights	374	0	STORPT-D	0	0	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	STORPT-D	0	0	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	STORPT-D	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	376	0	STORPT-D	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	378	0	STORPT-D	0	0	0	0	0	0	0	0	0
44 Services	380	0	STORPT-D	0	0	0	0	0	0	0	0	0
45 Meters	381	0	STORPT-D	0	0	0	0	0	0	0	0	0
46 Meter Installations	382	0	STORPT-D	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	385	0	STORPT-D	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	386	0	STORPT-D	0	0	0	0	0	0	0	0	0
49 Other Equipment	387	0	STORPT-D	0	0	0	0	0	0	0	0	0
50 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0	0	0	0
<b>F. GENERAL PLANT</b>												
51 Land and Land Rights	389	1,086	STORPT-D	584	117	176	209	176	176	12,892	12,892	209
53 Structures and Improvements	390	67,031	STORPT-D	36,053	7,241	10,844	12,892	10,844	10,844	7,416	7,416	8,816
54 Office Furniture and Equipment	391	45,837	STORPT-D	24,654	4,952	7,416	8,816	7,416	7,416	47,699	47,699	56,706
55 Transportation Equipment	392	294,836	STORPT-D	158,581	31,851	0	0	0	0	0	0	0
56 Stores Equipment	393	0	STORPT-D	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	33,953	STORPT-D	18,262	3,668	5,493	6,530	5,493	5,493	6,530	6,530	6,530
58 Laboratory Equipment	395	0	STORPT-D	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	40,694	STORPT-D	21,888	4,396	6,584	7,827	6,584	6,584	7,827	7,827	7,827
60 Communication Equipment	397	166,477	STORPT-D	89,542	17,984	26,933	32,019	26,933	26,933	32,019	32,019	32,019
61 Miscellaneous Equipment	398	1,083	STORPT-D	582	117	175	208	175	175	208	208	208
62 Other Tangible Plant	399	0	STORPT-D	0	0	0	0	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	650,998		350,146	70,326	105,319	125,206	105,319	105,319	125,206	125,206	125,206
64 TOTAL PLANT IN SERVICE		14,836,576		7,980,009	1,602,769	2,400,279	2,853,519	2,400,279	2,400,279	2,853,519	2,853,519	2,853,519
<b>G. UTILITY PLANT</b>												
65	105	0	STORPT-D	0	0	0	0	0	0	0	0	0
66 TOTAL UTILITY PLANT		14,836,576		7,980,009	1,602,769	2,400,279	2,853,519	2,400,279	2,400,279	2,853,519	2,853,519	2,853,519

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Medium Service			Large Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>67 II. DEPRECIATION RESERVE</b>												
68 Intangible Plant	303	341,384	STOR_Intang-D	183,617	36,879	55,229	65,658					
69 Production Plant	325-337	0	STORPT-D	0	0	0	0					
70 Storage Plant	350-357	6,429,466	STORPT-D	3,458,156	694,564	1,040,167	1,236,579					
71 Transmission	365-371	0	STORPT-D	0	0	0	0					
72 Distribution Land Structures & Improvements	374-375	0	STORPT-D	0	0	0	0					
73 Distribution Mains	376	0	STORPT-D	0	0	0	0					
74 Distribution M&R General	378	0	STORPT-D	0	0	0	0					
75 Distribution Services	380	0	STORPT-D	0	0	0	0					
76 Distribution - Meters	381	0	STORPT-D	0	0	0	0					
77 Distribution - Meters Installations	382	0	STORPT-D	0	0	0	0					
78 Industrial M & R Station Equipment - Other	385	0	STORPT-D	0	0	0	0					
79 Other Property on Customers Premises	386	0	STORPT-D	0	0	0	0					
80 Other Equipment	387	0	STORPT-D	0	0	0	0					
81 General Plant	389-399	244,375	STORPT-D	131,440	26,399	39,535	47,001					
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>7,015,225</b>		<b>3,773,213</b>	<b>757,842</b>	<b>1,134,931</b>	<b>1,349,238</b>					
83 Retirement Obligation		0	STORPT-D	0	0	0	0					
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>7,015,225</b>		<b>3,773,213</b>	<b>757,842</b>	<b>1,134,931</b>	<b>1,349,238</b>					
<b>85 III. OTHER RATE BASE ITEMS</b>												
86 Gas Storage Underground - NonCurrent		0	STORPT-D	0	0	0	0					
87 Gas Stored Underground - Current		0	STORPT-D	0	0	0	0					
88 Materials and Supplies		14,550	STORPT-D	7,826	1,572	2,354	2,798					
89 Prepayments		29,125	STORO&M-D	15,665	3,146	4,712	5,602					
90 Cash Working Capital		159,916	STORPT-D	86,013	17,275	25,871	30,757					
91 Deferred Income Taxes		(944,416)	STORPT-D	(507,964)	(102,024)	(152,789)	(181,640)					
92 Customer Advances and Deposits		0	STORPT-D	0	0	0	0					
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>(740,825)</b>		<b>(398,460)</b>	<b>(80,030)</b>	<b>(119,851)</b>	<b>(142,483)</b>					
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>7,080,526</b>		<b>3,808,336</b>	<b>764,897</b>	<b>1,145,496</b>	<b>1,361,798</b>					
95 Gas Purchases Cash Working Capital		0	STORO&M-D	0	0	0	0					
<b>96 TOTAL RATE BASE</b>		<b>7,080,526</b>		<b>3,808,336</b>	<b>764,897</b>	<b>1,145,496</b>	<b>1,361,798</b>					

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service						
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service						
<b>97 2: EXPENSES</b>																			
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>																			
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>																			
100 1. Natural Gas Production and Gathering																			
101 Operation Supervision & Engineering	750	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Production Maps	751	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103 Gas Wells Expense	752	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104 Field Lines Expense	753	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Field Compressor Station Expense	754756	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Other Expense	759	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Rents	760	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109 Maint Supervision & Engineering	762	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111 Field Lines	764, 787	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 Field Meas/Reg	765, 766	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113 Other Equipment	769	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116 2. Other Gas Supply Expenses																			
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0





Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>												
197 A. Labor-Related:												
198 Administrative & General Salaries	920	256,374	STORLABOR-D	137,893	27,696	41,476	49,308					
199 Office Supplies & Expenses	921	93,973	STORLABOR-D	50,544	10,152	15,203	18,074					
200 Admin. Expenses Transferred-Credit	922	(248,778)	STORLABOR-D	(133,808)	(26,875)	(40,248)	(47,848)					
201 Outside Services Employed	923	169,403	STORLABOR-D	91,115	18,300	27,406	32,581					
202 Employee Pensions and Benefits	926	224,727	STORLABOR-D	120,872	24,277	36,357	43,222					
203 Subtotal - A&G Labor-Related	920-923, 926	495,699		266,617	53,549	80,195	95,338					
204 B. Plant-Related:												
205 Property Insurance	924	1,307	STORPT-D	703	141	211	251					
206 Injuries and Damages	925	36,417	STORPT-D	19,587	3,934	5,892	7,004					
207 Maintenance of General Plant	932	801	STORGENPTXL-D	431	87	130	154					
208 Subtotal - A&G Plant-Related		38,525		20,721	4,162	6,233	7,410					
209 C. Other-Related:												
210 Franchise Requirements	927	0	STORLP-D	0	0	0	0					
211 Regulatory Commission Expenses	928	7,293	STORREVREQ-D	3,922	788	1,180	1,403					
212 Duplicate Charges - Credit	929	0	STORLP-D	0	0	0	0					
213 Misc. Gen'l Expenses	930	56,719	STORLP-D	30,507	6,127	9,176	10,909					
214 Rents	931	31,590	STORLP-D	16,991	3,413	5,111	6,076					
215 Subtotal - A&G Other-Related	927-931	95,602		51,421	10,328	15,467	18,387					
216 <b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	629,826		338,759	68,039	101,894	121,135					
217 <b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		1,600,912		861,067	172,944	258,997	307,903					
218												
219 <b>VI. DEPRECIATION EXPENSE</b>												
220 Intangible Plant	403	88,780	STOR_Intang-D	47,751	9,591	14,363	17,075					
221 Production Plant	403	0	STORPT-D	0	0	0	0					
222 Storage Plant	403	296,238	STORPT-D	159,335	32,002	47,926	56,975					
223 Transmission	403	0	STORPT-D	0	0	0	0					
224 Distribution Land Structures & Improvements	403	0	STORPT-D	0	0	0	0					
225 Distribution Mains	403	0	STORPT-D	0	0	0	0					
226 Distribution M&R General	403	0	STORPT-D	0	0	0	0					
227 Distribution Services	403	0	STORPT-D	0	0	0	0					
228 Distribution - Meters	403	0	STORPT-D	0	0	0	0					
229 Distribution - Meters Installations	403.10	0	STORPT-D	0	0	0	0					
230 Industrial M & R Station Equipment - Other	403.11	0	STORPT-D	0	0	0	0					
231 Other Property on Customers Premises	403.12	0	STORPT-D	0	0	0	0					
232 Other Equipment	403.13	0	STORPT-D	0	0	0	0					
233 General Plant	403.14	46,234	STORPT-D	24,867	4,995	7,480	8,892					
234 <b>Total - DEPRECIATION EXPENSE</b>	403	431,252		231,953	46,587	69,768	82,943					

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service	Small General Service	Medium General Service	Large General Service
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>							
A. General Taxes							
236 Payroll Taxes	408.15	60,509	STORLABOR-D	32,545	6,537	9,789	11,638
238 Plant Related Taxes	408.17	21,349	STORPT-D	11,483	2,306	3,454	4,106
239 Gas Related	408.18	0	STORPT-D	0	0	0	0
240 Subtotal - General Taxes		81,858		44,028	8,843	13,243	15,744
<b>241 TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	2,114,022		1,137,049	228,374	342,009	406,590
B. Revenue Taxes: (GRT)							
243 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0
244 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0
<b>245 Subtotal - Revenue Taxes (GRT)</b>		0		0	0	0	0
C. Income Taxes							
246 Fed & State Income Taxes Based on Net Income	409	(144,269)	STOR_PreTax-D	(60,750)	(17,815)	(28,388)	(37,316)
248 Other	409	0	STORREVREQ-D	0	0	0	0
<b>249 Subtotal - Income Taxes</b>		(144,269)		(60,750)	(17,815)	(28,388)	(37,316)
<b>250 TOTAL TAXES (Excl. General Taxes)</b>		(144,269)		(60,750)	(17,815)	(28,388)	(37,316)
<b>251 TOTAL EXPENSES</b>		1,969,753		1,076,300	210,559	313,621	369,274
<b>252 3: OPERATING REVENUES</b>							
253 Sales & Transportation Operating Revenues	480-485	851,281	Non-gas_Revenue	599,580	72,232	96,538	82,930
254 Gas Revenues		0	Gas_Revenue	0	0	0	0
255 Forfeited Discounts	487	9,942	Collections	9,400	302	173	67
256 Miscellaneous Service Revenues		7,345	ConnectionFee	4,711	2,352	275	6
257 Gathering		0	Non-gas_Revenue	0	0	0	0
258 Intercompany Software License Fees		259	Non-gas_Revenue	183	22	29	25
259 Pooling		4,359	Transport-Thru	585	250	859	2,665
260 Direct Customer Cashouts		0	LGS_Direct	0	0	0	0
261 Royalties		1	Non-gas_Revenue	0	0	0	0
262 Tax Discount		(0)	Non-gas_Revenue	(0)	(0)	(0)	(0)
262 Rent from Gas Property		791	STORPT-D	425	85	128	152
<b>263 Total - OPERATING REVENUES</b>		873,976		614,884	75,243	98,003	85,846
264 Other Income	412	0	STORREVREQ-D	0	0	0	0
<b>265 NET INCOME</b>		(1,095,777)		(461,416)	(135,315)	(215,618)	(283,428)
266 Return		-15.48%		-12.12%	-17.69%	-18.82%	-20.81%

Witness: Russell A. Feingold

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Residential Service	Small General Service	Medium General Service	Large General Service				
<b>267 SUMMARY</b>															
<b>268 OPERATING REVENUES</b>															
269 Sales & Transportation Operating Revenues		851,281		599,580	72,232	96,538	82,930								
270 Gas Revenues		0		0	0	0	0								
271 Forfeited Discounts		9,942		9,400	302	173	67								
272 Miscellaneous Service Revenues		7,345		4,711	2,352	275	6								
273 Gathering		0		0	0	0	0								
274 Intercompany Software License Fees		259		183	22	29	25								
275 Pooling		4,359		585	250	859	2,665								
276 Direct Customer Cashouts		0		0	0	0	0								
277 Royalties		1		0	0	0	0								
278 Tax Discount		(0)		(0)	(0)	(0)	(0)								
278 Rent from Gas Property		791		425	85	128	152								
280 Total Operating Revenues		873,976		614,884	75,243	98,003	85,846								
<b>281 EXPENSES</b>															
282 Production Expenses		0		0	0	0	0								
283 Natural Gas Storage, Terminating & Proc. Exp.		971,086		522,309	104,905	157,103	186,769								
284 Transmission Expenses		0		0	0	0	0								
285 Distribution Expenses		0		0	0	0	0								
286 Total Operating Expenses		971,086		522,309	104,905	157,103	186,769								
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>															
288 ADMINISTRATIVE & GENERAL EXPENSES		629,826		338,759	68,039	101,894	121,135								
289 DEPRECIATION EXPENSE		431,252		231,953	46,587	69,768	82,943								
<b>290 TAXES OTHER THAN INCOME TAXES</b>															
291 Other Income		81,858		44,028	8,843	13,243	15,744								
292 INCOME BEFORE INCOME TAXES		(1,240,046)		(522,165)	(153,131)	(244,006)	(320,744)								
<b>293 FEDERAL INCOME TAXES</b>															
294 Federal Income Taxes-Current		(144,269)		42%	12%	20%	26%								
295 State Net Income Tax		(144,269)		42%	12%	20%	26%								
296 Subtotal - Income Taxes		(144,269)		(60,750)	(17,815)	(28,388)	(37,316)								
<b>297 NET OPERATING INCOME</b>		(1,095,777)		(60,750)	(17,815)	(28,388)	(37,316)								
298 RATE BASE		7,080,526		3,808,336	764,897	1,145,496	1,361,798								
<b>299 RATE OF RETURN</b>		-15.48%		-12.12%	-17.69%	-18.82%	-20.81%								
300 <b>Unitized</b>		(1.93)		(1.51)	(2.21)	(2.35)	(2.60)								

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Medium General Service			Large General Service					
				8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%			
301 REVENUE REQUIREMENTS ANALYSIS															
302 System Average Rate of Return Achieved				8.00%											8.00%
303 RATE BASE		7,080,526			3,808,336	764,897	1,145,496								1,361,798
304 OPERATING EXPENSES		971,086			522,309	104,905	157,103								186,769
305 CUST. ACCTS., SERVICES, & SALES EXP.		0			0	0	0								0
306 ADMINISTRATIVE & GENERAL EXPENSES		629,826			338,759	68,039	101,894								121,135
307 DEPRECIATION EXPENSE		431,252			231,953	46,587	69,768								82,943
308 GENERAL TAXES		81,858			44,028	8,843	13,243								15,744
309 TOTAL		2,114,022			1,137,049	228,374	342,009								406,590
310 RETURN ON RATEBASE		566,301			304,591	61,177	91,617								108,917
311 FIT ON RETURN															
312 State Income Tax on Return		122,345	0.216042209		65,805	13,217	19,793								23,531
313 Increase in Uncoll		0	GRT_T-F		0	0	0								0
314 Additional Late Fees		0			0	0	0								0
315 TOTAL REVENUE REQUIREMENT		2,802,668			1,507,445	302,767	453,419								539,037

Ratio of Taxes  
to Return

Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Medium Service			Large Service					
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service			
<b>1 1: RATE BASE</b>															
<b>2 I. GAS PLANT IN SERVICE</b>															
<b>3 A. INTANGIBLE PLANT</b>															
4 Organization	301	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
5 Franchise and Consents	302	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
6 Miscellaneous Intangible Plant	303	295,025	STOR_303-E	132,410	26,187	42,151	42,151	94,277							
7 Subtotal - INTANGIBLE PLANT	301-303	295,025		132,410	26,187	42,151	42,151	94,277							
<b>8 B. PRODUCTION PLANT</b>															
9 Other Land & Land Rights-Land	325	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
10 Gas Well Structures	326	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
11 Field Compressor Station Structures	327	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
12 Field M&R Station Structures	328	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
13 Other Structures	329	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
15 Field Lines	332	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
16 Field Compressor Station Equipment	333	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
17 Field M&R Station Equip-Company	334	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
18 Drilling & Cleaning Equipment	335	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
19 Other Equipment-Other	337	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
20 Subtotal - PRODUCTION PLANT	325-337	0		0	0	0	0	0	0	0	0	0	0	0	0
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>															
22 Land and Land Rights	350	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
23 Structures and Improvements	351	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
24 Wells-Well Equipment	352	0	Winter6	0	0	0	0	0	0	0	0	0	0	0	0
25 Lines	353	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
26 Compressor Station Equipment - Other	354	0	Winter6	0	0	0	0	0	0	0	0	0	0	0	0
27 M&R Equipment-Meters & Gauges	355	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
28 Other Equipment	357	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
29 Subtotal - STORAGE PLANT	350-363	0		0	0	0	0	0	0	0	0	0	0	0	0
<b>30 D. TRANSMISSION PLANT</b>															
31 Land & Land Rights	365	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
32 Structures & Improvements	366	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
33 Mains	367	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
34 Compressor Station Equipment	368	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
35 M&R Station Equipment	369	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
36 Other Equipment	371	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
37 Subtotal - TRANSMISSION PLANT	365-371	0		0	0	0	0	0	0	0	0	0	0	0	0

Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor		Residential Service	General Service		
			Small	Medium		Large		
<b>E. DISTRIBUTION PLANT</b>								
39 Land and Land Rights	374	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	0	0	0	0	0	0
42 Regulated Pressure Mains	376	0	0	0	0	0	0	0
43 M & R Station Equipment	378	0	0	0	0	0	0	0
44 Services	380	0	0	0	0	0	0	0
45 Meters	381	0	0	0	0	0	0	0
46 Meter Installations	382	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	385	0	0	0	0	0	0	0
48 Other Property on Customers Premise	386	0	0	0	0	0	0	0
49 Other Equipment	387	0	0	0	0	0	0	0
<b>50 Subtotal - DISTRIBUTION PLANT</b>	<b>374-387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. GENERAL PLANT</b>								
52 Land and Land Rights	389	0	0	0	0	0	0	0
53 Structures and Improvements	390	0	0	0	0	0	0	0
54 Office Furniture and Equipment	391	0	0	0	0	0	0	0
55 Transportation Equipment	392	0	0	0	0	0	0	0
56 Stores Equipment	393	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	0	0	0	0	0	0	0
58 Laboratory Equipment	395	0	0	0	0	0	0	0
59 Power Operated Equipment	396	0	0	0	0	0	0	0
60 Communication Equipment	397	0	0	0	0	0	0	0
61 Miscellaneous Equipment	398	0	0	0	0	0	0	0
62 Other Tangible Plant	399	0	0	0	0	0	0	0
<b>63 Subtotal - GENERAL PLANT</b>	<b>389-399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>64 TOTAL PLANT IN SERVICE</b>		<b>295,025</b>	<b>132,410</b>	<b>26,187</b>	<b>42,151</b>	<b>94,277</b>		
<b>G. UTILITY PLANT</b>								
<b>65 G. UTILITY PLANT</b>	<b>105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>66 TOTAL UTILITY PLANT</b>		<b>295,025</b>	<b>132,410</b>	<b>26,187</b>	<b>42,151</b>	<b>94,277</b>		

Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service			
<b>67 II. DEPRECIATION RESERVE</b>												
68 Intangible Plant	303	139,369	STOR_Intang-E	62,550	12,371	19,912	12,371	19,912	44,536	12,371	19,912	44,536
69 Production Plant	325-337	0	STORPT-E	0	0	0	0	0	0	0	0	0
70 Storage Plant	350-357	0	STORPT-E	0	0	0	0	0	0	0	0	0
71 Transmission	365-371	0	STORPT-E	0	0	0	0	0	0	0	0	0
72 Distribution Land Structures & Improvements	374-375	0	STORPT-E	0	0	0	0	0	0	0	0	0
73 Distribution Mains	376	0	STORPT-E	0	0	0	0	0	0	0	0	0
74 Distribution M&R General	378	0	STORPT-E	0	0	0	0	0	0	0	0	0
75 Distribution Services	380	0	STORPT-E	0	0	0	0	0	0	0	0	0
76 Distribution - Meters	381	0	STORPT-E	0	0	0	0	0	0	0	0	0
77 Distribution - Meters Installations	382	0	STORPT-E	0	0	0	0	0	0	0	0	0
78 Industrial M & R Station Equipment - Other	385	0	STORPT-E	0	0	0	0	0	0	0	0	0
79 Other Property on Customers Premises	386	0	STORPT-E	0	0	0	0	0	0	0	0	0
80 Other Equipment	387	0	STORPT-E	0	0	0	0	0	0	0	0	0
81 General Plant	389-399	0	STORPT-E	0	0	0	0	0	0	0	0	0
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>139,369</b>		<b>62,550</b>	<b>12,371</b>	<b>19,912</b>	<b>12,371</b>	<b>19,912</b>	<b>44,536</b>	<b>12,371</b>	<b>19,912</b>	<b>44,536</b>
83 Retirement Obligation		0	STORPT-E	0	0	0	0	0	0	0	0	0
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>139,369</b>		<b>62,550</b>	<b>12,371</b>	<b>19,912</b>	<b>12,371</b>	<b>19,912</b>	<b>44,536</b>	<b>12,371</b>	<b>19,912</b>	<b>44,536</b>
<b>85 III. OTHER RATE BASE ITEMS</b>												
86 Gas Storage Underground - NonCurrent		0	STORPT-E	0	0	0	0	0	0	0	0	0
87 Gas Stored Underground - Current		31,115,826	Winter6	13,965,037	2,761,930	4,445,622	2,761,930	4,445,622	9,943,238	2,761,930	4,445,622	9,943,238
88 Materials and Supplies		0	STORPT-E	0	0	0	0	0	0	0	0	0
89 Prepayments		0	STORPT-E	0	0	0	0	0	0	0	0	0
90 Cash Working Capital		0	STORPT-E	0	0	0	0	0	0	0	0	0
91 Deferred Income Taxes		0	STORPT-E	0	0	0	0	0	0	0	0	0
92 Customer Advances and Deposits		0	STORPT-E	0	0	0	0	0	0	0	0	0
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>31,115,826</b>		<b>13,965,037</b>	<b>2,761,930</b>	<b>4,445,622</b>	<b>2,761,930</b>	<b>4,445,622</b>	<b>9,943,238</b>	<b>2,761,930</b>	<b>4,445,622</b>	<b>9,943,238</b>
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>31,271,482</b>		<b>14,034,896</b>	<b>2,775,746</b>	<b>4,467,861</b>	<b>2,775,746</b>	<b>4,467,861</b>	<b>9,992,978</b>	<b>2,775,746</b>	<b>4,467,861</b>	<b>9,992,978</b>
95 Gas Purchases Cash Working Capital		0	STORO&M-E	0	0	0	0	0	0	0	0	0
<b>96 TOTAL RATE BASE</b>		<b>31,271,482</b>		<b>14,034,896</b>	<b>2,775,746</b>	<b>4,467,861</b>	<b>2,775,746</b>	<b>4,467,861</b>	<b>9,992,978</b>	<b>2,775,746</b>	<b>4,467,861</b>	<b>9,992,978</b>

Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service					
<b>97 2: EXPENSES</b>																		
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>																		
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>																		
100 1. Natural Gas Production and Gathering																		
101 Operation Supervision & Engineering	750	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Production Maps	751	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103 Gas Wells Expense	752	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104 Field Lines Expense	753	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Field Compressor Station Expense	754756	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Other Expense	759	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Rents	760	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109 Maint Supervision & Engineering	762	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111 Field Lines	764, 787	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 Field Meas/Reg	765, 766	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113 Other Equipment	769	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116 2. Other Gas Supply Expenses																		
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0





Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service						
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>																		
197 A. Labor-Related:																		
198 Administrative & General Salaries	920	0	STORLABOR-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
199 Office Supplies & Expenses	921	0	STORLABOR-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 Admin. Expenses Transferred-Credit	922	0	STORLABOR-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
201 Outside Services Employed	923	0	STORLABOR-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202 Employee Pensions and Benefits	926	0	STORLABOR-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
203 Subtotal - A&G Labor-Related	920-923, 926	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
204 B. Plant-Related:																		
205 Property Insurance	924	26	STOR_Total Plant-E	12	2	4	12	2	4	4	8	12	2	4	8	12	2	4
206 Injuries and Damages	925	724	STOR_Total Plant-E	325	64	103	325	64	103	103	231	325	64	103	231	325	64	103
207 Maintenance of General Plant	932	0	STORGENPTXL-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
208 Subtotal - A&G Plant-Related		750		337	67	107	337	67	107	107	240	337	67	107	240	337	67	107
209 C. Other-Related:																		
210 Franchise Requirements	927	0	STORL/P-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211 Regulatory Commission Expenses	928	8,033	STORREVREQ-E	3,605	713	1,148	3,605	713	1,148	1,148	2,567	3,605	713	1,148	2,567	3,605	713	1,148
212 Duplicate Charges - Credit	929	0	STORL/P-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
213 Misc. Gen'l Expenses	930	80	STORL/P-E	36	7	11	36	7	11	11	25	36	7	11	25	36	7	11
214 Rents	931	44	STORL/P-E	20	4	6	20	4	6	6	14	20	4	6	14	20	4	6
215 Subtotal - A&G Other-Related	927-931	8,157		3,661	724	1,165	3,661	724	1,165	1,165	2,607	3,661	724	1,165	2,607	3,661	724	1,165
<b>216 Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	8,907		3,997	791	1,273	3,997	791	1,273	1,273	2,846	3,997	791	1,273	2,846	3,997	791	1,273
<b>217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		8,907		3,997	791	1,273	3,997	791	1,273	1,273	2,846	3,997	791	1,273	2,846	3,997	791	1,273
218																		
<b>219 VI. DEPRECIATION EXPENSE</b>																		
220 Intangible Plant	403	36,244	STOR_Intang-E	16,267	3,217	5,178	16,267	3,217	5,178	5,178	11,582	16,267	3,217	5,178	11,582	16,267	3,217	5,178
221 Production Plant	403	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
222 Storage Plant	403	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
223 Transmission	403	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
224 Distribution Land Structures & Improvements	403	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225 Distribution Mains	403	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226 Distribution M&R General	403	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
227 Distribution Services	403	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
228 Distribution - Meters	403	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
229 Distribution - Meters Installations	403.10	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230 Industrial M & R Station Equipment - Other	403.11	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
231 Other Property on Customers Premises	403.12	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
232 Other Equipment	403.13	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
233 General Plant	403.14	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>234 Total - DEPRECIATION EXPENSE</b>	403	36,244		16,267	3,217	5,178	16,267	3,217	5,178	5,178	11,582	16,267	3,217	5,178	11,582	16,267	3,217	5,178

Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Medium Service			Large Service		
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>												
A. General Taxes												
236 Payroll Taxes	408.15	0	STORLABOR-E	0	0	0	0	0	0	0	0	0
237 Plant Related Taxes	408.17	425	STOR_Total Plant-E	191	38	61	136					
238 Gas Related	408.18	0	STORPT-E	0	0	0	0					
239 Subtotal - General Taxes		425		191	38	61	136					
<b>241 TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	45,576		20,455	4,045	6,512	14,564					
B. Revenue Taxes: (GRT)												
242 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0					
243 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0					
<b>244 Subtotal - Revenue Taxes (GRT)</b>		0		0	0	0	0					
C. Income Taxes												
246 Fed & State Income Taxes Based on Net Income	409	106,592	STOR_PreTax-E	76,360	9,160	11,785	9,287					
247 Other	409	0	STORREVREQ-E	0	0	0	0					
<b>248 Subtotal - Income Taxes</b>		106,592		76,360	9,160	11,785	9,287					
<b>249 TOTAL TAXES (Excl. General Taxes)</b>		106,592		76,360	9,160	11,785	9,287					
<b>250 TOTAL TAXES (Excl. General Taxes)</b>		106,592		76,360	9,160	11,785	9,287					
<b>251 TOTAL EXPENSES</b>		152,168		96,815	13,206	18,296	23,851					
<b>252 3: OPERATING REVENUES</b>												
253 Sales & Transportation Operating Revenues	480-485	937,648	Non-gas_Revenue	660,411	79,560	106,333	91,344					
254 Gas Revenues		0	Gas_Revenue	0	0	0	0					
255 Forfeited Discounts	487	10,950	Collections	10,354	332	190	74					
256 Miscellaneous Service Revenues		8,090	ConnectionFee	5,189	2,591	303	7					
257 Gathering		0	Non-gas_Revenue	0	0	0	0					
258 Intercompany Software License Fees		286	Non-gas_Revenue	201	24	32	28					
259 Pooling		4,801	Transport-Thru	644	276	946	2,935					
260 Direct Customer Cashouts		0	LGS_Direct	0	0	0	0					
261 Royalties		1	Non-gas_Revenue	1	0	0	0					
262 Tax Discount		(0)	Non-gas_Revenue	(0)	0	(0)	(0)					
262 Rent from Gas Property		0	STORPT-E	0	0	0	0					
<b>263 Total - OPERATING REVENUES</b>		961,775		676,799	82,783	107,806	94,388					
264 Other Income	412	0	STORREVREQ-E	0	0	0	0					
<b>265 NET INCOME</b>		809,608		579,984	69,577	89,509	70,537					
266 Return		2.59%		4.13%	2.51%	2.00%	0.71%					

Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Medium General Service	Large General Service			
<b>267 SUMMARY</b>												
<b>268 OPERATING REVENUES</b>												
269 Sales & Transportation Operating Revenues		937,648		660,411	79,560	106,333	91,344					
270 Gas Revenues		0		0	0	0	0					
271 Forfeited Discounts		10,950		10,354	332	190	74					
272 Miscellaneous Service Revenues		8,090		5,189	2,591	303	7					
273 Gathering		0		0	0	0	0					
274 Intercompany Software License Fees		286		201	24	32	28					
275 Pooling		4,801		644	276	946	2,935					
276 Direct Customer Cashouts		0		0	0	0	0					
277 Royalties		1		1	0	0	0					
278 Tax Discount		(0)		(0)	(0)	(0)	(0)					
280 Total Operating Revenues		961,775		676,799	82,783	107,806	94,388					
<b>281 EXPENSES</b>												
282 Production Expenses		0		0	0	0	0					
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0					
284 Transmission Expenses		0		0	0	0	0					
285 Distribution Expenses		0		0	0	0	0					
286 Total Operating Expenses		0		0	0	0	0					
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		0		0	0	0	0					
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		8,907		3,997	791	1,273	2,846					
<b>289 DEPRECIATION EXPENSE</b>		36,244		16,267	3,217	5,178	11,582					
<b>290 TAXES OTHER THAN INCOME TAXES</b>		425		191	38	61	136					
291 Other Income		0		0	0	0	0					
<b>292 INCOME BEFORE INCOME TAXES</b>		916,200		656,344	78,738	101,294	79,824					
293 FEDERAL INCOME TAXES				72%	9%	11%	9%					
294 Federal Income Taxes-Current				72%	9%	11%	9%					
295 State Net Income Tax		106,592		76,360	9,160	11,785	9,287					
296 Subtotal - Income Taxes		0		0	0	0	0					
		106,592		76,360	9,160	11,785	9,287					
<b>297 NET OPERATING INCOME</b>		809,608		579,984	69,577	89,509	70,537					
<b>298 RATE BASE</b>		31,271,482		14,034,896	2,775,746	4,467,861	9,992,978					
<b>299 RATE OF RETURN</b>		2.59%		4.13%	2.51%	2.00%	0.71%					
300 <b>Unitized</b>		0.32		0.52	0.31	0.25	0.09					

Witness: Russell A. Feingold

Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity		Residential Service	Storage Commodity Allocation Factor			Medium General Service	Large General Service
		Commodity Dollars	Dollars		Small General Service	Medium General Service	Large General Service		
301 REVENUE REQUIREMENTS ANALYSIS									
302 System Average Rate of Return Achieved		8.00%		8.00%	8.00%		8.00%	8.00%	8.00%
303 RATE BASE		31,271,482	14,034,896	2,775,746	4,467,861	9,992,978			
304 OPERATING EXPENSES		0	0	0	0	0	0	0	0
305 CUST. ACCTS., SERVICES, & SALES EXP.		0	0	0	0	0	0	0	0
306 ADMINISTRATIVE & GENERAL EXPENSES		8,907	3,997	791	1,273	2,846			
307 DEPRECIATION EXPENSE		36,244	16,267	3,217	5,178	11,582			
308 GENERAL TAXES		425	191	38	61	136			
309 TOTAL		45,576	20,455	4,045	6,512	14,564			
310 RETURN ON RATEBASE		2,501,096	1,122,512	222,004	357,340	799,239			
311 FIT ON RETURN									
312 State Income Tax on Return		540,342	242,510	47,962	77,201	172,669			
313 Increase in Uncoll		0	0	0	0	0			
314 Additional Late Fees		0	0	0	0	0			
315 TOTAL REVENUE REQUIREMENT		3,087,014	1,385,477	274,012	441,052	986,473			

Ratio of Taxes  
to Return

Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Medium Service			Large Service				
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service			
<b>1 1: RATE BASE</b>														
<b>2 I. GAS PLANT IN SERVICE</b>														
<b>3 A. INTANGIBLE PLANT</b>														
4 Organization	301	3,400	TRANPT-D	1,900	383	565							552	
5 Franchise and Consents	302	0	TRANPT-D	0	0	0							0	
6 Miscellaneous Intangible Plant	303	6,109,531	TRAN_303-D	3,413,663	687,604	1,015,497							992,768	
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303	6,112,931		3,415,563	687,986	1,016,062							993,320	
<b>8 B. PRODUCTION PLANT</b>														
9 Other Land & Land Rights-Land	325	0	TRANPT-D	0	0	0							0	
10 Gas Well Structures	326	0	TRANPT-D	0	0	0							0	
11 Field Compressor Station Structures	327	0	TRANPT-D	0	0	0							0	
12 Field M&R Station Structures	328	0	TRANPT-D	0	0	0							0	
13 Other Structures	329	0	TRANPT-D	0	0	0							0	
14 Producing Gas Wells-Well Construction	330, 331	0	TRANPT-D	0	0	0							0	
15 Field Lines	332	0	TRANPT-D	0	0	0							0	
16 Field Compressor Station Equipment	333	0	TRANPT-D	0	0	0							0	
17 Field M&R Station Equip-Company	334	0	TRANPT-D	0	0	0							0	
18 Drilling & Cleaning Equipment	335	0	TRANPT-D	0	0	0							0	
19 Other Equipment-Other	337	0	TRANPT-D	0	0	0							0	
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337	0		0	0	0							0	
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>														
22 Land and Land Rights	350	0	TRANPT-D	0	0	0							0	
23 Structures and Improvements	351	0	TRANPT-D	0	0	0							0	
24 Wells-Well Equipment	352	0	TRANPT-D	0	0	0							0	
25 Lines	353	0	TRANPT-D	0	0	0							0	
26 Compressor Station Equipment - Other	354	0	TRANPT-D	0	0	0							0	
27 M&R Equipment-Meters & Gauges	355	0	TRANPT-D	0	0	0							0	
28 Other Equipment	357	0	TRANPT-D	0	0	0							0	
<b>29 Subtotal - STORAGE PLANT</b>	350-363	0		0	0	0							0	
<b>30 D. TRANSMISSION PLANT</b>														
31 Land & Land Rights	365	3,036,718	TRANPT-D	1,696,747	341,771	504,749							493,451	
32 Structures & Improvements	366	2,931,326	TRANPT-D	1,637,860	329,909	487,231							476,326	
33 Mains	367	148,893,346	DesignDay	83,193,237	16,757,362	24,748,331							24,194,417	
34 Compressor Station Equipment	368	11,366,542	DesignDay	6,350,985	1,279,260	1,889,292							1,847,006	
35 M&R Station Equipment	369	33,706,719	DesignDay	18,833,421	3,793,559	5,602,568							5,477,172	
36 Other Equipment	371	2,464,382	TRANPT-D	1,376,958	277,357	409,618							400,450	
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371	202,399,033		113,089,208	22,779,217	33,641,787							32,888,821	

Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Medium Service			Large Service		
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service
<b>E. DISTRIBUTION PLANT</b>												
39 Land and Land Rights	374	0	TRANPT-D	0	0	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	TRANPT-D	0	0	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	TRANPT-D	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	378	0	TRANPT-D	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	380	0	TRANPT-D	0	0	0	0	0	0	0	0	0
44 Services	381	0	TRANPT-D	0	0	0	0	0	0	0	0	0
45 Meters	382	0	TRANPT-D	0	0	0	0	0	0	0	0	0
46 Meter Installations	385	0	TRANPT-D	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	386	0	TRANPT-D	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	387	0	TRANPT-D	0	0	0	0	0	0	0	0	0
49 Other Equipment												
50 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0	0	0	0
<b>F. GENERAL PLANT</b>												
52 Land and Land Rights	389	16,331	TRANPT-D	9,125	1,838	2,714	2,714	2,654				
53 Structures and Improvements	390	1,007,734	TRANPT-D	563,065	113,417	167,501	167,501	163,752				
54 Office Furniture and Equipment	391	689,107	TRANPT-D	385,034	77,556	114,540	114,540	111,976				
55 Transportation Equipment	392	4,432,517	TRANPT-D	2,476,641	498,862	736,751	736,751	720,262				
56 Stores Equipment	393	0	TRANPT-D	0	0	0	0	0				
57 Tools, Shop and Garage Equipment	394	510,443	TRANPT-D	285,207	57,448	84,843	84,843	82,944				
58 Laboratory Equipment	395	0	TRANPT-D	0	0	0	0	0				
59 Power Operated Equipment	396	611,788	TRANPT-D	341,833	68,854	101,688	101,688	99,412				
60 Communication Equipment	397	2,502,788	TRANPT-D	1,398,417	281,679	416,001	416,001	406,690				
61 Miscellaneous Equipment	398	16,276	TRANPT-D	9,094	1,832	2,705	2,705	2,645				
62 Other Tangible Plant	399	0	TRANPT-D	0	0	0	0	0				
63 Subtotal - GENERAL PLANT	389-399	9,786,983		5,468,416	1,101,487	1,626,745	1,626,745	1,590,335				
<b>64 TOTAL PLANT IN SERVICE</b>		218,298,948		121,973,187	24,568,690	36,284,594	36,284,594	35,472,477				
<b>G. UTILITY PLANT</b>												
65 UTILITY PLANT	105	0	TRANPT-D	0	0	0	0	0				
<b>66 TOTAL UTILITY PLANT</b>		218,298,948		121,973,187	24,568,690	36,284,594	36,284,594	35,472,477				

Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Medium Service			Large Service				
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service		
<b>67 II. DEPRECIATION RESERVE</b>														
68 Intangible Plant	303	2,887,735	TRAN_Intang-D	1,613,504	325,003	479,985	469,242							
69 Production Plant	325-337	0	TRANPT-D	0	0	0	0							
70 Storage Plant	350-357	0	TRANPT-D	0	0	0	0							
71 Transmission	365-371	73,881,343	TRANPT-D	41,280,744	8,315,055	12,280,199	12,005,345							
72 Distribution Land Structures & Improvements	374-375	0	TRANPT-D	0	0	0	0							
73 Distribution Mains	376	0	TRANPT-D	0	0	0	0							
74 Distribution M&R General	378	0	TRANPT-D	0	0	0	0							
75 Distribution Services	380	0	TRANPT-D	0	0	0	0							
76 Distribution - Meters	381	0	TRANPT-D	0	0	0	0							
77 Distribution - Meters Installations	382	0	TRANPT-D	0	0	0	0							
78 Industrial M & R Station Equipment - Other	385	0	TRANPT-D	0	0	0	0							
79 Other Property on Customers Premises	386	0	TRANPT-D	0	0	0	0							
80 Other Equipment	387	0	TRANPT-D	0	0	0	0							
81 General Plant	389-399	3,673,896	TRANPT-D	2,052,767	413,483	610,657	596,990							
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>80,442,974</b>		<b>44,947,014</b>	<b>9,053,541</b>	<b>13,370,842</b>	<b>13,071,577</b>							
83 Retirement Obligation		0	TRANPTXL-DEM	0	0	0	0							
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>80,442,974</b>		<b>44,947,014</b>	<b>9,053,541</b>	<b>13,370,842</b>	<b>13,071,577</b>							
<b>85 III. OTHER RATE BASE ITEMS</b>														
86 Gas Storage Underground - NonCurrent		0	TRANPT-D	0	0	0	0							
87 Gas Stored Underground - Current		0	TRANPT-D	0	0	0	0							
88 Materials and Supplies		218,749	TRANPT-D	122,225	24,619	36,359	35,546							
89 Prepayments		437,858	TRANPT-D	244,651	49,279	72,779	71,150							
90 Cash Working Capital		2,404,153	TRANPT-D	1,343,306	270,578	399,607	390,663							
91 Deferred Income Taxes		(14,198,183)	TRANPT-D	(7,933,147)	(1,597,950)	(2,359,953)	(2,307,133)							
92 Customer Advances and Deposits		0	TRANPT-D	0	0	0	0							
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>(11,137,422)</b>		<b>(6,222,966)</b>	<b>(1,253,473)</b>	<b>(1,851,208)</b>	<b>(1,809,775)</b>							
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>126,718,552</b>		<b>70,803,207</b>	<b>14,261,675</b>	<b>21,062,544</b>	<b>20,591,125</b>							
95 Gas Purchases Cash Working Capital		0	TRANO&M-D	0	0	0	0							
<b>96 TOTAL RATE BASE</b>		<b>126,718,552</b>		<b>70,803,207</b>	<b>14,261,675</b>	<b>21,062,544</b>	<b>20,591,125</b>							

Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Medium General Service			Large General Service			
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service			
<b>97 2: EXPENSES</b>													
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>													
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>													
100 1. Natural Gas Production and Gathering													
101 Operation Supervision & Engineering	750	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0
102 Production Maps	751	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0
103 Gas Wells Expense	752	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0
104 Field Lines Expense	753	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0
105 Field Compressor Station Expense	754756	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0
106 Other Expense	759	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0
107 Rents	760	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	0	0	0	0	0	0
109 Maint Supervision & Engineering	762	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0
111 Field Lines	764, 787	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0
112 Field Meas/Reg	765, 766	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0
113 Other Equipment	769	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	0	0	0	0	0	0
116 2. Other Gas Supply Expenses													
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0	0	0	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0	0	0	0	0	0	0	0





Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>															
197 A. Labor-Related:															
198 Administrative & General Salaries	920	976,401	TRANLABOR-D	545,558	109,890	162,293								158,660	
199 Office Supplies & Expenses	921	357,896	TRANLABOR-D	199,972	40,280	59,488								58,156	
200 Admin. Expenses Transferred-Credit	922	(947,472)	TRANLABOR-D	(529,394)	(106,634)	(157,484)								(153,959)	
201 Outside Services Employed	923	645,172	TRANLABOR-D	360,486	72,612	107,237								104,837	
202 Employee Pensions and Benefits	926	855,874	TRANLABOR-D	478,214	96,325	142,259								139,075	
203 Subtotal - A&G Labor-Related	920-923, 926	1,887,870		1,054,836	212,472	313,793								306,769	
204 B. Plant-Related:															
205 Property Insurance	924	20,044	TRANPT-D	11,200	2,256	3,332								3,257	
206 Injuries and Damages	925	558,376	TRANPT-D	311,989	62,843	92,811								90,733	
207 Maintenance of General Plant	932	12,040	TRANGENPTXL-D	6,727	1,355	2,001								1,956	
208 Subtotal - A&G Plant-Related	924-932	590,461		329,916	66,454	98,144								95,947	
209 C. Other-Related:															
210 Franchise Requirements	927	0	TRANL/P-D	0	0	0								0	
211 Regulatory Commission Expenses	928	65,060	TRANREVREQ-D	36,352	7,322	10,814								10,572	
212 Duplicate Charges - Credit	929	0	TRANL/P-D	0	0	0								0	
213 Misc. Gen'l Expenses	930	263,128	TRANL/P-D	147,021	29,614	43,736								42,757	
214 Rents	931	146,550	TRANL/P-D	81,884	16,494	24,359								23,814	
215 Subtotal - A&G Other-Related	927-931	474,738		265,257	53,430	78,909								77,142	
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932	2,953,069		1,650,009	332,356	490,845								479,859	
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		7,511,791		4,197,167	845,423	1,248,573								1,220,628	
218															
219 VI. DEPRECIATION EXPENSE															
220 Intangible Plant	403	750,985	TRAN_Intang-D	419,608	84,520	124,825								122,031	
221 Production Plant	403	0	TRANPT-D	0	0	0								0	
222 Storage Plant	403	0	TRANPT-D	0	0	0								0	
223 Transmission	403	3,162,820	TRANPT-D	1,767,206	355,963	525,709								513,942	
224 Distribution Land Structures & Improvements	403	0	TRANPT-D	0	0	0								0	
225 Distribution Mains	403	0	TRANPT-D	0	0	0								0	
226 Distribution M&R General	403	0	TRANPT-D	0	0	0								0	
227 Distribution Services	403	0	TRANPT-D	0	0	0								0	
228 Distribution - Meters	403	0	TRANPT-D	0	0	0								0	
229 Distribution - Meters Installations	403.10	0	TRANPT-D	0	0	0								0	
230 Industrial M & R Station Equipment - Other	403.11	0	TRANPT-D	0	0	0								0	
231 Other Property on Customers Premises	403.12	0	TRANPT-D	0	0	0								0	
232 Other Equipment	403.13	0	TRANPT-D	0	0	0								0	
233 General Plant	403.14	695,070	TRANPT-D	388,366	78,227	115,531								112,945	
234 Total - DEPRECIATION EXPENSE	403	4,608,875		2,575,180	518,711	766,065								748,919	

Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Medium General Service			Large General Service											
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service										
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>																					
236 A. General Taxes																					
237 Payroll Taxes	408.15	230,448	TRANLABOR-D	128,761	25,936	38,304	37,447														
238 Plant Related Taxes	408.17	327,341	TRANPT-D	182,900	36,841	54,409	53,191														
239 Gas Related	408.18	0	TRANPT-D	0	0	0	0														
240 Subtotal - General Taxes		557,789		311,661	62,777	92,713	90,638														
<b>241 TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	12,678,454		7,084,008	1,426,910	2,107,351	2,060,185														
242 B. Revenue Taxes: (GRT)																					
243 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0														
244 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0														
<b>245 Subtotal - Revenue Taxes (GRT)</b>		0		0	0	0	0														
246 C. Income Taxes																					
247 Fed & State Income Taxes Based on Net Income	409	1,735,811	TRAN_PreTax-D	1,435,096	110,396	114,806	75,513														
248 Other	409	0	TRANREVREQ-D	0	0	0	0														
<b>249 Subtotal - Income Taxes</b>		1,735,811		1,435,096	110,396	114,806	75,513														
<b>250 TOTAL TAXES (Excl. General Taxes)</b>		1,735,811		1,435,096	110,396	114,806	75,513														
<b>251 TOTAL EXPENSES</b>		14,414,266		8,519,104	1,537,306	2,222,157	2,135,698														
<b>252 3: OPERATING REVENUES</b>																					
253 Sales & Transportation Operating Revenues	480-485	26,894,434	Non-gas_Revenue	18,942,482	2,282,021	3,049,931	2,620,000														
254 Gas Revenues		0	Gas_Revenue	0	0	0	0														
255 Forfeited Discounts	487	314,085	Collections	296,976	9,526	5,464	2,119														
256 Miscellaneous Service Revenues		232,037	ConnectionFee	148,824	74,311	8,703	198														
257 Gathering		0	Non-gas_Revenue	0	0	0	0														
258 Intercompany Software License Fees		8,195	Non-gas_Revenue	5,772	695	929	798														
259 Pooling		137,714	Transport-Thru	18,467	7,906	27,143	84,197														
260 Direct Customer Cashouts		0	LGS_Direct	0	0	0	0														
261 Royalties		22	Non-gas_Revenue	16	2	3	2														
262 Tax Discount		42	Non-gas_Revenue	29	4	5	4														
262 Rent from Gas Property		11,885	TRANPT-D	6,641	1,338	1,975	1,931														
<b>263 Total - OPERATING REVENUES</b>		27,598,413		19,419,207	2,375,803	3,094,153	2,709,251														
264 Other Income	412	0	TRANREVREQ-D	0	0	0	0														
<b>265 NET INCOME</b>		13,184,147		10,900,102	838,497	871,995	573,552														
266 Return		10.40%		15.39%	5.88%	4.14%	2.79%														

Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				18,942,482	2,282,021	3,049,931	2,282,021	3,049,931	2,282,021	3,049,931	2,282,021	3,049,931	2,282,021	3,049,931	
<b>267 SUMMARY</b>															
<b>268 OPERATING REVENUES</b>															
269 Sales & Transportation Operating Revenues		26,894,434		18,942,482	2,282,021	3,049,931	2,282,021	3,049,931	2,282,021	3,049,931	2,282,021	3,049,931	2,282,021	3,049,931	2,620,000
270 Gas Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0
271 Forfeited Discounts		314,085		296,976	9,526	5,464	9,526	5,464	9,526	5,464	9,526	5,464	9,526	5,464	2,119
272 Miscellaneous Service Revenues		232,037		148,824	74,311	8,703	74,311	8,703	74,311	8,703	74,311	8,703	74,311	8,703	198
273 Gathering		0		0	0	0	0	0	0	0	0	0	0	0	0
274 Intercompany Software License Fees		8,195		5,772	695	929	695	929	695	929	695	929	695	929	798
275 Pooling		137,714		18,467	7,906	27,143	7,906	27,143	7,906	27,143	7,906	27,143	7,906	27,143	84,197
276 Direct Customer Cashouts		0		0	0	0	0	0	0	0	0	0	0	0	0
277 Royalties		22		16	2	3	2	3	2	3	2	3	2	3	2
278 Tax Discount		42		29	4	5	4	5	4	5	4	5	4	5	4
278 Rent from Gas Property		11,885		6,641	1,338	1,975	1,338	1,975	1,338	1,975	1,338	1,975	1,338	1,975	1,931
280 Total Operating Revenues		27,598,413		19,419,207	2,375,803	3,094,153	2,375,803	3,094,153	2,375,803	3,094,153	2,375,803	3,094,153	2,375,803	3,094,153	2,709,251
<b>281 EXPENSES</b>															
282 Production Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0	0	0	0	0	0	0	0
284 Transmission Expenses		4,558,722		2,547,158	513,066	757,729	513,066	757,729	513,066	757,729	513,066	757,729	513,066	757,729	740,769
285 Distribution Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
286 Total Operating Expenses		4,558,722		2,547,158	513,066	757,729	513,066	757,729	513,066	757,729	513,066	757,729	513,066	757,729	740,769
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		0		0	0	0	0	0	0	0	0	0	0	0	0
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		2,953,069		1,650,009	332,356	490,845	332,356	490,845	332,356	490,845	332,356	490,845	332,356	490,845	479,859
<b>289 DEPRECIATION EXPENSE</b>		4,608,875		2,575,180	518,711	766,065	518,711	766,065	518,711	766,065	518,711	766,065	518,711	766,065	748,919
<b>290 TAXES OTHER THAN INCOME TAXES</b>		557,789		311,661	62,777	92,713	62,777	92,713	62,777	92,713	62,777	92,713	62,777	92,713	90,638
291 Other Income		0		0	0	0	0	0	0	0	0	0	0	0	0
<b>292 INCOME BEFORE INCOME TAXES</b>		14,919,959		12,335,199	948,893	986,801	948,893	986,801	948,893	986,801	948,893	986,801	948,893	986,801	649,066
293 FEDERAL INCOME TAXES		1,735,811		83%	6%	7%	6%	7%	6%	7%	6%	7%	6%	7%	4%
294 Federal Income Taxes-Current		1,735,811		83%	6%	7%	6%	7%	6%	7%	6%	7%	6%	7%	4%
295 State Net Income Tax		0		1,435,096	110,396	114,806	110,396	114,806	110,396	114,806	110,396	114,806	110,396	114,806	75,513
296 Subtotal - Income Taxes		1,735,811		1,435,096	110,396	114,806	110,396	114,806	110,396	114,806	110,396	114,806	110,396	114,806	75,513
<b>297 NET OPERATING INCOME</b>		13,184,147		10,900,102	838,497	871,995	838,497	871,995	838,497	871,995	838,497	871,995	838,497	871,995	573,552
<b>298 RATE BASE</b>		126,718,552		70,803,207	14,261,675	21,062,544	14,261,675	21,062,544	14,261,675	21,062,544	14,261,675	21,062,544	14,261,675	21,062,544	20,591,125
<b>299 RATE OF RETURN</b>		10.40%		15.39%	5.88%	4.14%	5.88%	4.14%	5.88%	4.14%	5.88%	4.14%	5.88%	4.14%	2.79%
<b>300 Unitized</b>		1.30		1.92	0.74	0.52	0.74	0.52	0.74	0.52	0.74	0.52	0.74	0.52	0.35

Witness: Russell A. Feingold

Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service	General Service			Large General Service
					Small	Medium	Large	
301 REVENUE REQUIREMENTS ANALYSIS								
302 System Average Rate of Return Achieved		8.00%		8.00%	8.00%	8.00%	8.00%	8.00%
303 RATE BASE		126,718,552		70,803,207	14,261,675	21,062,544	20,591,125	
304 OPERATING EXPENSES		4,558,722		2,547,158	513,066	757,729	740,769	
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0	
306 ADMINISTRATIVE & GENERAL EXPENSES		2,953,069		1,650,009	332,356	490,845	479,859	
307 DEPRECIATION EXPENSE		4,608,875		2,575,180	518,711	766,065	748,919	
308 GENERAL TAXES		557,789		311,661	62,777	92,713	90,638	
309 TOTAL		12,678,454		7,084,008	1,426,910	2,107,351	2,060,185	
310 RETURN ON RATEBASE		10,134,962		5,662,847	1,140,650	1,684,584	1,646,880	
311 FIT ON RETURN								
312 State Income Tax on Return		2,189,580	0.216042209	1,223,414	246,429	363,941	355,796	
313 Increase in Uncoll		0	GRT_T-F	0	0	0	0	
314 Additional Late Fees		0		0	0	0	0	
315 TOTAL REVENUE REQUIREMENT		25,002,996		13,970,270	2,813,989	4,155,877	4,062,861	

Ratio of Taxes to Return







Allocation Phase  
**Distribution Demand**

Account Description	Account Code	Distribution Demand Dollars	Distribution Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service						
<b>97 2: EXPENSES</b>																			
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>																			
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>																			
100 1. Natural Gas Production and Gathering																			
101 Operation Supervision & Engineering	750	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Production Maps	751	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103 Gas Wells Expense	752	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104 Field Lines Expense	753	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Field Compressor Station Expense	754756	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Other Expense	759	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Rents	760	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109 Maint Supervision & Engineering	762	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111 Field Lines	764, 787	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 Field Meas/Reg	765, 766	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113 Other Equipment	769	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116 2. Other Gas Supply Expenses																			
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Allocation Phase  
**Distribution Demand**

Account Description	Account Code	Distribution Demand Dollars	Distribution Demand Allocation Factor	Residential Service			Medium Service			Large Service		
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service
<b>158 D. DISTRIBUTION EXPENSES</b>												
159 Operation Supervision & Engineering	870	(406,830)	DISTO&M_LABOR-D	(242,329)	(48,812)	(72,088)	(43,601)					
160 Distribution Load Dispatching	871	1,545	THRUPUT	664	130	216	535					
161 Mains and Services Expenses	874	4,285,163	DISTMAIN-SERVICE-D	2,593,960	522,494	771,652	397,057					
162 Meas. & Reg. Station Expenses	875	3,282,135	DesignDay	1,833,873	369,391	545,541	533,330					
163 Meas. & Reg. Station Expenses - City Gate	877	47,258	DesignDay	26,405	5,319	7,855	7,679					
164 Meter & House Regulator Expenses	878	0	DISTMETER-REG-D	0	0	0	0					
165 Customer Installations Expenses	879	0	DISTPT-D	0	0	0	0					
166 Other Expenses	880	1,318,680	DISTO&M-D	788,311	158,787	234,508	137,075					
167 Rents	881	190,835	DISTO&M-D	114,082	22,979	33,937	19,837					
168 Maint. of Structures & Improvements	886	1,710,813	DISTPT-D	1,030,960	207,663	306,690	165,500					
169 Maint. of Mains	887	19,891,841	MAINSPT-D	12,041,234	2,425,429	3,582,027	1,843,150					
170 Maint. of Compressor Station Equip.	888	128,833	DesignDay	71,984	14,500	21,414	20,935					
171 Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816	DesignDay	799,460	161,033	237,823	232,500					
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	0	M&R Equipment	0	0	0	0					
173 Maint. of Services	892	0	DISTPT-D	0	0	0	0					
174 Maint. of Meters & House Regulators	893	0	DISTPT-D	0	0	0	0					
175 Maint. of Other Equipment	894	292,678	DISTO&M-D	174,964	35,242	52,048	30,424					
<b>176 Subtotal - DISTRIBUTION EXPENSES</b>	<b>870-894</b>	<b>32,173,767</b>		<b>19,233,568</b>	<b>3,874,156</b>	<b>5,721,623</b>	<b>3,344,420</b>					
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>		<b>32,173,767</b>		<b>19,233,568</b>	<b>3,874,156</b>	<b>5,721,623</b>	<b>3,344,420</b>					
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>												
179 Supervision	901	0	DISTPT-D	0	0	0	0					
180 Meter Reading Expenses	902	0	DISTPT-D	0	0	0	0					
181 Customer Records & Collection Expense	903	0	DISTPT-D	0	0	0	0					
182 Uncollectible Accounts	904	0	Write-offs	0	0	0	0					
<b>183 Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	<b>902-904</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>												
185 Supervision	907	0	DISTPT-D	0	0	0	0					
186 Customer Assistance Expenses	908	0	DISTPT-D	0	0	0	0					
187 Info. & Instructional Advertising Expense	909	0	DISTPT-D	0	0	0	0					
188 Misc. Customer Serv. & Inform. Expen.	910	0	DISTPT-D	0	0	0	0					
<b>189 Subtotal - CUSTOMER SERVICE</b>	<b>907-910</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
<b>190 IV. SALES EXPENSES (C-8)</b>												
191 Supervision	911	0	DISTPT-D	0	0	0	0					
192 Demonstrating & Selling Expenses	912, 913	0	DISTPT-D	0	0	0	0					
193 Miscellaneous Sales Expenses	916	0	DISTPT-D	0	0	0	0					
<b>194 Subtotal - SALES EXPENSES</b>	<b>911-916</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b>	<b>901-916</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					

Allocation Phase  
**Distribution Demand**

Account Description	Account Code	Distribution Demand Dollars	Distribution Demand Allocation Factor	Residential Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Medium General Service	Large General Service			
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>												
197 A. Labor-Related:												
198 Administrative & General Salaries	920	7,082,918	DISTLABOR-D	4,218,950	849,809	1,255,059	759,100					
199 Office Supplies & Expenses	921	2,596,214	DISTLABOR-D	1,546,438	311,494	460,037	278,245					
200 Admin. Expenses Transferred-Credit	922	(6,873,069)	DISTLABOR-D	(4,093,953)	(824,632)	(1,217,875)	(736,609)					
201 Outside Services Employed	923	4,680,152	DISTLABOR-D	2,787,739	561,525	829,300	501,587					
202 Employee Pensions and Benefits	926	6,208,606	DISTLABOR-D	3,698,165	744,909	1,100,135	665,397					
203 Subtotal - A&G Labor-Related	920-923, 926	13,694,820		8,157,338	1,643,106	2,426,656	1,467,719					
204 B. Plant-Related:												
205 Property Insurance	924	115,410	DISTPT-D	69,548	14,009	20,689	11,164					
206 Injuries and Damages	925	3,214,990	DISTPT-D	1,937,399	390,244	576,337	311,010					
207 Maintenance of General Plant	932	69,324	DISTGENPTXL-D	41,776	8,415	12,427	6,706					
208 Subtotal - A&G Plant-Related	932	3,399,725		2,048,722	412,668	609,454	328,881					
209 C. Other-Related:												
210 Franchise Requirements	927	0	DISTL/P-D	0	0	0	0					
211 Regulatory Commission Expenses	928	441,060	DISTREVREQ-D	265,146	53,406	78,873	43,635					
212 Duplicate Charges - Credit	929	0	DISTL/P-D	0	0	0	0					
213 Misc. Gen'l Expenses	930	1,814,953	DISTL/P-D	1,083,592	218,265	322,348	190,748					
214 Rents	931	1,010,842	DISTL/P-D	603,509	121,563	179,533	106,237					
215 Subtotal - A&G Other-Related	927-931	3,266,855		1,952,248	393,234	580,754	340,620					
216 <b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	20,361,400		12,158,308	2,449,008	3,616,864	2,137,220					
217 <b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		52,535,167		31,391,876	6,323,163	9,338,487	5,481,640					
218												
219 VI. DEPRECIATION EXPENSE												
220 Intangible Plant	403	5,116,504	DIST_Intang-D	3,084,299	620,921	916,777	494,507					
221 Production Plant	403	0	DISTPTXL-DEM	0	0	0	0					
222 Storage Plant	403	0	DISTPTXL-DEM	0	0	0	0					
223 Transmission	403	0	DISTPTXL-DEM	0	0	0	0					
224 Distribution Land Structures & Improvements	403	560,718	DISTPT-D	337,897	68,061	100,517	54,242					
225 Distribution Mains	403	18,570,638	MAINSPT-D	11,241,463	2,264,334	3,344,111	1,720,729					
226 Distribution M&R General	403	1,426,582	DesignDay	797,094	160,556	237,120	231,812					
227 Distribution Services	403	0	Service_Invest	0	0	0	0					
228 Distribution - Meters	403	0	Meter_Invest	0	0	0	0					
229 Distribution - Meters Installations	403.10	0	Meter_Invest	0	0	0	0					
230 Industrial M & R Station Equipment - Other	403.11	0	M&R Equipment	0	0	0	0					
231 Other Property on Customers Premises	403.12	0	DISTPT-D	0	0	0	0					
232 Other Equipment	403.13	138,570	DISTPT-D	83,504	16,820	24,841	13,405					
233 General Plant	403.14	4,002,037	DISTPT-D	2,411,684	485,778	717,428	387,147					
234 <b>Total - DEPRECIATION EXPENSE</b>	403	29,815,049		17,955,941	3,616,471	5,340,794	2,901,842					

Allocation Phase  
**Distribution Demand**

Account Description	Account Code	Distribution Demand Dollars	Distribution Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service					
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>																		
236 A. General Taxes																		
237 Payroll Taxes	408.15	1,671,695	DISTLABOR-D		995,747		200,570		296,216		179,161							
238 Plant Related Taxes	408.17	1,884,748	DISTPT-D		1,135,776		228,776		337,871		182,326							
239 Gas Related	408.18	0	DISTPT-D		0		0		0		0							
240 Subtotal - General Taxes		3,556,442			2,131,523		429,346		634,087		361,487							
<b>241 TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	85,906,659			51,479,340		10,368,981		15,313,369		8,744,969							
242 B. Revenue Taxes: (GRT)																		
243 State Gross Earnings	408.11	0	Rev_GRT		0		0		0		0							
244 Municipal Tax	408	0	Rev_MuniTax		0		0		0		0							
245 Subtotal - Revenue Taxes (GRT)		0			0		0		0		0							
246 C. Income Taxes																		
247 Fed & State Income Taxes Based on Net Income	409	6,294,848	DIST_PreTax-D		5,471,923		195,912		44,692		582,321							
248 Other	409	0	DISTREVREQ-D		0		0		0		0							
249 Subtotal - Income Taxes		6,294,848			5,471,923		195,912		44,692		582,321							
<b>250 TOTAL TAXES (Excl. General Taxes)</b>		6,294,848			5,471,923		195,912		44,692		582,321							
<b>251 TOTAL EXPENSES</b>		92,201,507			56,951,263		10,564,893		15,358,061		9,327,290							
<b>252 3: OPERATING REVENUES</b>																		
253 Sales & Transportation Operating Revenues																		
254 Gas Revenues	480-485	136,423,660	Non-gas_Revenue		96,086,899		11,575,691		15,470,959		13,290,110							
255 Forfeited Discounts	487	1,593,215	Gas_Revenue		0		0		0		0							
256 Miscellaneous Service Revenues		1,177,020	Collections		1,506,428		48,323		27,714		10,749							
257 Gathering		0	ConnectionFee		754,919		376,948		44,147		1,007							
258 Intercompany Software License Fees		41,567	Non-gas_Revenue		0		0		0		0							
259 Pooling		698,564	Non-gas_Revenue		29,277		3,527		4,714		4,049							
260 Direct Customer Cashouts		10,588	Transport_Thru		93,676		40,106		137,686		427,096							
261 Royalties		113	LGS_Direct		0		0		0		10,588							
262 Tax Discount		114	Non-gas_Revenue		80		10		13		11							
263 Total - OPERATING REVENUES		68,429	Non-gas_Revenue		80		10		13		11							
264 Other Income	412	140,013,270	DISTPT-D		41,236		8,306		12,267		6,620							
265 NET INCOME		47,811,763			98,512,595		12,052,920		15,697,514		13,750,241							
266 Return			DISTREVREQ-D		0		0		0		0							
					41,561,332		1,488,027		339,453		4,422,951							
					8.02%		1.43%		0.22%		5.36%							

Allocation Phase  
**Distribution Demand**

Account Description	Account Code	Distribution Demand Dollars	Distribution Demand Allocation Factor			Residential Service	Small General Service	Medium General Service	Large General Service
			Demand	Allocation	Factor				
<b>267 SUMMARY</b>									
<b>268 OPERATING REVENUES</b>									
269 Sales & Transportation Operating Revenues		136,423,660			96,086,899	11,575,691	15,470,959	13,290,110	
270 Gas Revenues		0			0	0	0	0	
271 Forfeited Discounts		1,593,215			1,506,428	48,323	27,714	10,749	
272 Miscellaneous Service Revenues		1,177,020			754,919	376,948	44,147	1,007	
273 Gathering		0			0	0	0	0	
274 Intercompany Software License Fees		41,567			29,277	3,527	4,714	4,049	
275 Pooling		698,564			93,676	40,106	137,686	427,096	
276 Direct Customer Cashouts		10,588			0	0	0	10,588	
277 Royalties		113			80	10	13	11	
278 Tax Discount		114			80	10	13	11	
278 Rent from Gas Property		68,429			41,236	8,306	12,267	6,620	
280 Total Operating Revenues		140,013,270			98,512,595	12,052,920	15,697,514	13,750,241	
<b>281 EXPENSES</b>									
282 Production Expenses		0			0	0	0	0	
283 Natural Gas Storage, Terminating & Proc. Exp.		0			0	0	0	0	
284 Transmission Expenses		0			0	0	0	0	
285 Distribution Expenses		32,173,767			19,233,568	3,874,156	5,721,623	3,344,420	
286 Total Operating Expenses		32,173,767			19,233,568	3,874,156	5,721,623	3,344,420	
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>									
288 ADMINISTRATIVE & GENERAL EXPENSES		20,361,400			12,158,308	2,449,008	3,616,864	2,137,220	
289 DEPRECIATION EXPENSE		29,815,049			17,955,941	3,616,471	5,340,794	2,901,842	
<b>290 TAXES OTHER THAN INCOME TAXES</b>									
291 Other Income		3,556,442			2,131,523	429,346	634,087	361,487	
292 INCOME BEFORE INCOME TAXES		54,106,612			47,033,255	1,683,940	384,145	5,005,272	
293 FEDERAL INCOME TAXES					87%	3%	1%	9%	
294 Federal Income Taxes-Current		6,294,848			87%	3%	1%	9%	
295 State Net Income Tax		0			5,471,923	195,912	44,692	582,321	
296 Subtotal - Income Taxes		6,294,848			5,471,923	195,912	44,692	582,321	
<b>297 NET OPERATING INCOME</b>		47,811,763			41,561,332	1,488,027	339,453	4,422,951	
<b>298 RATE BASE</b>		859,524,759			518,394,275	104,417,130	154,208,794	82,504,560	
<b>299 RATE OF RETURN</b>		5.56%			8.02%	1.43%	0.22%	5.36%	
<b>300 Unitized</b>		0.70			1.00	0.18	0.03	0.67	

Witness: Russell A. Feingold

Allocation Phase  
**Distribution Demand**

Account Description	Account Code	Distribution Demand Dollars	Distribution Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service								
				8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%							
301 REVENUE REQUIREMENTS ANALYSIS																					
302 System Average Rate of Return Achieved																					
303 RATE BASE		859,524,759		518,394,275	104,417,130	154,208,794	82,504,560														
304 OPERATING EXPENSES		32,173,767		19,233,568	3,874,156	5,721,623	3,344,420														
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0														
306 ADMINISTRATIVE & GENERAL EXPENSES		20,361,400		12,158,308	2,449,008	3,616,864	2,137,220														
307 DEPRECIATION EXPENSE		29,815,049		17,955,941	3,616,471	5,340,794	2,901,842														
308 GENERAL TAXES		3,556,442		2,131,523	429,346	634,087	361,487														
309 TOTAL		85,906,659		51,479,340	10,368,981	15,313,369	8,744,969														
310 RETURN ON RATEBASE		68,744,874		41,461,225	8,351,292	12,333,634	6,598,723														
311 FIT ON RETURN																					
312 State Income Tax on Return		14,851,794	0.216042209	8,957,375	1,804,232	2,664,586	1,425,603														
313 Increase in Uncoll		0	GRT_T-F	0	0	0	0														
314 Additional Late Fees		0		0	0	0	0														
315 TOTAL REVENUE REQUIREMENT		169,503,327		101,897,940	20,524,505	30,311,589	16,769,294														

Ratio of Taxes  
to Return



Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Residential Service	Small General Service	Medium General Service	Large General Service				
<b>E. DISTRIBUTION PLANT</b>															
374 Land and Land Rights	374	3,851,326	DISIPT-C	3,497,110	262,373	75,425	16,417								
375 Structures and Improvements	375	17,477,991	DISIPT-C	15,870,499	1,190,697	342,293	74,503								
41 Low Pressure Mains	376	233,502,206	Cust_Avg(Low Pressure)	216,282,692	15,375,714	1,843,800	0								
42 Regulated Pressure Mains	376	309,809,688	Cust_Avg	286,855,557	20,392,797	2,445,430	115,903								
43 M & R Station Equipment	378	0	DISIPT-C	0	0	0	0								
44 Services	380	632,413,944	Service_Invest	590,954,989	33,668,295	7,462,456	328,204								
45 Meters	381	126,828,614	Meter_Invest	105,952,549	14,515,233	5,992,268	368,564								
46 Meter Installations	382	90,344,063	Meter_Invest	75,473,377	10,339,663	4,268,483	262,540								
47 Industrial M & R Station Equipment	385	10,644,190	M&R Equipment	0	646,956	5,069,737	4,927,497								
48 Other Property on Customers Premise	386	14,644,532	Meter_Invest	12,234,033	1,676,032	691,910	42,557								
49 Other Equipment	387	4,260,439	DISIPT-C	3,868,597	290,244	83,437	18,161								
50 Subtotal - DISTRIBUTION PLANT	374-387	1,443,776,993		1,310,989,404	98,358,005	28,275,239	6,154,345								
<b>F. GENERAL PLANT</b>															
389 Land and Land Rights	389	117,603	DISIPT-C	106,787	8,012	2,303	501								
53 Structures and Improvements	390	7,257,148	DISIPT-C	6,589,691	494,397	142,126	30,935								
54 Office Furniture and Equipment	391	4,962,571	DISIPT-C	4,506,152	338,078	97,188	21,154								
55 Transportation Equipment	392	31,920,552	DISIPT-C	28,984,743	2,174,603	625,139	136,067								
56 Stores Equipment	393	0	DISIPT-C	0	0	0	0								
57 Tools, Shop and Garage Equipment	394	3,675,929	DISIPT-C	3,337,845	250,424	71,990	15,669								
58 Laboratory Equipment	395	0	DISIPT-C	0	0	0	0								
59 Power Operated Equipment	396	4,405,762	DISIPT-C	4,000,553	300,145	86,283	18,780								
60 Communication Equipment	397	18,023,707	DISIPT-C	16,366,024	1,227,874	352,980	76,829								
61 Miscellaneous Equipment	398	117,208	DISIPT-C	106,428	7,985	2,295	500								
62 Other Tangible Plant	399	0	DISIPT-C	0	0	0	0								
63 Subtotal - GENERAL PLANT	389-399	70,480,481		63,998,224	4,801,517	1,380,305	300,435								
64 TOTAL PLANT IN SERVICE		1,597,385,169		1,450,597,242	108,722,457	31,154,991	6,910,478								
<b>G. UTILITY PLANT</b>															
105		0	DISIPT-C	0	0	0	0								
66 TOTAL UTILITY PLANT		1,597,385,169		1,450,597,242	108,722,457	31,154,991	6,910,478								



Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service						
<b>97 2: EXPENSES</b>																		
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>																		
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>																		
100 1. Natural Gas Production and Gathering																		
101 Operation Supervision & Engineering	750	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Production Maps	751	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103 Gas Wells Expense	752	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104 Field Lines Expense	753	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Field Compressor Station Expense	754756	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Other Expense	759	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Rents	760	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109 Maint Supervision & Engineering	762	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111 Field Lines	764, 787	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 Field Meas/Reg	765, 766	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113 Other Equipment	769	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116 2. Other Gas Supply Expenses																		
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0









Peoples Natural Gas Company LLC - Combined  
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>267 SUMMARY</b>															
<b>268 OPERATING REVENUES</b>															
269 Sales & Transportation Operating Revenues		212,106,636		149,392,480	17,997,471	24,053,696		20,662,989							
270 Gas Revenues		0		0	0	0		0							
271 Forfeited Discounts		2,477,073		2,342,140	75,131	43,089		16,712							
272 Miscellaneous Service Revenues		1,829,989		1,173,721	586,065	68,638		1,565							
273 Gathering		0		0	0	0		0							
274 Intercompany Software License Fees		64,628		45,519	5,484	7,329		6,296							
275 Pooling		1,086,102		145,644	62,355	214,070		664,033							
276 Direct Customer Cashouts		16,462		0	0	0		16,462							
277 Royalties		176		124	15	20		17							
278 Tax Discount		177		124	15	20		17							
280 Total Operating Revenues		<u>85,587</u> 217,666,830		<u>77,715</u> 153,177,469	<u>5,831</u> 18,732,367	<u>1,676</u> 24,388,538		<u>365</u> 21,368,457							
<b>281 EXPENSES</b>															
282 Production Expenses		0		0	0	0		0							
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0		0							
284 Transmission Expenses		0		0	0	0		0							
285 Distribution Expenses		<u>33,599,756</u>		<u>30,586,978</u>	<u>2,389,588</u>	<u>585,682</u>		<u>37,508</u>							
286 Total Operating Expenses		<u>33,599,756</u>		<u>30,586,978</u>	<u>2,389,588</u>	<u>585,682</u>		<u>37,508</u>							
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		<u>45,347,090</u>		<u>41,933,079</u>	<u>1,998,577</u>	<u>363,183</u>		<u>1,052,251</u>							
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		<u>35,998,584</u>		<u>32,292,265</u>	<u>2,383,195</u>	<u>570,026</u>		<u>753,099</u>							
<b>289 DEPRECIATION EXPENSE</b>		<u>47,802,974</u>		<u>43,283,747</u>	<u>3,315,260</u>	<u>988,334</u>		<u>215,634</u>							
<b>290 TAXES OTHER THAN INCOME TAXES</b>		<u>5,537,361</u>		<u>4,975,695</u>	<u>370,441</u>	<u>97,475</u>		<u>93,750</u>							
291 Other Income		0		0	0	0		0							
<b>292 INCOME BEFORE INCOME TAXES</b>		<u>49,381,065</u>		<u>105,706</u>	<u>8,275,304</u>	<u>21,783,839</u>		<u>19,216,215</u>							
				0%	17%	44%		39%							
<b>293 FEDERAL INCOME TAXES</b>		<u>5,745,071</u>		<u>12,298</u>	<u>962,762</u>	<u>2,534,366</u>		<u>2,235,645</u>							
294 Federal Income Taxes-Current		0		0	0	0		0							
295 State Net Income Tax		0		0	0	0		0							
296 Subtotal - Income Taxes		<u>5,745,071</u>		<u>12,298</u>	<u>962,762</u>	<u>2,534,366</u>		<u>2,235,645</u>							
<b>297 NET OPERATING INCOME</b>		<u>43,635,994</u>		<u>93,408</u>	<u>7,312,542</u>	<u>19,249,473</u>		<u>16,980,570</u>							
<b>298 RATE BASE</b>		<u>956,608,779</u>		<u>870,404,485</u>	<u>65,220,525</u>	<u>17,622,366</u>		<u>3,361,403</u>							
<b>299 RATE OF RETURN</b>		<u>4.56%</u>		<u>0.01%</u>	<u>11.21%</u>	<u>109.23%</u>		<u>505.16%</u>							
<b>300 Unitized</b>		<u>0.57</u>		<u>0.00</u>	<u>1.40</u>	<u>13.66</u>		<u>63.16</u>							

Witness: Russell A. Feingold

Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service			
				Residential Service	Small General Service	Medium General Service	Large General Service	Residential Service	Small General Service	Medium General Service	Large General Service					
301 REVENUE REQUIREMENTS ANALYSIS																
302 System Average Rate of Return Achieved		8.00%		8.00%		8.00%		8.00%		8.00%		8.00%		8.00%		8.00%
303 RATE BASE		956,608,779		870,404,485	65,220,525	17,622,366		3,361,403								
304 OPERATING EXPENSES		33,599,756		30,586,978	2,389,588	585,682		37,508								
305 CUST. ACCTS., SERVICES, & SALES EXP.		45,347,090		41,933,079	1,998,577	363,183		1,052,251								
306 ADMINISTRATIVE & GENERAL EXPENSES		35,998,584		32,292,265	2,383,195	570,026		753,099								
307 DEPRECIATION EXPENSE		47,802,974		43,283,747	3,315,260	988,334		215,634								
308 GENERAL TAXES		5,537,361		4,975,695	370,441	97,475		93,750								
309 TOTAL		168,285,766		153,071,763	10,457,063	2,604,699		2,152,241								
310 RETURN ON RATEBASE		76,509,664		69,615,036	5,216,344	1,409,439		268,845								
311 FIT ON RETURN																
312 State Income Tax on Return		16,529,317	21.60%	15,039,786	1,126,950	304,498		58,082								
313 Increase in Uncoll		0	GRT_T-F	0	0	0		0								
314 Additional Late Fees		2,212,976		2,158,635	50,681	3,345		315								
315 TOTAL REVENUE REQUIREMENT		263,537,722		239,885,219	16,851,038	4,321,981		2,479,484								
0 Number of Bills per Rate Class		7,529,853	BILLCUST	6,971,958	495,642.22	59,436		2,817								
0 Minimum Customer Charge Design Day Method				34.41	34.00	72.72		880.19								

Ratio of Taxes  
to Return

Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service				
<b>1: RATE BASE</b>																	
<b>I. GAS PLANT IN SERVICE</b>																	
<b>A. INTANGIBLE PLANT</b>																	
4 Organization	301	2,086	GatherVolumes	371	148	376	1,191										
5 Franchise and Consents	302	0	Not_Applicable	0	0	0	0										
6 Miscellaneous Intangible Plant	303	6,301,165	GatherVolumes	1,120,590	445,822	1,137,400	3,597,353										
<b>Subtotal - INTANGIBLE PLANT</b>	301-303	6,303,250		1,120,960	445,970	1,137,776	3,598,544										
<b>B. PRODUCTION PLANT</b>																	
9 Other Land & Land Rights-Land	325	1,836,261	GatherVolumes	326,558	129,920	331,457	1,048,327										
10 Gas Well Structures	326	0	GatherVolumes	0	0	0	0										
11 Field Compressor Station Structures	327	11,355,557	GatherVolumes	2,019,455	803,432	2,049,749	6,482,921										
12 Field M&R Station Structures	328	62,778	GatherVolumes	11,164	4,442	11,332	35,840										
13 Other Structures	329	1,923,583	GatherVolumes	342,087	136,098	347,219	1,098,179										
14 Producing Gas Wells-Well Construction	330, 331	12,205	GatherVolumes	2,171	864	2,203	6,968										
15 Field Lines	332	66,458,743	GatherVolumes	11,818,922	4,702,112	11,996,220	37,941,490										
16 Field Compressor Station Equipment	333	36,129,141	GatherVolumes	6,425,152	2,556,221	6,521,536	20,626,232										
17 Field M&R Station Equip-Company	334	6,256,209	GatherVolumes	1,112,595	442,641	1,129,285	3,571,688										
18 Drilling & Cleaning Equipment	335	18,642	GatherVolumes	3,315	1,319	3,365	10,643										
19 Other Equipment-Other	337	107,840	GatherVolumes	19,178	7,630	19,466	61,566										
<b>Subtotal - PRODUCTION PLANT</b>	325-337	124,160,959		22,080,596	8,784,679	22,411,831	70,883,852										
<b>C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>																	
22 Land and Land Rights	350	0	Not_Applicable	0	0	0	0										
23 Structures and Improvements	351	0	Not_Applicable	0	0	0	0										
24 Wells-Well Equipment	352	0	Not_Applicable	0	0	0	0										
25 Lines	353	0	Not_Applicable	0	0	0	0										
26 Compressor Station Equipment - Other	354	0	Not_Applicable	0	0	0	0										
27 M&R Equipment-Meters & Gauges	355	0	Not_Applicable	0	0	0	0										
28 Other Equipment	357	0	Not_Applicable	0	0	0	0										
<b>Subtotal - STORAGE PLANT</b>	350-363	0		0	0	0	0										
<b>D. TRANSMISSION PLANT</b>																	
31 Land & Land Rights	365	0	Not_Applicable	0	0	0	0										
32 Structures & Improvements	366	0	Not_Applicable	0	0	0	0										
33 Mains	367	0	Not_Applicable	0	0	0	0										
34 Compressor Station Equipment	368	0	Not_Applicable	0	0	0	0										
35 M&R Station Equipment	369	0	Not_Applicable	0	0	0	0										
36 Other Equipment	371	0	Not_Applicable	0	0	0	0										
<b>Subtotal - TRANSMISSION PLANT</b>	365-371	0		0	0	0	0										

Witness: Russell A. Feingold

Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Medium Service			Large Service		
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service
<b>38 E. DISTRIBUTION PLANT</b>												
39 Land and Land Rights	374	0	Not_Applicable	0	0	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	Not_Applicable	0	0	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	Not_Applicable	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	378	0	Not_Applicable	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	380	0	Not_Applicable	0	0	0	0	0	0	0	0	0
44 Services	381	0	Not_Applicable	0	0	0	0	0	0	0	0	0
45 Meters	382	0	Not_Applicable	0	0	0	0	0	0	0	0	0
46 Meter Installations	385	0	Not_Applicable	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	386	0	Not_Applicable	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	387	0	Not_Applicable	0	0	0	0	0	0	0	0	0
49 Other Equipment												
50 Subtotal - DISTRIBUTION PLANT	374-387	0	Not_Applicable	0	0	0	0	0	0	0	0	0
<b>51 F. GENERAL PLANT</b>												
52 Land and Land Rights	389	10,018	GatherVolumes	1,782	709	1,808	5,719	1,808	5,719	1,808	5,719	5,719
53 Structures and Improvements	390	618,191	GatherVolumes	109,938	43,738	111,587	352,927	111,587	352,927	111,587	352,927	352,927
54 Office Furniture and Equipment	391	422,730	GatherVolumes	75,178	29,909	76,305	241,338	76,305	241,338	76,305	241,338	241,338
55 Transportation Equipment	392	2,719,111	GatherVolumes	483,563	192,384	490,817	1,552,349	490,817	1,552,349	490,817	1,552,349	1,552,349
56 Stores Equipment	393	0	GatherVolumes	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	313,129	GatherVolumes	55,686	22,155	56,522	178,766	56,522	178,766	56,522	178,766	178,766
58 Laboratory Equipment	395	0	GatherVolumes	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	375,299	GatherVolumes	66,743	26,553	67,744	214,259	67,744	214,259	67,744	214,259	214,259
60 Communication Equipment	397	1,535,326	GatherVolumes	273,040	108,628	277,136	876,522	277,136	876,522	277,136	876,522	876,522
61 Miscellaneous Equipment	398	9,984	GatherVolumes	1,776	706	1,802	5,700	1,802	5,700	1,802	5,700	5,700
62 Other Tangible Plant	399	0	GatherVolumes	0	0	0	0	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	6,003,790	GatherVolumes	1,067,705	424,782	1,083,722	3,427,581	1,083,722	3,427,581	1,083,722	3,427,581	3,427,581
<b>64 TOTAL PLANT IN SERVICE</b>		136,467,999		24,269,262	9,655,431	24,633,329	77,909,977	24,633,329	77,909,977	24,633,329	77,909,977	77,909,977
<b>65 G. UTILITY PLANT</b>	105	0	Not_Applicable	0	0	0	0	0	0	0	0	0
<b>66 TOTAL UTILITY PLANT</b>		136,467,999		24,269,262	9,655,431	24,633,329	77,909,977	24,633,329	77,909,977	24,633,329	77,909,977	77,909,977



Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor		Residential Service			Small General Service			Medium General Service			Large General Service												
			Dollars	Factor	Dollars	Factor	Dollars	Factor	Dollars	Factor	Dollars	Factor	Dollars	Factor	Dollars	Factor										
<b>97 2: EXPENSES</b>																										
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>																										
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>																										
100 1. Natural Gas Production and Gathering																										
101 Operation Supervision & Engineering	750	35	GatherVolumes	6																	20					
102 Production Maps	751	1,885	GatherVolumes	335																	133			340	1,076	
103 Gas Wells Expense	752	542	GatherVolumes	96																	38			98	309	
104 Field Lines Expense	753	1,365,473	GatherVolumes	242,834																	96,610			246,476	779,552	
105 Field Compressor Station Expense	754756	2,518,612	GatherVolumes	447,906																	178,198			454,625	1,437,883	
106 Other Expense	759	60,043	GatherVolumes	10,678																	4,248			10,838	34,278	
107 Rents	760	14,440	GatherVolumes	2,568																	1,022			2,606	8,244	
108 Subtotal - Operation Accounts	751-760	3,961,029		704,423																	280,252			714,991	2,261,363	
109 Maint Supervision & Engineering	762	12,148	GatherVolumes	2,160																	859			2,193	6,935	
110 Producing Gas Wells Maintenance	763	10,037	GatherVolumes	1,785																	710			1,812	5,730	
111 Field Lines	764, 787	3,683,864	GatherVolumes	655,133																	260,642			664,961	2,103,129	
112 Field Meas/Reg	765, 766	2,077,359	GatherVolumes	369,434																	146,978			374,976	1,185,971	
113 Other Equipment	769	47,400	GatherVolumes	8,429																	3,354			8,556	27,061	
114 Subtotal - Maintenance Accounts	762-787	5,830,808		1,036,942																	412,543			1,052,497	3,328,825	
115 Subtotal - Production and Gathering	751-787	9,791,837		1,741,365																	692,795			1,767,488	5,590,188	
116 2. Other Gas Supply Expenses																										
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0																	0			0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0																	0			0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0																	0			0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0																	0			0	0	0
121 Subtotal - Other Gas Supply Expenses																					0			0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	9,791,837		1,741,365																	692,795			1,767,488	5,590,188	





Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation		Residential Service	Small General Service	Medium General Service	Large General Service
			Factor	Factor				
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>								
197 A. Labor-Related:								
198 Administrative & General Salaries	920	2,103,791	GatherVolumes	374,135	148,848	379,747	1,201,060	
199 Office Supplies & Expenses	921	771,136	GatherVolumes	137,138	54,560	139,195	440,244	
200 Admin. Expenses Transferred-Credit	922	(2,041,461)	GatherVolumes	(363,050)	(144,438)	(368,496)	(1,165,476)	
201 Outside Services Employed	923	1,390,114	GatherVolumes	247,216	98,354	250,924	793,620	
202 Employee Pensions and Benefits	926	1,844,100	GatherVolumes	327,952	130,474	332,872	1,052,802	
203 Subtotal - A&G Labor-Related	920-923, 926	4,067,679		723,390	287,798	734,242	2,322,250	
204 B. Plant-Related:								
205 Property Insurance	924	12,296	GatherVolumes	2,187	870	2,220	7,020	
206 Injuries and Damages	925	342,534	GatherVolumes	60,916	24,235	61,830	195,554	
207 Maintenance of General Plant	932	7,386	GatherVolumes	1,314	523	1,333	4,217	
208 Subtotal - A&G Plant-Related		362,216		64,416	25,628	65,382	206,790	
209 C. Other-Related:								
210 Franchise Requirements	927	0	GatherVolumes	0	0	0	0	
211 Regulatory Commission Expenses	928	69,111	GatherVolumes	12,291	4,890	12,475	39,456	
212 Duplicate Charges - Credit	929	0	GatherVolumes	0	0	0	0	
213 Misc. Gen'l Expenses	930	470,328	GatherVolumes	83,642	33,277	84,897	268,512	
214 Rents	931	261,951	GatherVolumes	46,585	18,534	47,284	149,548	
215 Subtotal - A&G Other-Related	927-931	801,390		142,518	56,700	144,656	457,516	
216 <b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	5,231,285		930,324	370,126	944,280	2,986,556	
217 <b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		5,231,285		930,324	370,126	944,280	2,986,556	
218								
219 <b>VI. DEPRECIATION EXPENSE</b>								
220 Intangible Plant	403	774,366	GatherVolumes	137,712	54,788	139,778	442,088	
221 Production Plant	403	2,725,264	GatherVolumes	484,657	192,819	491,927	1,555,861	
222 Storage Plant	403	0	Not_Applicable	0	0	0	0	
223 Transmission	403	0	Not_Applicable	0	0	0	0	
224 Distribution Land Structures & Improvements	403	0	Not_Applicable	0	0	0	0	
225 Distribution Mains	403	0	Not_Applicable	0	0	0	0	
226 Distribution M&R General	403	0	Not_Applicable	0	0	0	0	
227 Distribution Services	403	0	Not_Applicable	0	0	0	0	
228 Distribution - Meters	403	0	Not_Applicable	0	0	0	0	
229 Distribution - Meters Installations	403.10	0	Not_Applicable	0	0	0	0	
230 Industrial M & R Station Equipment - Other	403.11	0	Not_Applicable	0	0	0	0	
231 Other Property on Customers Premises	403.12	0	Not_Applicable	0	0	0	0	
232 Other Equipment	403.13	0	Not_Applicable	0	0	0	0	
233 General Plant	403.14	426,388	GatherVolumes	75,828	30,168	76,966	243,426	
234 <b>Total - DEPRECIATION EXPENSE</b>	403	3,926,018		698,197	277,775	708,671	2,241,375	

Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor				Residential Service	Small General Service	Medium General Service	Large General Service
			Gather	Volumes	Rev_GRT	Rev_MuniTax				
235 VII. TAXES OTHER THAN INCOME TAXES										
236 A. General Taxes										
237 Payroll Taxes	408.15	496,532	Gather	Volumes	88,303	35,131	89,627	283,472		
238 Plant Related Taxes	408.17	200,806	Gather	Volumes	35,711	14,208	36,247	114,641		
239 Gas Related	408.18	0	Gather	Volumes	0	0	0	0		
240 Subtotal - General Taxes		697,338			124,014	49,338	125,874	398,112		
241 TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1	9,854,641			1,752,534	697,239	1,778,824	5,626,043		
242 B. Revenue Taxes: (GRT)										
243 State Gross Earnings	408.11	0	Rev_GRT		0	0	0	0	0	
244 Municipal Tax	408	0	Rev_MuniTax		0	0	0	0	0	
245 Subtotal - Revenue Taxes (GRT)		0			0	0	0	0	0	
246 C. Income Taxes										
247 Fed & State Income Taxes Based on Net Income	409	(1,245,426)	Gather	Volumes	(221,485)	(88,117)	(224,807)	(711,017)		
248 Other	409	0	Gather	Volumes	0	0	0	0		
249 Subtotal - Income Taxes		(1,245,426)			(221,485)	(88,117)	(224,807)	(711,017)		
250 TOTAL TAXES (Excl. General Taxes)		(1,245,426)			(221,485)	(88,117)	(224,807)	(711,017)		
251 TOTAL EXPENSES		18,401,052			3,272,415	1,301,918	3,321,505	10,505,214		
252 3: OPERATING REVENUES										
253 Sales & Transportation Operating Revenues	480-485	0	Gather	Volumes	0	0	0	0	0	
254 Gas Revenues		0	Gather	Volumes	0	0	0	0	0	
255 Forfeited Discounts	487	0	Gather	Volumes	0	0	0	0	0	
256 Miscellaneous Service Revenues		0	Gather	Volumes	0	0	0	0	0	
257 Gathering		8,929,271	Gather	Volumes	1,587,968	631,767	1,611,789	5,097,747		
258 Intercompany Software License Fees		5,027	Gather	Volumes	894	356	907	2,870		
259 Pooling		0	Gather	Volumes	0	0	0	0	0	
260 Direct Customer Cashouts		0	Gather	Volumes	0	0	0	0	0	
261 Royalties		14	Gather	Volumes	2	1	2	8		
262 Tax Discount		(30)	Gather	Volumes	(5)	(2)	(5)	(17)		
263 Total - OPERATING REVENUES		7,291	Gather	Volumes	1,297	516	1,316	4,162		
264 Other Income	412	8,941,572	Revenues		1,590,156	632,637	1,614,010	5,104,770		
265 NET INCOME		(9,459,480)			(1,682,260)	(669,280)	(1,707,495)	(5,400,445)		
266 Return		-13.31%			-13.31%	-13.31%	-13.31%	-13.31%		

Witness: Russell A. Feingold

Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service				
<b>267 SUMMARY</b>																	
<b>268 OPERATING REVENUES</b>																	
269 Sales & Transportation Operating Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
270 Gas Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
271 Forfeited Discounts		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
272 Miscellaneous Service Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
273 Gathering		8,929,271		1,587,968	1,587,968	631,767	1,611,789	5,097,747									
274 Intercompany Software License Fees		5,027		894	894	356	907	2,870									
275 Pooling		0		0	0	0	0	0									
276 Direct Customer Cashouts		0		0	0	0	0	0									
277 Royalties		14		2	2	1	2	8									
278 Tax Discount		(30)		(5)	(5)	(2)	(5)	(17)									
278 Rent from Gas Property		7,291		1,297	1,297	516	1,316	4,162									
280 Total Operating Revenues		8,941,572		1,590,156	1,590,156	632,637	1,614,010	5,104,770									
<b>281 EXPENSES</b>																	
282 Production Expenses		9,791,837		1,741,365	1,741,365	692,795	1,767,488	5,590,188									
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0									
284 Transmission Expenses		0		0	0	0	0	0									
285 Distribution Expenses		0		0	0	0	0	0									
286 Total Operating Expenses		9,791,837		1,741,365	1,741,365	692,795	1,767,488	5,590,188									
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		0		0	0	0	0	0									
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		5,231,285		930,324	930,324	370,126	944,280	2,986,556									
<b>289 DEPRECIATION EXPENSE</b>		3,926,018		698,197	698,197	277,775	708,671	2,241,375									
<b>290 TAXES OTHER THAN INCOME TAXES</b>		697,338		124,014	124,014	49,338	125,874	398,112									
291 Other Income		0		0	0	0	0	0									
<b>292 INCOME BEFORE INCOME TAXES</b>		(10,704,905)		(1,903,744)	(1,903,744)	(757,397)	(1,932,303)	(6,111,462)									
				18%	18%	7%	18%	57%									
<b>293 FEDERAL INCOME TAXES</b>		(1,245,426)		(221,485)	(221,485)	(88,117)	(224,807)	(711,017)									
294 Federal Income Taxes-Current		0		0	0	0	0	0									
295 State Net Income Tax		0		0	0	0	0	0									
296 Subtotal - Income Taxes		(1,245,426)		(221,485)	(221,485)	(88,117)	(224,807)	(711,017)									
<b>297 NET OPERATING INCOME</b>		(9,459,480)		(1,682,260)	(1,682,260)	(669,280)	(1,707,495)	(5,400,445)									
<b>298 RATE BASE</b>		71,082,334		12,641,174	12,641,174	5,029,242	12,830,807	40,581,111									
<b>299 RATE OF RETURN</b>		-13.31%		-13.31%	-13.31%	-13.31%	-13.31%	-13.31%									
<b>300 Unitized</b>		(1.66)		(1.66)	(1.66)	(1.66)	(1.66)	(1.66)									

Witness: Russell A. Feingold

Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Medium General Service			Large General Service					
				8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%			
301 REVENUE REQUIREMENTS ANALYSIS															
302 System Average Rate of Return Achieved				8.00%											8.00%
303 RATE BASE		71,082,334			12,641,174	5,029,242	12,830,807	40,581,111							
304 OPERATING EXPENSES		9,791,837			1,741,365	692,795	1,767,488	5,590,188							
305 CUST. ACCTS., SERVICES, & SALES EXP.		0			0	0	0	0							
306 ADMINISTRATIVE & GENERAL EXPENSES		5,231,285			930,324	370,126	944,280	2,986,556							
307 DEPRECIATION EXPENSE		3,926,018			698,197	277,775	708,671	2,241,375							
308 GENERAL TAXES		697,338			124,014	49,338	125,874	398,112							
309 TOTAL		19,646,478			3,493,900	1,390,034	3,546,312	11,216,231							
310 RETURN ON RATEBASE		5,685,172			1,011,042	402,239	1,026,209	3,245,681							
311 FIT ON RETURN															
312 State Income Tax on Return		1,228,237	21.60%		218,428	86,901	221,704	701,204							
313 Increase in Uncoll		0	GRT_T-F		0	0	0	0							
314 Additional Late Fees		0			0	0	0	0							
315 TOTAL REVENUE REQUIREMENT		26,559,887			4,723,370	1,879,174	4,794,226	15,163,117							

Ratio of Taxes  
to Return

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>1 1: RATE BASE</b>						
<b>2 I. GAS PLANT IN SERVICE</b>						
<b>3 A. INTANGIBLE PLANT</b>						
4 Organization	301	PSTDP	-	-	COMMODITY	Gather\Volumes
5 Franchise and Consents	302	-	-	-	-	-
6 Miscellaneous Intangible Plant	303	FUNC_303	COMMODITY	SUPP_303-E	COMMODITY	Gather\Volumes
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303			138,206,266		
<b>8 B. PRODUCTION PLANT</b>						
9 Other Land & Land Rights-Land	325	Gathering	-	-	COMMODITY	Gather\Volumes
10 Gas Well Structures	326	-	-	-	-	-
11 Field Compressor Station Structures	327	Gathering	-	-	COMMODITY	Gather\Volumes
12 Field M&R Station Structures	328	Gathering	-	-	COMMODITY	Gather\Volumes
13 Other Structures	329	Gathering	-	-	COMMODITY	Gather\Volumes
14 Producing Gas Wells-Well Construction	330, 331	Gathering	-	-	COMMODITY	Gather\Volumes
15 Field Lines	332	Gathering	-	-	COMMODITY	Gather\Volumes
16 Field Compressor Station Equipment	333	Gathering	-	-	COMMODITY	Gather\Volumes
17 Field M&R Station Equip-Company	334	Gathering	-	-	COMMODITY	Gather\Volumes
18 Drilling & Cleaning Equipment	335	Gathering	-	-	COMMODITY	Gather\Volumes
19 Other Equipment-Other	337	Gathering	-	-	COMMODITY	Gather\Volumes
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337			124,160,959		
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>						
22 Land and Land Rights	350	STOR	-	-	-	-
23 Structures and Improvements	351	STOR	-	-	-	-
24 Wells-Well Equipment	352	STOR	-	-	-	-
25 Lines	353	STOR	-	-	-	-
26 Compressor Station Equipment - Other	354	STOR	-	-	-	-
27 M&R Equipment-Meters & Gauges	355	STOR	-	-	-	-
28 Other Equipment	357	STOR	-	-	-	-
<b>29 Subtotal - STORAGE PLANT</b>	350-363			13,462,916		
<b>30 D. TRANSMISSION PLANT</b>						
31 Land & Land Rights	365	TRANS	-	-	-	-
32 Structures & Improvements	366	TRANS	-	-	-	-
33 Mains	367	TRANS	-	-	-	-
34 Compressor Station Equipment	368	TRANS	-	-	-	-
35 M&R Station Equipment	369	TRANS	-	-	-	-
36 Other Equipment	371	TRANS	-	-	-	-
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371			202,399,033		

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>38 E. DISTRIBUTION PLANT</b>						
39 Land and Land Rights	374	DIST	-	-	-	-
40 Structures and Improvements	375	DIST	-	-	-	-
41 Low Pressure Mains	376	DIST	-	-	-	-
42 Regulated Pressure Mains	376	DIST	-	-	-	-
43 M & R Station Equipment	378	DIST	-	-	-	-
44 Services	380	DIST	-	-	-	-
45 Meters	381	DIST	-	-	-	-
46 Meter Installations	382	DIST	-	-	-	-
47 Industrial M & R Station Equipment	385	DIST	-	-	-	-
48 Other Property on Customers Premise	386	DIST	-	-	-	-
49 Other Equipment	387	DIST	-	-	-	-
<b>50 Subtotal - DISTRIBUTION PLANT</b>	374-387					
<b>51 F. GENERAL PLANT</b>						
52 Land and Land Rights	389	PSTDP	-	-	COMMODITY	Gather\Volumes
53 Structures and Improvements	390	PSTDP	-	-	COMMODITY	Gather\Volumes
54 Office Furniture and Equipment	391	PSTDP	-	-	COMMODITY	Gather\Volumes
55 Transportation Equipment	392	PSTDP	-	-	COMMODITY	Gather\Volumes
56 Stores Equipment	393	-	-	-	-	-
57 Tools, Shop and Garage Equipment	394	PSTDP	-	-	COMMODITY	Gather\Volumes
58 Laboratory Equipment	395	-	-	-	-	-
59 Power Operated Equipment	396	PSTDP	-	-	COMMODITY	Gather\Volumes
60 Communication Equipment	397	PSTDP	-	-	COMMODITY	Gather\Volumes
61 Miscellaneous Equipment	398	PSTDP	-	-	COMMODITY	Gather\Volumes
62 Other Tangible Plant	399	-	-	-	-	-
<b>63 Subtotal - GENERAL PLANT</b>	389-399					
<b>64 TOTAL PLANT IN SERVICE</b>						
<b>65 G. UTILITY PLANT</b>	105	-	-	-	-	-
<b>66 TOTAL UTILITY PLANT</b>						

**Quick List**

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>67 II. DEPRECIATION RESERVE</b>						
68 Intangible Plant	303	INTANGIBLE_PLANT				
69 Production Plant	325-337	Gathering			COMMODITY	GatherVolumes
70 Storage Plant	350-357	STOR	COMMODITY	SUPPPT-E	COMMODITY	GatherVolumes
71 Transmission	365-371	TRANS				
72 Distribution Land Structures & Improvements	374-375	DIST				
73 Distribution Mains	376	DIST				
74 Distribution M&R General	378	DIST				
75 Distribution Services	380	DIST				
76 Distribution - Meters	381	DIST				
77 Distribution - Meters Installations	382	DIST				
78 Industrial M & R Station Equipment - Other	385	DIST				
79 Other Property on Customers Premises	386	DIST				
80 Other Equipment	387	DIST				
81 General Plant	389-399	PSTD			COMMODITY	GatherVolumes
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>						
83 Retirement Obligation						
<b>84 TOTAL - DEPRECIATION RESERVE</b>						
<b>85 III. OTHER RATE BASE ITEMS</b>						
86 Gas Storage Underground - NonCurrent						
87 Gas Stored Underground - Current						
88 Materials and Supplies						
89 Prepayments						
90 Cash Working Capital						
91 Deferred Income Taxes						
92 Customer Advances and Deposits						
<b>93 Total - OTHER RATE BASE ITEMS</b>						
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>						
95 Gas Purchases Cash Working Capital						
<b>96 TOTAL RATE BASE</b>						

**Quick List**

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>97 2: EXPENSES</b>						
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>						
100 1. Natural Gas Production and Gathering						
101 Operation Supervision & Engineering	750	Gathering	-	-	COMMODITY	GatherVolumes
102 Production Maps	751	Gathering	-	-	COMMODITY	GatherVolumes
103 Gas Wells Expense	752	Gathering	-	-	COMMODITY	GatherVolumes
104 Field Lines Expense	753	Gathering	-	-	COMMODITY	GatherVolumes
105 Field Compressor Station Expense	754,756	Gathering	-	-	COMMODITY	GatherVolumes
106 Other Expense	759	Gathering	-	-	COMMODITY	GatherVolumes
107 Rents	760	Gathering	-	-	COMMODITY	GatherVolumes
108 Subtotal - Operation Accounts	751-760					
109 Maint Supervision & Engineering	762	Gathering	-	-	COMMODITY	GatherVolumes
110 Producing Gas Wells Maintenance	763	Gathering	-	-	COMMODITY	GatherVolumes
111 Field Lines	764, 787	Gathering	-	-	COMMODITY	GatherVolumes
112 Field Meas/Reg	765, 766	Gathering	-	-	COMMODITY	GatherVolumes
113 Other Equipment	769	Gathering	-	-	COMMODITY	GatherVolumes
114 Subtotal - Maintenance Accounts	762-787					
115 Subtotal - Production and Gathering	751-787					
116 2. Other Gas Supply Expenses						
117 Nat Gas Well Head Purchases	800	SUPP	COMMODITY	Gas_Revenue	-	-
118 Gas used for Compressor Station Fuel - Credit	810	SUPP	COMMODITY	Sales_Firm	-	-
119 Gas used for Other Util Ops-Credit	812,755	SUPP	COMMODITY	Sales_Firm	-	-
120 Other Gas Supply Expenses	813	SUPP	COMMODITY	Sales_Firm	-	-
121 Subtotal - Other Gas Supply Expenses	813	0	0	0	-	-
122 Subtotal - PRODUCTION EXPENSES	751-813	-				

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>						
124 Wells Expense	816	STOR	-	-	-	-
125 Lines Expenses	817	STOR	-	-	-	-
126 Compressor Station Expenses	818	STOR	-	-	-	-
127 Compressor Station Fuel	819	SUPP	COMMODITY	Sales_Firm	-	-
128 Meas/Reg Station Expenses	820	STOR	-	-	-	-
129 Gas Losses	823	SUPP	COMMODITY	Sales_Firm	-	-
130 Other Expenses	824	STOR	-	-	-	-
131 Storage Well Royalties	825	STOR	-	-	-	-
132 Subtotal - Operations Accounts	816-825					
133 Maint. of Structures & Improvements	831	STOR	-	-	-	-
134 Maint. of Reservoirs and Wells	832	STOR	-	-	-	-
135 Maint. of Lines	833	STOR	-	-	-	-
136 Maint. of Compressor Station Equipment	834	STOR	-	-	-	-
137 Maint. of Meas/Reg Station Equipment	835	STOR	-	-	-	-
138 Maint. Of Other Equipment	837	STOR	-	-	-	-
139 Subtotal - Maintenance Accounts	831-837					
<b>140 Subtotal - STORAGE EXPENSES</b>	816-837					
<b>141 C. TRANSMISSION EXPENSES</b>						
142 Supervision/Engineering	850	TRANS	-	-	-	-
143 Compressor Station Labor & Expenses	853	-	-	-	-	-
144 Mains Expense	856	TRANS	-	-	-	-
145 Meas/Reg Station Expenses	857	TRANS	-	-	-	-
146 Transmission/Compressor Ga	858	-	-	-	-	-
147 Other Expenses	859	TRANS	-	-	-	-
148 Rents	860	TRANS	-	-	-	-
149 Subtotal - Operation Accounts	856-860					
150 Maint. of Structures & Improvements	862	TRANS	-	-	-	-
151 Maint. of Mains	863	TRANS	-	-	-	-
152 Maint. Of Compressor Station	864	TRANS	-	-	-	-
153 Maint. Of Meas/Reg Station Equipment	865	TRANS	-	-	-	-
154 Maint. of Communication Equipment	866	TRANS	-	-	-	-
155 Maint of Other Equipment	867	TRANS	-	-	-	-
156 Subtotal - Maintenance Accounts	863-867					
<b>157 Subtotal - TRANSMISSION EXPENSES</b>	850-865					

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>158 D. DISTRIBUTION EXPENSES</b>						
159 Operation Supervision & Engineering	870	(1,180,735)	-	-	-	-
160 Distribution Load Dispatching	871	1,545	-	-	-	-
161 Mains and Services Expenses	874	12,198,679	-	-	-	-
162 Meas. & Reg. Station Expenses	875	3,282,135	-	-	-	-
163 Meas. & Reg. Station Expenses - City Gate	877	47,258	-	-	-	-
164 Meter & House Regulator Expenses	878	5,800,677	-	-	-	-
165 Customer Installations Expenses	879	5,354,119	-	-	-	-
166 Other Expenses	880	2,695,806	-	-	-	-
167 Rents	881	390,129	-	-	-	-
168 Maint. of Structures & Improvements	886	3,850,598	-	-	-	-
169 Maint. of Mains	887	29,797,704	-	-	-	-
170 Maint. of Compressor Station Equip.	888	128,833	-	-	-	-
171 Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816	-	-	-	-
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,555	-	-	-	-
173 Maint. of Services	892	987,954	-	-	-	-
174 Maint. of Meters & House Regulators	893	388,121	-	-	-	-
175 Maint. of Other Equipment	894	598,328	-	-	-	-
<b>176 Subtotal - DISTRIBUTION EXPENSES</b>	<b>870-894</b>	<b>65,773,523</b>				
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>						
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>						
179 Supervision	901	0	-	-	-	-
180 Meter Reading Expenses	902	4,799,922	-	-	-	-
181 Customer Records & Collection Expense	903	17,132,673	-	-	-	-
182 Uncollectible Accounts	904	15,502,183	-	-	-	-
<b>183 Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	<b>902-904</b>	<b>37,434,779</b>				
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>						
185 Supervision	907	437,767	-	-	-	-
186 Customer Assistance Expenses	908	2,892,225	-	-	-	-
187 Info. & Instructional Advertising Expense	909	3,206,633	-	-	-	-
188 Misc. Customer Serv. & Inform. Expen.	910	4,280	-	-	-	-
<b>189 Subtotal - CUSTOMER SERVICE</b>	<b>907-910</b>	<b>6,540,906</b>				
<b>190 IV. SALES EXPENSES (C-8)</b>						
191 Supervision	911	0	-	-	-	-
192 Demonstrating & Selling Expenses	912, 913	1,371,405	-	-	-	-
193 Miscellaneous Sales Expenses	916	0	-	-	-	-
<b>194 Subtotal - SALES EXPENSES</b>	<b>911-916</b>	<b>1,371,405</b>				
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPEN:</b>	<b>901-916</b>	<b>45,347,090</b>				

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
197 A. Labor-Related:						
198 Administrative & General Salaries	920	LABOR	-	-	COMMODITY	GatherVolumes
199 Office Supplies & Expenses	921	LABOR	-	-	COMMODITY	GatherVolumes
200 Admin. Expenses Transferred-Credit	922	LABOR	-	-	COMMODITY	GatherVolumes
201 Outside Services Employed	923	LABOR	-	-	COMMODITY	GatherVolumes
202 Employee Pensions and Benefits	926	LABOR	-	-	COMMODITY	GatherVolumes
203 Subtotal - A&G Labor-Related	920-923, 926					
204 B. Plant-Related:						
205 Property Insurance	924	PSTDP	-	-	COMMODITY	GatherVolumes
206 Injuries and Damages	925	PSTDP	-	-	COMMODITY	GatherVolumes
207 Maintenance of General Plant	932	PSTDP	-	-	COMMODITY	GatherVolumes
208 Subtotal - A&G Plant-Related						
209 C. Other-Related:						
210 Franchise Requirements	927	REVREQ	-	-	COMMODITY	GatherVolumes
211 Regulatory Commission Expenses	928	-	SUPPREVREQ	SUPPREVREQ-E	-	-
212 Duplicate Charges - Credit	929	-	-	-	-	-
213 Misc. Gen'l Expenses	930	PSTD/LP	-	-	COMMODITY	GatherVolumes
214 Rents	931	PSTD/LP	-	-	COMMODITY	GatherVolumes
215 Subtotal - A&G Other-Related	927-931					
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932					
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)						
218						
219 VI. DEPRECIATION EXPENSE						
220 Intangible Plant	403	INTANGIBLE_PLANT	COMMODITY	SUPPPT-E	COMMODITY	GatherVolumes
221 Production Plant	403	Gathering	-	-	COMMODITY	GatherVolumes
222 Storage Plant	403	STOR	-	-	-	-
223 Transmission	403	TRANS	-	-	-	-
224 Distribution Land Structures & Improvements	403	DIST	-	-	-	-
225 Distribution M&R	403	DIST	-	-	-	-
226 Distribution M&R General	403	DIST	-	-	-	-
227 Distribution Services	403	DIST	-	-	-	-
228 Distribution - Meters	403	DIST	-	-	-	-
229 Distribution - Meters Installations	403.10	DIST	-	-	-	-
230 Industrial M & R Station Equipment - Other	403.11	DIST	-	-	-	-
231 Other Property on Customers Premises	403.12	DIST	-	-	-	-
232 Other Equipment	403.13	DIST	-	-	-	-
233 General Plant	403.14	PSTDP	-	-	COMMODITY	GatherVolumes
234 Total - DEPRECIATION EXPENSE						

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>						
236 A. General Taxes						
237 Payroll Taxes	408.15	LABOR	-	-	COMMODITY	GatherVolumes
238 Plant Related Taxes	408.17	PSTDP	-	-	COMMODITY	GatherVolumes
239 Gas Related	408.18	-	-	-	-	-
240 Subtotal - General Taxes						
241 <b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1					
242 B. Revenue Taxes: (GRT)						
243 State Gross Earnings	408.11	-	-	-	-	-
244 Municipal Tax	408	-	-	-	-	-
245 Subtotal - Revenue Taxes (GRT)						
246 C. Income Taxes						
247 Fed & State Income Taxes Based on Net Income	409	FUNC_Income b/f Tax	SUPP_PreTax	SUPPREVREQ-E	COMMODITY	GatherVolumes
248 Other	409	-	-	-	-	-
249 Subtotal - Income Taxes						
250 <b>TOTAL TAXES (Excl. General Taxes)</b>						
251 <b>TOTAL EXPENSES</b>						
252 <b>3: OPERATING REVENUES</b>						
253 Sales & Transportation Operating Revenues	480-485	STDPT	-	-	-	-
254 Gas Revenues		SUPP	SUPPREVREQ	Gas_Revenue	-	-
255 Forfeited Discounts	487	STDPT	-	-	-	-
256 Miscellaneous Service Revenues		STDPT	-	-	-	-
257 Gathering		Gathering	-	-	COMMODITY	GatherVolumes
258 Intercompany Software License Fees		PSTDP	-	-	COMMODITY	GatherVolumes
259 Pooling		STDPT	-	-	-	-
260 Direct Customer Cashouts		DIST	-	-	-	-
261 Royalties		PSTDP	-	-	COMMODITY	GatherVolumes
262 Tax Discount		Taxes	SUPPREVREQ	Non-gas_Revenue	COMMODITY	GatherVolumes
262 Rent from Gas Property		PSTDP	-	-	COMMODITY	GatherVolumes
263 Total - OPERATING REVENUES						
264 Other Income	412	-	-	-	-	-
265 <b>NET INCOME</b>						
266 Return						

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>1 1: RATE BASE</b>						
<b>2 I. GAS PLANT IN SERVICE</b>						
<b>3 A. INTANGIBLE PLANT</b>						
4 Organization	301	STORPT	STORPT-D	-	TRANPT	TRANPT-D
5 Franchise and Consents	302	-	-	-	-	-
6 Miscellaneous Intangible Plant	303	STOR-303	STOR_303-D	STOR_303-E	TRAN-303	TRAN_303-D
<b>7 Subtotal - INTANGIBLE PLANT</b>	<b>301-303</b>					
			49,770			
			0			
			138,206,266			
<b>8 B. PRODUCTION PLANT</b>						
9 Other Land & Land Rights-Land	325	-	-	-	-	-
10 Gas Well Structures	326	-	-	-	-	-
11 Field Compressor Station Structures	327	-	-	-	-	-
12 Field M&R Station Structures	328	-	-	-	-	-
13 Other Structures	329	-	-	-	-	-
14 Producing Gas Wells-Well Construction	330, 331	-	-	-	-	-
15 Field Lines	332	-	-	-	-	-
16 Field Compressor Station Equipment	333	-	-	-	-	-
17 Field M&R Station Equip-Company	334	-	-	-	-	-
18 Drilling & Cleaning Equipment	335	-	-	-	-	-
19 Other Equipment-Other	337	-	-	-	-	-
<b>20 Subtotal - PRODUCTION PLANT</b>	<b>325-337</b>					
			1,836,261			
			0			
			11,355,557			
			62,778			
			1,923,583			
			12,205			
			66,458,743			
			36,129,141			
			6,256,209			
			18,642			
			107,840			
			124,160,959			
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>						
22 Land and Land Rights	350	STORPT	STORPT-D	-	-	-
23 Structures and Improvements	351	STORPT	STORPT-D	-	-	-
24 Wells-Well Equipment	352	DEMAND	DesignDay	-	-	-
25 Lines	353	DEMAND	Winter6	-	-	-
26 Compressor Station Equipment - Other	354	DEMAND	DesignDay	-	-	-
27 M&R Equipment-Meters & Gauges	355	DEMAND	Winter6	-	-	-
28 Other Equipment	357	STORPT	STORPT-D	-	-	-
<b>29 Subtotal - STORAGE PLANT</b>	<b>350-363</b>					
			63,624			
			1,733,972			
			1,868,356			
			2,134,447			
			7,556,584			
			75,749			
			30,184			
			13,462,916			
<b>30 D. TRANSMISSION PLANT</b>						
31 Land & Land Rights	365	-	-	-	DEMAND	TRANPT-D
32 Structures & Improvements	366	-	-	-	DEMAND	TRANPT-D
33 Mains	367	-	-	-	DEMAND	DesignDay
34 Compressor Station Equipment	368	-	-	-	DEMAND	DesignDay
35 M&R Station Equipment	369	-	-	-	DEMAND	DesignDay
36 Other Equipment	371	-	-	-	DEMAND	TRANPT-D
<b>37 Subtotal - TRANSMISSION PLANT</b>	<b>365-371</b>					
			3,036,718			
			2,931,326			
			148,893,346			
			11,366,542			
			33,706,719			
			2,464,382			
			202,399,033			

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>38 E. DISTRIBUTION PLANT</b>						
39 Land and Land Rights	374	-	-	-	-	-
40 Structures and Improvements	375	-	-	-	-	-
41 Low Pressure Mains	376	-	-	-	-	-
42 Regulated Pressure Mains	376	-	-	-	-	-
43 M & R Station Equipment	378	-	-	-	-	-
44 Services	380	-	-	-	-	-
45 Meters	381	-	-	-	-	-
46 Meter Installations	382	-	-	-	-	-
47 Industrial M & R Station Equipment	385	-	-	-	-	-
48 Other Property on Customers Premise	386	-	-	-	-	-
49 Other Equipment	387	-	-	-	-	-
<b>50 Subtotal - DISTRIBUTION PLANT</b>	<b>374-387</b>					
			6,930,561			
			31,452,099			
			702,395,077			
			931,934,664			
			67,674,628			
			632,413,944			
			126,828,614			
			90,344,063			
			10,644,190			
			14,644,532			
			7,666,771			
			2,622,929,143			
<b>51 F. GENERAL PLANT</b>						
52 Land and Land Rights	389	STORPT	STORPT-D	-	TRANPT	TRANPT-D
53 Structures and Improvements	390	STORPT	STORPT-D	-	TRANPT	TRANPT-D
54 Office Furniture and Equipment	391	STORPT	STORPT-D	-	TRANPT	TRANPT-D
55 Transportation Equipment	392	STORPT	STORPT-D	-	TRANPT	TRANPT-D
56 Stores Equipment	393	-	-	-	-	-
57 Tools, Shop and Garage Equipment	394	STORPT	STORPT-D	-	TRANPT	TRANPT-D
58 Laboratory Equipment	395	-	-	-	-	-
59 Power Operated Equipment	396	STORPT	STORPT-D	-	TRANPT	TRANPT-D
60 Communication Equipment	397	STORPT	STORPT-D	-	TRANPT	TRANPT-D
61 Miscellaneous Equipment	398	STORPT	STORPT-D	-	TRANPT	TRANPT-D
62 Other Tangible Plant	399	-	-	-	-	-
<b>63 Subtotal - GENERAL PLANT</b>	<b>389-399</b>					
			239,065			
			14,752,383			
			10,087,950			
			64,888,326			
			0			
			7,472,455			
			0			
			8,956,064			
			36,638,721			
			238,262			
			143,273,226			
<b>64 TOTAL PLANT IN SERVICE</b>						
<b>65 G. UTILITY PLANT</b>	105	-	-	-	-	-
<b>66 TOTAL UTILITY PLANT</b>						

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>67 II. DEPRECIATION RESERVE</b>						
68 Intangible Plant	303	STOR-INTANG	STOR_Intang-D	STOR_Intang-E	TRAN-INTANG	TRAN_Intang-D
69 Production Plant	325-337	-	-	-	-	-
70 Storage Plant	350-357	STORPT	STORPT-D	-	-	-
71 Transmission	365-371	-	-	-	DEMAND	TRANPT-D
72 Distribution Land Structures & Improvements	374-375	-	-	-	-	-
73 Distribution Mains	376	-	-	-	-	-
74 Distribution M&R General	378	-	-	-	-	-
75 Distribution Services	380	-	-	-	-	-
76 Distribution - Meters	381	-	-	-	-	-
77 Distribution - Meters Installations	382	-	-	-	-	-
78 Industrial M & R Station Equipment - Other	385	-	-	-	-	-
79 Other Property on Customers Premises	386	-	-	-	-	-
80 Other Equipment	387	-	-	-	-	-
81 General Plant	389-399	STORPT	STORPT-D	-	TRANPT	TRANPT-D
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>						
83 Retirement Obligation		-	-	-	-	-
<b>84 TOTAL - DEPRECIATION RESERVE</b>						
<b>85 III. OTHER RATE BASE ITEMS</b>						
86 Gas Storage Underground - NonCurrent		-	-	-	-	-
87 Gas Stored Underground - Current		COMMODITY	-	Winter6	-	-
88 Materials and Supplies		STORPT	STORPT-D	-	TRANPT	TRANPT-D
89 Prepayments		STORPT	STOR&M-D	-	TRANPT	TRANPT-D
90 Cash Working Capital		STORPT	STORPT-D	-	TRANPT	TRANPT-D
91 Deferred Income Taxes		STORPT	STORPT-D	-	TRANPT	TRANPT-D
92 Customer Advances and Deposits		-	-	-	-	-
<b>93 Total - OTHER RATE BASE ITEMS</b>						
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>						
95 Gas Purchases Cash Working Capital		-	-	-	-	-
<b>96 TOTAL RATE BASE</b>						

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>97 2: EXPENSES</b>						
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>						
100 1. Natural Gas Production and Gathering						
101 Operation Supervision & Engineering	750	-	-	-	-	-
102 Production Maps	751	-	-	-	-	-
103 Gas Wells Expense	752	-	-	-	-	-
104 Field Lines Expense	753	-	-	-	-	-
105 Field Compressor Station Expense	754,756	-	-	-	-	-
106 Other Expense	759	-	-	-	-	-
107 Rents	760	-	-	-	-	-
108 Subtotal - Operation Accounts	751-760	-	-	-	-	-
		35				
		1,885				
		542				
		1,365,473				
		2,518,612				
		60,043				
		14,440				
		3,961,029				
		0				
109 Maint Supervision & Engineering	762	-	-	-	-	-
110 Producing Gas Wells Maintenance	763	-	-	-	-	-
111 Field Lines	764, 787	-	-	-	-	-
112 Field Meas/Reg	765, 766	-	-	-	-	-
113 Other Equipment	769	-	-	-	-	-
114 Subtotal - Maintenance Accounts	762-787	-	-	-	-	-
		12,148				
		10,037				
		3,683,864				
		2,077,359				
		47,400				
		5,830,808				
115 Subtotal - Production and Gathering	751-787	-	-	-	-	-
		9,791,837				
116 2. Other Gas Supply Expenses						
117 Nat Gas Well Head Purchases	800	-	-	-	-	-
118 Gas used for Compressor Station Fuel - Credit	810	-	-	-	-	-
119 Gas used for Other Util Ops-Credit	812,755	-	-	-	-	-
120 Other Gas Supply Expenses	813	-	-	-	-	-
121 Subtotal - Other Gas Supply Expenses		-	-	-	-	-
		270,963,554				
		(2,119,878)				
		1,581,500				
		597,166				
		271,022,343				
122 Subtotal - PRODUCTION EXPENSES	751-813	-	-	-	-	-
		0				
		271,022,343				

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>						
124 Wells Expense	816	STORPT	STORPT-D	-	-	-
125 Lines Expenses	817	STORPT	STORPT-D	-	-	-
126 Compressor Station Expenses	818	STORPT	STORPT-D	-	-	-
127 Compressor Station Fuel	819	-	-	-	-	-
128 Meas/Reg Station Expenses	820	STORPT	STORPT-D	-	-	-
129 Gas Losses	823	-	-	-	-	-
130 Other Expenses	824	STORPT	STORPT-D	-	-	-
131 Storage Well Royalties	825	STORPT	STORPT-D	-	-	-
132 Subtotal - Operations Accounts	816-825					
133 Maint. of Structures & Improvements	831	STORPT	STORPT-D	-	-	-
134 Maint. of Reservoirs and Wells	832	STORPT	STORPT-D	-	-	-
135 Maint. of Lines	833	STORPT	STORPT-D	-	-	-
136 Maint. of Compressor Station Equipment	834	STORPT	STORPT-D	-	-	-
137 Maint. of Meas/Reg Station Equipment	835	STORPT	STORPT-D	-	-	-
138 Maint. Of Other Equipment	837	STORPT	STORPT-D	-	-	-
139 Subtotal - Maintenance Accounts	831-837					
<b>140 Subtotal - STORAGE EXPENSES</b>	816-837					
<b>141 C. TRANSMISSION EXPENSES</b>						
142 Supervision/Engineering	850	-	-	-	TRANPT	TRANPT-D
143 Compressor Station Labor & Expenses	853	-	-	-	-	-
144 Mains Expense	856	-	-	-	TRANPT	TRANPT-D
145 Meas/Reg Station Expenses	857	-	-	-	TRANPT	TRANPT-D
146 Transmission/Compressor Ga	858	-	-	-	-	-
147 Other Expenses	859	-	-	-	TRANPT	TRANPT-D
148 Rents	860	-	-	-	TRANPT	TRANPT-D
149 Subtotal - Operation Accounts	856-860					
150 Maint. of Structures & Improvements	862	-	-	-	TRANPT	TRANPT-D
151 Maint. of Mains	863	-	-	-	DEMAND	TRANPT-D
152 Maint. Of Compressor Station	864	-	-	-	TRANPT	TRANPT-D
153 Maint. Of Meas/Reg Station Equipment	865	-	-	-	TRANPT	TRANPT-D
154 Maint. of Communication Equipment	866	-	-	-	TRANPT	TRANPT-D
155 Maint of Other Equipment	867	-	-	-	TRANPT	TRANPT-D
156 Subtotal - Maintenance Accounts	863-867					
<b>157 Subtotal - TRANSMISSION EXPENSES</b>	850-865					

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>158 D. DISTRIBUTION EXPENSES</b>						
159 Operation Supervision & Engineering	870	-	-	-	-	-
160 Distribution Load Dispatching	871	-	-	-	-	-
161 Mains and Services Expenses	874	-	-	-	-	-
162 Meas. & Reg. Station Expenses	875	-	-	-	-	-
163 Meas. & Reg. Station Expenses - City Gate	877	-	-	-	-	-
164 Meter & House Regulator Expenses	878	-	-	-	-	-
165 Customer Installations Expenses	879	-	-	-	-	-
166 Other Expenses	880	-	-	-	-	-
167 Rents	881	-	-	-	-	-
168 Maint. of Structures & Improvements	886	-	-	-	-	-
169 Maint. of Mains	887	-	-	-	-	-
170 Maint. of Compressor Station Equip.	888	-	-	-	-	-
171 Maint. of Meas. & Reg. Station Expenses-General	889	-	-	-	-	-
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	-	-	-	-	-
173 Maint. of Services	892	-	-	-	-	-
174 Maint. of Meters & House Regulators	893	-	-	-	-	-
175 Maint. of Other Equipment	894	-	-	-	-	-
<b>176 Subtotal - DISTRIBUTION EXPENSES</b>	<b>870-894</b>					
		(1,180,735)				
		1,545				
		12,198,679				
		3,282,135				
		47,258				
		5,800,677				
		5,354,119				
		2,695,806				
		390,129				
		3,850,598				
		29,797,704				
		128,833				
		1,430,816				
		1,555				
		987,954				
		388,121				
		598,328				
		65,773,523				
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>						
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>						
179 Supervision	901	-	-	-	-	-
180 Meter Reading Expenses	902	-	-	-	-	-
181 Customer Records & Collection Expense	903	-	-	-	-	-
182 Uncollectible Accounts	904	-	-	-	-	-
<b>183 Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	<b>902-904</b>					
		0				
		4,799,922				
		17,132,673				
		15,502,183				
		37,434,779				
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>						
185 Supervision	907	-	-	-	-	-
186 Customer Assistance Expenses	908	-	-	-	-	-
187 Info. & Instructional Advertising Expense	909	-	-	-	-	-
188 Misc. Customer Serv. & Inform. Expen.	910	-	-	-	-	-
<b>189 Subtotal - CUSTOMER SERVICE</b>	<b>907-910</b>					
		437,767				
		2,892,225				
		3,206,633				
		4,280				
		6,540,906				
<b>190 IV. SALES EXPENSES (C-8)</b>						
191 Supervision	911	-	-	-	-	-
192 Demonstrating & Selling Expenses	912,913	-	-	-	-	-
193 Miscellaneous Sales Expenses	916	-	-	-	-	-
<b>194 Subtotal - SALES EXPENSES</b>	<b>911-916</b>					
		0				
		1,371,405				
		0				
		1,371,405				
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPEN:</b>	<b>901-916</b>					
		45,347,090				

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
197 A. Labor-Related:						
198 Administrative & General Salaries	920	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
199 Office Supplies & Expenses	921	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
200 Admin. Expenses Transferred-Credit	922	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
201 Outside Services Employed	923	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
202 Employee Pensions and Benefits	926	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
203 Subtotal - A&G Labor-Related	920-923, 926					
204 B. Plant-Related:						
205 Property Insurance	924	STORTOTPT	STORPT-D	STOR_Total Plant-E	TRANPT	TRANPT-D
206 Injuries and Damages	925	STORTOTPT	STORPT-D	STOR_Total Plant-E	TRANPT	TRANPT-D
207 Maintenance of General Plant	932	STORGENPTXL	STORGENPTXL-D	-	TRANGENPTXL	TRANGENPTXL-D
208 Subtotal - A&G Plant-Related						
209 C. Other-Related:						
210 Franchise Requirements	927	-	-	-	-	-
211 Regulatory/Commission Expenses	928	STORREVREQ	STORREVREQ-D	STORREVREQ-E	TRANREVREQ	TRANREVREQ-D
212 Duplicate Charges - Credit	929	-	-	-	-	-
213 Misc. Gen'l Expenses	930	STORL/P	STORL/P-D	STORL/P-E	TRANL/P	TRANL/P-D
214 Rents	931	STORL/P	STORL/P-D	STORL/P-E	TRANL/P	TRANL/P-D
215 Subtotal - A&G Other-Related	927-931					
<b>216 Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932					
<b>217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>						
218						
<b>219 VI. DEPRECIATION EXPENSE</b>						
220 Intangible Plant	403	STOR-INTANG	STOR_Intang-D	STOR_Intang-E	TRAN-INTANG	TRAN_Intang-D
221 Production Plant	403	-	-	-	-	-
222 Storage Plant	403	STORPT	STORPT-D	-	-	-
223 Transmission	403	-	-	-	DEMAND	TRANPT-D
224 Distribution Land Structures & Improvements	403	-	-	-	-	-
225 Distribution Mains	403	-	-	-	-	-
226 Distribution M&R General	403	-	-	-	-	-
227 Distribution Services	403	-	-	-	-	-
228 Distribution - Meters	403	-	-	-	-	-
229 Distribution - Meters Installations	403.10	-	-	-	-	-
230 Industrial M & R Station Equipment - Other	403.11	-	-	-	-	-
231 Other Property on Customers Premises	403.12	-	-	-	-	-
232 Other Equipment	403.13	-	-	-	-	-
233 General Plant	403.14	STORPT	STORPT-D	-	TRANPT	TRANPT-D
<b>234 Total - DEPRECIATION EXPENSE</b>						

Quick List

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Transmission Classification Allocator	Demand Allocator
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>						
236 A. General Taxes						
237 Payroll Taxes	408.15	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
238 Plant Related Taxes	408.17	STORTOTPT	STORPT-D	STOR_Total Plant-E	TRANPT	TRANPT-D
239 Gas Related	408.18	-	-	-	-	-
240 Subtotal - General Taxes						
241 <b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1					
242 B. Revenue Taxes: (GRT)						
243 State Gross Earnings	408.11	-	-	-	-	-
244 Municipal Tax	408	-	-	-	-	-
245 Subtotal - Revenue Taxes (GRT)						
246 C. Income Taxes						
247 Fed & State Income Taxes Based on Net Income	409	STOR_PreTax	STOR_PreTax-D	STOR_PreTax-E	TRAN_PreTax	TRAN_PreTax-D
248 Other	409	-	-	-	-	-
249 Subtotal - Income Taxes						
250 <b>TOTAL TAXES (Excl. General Taxes)</b>						
251 <b>TOTAL EXPENSES</b>						
252 <b>3: OPERATING REVENUES</b>						
253 Sales & Transportation Operating Revenues	480-485	STORREVREQ	Non-gas_Revenue	Non-gas_Revenue	TRANREVREQ	Non-gas_Revenue
254 Gas Revenues						
255 Forfeited Discounts	487	STORREVREQ	Collections	Collections	TRANREVREQ	Collections
256 Miscellaneous Service Revenues		STORREVREQ	ConnectionFee	ConnectionFee	TRANREVREQ	ConnectionFee
257 Gathering		-	-	-	-	-
258 Intercompany Software License Fees		STORREVREQ	Non-gas_Revenue	Non-gas_Revenue	TRANREVREQ	Non-gas_Revenue
259 Pooling		STORREVREQ	Transport-Thru	Transport-Thru	TRANREVREQ	Transport-Thru
260 Direct Customer Cashouts		-	-	-	-	-
261 Royalties		STORREVREQ	Non-gas_Revenue	Non-gas_Revenue	TRANREVREQ	Non-gas_Revenue
262 Tax Discount		STORREVREQ	-	-	TRANREVREQ	Non-gas_Revenue
262 Rent from Gas Property		STORPT	STORPT-D	-	TRANPT	TRANPT-D
263 Total - OPERATING REVENUES						
264 Other Income	412	-	-	-	-	-
265 <b>NET INCOME</b>						
266 Return						

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>1 1: RATE BASE</b>				
<b>2 I. GAS PLANT IN SERVICE</b>				
<b>3 A. INTANGIBLE PLANT</b>				
4 Organization	301	DISTPT		
5 Franchise and Consents	302	-	DISTPT-D	DISTPT-C
6 Miscellaneous Intangible Plant	303			
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303	DIST-303	DIST_303-D	DIST_303-C
<b>8 B. PRODUCTION PLANT</b>				
9 Other Land & Land Rights-Land	325			
10 Gas Well Structures	326			
11 Field Compressor Station Structures	327			
12 Field M&R Station Structures	328			
13 Other Structures	329			
14 Producing Gas Wells-Well Construction	330, 331			
15 Field Lines	332			
16 Field Compressor Station Equipment	333			
17 Field M&R Station Equip-Company	334			
18 Drilling & Cleaning Equipment	335			
19 Other Equipment-Other	337			
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337			
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>				
22 Land and Land Rights	350			
23 Structures and Improvements	351			
24 Wells-Well Equipment	352			
25 Lines	353			
26 Compressor Station Equipment - Other	354			
27 M&R Equipment-Meters & Gauges	355			
28 Other Equipment	357			
<b>29 Subtotal - STORAGE PLANT</b>	350-363			
<b>30 D. TRANSMISSION PLANT</b>				
31 Land & Land Rights	365			
32 Structures & Improvements	366			
33 Mains	367			
34 Compressor Station Equipment	368			
35 M&R Station Equipment	369			
36 Other Equipment	371			
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371			

**Quick List**

Account Description	Account Code	Classification Allocator	Demand Allocator	Customer Allocator
<b>38 E. DISTRIBUTION PLANT</b>				
39 Land and Land Rights	374	DISTPT	DISTPT-D	DISTPT-C
40 Structures and Improvements	375	DISTPT	DISTPT-D	DISTPT-C
41 Low Pressure Mains	376	MINSYSTEM	DesignDay(Low Pressure)	Cust_Avg(Low Pressure)
42 Regulated Pressure Mains	376	MINSYSTEM	DesignDay	Cust_Avg
43 M & R Station Equipment	378	DEMAND	DesignDay	-
44 Services	380	CUST	-	Service_Invest
45 Meters	381	CUST	-	Meter_Invest
46 Meter Installations	382	CUST	-	Meter_Invest
47 Industrial M & R Station Equipment	385	CUST	-	M&R Equipment
48 Other Property on Customers Premise	386	CUST	-	Meter_Invest
49 Other Equipment	387	DISTPT	DISTPT-D	DISTPT-C
50 <b>Subtotal - DISTRIBUTION PLANT</b>	374-387			
<b>51 F. GENERAL PLANT</b>				
52 Land and Land Rights	389	DISTPT	DISTPT-D	DISTPT-C
53 Structures and Improvements	390	DISTPT	DISTPT-D	DISTPT-C
54 Office Furniture and Equipment	391	DISTPT	DISTPT-D	DISTPT-C
55 Transportation Equipment	392	DISTPT	DISTPT-D	DISTPT-C
56 Stores Equipment	393	-	-	-
57 Tools, Shop and Garage Equipment	394	DISTPT	DISTPT-D	DISTPT-C
58 Laboratory Equipment	395	-	-	-
59 Power Operated Equipment	396	DISTPT	DISTPT-D	DISTPT-C
60 Communication Equipment	397	DISTPT	DISTPT-D	DISTPT-C
61 Miscellaneous Equipment	398	DISTPT	DISTPT-D	DISTPT-C
62 Other Tangible Plant	399	-	-	-
63 <b>Subtotal - GENERAL PLANT</b>	389-399			
<b>64 TOTAL PLANT IN SERVICE</b>				
<b>65 G. UTILITY PLANT</b>	105	-	-	-
<b>66 TOTAL UTILITY PLANT</b>				

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>67 II. DEPRECIATION RESERVE</b>				
68 Intangible Plant	303	DIST-INTANG	DIST_Intang-D	DIST_Intang-C
69 Production Plant	325-337	-	-	-
70 Storage Plant	350-357	-	-	-
71 Transmission	365-371	-	-	-
72 Distribution Land Structures & Improvements	374-375	DISTPT	DISTPT-D	DISTPT-C
73 Distribution Mains	376	MINSYSTEM	MAINSPT-D	MAINSPT-C
74 Distribution M&R General	378	DEMAND	DesignDay	-
75 Distribution Services	380	CUST	-	Service_Invest
76 Distribution - Meters	381	CUST	-	Meter_Invest
77 Distribution - Meters Installations	382	CUST	-	Meter_Invest
78 Industrial M & R Station Equipment - Other	385	CUST	-	M&R Equipment
79 Other Property on Customers Premises	386	CUST	-	Meter_Invest
80 Other Equipment	387	DISTPT	DISTPT-D	DISTPT-C
81 General Plant	389-399	DISTPT	DISTPT-D	DISTPT-C
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>				
83 Retirement Obligation		-	-	-
<b>84 TOTAL - DEPRECIATION RESERVE</b>				
<b>85 III. OTHER RATE BASE ITEMS</b>				
86 Gas Storage Underground - NonCurrent		-	-	-
87 Gas Stored Underground - Current		-	-	-
88 Materials and Supplies		DISTPT	DISTPT-D	DISTPT-C
89 Prepayments		DISTPT	DISTO&M-D	DISTO&M-C
90 Cash Working Capital		DISTPT	DISTPT-D	DISTPT-C
91 Deferred Income Taxes		DISTPT	DISTPT-D	DISTPT-C
92 Customer Advances and Deposits		CUST	-	Cust_Deposit
<b>93 Total - OTHER RATE BASE ITEMS</b>				
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>				
95 Gas Purchases Cash Working Capital		-	-	-
<b>96 TOTAL RATE BASE</b>				

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>97 2: EXPENSES</b>				
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>				
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>				
100 1. Natural Gas Production and Gathering				
101 Operation Supervision & Engineering	750	-	-	-
102 Production Maps	751	-	-	-
103 Gas Wells Expense	752	-	-	-
104 Field Lines Expense	753	-	-	-
105 Field Compressor Station Expense	754,756	-	-	-
106 Other Expense	759	-	-	-
107 Rents	760	-	-	-
108 Subtotal - Operation Accounts	751-760	-	-	-
		35		
		1,885		
		542		
		1,365,473		
		2,518,612		
		60,043		
		14,440		
		3,961,029		
		0		
109 Maint Supervision & Engineering	762	-	-	-
110 Producing Gas Wells Maintenance	763	-	-	-
111 Field Lines	764, 787	-	-	-
112 Field Meas/Reg	765, 766	-	-	-
113 Other Equipment	769	-	-	-
114 Subtotal - Maintenance Accounts	762-787	-	-	-
		12,148		
		10,037		
		3,683,864		
		2,077,359		
		47,400		
		5,830,808		
115 Subtotal - Production and Gathering	751-787	-	-	-
		9,791,837		
116 2. Other Gas Supply Expenses				
117 Nat Gas Well Head Purchases	800	-	-	-
118 Gas used for Compressor Station Fuel - Credit	810	-	-	-
119 Gas used for Other Util Ops-Credit	812,755	-	-	-
120 Other Gas Supply Expenses	813	-	-	-
121 Subtotal - Other Gas Supply Expenses		-	-	-
		270,963,554		
		(2,119,878)		
		1,581,500		
		597,166		
		271,022,343		
122 Subtotal - PRODUCTION EXPENSES	751-813	-	-	-
		0		
		271,022,343		

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>				
124 Wells Expense	816	-	-	-
125 Lines Expenses	817	-	-	-
126 Compressor Station Expenses	818	-	-	-
127 Compressor Station Fuel	819	-	-	-
128 Meas/Reg Station Expenses	820	-	-	-
129 Gas Losses	823	-	-	-
130 Other Expenses	824	-	-	-
131 Storage Well Royalties	825	-	-	-
132 Subtotal - Operations Accounts	816-825	-	-	-
		6,546		
		1,567		
		625,975		
		96,499		
		664		
		245,946		
		167		
		7,550		
		984,914		
		0		
133 Maint. of Structures & Improvements	831	-	-	-
134 Maint. of Reservoirs and Wells	832	-	-	-
135 Maint. of Lines	833	-	-	-
136 Maint. of Compressor Station Equipment	834	-	-	-
137 Maint. of Meas/Reg Station Equipment	835	-	-	-
138 Maint. Of Other Equipment	837	-	-	-
139 Subtotal - Maintenance Accounts	831-837	-	-	-
		112		
		2,182		
		22,434		
		303,536		
		188		
		165		
		328,617		
<b>140 Subtotal - STORAGE EXPENSES</b>	816-837	-	-	-
		1,313,530		
<b>141 C. TRANSMISSION EXPENSES</b>				
142 Supervision/Engineering	850	-	-	-
143 Compressor Station Labor & Expenses	853	-	-	-
144 Mains Expense	856	-	-	-
145 Meas/Reg Station Expenses	857	-	-	-
146 Transmission/Compressor Ga	858	-	-	-
147 Other Expenses	859	-	-	-
148 Rents	860	-	-	-
149 Subtotal - Operation Accounts	856-860	-	-	-
		546		
		0		
		734,628		
		177,805		
		0		
		8,640		
		37,769		
		959,388		
		0		
150 Maint. of Structures & Improvements	862	-	-	-
151 Maint. of Mains	863	-	-	-
152 Maint. Of Compressor Station	864	-	-	-
153 Maint. Of Meas/Reg Station Equipment	865	-	-	-
154 Maint. of Communication Equipment	866	-	-	-
155 Maint of Other Equipment	867	-	-	-
156 Subtotal - Maintenance Accounts	863-867	-	-	-
		9,340		
		2,128,764		
		726		
		1,267,317		
		183,491		
		9,696		
		3,599,334		
<b>157 Subtotal - TRANSMISSION EXPENSES</b>	850-865	-	-	-
		4,558,722		

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>158 D. DISTRIBUTION EXPENSES</b>				
159 Operation Supervision & Engineering	870	DISTLABOR	DISTO&M LABOR-D	DISTO&M_LABOR-C
160 Distribution Load Dispatching	871	DEMAND	THRUPTUT	-
161 Mains and Services Expenses	874	MAIN&SERVICE	DISTMAIN-SERVICE-D	DISTMAIN-SERVICE-C
162 Meas. & Reg. Station Expenses	875	DEMAND	DesignDay	-
163 Meas. & Reg. Station Expenses - City Gate	877	DEMAND	DesignDay	-
164 Meter & House Regulator Expenses	878	CUST	-	DISTMETER-REG-C
165 Customer Installations Expenses	879	CUST	-	Service_Invest
166 Other Expenses	880	DISTO&M	DISTO&M-D	DISTO&M-C
167 Rents	881	DISTO&M	DISTO&M-D	DISTO&M-C
168 Maint. of Structures & Improvements	886	DISTPT	DISTPT-D	DISTPT-C
169 Maint. of Mains	887	MINSYSTEM	MAINSPT-D	MAINSPT-C
170 Maint. of Compressor Station Equip.	888	DEMAND	DesignDay	-
171 Maint. of Meas. & Reg. Station Expenses-General	889	DEMAND	DesignDay	-
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	CUST	-	M&R Equipment
173 Maint. of Services	892	CUST	-	Service_Invest
174 Maint. of Meters & House Regulators	893	CUST	-	DISTMETER-REG-C
175 Maint. of Other Equipment	894	CUST	-	DISTO&M-C
176 Subtotal - DISTRIBUTION EXPENSES	870-894	DISTO&M	DISTO&M-D	
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>				
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>				
179 Supervision	901	-	-	-
180 Meter Reading Expenses	902	CUST	-	CUST-902
181 Customer Records & Collection Expense	903	CUST	-	CUST-903
182 Uncollectible Accounts	904	CUST	-	Write-offs
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904			
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>				
185 Supervision	907	CUST	-	CUST-908-910
186 Customer Assistance Expenses	908	CUST	-	CUST-908
187 Info. & Instructional Advertising Expense	909	CUST	-	Cust_Avg_xLGS
188 Misc. Customer Serv. & Inform. Expen.	910	CUST	-	Cust_Avg
189 Subtotal - CUSTOMER SERVICE	907-910			
<b>190 IV. SALES EXPENSES (C-8)</b>				
191 Supervision	911	-	-	-
192 Demonstrating & Selling Expenses	912, 913	CUST	-	CUST-912
193 Miscellaneous Sales Expenses	916	-	-	-
194 Subtotal - SALES EXPENSES	911-916			
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPEN:</b>	901-916			

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>				
197 A. Labor-Related:				
198 Administrative & General Salaries	920	DISTLABOR	DISTLABOR-D	DISTLABOR-C
199 Office Supplies & Expenses	921	DISTLABOR	DISTLABOR-D	DISTLABOR-C
200 Admin. Expenses Transferred-Credit	922	DISTLABOR	DISTLABOR-D	DISTLABOR-C
201 Outside Services Employed	923	DISTLABOR	DISTLABOR-D	DISTLABOR-C
202 Employee Pensions and Benefits	926	DISTLABOR	DISTLABOR-D	DISTLABOR-C
203 Subtotal - A&G Labor-Related	920-923, 926			
204 B. Plant-Related:				
205 Property Insurance	924	DISTPT	DISTPT-D	DISTPT-C
206 Injuries and Damages	925	DISTPT	DISTPT-D	DISTPT-C
207 Maintenance of General Plant	932	DISTGENPTXL	DISTGENPTXL-D	DISTGENPTXL-C
208 Subtotal - A&G Plant-Related				
209 C. Other-Related:				
210 Franchise Requirements	927	-	-	-
211 Regulatory Commission Expenses	928	DISTREVREQ	DISTREVREQ-D	DISTREVREQ-C
212 Duplicate Charges - Credit	929	-	-	-
213 Misc. Gen'l Expenses	930	DISTL/P	DISTL/P-D	Cust_Avg
214 Rents	931	DISTL/P	DISTL/P-D	DISTL/P-C
215 Subtotal - A&G Other-Related	927-931			
<b>216 Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932			
<b>217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>				
218				
<b>219 VI. DEPRECIATION EXPENSE</b>				
220 Intangible Plant	403	DIST-INTANG	DIST_Intang-D	DIST_Intang-C
221 Production Plant	403	-	-	-
222 Storage Plant	403	-	-	-
223 Transmission	403	-	-	-
224 Distribution Land Structures & Improvements	403	DISTPT	DISTPT-D	DISTPT-C
225 Distribution Mains	403	MINSYSTEM	MAINSPT-D	MAINSPT-C
226 Distribution M&R General	403	DEMAND	DesignDay	Service_Invest
227 Distribution Services	403	CUST	-	Meter_Invest
228 Distribution - Meters	403	CUST	-	Meter_Invest
229 Distribution - Meters Installations	403.10	CUST	-	M&R Equipment
230 Industrial M & R Station Equipment - Other	403.11	CUST	-	Meter_Invest
231 Other Property on Customers Premises	403.12	CUST	-	DISTPT-C
232 Other Equipment	403.13	DISTPT	DISTPT-D	DISTPT-C
233 General Plant	403.14	DISTPT	DISTPT-D	DISTPT-C
<b>234 Total - DEPRECIATION EXPENSE</b>				

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>				
236 A. General Taxes				
237 Payroll Taxes	408.15	DISTLABOR	DISTLABOR-D	DISTLABOR-C
238 Plant Related Taxes	408.17	DISTPT	DISTPT-D	DISTPT-C
239 Gas Related	408.18	-	-	-
240 Subtotal - General Taxes				
	279,234,366			
<b>241 TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	<b>408.1</b>			
242 B. Revenue Taxes: (GRT)				
243 State Gross Earnings	408.11	-	-	-
244 Municipal Tax	408	-	-	-
245 Subtotal - Revenue Taxes (GRT)				
	12,445,156	DIST_PreTax	DIST_PreTax-D	DIST_PreTax-C
246 C. Income Taxes	409	-	-	-
247 Fed & State Income Taxes Based on Net Income	409	-	-	-
248 Other				
249 Subtotal - Income Taxes				
	0			
<b>250 TOTAL TAXES (Excl. General Taxes)</b>				
<b>251 TOTAL EXPENSES</b>				
<b>252 3: OPERATING REVENUES</b>				
253 Sales & Transportation Operating Revenues	480-485	DISTREVREQ	Non-gas_Revenue	Non-gas_Revenue
254 Gas Revenues				
255 Forfeited Discounts	487	DISTREVREQ	Collections ConnectionFee	Collections ConnectionFee
256 Miscellaneous Service Revenues				
257 Gathering				
258 Intercompany Software License Fees				
259 Pooling				
260 Direct Customer Cashouts				
261 Royalties				
262 Tax Discount				
263 Total - OPERATING REVENUES				
	377,213,659	DISTREVREQ	Non-gas_Revenue	Non-gas_Revenue
	270,963,554			
	4,405,264	DISTREVREQ	Collections ConnectionFee	Collections ConnectionFee
	3,254,481	DISTREVREQ		
	8,929,271			
	119,962	DISTREVREQ	Non-gas_Revenue	Non-gas_Revenue
	1,931,541	DISTREVREQ	Transport-Thru	Transport-Thru
	27,049	DISTREVREQ	LGS_Direct	LGS_Direct
	328	DISTREVREQ	Non-gas_Revenue	Non-gas_Revenue
	300	DISTREVREQ	Non-gas_Revenue	Non-gas_Revenue
	173,982	DISTPT	DISTPT-D	DISTPT-C
264 Other Income	412	-	-	-
<b>265 NET INCOME</b>				
266 Return				
	0			

**Peoples Natural Gas Company LLC**

53.53 IV-B-1 (B)

Present Rates – Peak and Average Method

Peoples Natural Gas Company LLC - Combined  
 Peak&Average Method for the 12 Months Ending October 31, 2020

Unit Cost Results

	Units	Revenue Requirement by Functional Classification - UNITIZED			
		Residential Service	Small General Service	Medium General Service	Large General Service
<b>Gas Supply</b>					
<b>COMMODITY Component</b>	\$ / MCF	\$ 4.06	\$ 3.16	\$ 1.50	\$ 0.31
<b>Storage</b>					
Demand Component	\$ / MCF - Month	\$ 0.18	\$ 0.18	\$ 0.19	\$ 0.23
<b>COMMODITY Component</b>	\$ / MCF	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.02
<b>Transmission</b>					
Demand Component	\$ / MCF - Month	\$ 1.71	\$ 1.71	\$ 1.71	\$ 1.71
<b>Distribution</b>					
Demand Component	\$ / MCF - Month	\$ 16.98	\$ 16.79	\$ 17.69	\$ 15.08
<b>COMMODITY Component</b>	\$ / MCF	\$ 0.01	\$ -	\$ -	\$ -
Customer Component	\$ / Cust-Month	\$ 24.21	\$ 23.75	\$ 63.39	\$ 882.52
<b>Gathering</b>					
<b>COMMODITY Component</b>	\$ / MCF	\$ 0.09	\$ 0.19	\$ 0.29	\$ 0.38
<b>Total Revenue Requirement</b>					
Demand Component		\$ 18.87	\$ 18.68	\$ 19.59	\$ 17.01
<b>COMMODITY Component</b>		\$ 4.20	\$ 3.38	\$ 1.82	\$ 0.71
Customer Component		\$ 24.21	\$ 23.75	\$ 63.39	\$ 882.52
<b>Total Distribution Revenue Requirement per Customer Bill</b>		\$ 47.37	\$ 90.33	\$ 954.54	\$ 20,991.68
<b>Demand Allocator x 1000 x 12</b>	DesignDay	8,186,721	1,649,026	2,435,386	2,380,878
<b>COMMODITY Allocator</b>	Thruput	50,052,933	9,818,232	16,324,057	40,337,390
<b>Customer Allocator</b>	Bills	6,971,958	495,642	59,436	2,817

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
1	<b>1: RATE BASE</b>						
2	<b>I. GAS PLANT IN SERVICE</b>						
3	<b>A. INTANGIBLE PLANT</b>						
4	Organization	301	49,770	32,417	4,853	6,429	6,072
5	Franchise and Consents	302	0	0	0	0	0
6	Miscellaneous Intangible Plant	303	138,206,266	98,343,573	12,068,097	14,010,384	13,784,212
7	<b>Subtotal - INTANGIBLE PLANT</b>	301-303	138,256,036	98,375,989	12,072,950	14,016,813	13,790,284
8	<b>B. PRODUCTION PLANT</b>						
9	Other Land & Land Rights-Land	325	1,836,261	326,558	129,920	331,457	1,048,327
10	Gas Well Structures	326	0	0	0	0	0
11	Field Compressor Station Structures	327	11,355,557	2,019,455	803,432	2,049,749	6,482,921
12	Field M&R Station Structures	328	62,778	11,164	4,442	11,332	35,840
13	Other Structures	329	1,923,583	342,087	136,098	347,219	1,098,179
14	Producing Gas Wells-Well Construction	330, 331	12,205	2,171	864	2,203	6,968
15	Field Lines	332	66,458,743	11,818,922	4,702,112	11,996,220	37,941,490
16	Field Compressor Station Equipment	333	36,129,141	6,425,152	2,556,221	6,521,536	20,626,232
17	Field M&R Station Equip-Company	334	6,256,209	1,112,595	442,641	1,129,285	3,571,688
18	Drilling & Cleaning Equipment	335	18,642	3,315	1,319	3,365	10,643
19	Other Equipment-Other	337	107,840	19,178	7,630	19,466	61,566
20	<b>Subtotal - PRODUCTION PLANT</b>	325-337	124,160,959	22,080,596	8,784,679	22,411,831	70,883,852
21	<b>C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>						
22	Land and Land Rights	350	63,624	34,221	6,873	10,293	12,237
23	Structures and Improvements	351	1,733,972	932,635	187,318	280,524	333,495
24	Wells-Well Equipment	352	1,868,356	1,043,932	210,276	310,549	303,598
25	Lines	353	2,134,447	957,957	189,460	304,956	682,075
26	Compressor Station Equipment - Other	354	7,556,584	4,222,195	850,464	1,256,019	1,227,907
27	M&R Equipment-Meters & Gauges	355	75,749	33,997	6,724	10,823	24,206
28	Other Equipment	357	30,184	16,235	3,261	4,883	5,805
29	<b>Subtotal - STORAGE PLANT</b>	350-363	13,462,916	7,241,172	1,454,375	2,178,046	2,589,323
30	<b>D. TRANSMISSION PLANT</b>						
31	Land & Land Rights	365	3,036,718	1,696,747	341,771	504,749	493,451
32	Structures & Improvements	366	2,931,326	1,637,860	329,909	487,231	476,326
33	Mains	367	148,893,346	83,193,237	16,757,362	24,748,331	24,194,417
34	Compressor Station Equipment	368	11,366,542	6,350,985	1,279,260	1,889,292	1,847,006
35	M&R Station Equipment	369	33,706,719	18,833,421	3,793,559	5,602,568	5,477,172
36	Other Equipment	371	2,464,382	1,376,958	277,357	409,618	400,450
37	<b>Subtotal - TRANSMISSION PLANT</b>	365-371	202,399,033	113,089,208	22,779,217	33,641,787	32,888,821

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>E. DISTRIBUTION PLANT</b>															
38	Land and Land Rights	374	6,930,561	4,722,942	676,139	857,415						674,064			
39	Structures and Improvements	375	31,452,099	21,433,540	3,068,438	3,891,102						3,059,019			
41	Low Pressure Mains	376	702,395,077	465,005,419	92,448,830	144,940,829						0			
42	Regulated Pressure Mains	376	931,934,664	460,498,036	91,701,979	142,724,213						237,010,435			
43	M & R Station Equipment	378	67,674,628	37,812,780	7,616,514	11,248,549						10,996,785			
44	Services	380	632,413,944	590,954,989	33,668,295	7,462,456						328,204			
45	Meters	381	126,828,614	105,952,549	14,515,233	5,992,268						368,564			
46	Meter Installations	382	90,344,063	75,473,377	10,339,663	4,268,483						262,540			
47	Industrial M & R Station Equipment	385	10,644,190	0	646,956	5,069,737						4,927,497			
48	Other Property on Customers Premise	386	14,644,532	12,234,033	1,676,032	691,910						42,557			
49	Other Equipment	387	7,666,771	5,224,645	747,963	948,496						745,667			
50	<b>Subtotal - DISTRIBUTION PLANT</b>	374-387	2,622,929,143	1,779,312,311	257,106,044	328,095,457						258,415,332			
<b>F. GENERAL PLANT</b>															
51	Land and Land Rights	389	239,065	155,709	23,311	30,880						29,165			
52	Structures and Improvements	390	14,752,383	9,608,614	1,438,462	1,905,582						1,799,726			
54	Office Furniture and Equipment	391	10,087,950	6,570,546	983,647	1,303,072						1,230,685			
55	Transportation Equipment	392	64,888,326	42,263,467	6,327,073	8,381,696						7,916,090			
56	Stores Equipment	393	0	0	0	0						0			
57	Tools, Shop and Garage Equipment	394	7,472,455	4,867,006	728,617	965,225						911,607			
58	Laboratory Equipment	395	0	0	0	0						0			
59	Power Operated Equipment	396	8,956,064	5,833,319	873,280	1,156,865						1,092,600			
60	Communication Equipment	397	36,638,721	23,863,759	3,572,536	4,732,664						4,469,763			
61	Miscellaneous Equipment	398	238,262	155,186	23,232	30,777						29,067			
62	Other Tangible Plant	399	0	0	0	0						0			
63	<b>Subtotal - GENERAL PLANT</b>	389-399	143,273,226	93,317,606	13,970,157	18,506,760						17,478,703			
64	<b>TOTAL PLANT IN SERVICE</b>		3,244,481,313	2,113,416,882	316,167,422	418,850,694						396,046,315			
65	<b>G. UTILITY PLANT</b>	105	0	0	0	0						0			
66	<b>TOTAL UTILITY PLANT</b>		3,244,481,313	2,113,416,882	316,167,422	418,850,694						396,046,315			

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
67	<b>II. DEPRECIATION RESERVE</b>						
68	Intangible Plant	303	65,311,840	46,472,596	5,703,234	6,621,511	6,514,499
69	Production Plant	325-337	53,322,074	9,482,717	3,772,662	9,624,969	30,441,727
70	Storage Plant	350-357	6,429,466	3,458,156	694,564	1,040,167	1,236,579
71	Transmission	365-371	73,881,343	41,280,744	8,315,055	12,280,199	12,005,345
72	Distribution Land Structures & Improvements	374-375	21,661,764	14,761,758	2,113,302	2,679,889	2,106,815
73	Distribution Mains	376	412,081,098	233,357,119	46,431,920	72,532,074	59,759,985
74	Distribution M&R General	378	27,099,121	15,141,466	3,049,900	4,504,285	4,403,470
75	Distribution Services	380	257,018,152	240,168,897	13,683,068	3,032,802	133,385
76	Distribution - Meters	381	28,466,508	23,780,904	3,257,924	1,344,956	82,724
77	Distribution - Meters Installations	382	37,863,819	31,631,412	4,333,424	1,788,951	110,032
78	Industrial M & R Station Equipment - Other	385	4,876,879	0	296,418	2,322,816	2,257,645
79	Other Property on Customers Premises	386	13,387,293	11,183,737	1,532,144	632,509	38,903
80	Other Equipment	387	1,932,405	1,316,869	188,524	239,068	187,945
81	General Plant	389-399	53,782,756	35,030,118	5,244,201	6,947,178	6,561,259
82	<b>TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>1,057,114,518</b>	<b>707,066,492</b>	<b>98,616,339</b>	<b>125,591,373</b>	<b>125,840,315</b>
83	Retirement Obligation		0	0	0	0	0
84	<b>TOTAL - DEPRECIATION RESERVE</b>		<b>1,057,114,518</b>	<b>707,066,492</b>	<b>98,616,339</b>	<b>125,591,373</b>	<b>125,840,315</b>
85	<b>III. OTHER RATE BASE ITEMS</b>						
86	Gas Storage Underground - NonCurrent		0	0	0	0	0
87	Gas Stored Underground - Current		31,115,826	13,965,037	2,761,930	4,445,622	9,943,238
88	Materials and Supplies		3,202,304	2,085,744	312,247	413,645	390,667
89	Prepayments		6,409,880	4,180,273	633,011	819,736	776,861
90	Cash Working Capital		35,194,786	22,923,286	3,431,742	4,546,149	4,293,609
91	Deferred Income Taxes		(207,849,485)	(135,377,815)	(20,266,802)	(26,848,147)	(25,356,722)
92	Customer Advances and Deposits		(3,129,038)	(2,097,241)	(602,095)	(268,291)	(161,412)
93	<b>Total - OTHER RATE BASE ITEMS</b>		<b>(135,055,728)</b>	<b>(94,320,717)</b>	<b>(13,729,968)</b>	<b>(16,891,284)</b>	<b>(10,113,759)</b>
94	<b>TOTAL RATE BASE (Excl. Working Capital)</b>		<b>2,052,311,067</b>	<b>1,312,029,673</b>	<b>203,821,115</b>	<b>276,368,037</b>	<b>260,092,241</b>
95	Gas Purchases Cash Working Capital		0	0	0	0	0
96	<b>TOTAL RATE BASE</b>		<b>2,052,311,067</b>	<b>1,312,029,673</b>	<b>203,821,115</b>	<b>276,368,037</b>	<b>260,092,241</b>

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
97	<b>2: EXPENSES</b>						
98	<b>I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
99	<b>A. NATURAL GAS PRODUCTION EXPENSES</b>						
100	1. Natural Gas Production and Gathering						
101	Operation Supervision & Engineering	750	35	6	2	6	20
102	Production Maps	751	1,885	335	133	340	1,076
103	Gas Wells Expense	752	542	96	38	98	309
104	Field Lines Expense	753	1,365,473	242,834	96,610	246,476	779,552
105	Field Compressor Station Expense	754756	2,518,612	447,906	178,198	454,625	1,437,883
106	Other Expense	759	60,043	10,678	4,248	10,838	34,278
107	Rents	760	14,440	2,568	1,022	2,606	8,244
108	Subtotal - Operation Accounts	751-760	3,961,029	704,423	280,252	714,991	2,261,363
109	Maint Supervision & Engineering	762	12,148	2,160	859	2,193	6,935
110	Producing Gas Wells Maintenance	763	10,037	1,785	710	1,812	5,730
111	Field Lines	764, 787	3,683,864	655,133	260,642	664,961	2,103,129
112	Field Meas/Reg	765, 766	2,077,359	369,434	146,978	374,976	1,185,971
113	Other Equipment	769	47,400	8,429	3,354	8,556	27,061
114	Subtotal - Maintenance Accounts	762-787	5,830,808	1,036,942	412,543	1,052,497	3,328,825
115	Subtotal - Production and Gathering	751-787	9,791,837	1,741,365	692,795	1,767,488	5,590,188
116	2. Other Gas Supply Expenses						
117	Nat Gas Well Head Purchases	800	270,963,554	203,033,014	30,944,442	24,410,131	12,575,967
118	Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	(1,720,296)	(252,180)	(140,666)	(6,736)
119	Gas used for Other Util Ops-Credit	812755	1,581,500	1,283,399	188,134	104,942	5,025
120	Other Gas Supply Expenses	813	597,166	484,605	71,039	39,625	1,897
121	Subtotal - Other Gas Supply Expenses		271,022,343	203,080,721	30,951,435	24,414,032	12,576,154
122	<b>Subtotal - PRODUCTION EXPENSES</b>	751-813	280,814,180	204,822,087	31,644,231	26,181,520	18,166,342

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
123	<b>B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>						
124	Wells Expense	816	6,546	3,521	707	1,059	1,259
125	Lines Expenses	817	1,567	843	169	254	301
126	Compressor Station Expenses	818	625,975	336,687	67,623	101,271	120,394
127	Compressor Station Fuel	819	96,499	78,309	11,479	6,403	307
128	Meas/Reg Station Expenses	820	664	357	72	107	128
129	Gas Losses	823	245,946	199,587	29,258	16,320	781
130	Other Expenses	824	167	90	18	27	32
131	Storage Well Royalties	825	7,550	4,061	816	1,221	1,452
132	Subtotal - Operations Accounts	816-825	984,914	623,455	110,142	126,663	124,654
133	Maint. of Structures & Improvements	831	112	60	12	18	22
134	Maint. of Reservoirs and Wells	832	2,182	1,174	236	353	420
135	Maint. of Lines	833	22,434	12,066	2,424	3,629	4,315
136	Maint. of Compressor Station Equipment	834	303,536	163,260	32,790	49,106	58,379
137	Maint. of Meas/Reg Station Equipment	835	188	101	20	30	36
138	Maint. Of Other Equipment	837	165	89	18	27	32
139	Subtotal - Maintenance Accounts	831-837	328,617	176,750	35,500	53,164	63,203
140	<b>Subtotal - STORAGE EXPENSES</b>	816-837	1,313,530	800,205	145,642	179,827	187,857
141	<b>C. TRANSMISSION EXPENSES</b>						
142	Supervision/Engineering	850	546	305	61	91	89
143	Compressor Station Labor & Expenses	853	0	0	0	0	0
144	Mains Expense	856	734,628	410,469	82,679	122,106	119,373
145	Meas/Reg Station Expenses	857	177,805	99,348	20,011	29,554	28,892
146	Transmission/Compressor Ga	858	0	0	0	0	0
147	Other Expenses	859	8,640	4,827	972	1,436	1,404
148	Rents	860	37,769	21,103	4,251	6,278	6,137
149	Subtotal - Operation Accounts	856-860	959,388	536,052	107,975	159,465	155,896
150	Maint. of Structures & Improvements	862	9,340	5,219	1,051	1,552	1,518
151	Maint. of Mains	863	2,128,764	1,189,434	239,584	353,833	345,913
152	Maint. Of Compressor Station	864	726	405	82	121	118
153	Maint. Of Meas/Reg Station Equipment	865	1,267,317	708,105	142,632	210,647	205,933
154	Maint. of Communication Equipment	866	183,491	102,525	20,651	30,499	29,816
155	Maint of Other Equipment	867	9,696	5,418	1,091	1,612	1,576
156	Subtotal - Maintenance Accounts	863-867	3,599,334	2,011,106	405,091	598,264	584,874
157	<b>Subtotal - TRANSMISSION EXPENSES</b>	850-865	4,558,722	2,547,158	513,066	757,729	740,769



Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
<b>196</b>	<b>V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
197	A. Labor-Related:						
198	Administrative & General Salaries	920	23,893,169	16,069,184	2,098,541	2,504,105	3,221,339
199	Office Supplies & Expenses	921	8,757,941	5,890,092	769,211	917,869	1,180,768
200	Admin. Expenses Transferred-Credit	922	(23,185,277)	(15,593,096)	(2,036,367)	(2,429,915)	(3,125,899)
201	Outside Services Employed	923	10,617,976	1,386,645	1,386,645	1,654,627	2,128,552
202	Employee Pensions and Benefits	926	20,943,808	14,085,612	1,839,498	2,194,999	2,823,699
203	Subtotal - A&G Labor-Related	920-923, 926	46,197,437	31,069,764	4,057,529	4,841,686	6,228,459
204	B. Plant-Related:						
205	Property Insurance	924	293,432	191,118	28,611	37,903	35,801
206	Injuries and Damages	925	8,174,163	5,323,982	797,025	1,055,852	997,304
207	Maintenance of General Plant	932	176,258	114,802	17,186	22,767	21,503
208	Subtotal - A&G Plant-Related		8,643,854	5,629,901	842,823	1,116,522	1,054,608
209	C. Other-Related:						
210	Franchise Requirements	927	0	0	0	0	0
211	Regulatory Commission Expenses	928	1,277,369	859,380	116,495	147,625	153,870
212	Duplicate Charges - Credit	929	0	0	0	0	0
213	Misc. Gen'l Expenses	930	5,822,580	3,998,855	519,954	604,206	699,566
214	Rents	931	3,242,900	2,170,141	289,770	352,323	430,666
215	Subtotal - A&G Other-Related	927-931	10,342,849	7,028,375	926,218	1,104,154	1,284,101
216	<b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	65,184,139	43,728,041	5,826,569	7,062,362	8,567,167
217	<b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		182,177,004	132,959,780	15,106,231	16,823,451	17,287,541
218							
219	<b>VI. DEPRECIATION EXPENSE</b>						
220	Intangible Plant	403	16,985,001	12,085,666	1,483,183	1,721,990	1,694,161
221	Production Plant	403	2,725,264	484,657	192,819	491,927	1,555,861
222	Storage Plant	403	296,238	159,335	32,002	47,926	56,975
223	Transmission	403	3,162,820	1,767,206	355,963	525,709	513,942
224	Distribution Land Structures & Improvements	403	1,262,031	860,031	123,123	156,132	122,745
225	Distribution Mains	403	27,818,560	15,753,353	3,134,502	4,896,458	4,034,246
226	Distribution M&R General	403	1,426,582	797,094	160,556	237,120	231,812
227	Distribution Services	403	15,295,585	14,292,857	814,303	180,487	7,938
228	Distribution - Meters	403	4,930,443	4,118,889	564,277	232,948	14,328
229	Distribution - Meters Installations	403, 10	1,741,537	1,454,879	199,315	82,282	5,061
230	Industrial M & R Station Equipment - Other	403, 11	225,744	0	13,721	107,520	104,503
231	Other Property on Customers Premises	403, 12	269,216	224,903	30,811	12,720	782
232	Other Equipment	403, 13	311,886	212,540	30,427	38,585	30,334
233	General Plant	403, 14	10,175,242	6,627,402	992,158	1,314,347	1,241,335
234	<b>Total - DEPRECIATION EXPENSE</b>	403	86,626,149	58,838,812	8,127,161	10,046,152	9,614,024

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
<b>235</b>	<b>VII. TAXES OTHER THAN INCOME TAXES</b>						
236	A. General Taxes						
237	Payroll Taxes	408.15	5,639,213	3,792,614	495,293	591,013	760,293
238	Plant Related Taxes	408.17	4,792,000	3,121,117	467,246	618,980	584,657
239	Gas Related	408.18	0	0	0	0	0
240	Subtotal - General Taxes		10,431,213	6,913,731	962,539	1,209,993	1,344,950
241	<b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	279,234,366	198,712,323	24,195,931	28,079,596	28,246,516
242	B. Revenue Taxes: (GRT)						
243	State Gross Earnings	408.11	0	0	0	0	0
244	Municipal Tax	408	0	0	0	0	0
245	Subtotal - Revenue Taxes (GRT)		0	0	0	0	0
246	C. Income Taxes						
247	Fed & State Income Taxes Based on Net Income	409	12,445,156	8,563,576	1,049,258	1,757,273	1,075,050
248	Other	409	0	0	0	0	0
249	Subtotal - Income Taxes		12,445,156	8,563,576	1,049,258	1,757,273	1,075,050
250	<b>TOTAL TAXES (Excl. General Taxes)</b>		12,445,156	8,563,576	1,049,258	1,757,273	1,075,050
251	<b>TOTAL EXPENSES</b>		572,493,702	412,097,985	56,889,420	56,018,389	47,487,908
252	<b>3: OPERATING REVENUES</b>						
253	Sales & Transportation Operating Revenues	480-485	377,213,659	265,809,639	31,970,304	42,728,445	36,705,270
254	Gas Revenues		270,963,554	203,033,014	30,944,442	24,410,131	12,575,967
255	Forfeited Discounts	487	4,405,264	4,165,573	133,461	76,543	29,688
256	Miscellaneous Service Revenues		3,254,481	2,088,701	1,041,072	121,927	2,780
257	Gathering		8,929,271	1,587,968	631,767	1,611,789	5,097,747
258	Intercompany Software License Fees		119,962	81,884	10,097	13,926	14,054
259	Pooling		1,931,541	260,932	110,767	380,269	1,179,574
260	Direct Customer Cashouts		27,049	34	0	0	27,016
261	Royalties		328	224	28	38	38
262	Tax Discount		300	227	26	32	15
262	Rent from Gas Property		173,982	113,319	16,964	22,473	21,225
263	<b>Total - OPERATING REVENUES</b>		667,019,391	477,141,514	64,868,928	69,365,575	55,653,374
264	Other Income	412	0	0	0	0	0
265	<b>NET INCOME</b>		94,525,688	65,043,529	7,969,508	13,347,186	8,165,466
266	Return		4.61%	4.96%	3.91%	4.83%	3.14%
			100.00%	1.08	0.85	1.05	0.68

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
267	<b>SUMMARY</b>						
268	<b>OPERATING REVENUES</b>						
269	Sales & Transportation Operating Revenues		377,213,659	265,809,639	31,970,304	42,728,445	36,705,270
270	Gas Revenues		270,963,554	203,033,014	30,944,442	24,410,131	12,575,967
271	Forfeited Discounts		4,405,264	4,165,573	133,461	76,543	29,688
272	Miscellaneous Service Revenues		3,254,481	2,088,701	1,041,072	121,927	2,780
273	Gathering		8,929,271	1,587,968	631,767	1,611,789	5,097,747
274	Intercompany Software License Fees		119,962	81,884	10,097	13,926	14,054
275	Pooling		1,931,541	260,932	110,767	380,269	1,179,574
276	Direct Customer Cashouts		27,049	34	0	0	27,016
277	Royalties		328	224	28	38	38
278	Tax Discount		300	227	26	32	15
278	Rent from Gas Property		173,982	113,319	16,964	22,473	21,225
280	Total Operating Revenues		667,019,391	477,141,514	64,858,928	69,365,575	55,653,374
281	<b>EXPENSES</b>						
282	Production Expenses		280,814,180	204,822,087	31,644,231	26,181,520	18,166,342
283	Natural Gas Storage, Terminating & Proc. Exp.		1,313,530	800,205	145,642	179,827	187,857
284	Transmission Expenses		4,558,722	2,547,158	513,066	757,729	740,769
285	Distribution Expenses		65,773,523	43,951,298	6,622,377	8,460,351	6,739,497
286	Total Operating Expenses		352,459,955	252,120,747	38,925,316	35,579,427	25,834,466
287	CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		45,347,090	41,933,079	1,998,577	363,183	1,052,251
288	ADMINISTRATIVE & GENERAL EXPENSES		65,184,139	43,728,041	5,826,569	7,062,362	8,567,167
289	DEPRECIATION EXPENSE		86,626,149	58,838,812	8,127,161	10,046,152	9,614,024
290	<b>TAXES OTHER THAN INCOME TAXES</b>						
291	Other Income		10,431,213	6,913,731	962,539	1,209,993	1,344,950
292	<b>INCOME BEFORE INCOME TAXES</b>		106,970,845	73,607,104	9,018,766	15,104,459	9,240,516
293	<b>FEDERAL INCOME TAXES</b>						
294	Federal Income Taxes-Current		12,445,156	8,563,576	1,049,258	1,757,273	1,075,050
295	State Net Income Tax		0	0	0	0	0
296	Subtotal - Income Taxes		12,445,156	8,563,576	1,049,258	1,757,273	1,075,050
297	<b>NET OPERATING INCOME</b>		94,525,688	65,043,529	7,969,508	13,347,186	8,165,466
298	<b>RATE BASE</b>		2,052,311,067	1,312,029,673	203,821,115	276,368,037	260,092,241
299	<b>RATE OF RETURN</b>		4.61%	4.96%	3.91%	4.83%	3.14%
300	Unitized		1.00	1.08	0.85	1.05	0.68

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
301	<b>REVENUE REQUIREMENTS ANALYSIS</b>						
302	System Average Rate of Return Achieved		8.00%	8.00%	8.00%	8.00%	8.00%
303	<b>RATE BASE</b>		2,052,311,067	1,312,029,673	203,821,115	276,368,037	260,092,241
304	<b>OPERATING EXPENSES</b>		352,459,955	252,120,747	38,925,316	35,579,427	25,834,466
305	CUST. ACCTS., SERVICES, & SALES EXP.		45,347,090	41,933,079	1,998,577	363,183	1,052,251
306	ADMINISTRATIVE & GENERAL EXPENSES		65,184,139	43,728,041	5,826,569	7,062,362	8,567,167
307	DEPRECIATION EXPENSE		86,626,149	58,838,812	8,127,161	10,046,152	9,614,024
308	GENERAL TAXES		10,431,213	6,913,731	962,539	1,209,993	1,344,950
309	<b>TOTAL</b>		560,048,546	403,534,410	55,840,162	54,261,116	46,412,858
310	<b>RETURN ON RATEBASE</b>		164,144,039	104,936,261	16,301,633	22,103,943	20,802,203
311	<b>FIT ON RETURN</b>						
312	State Income Tax on Return		35,462,041	22,670,662	3,521,841	4,775,385	4,494,154
313	Increase in Uncoll		2,212,976	2,158,635	50,681	3,345	315
314	Additional Late Fees		0	0	0	0	0
315	<b>TOTAL REVENUE REQUIREMENT</b>		<b>761,867,603</b>	<b>533,299,967</b>	<b>75,714,316</b>	<b>81,143,789</b>	<b>71,709,530</b>

Ratio of Taxes  
to Return

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>1 1: RATE BASE</b>								
<b>2 I. GAS PLANT IN SERVICE</b>								
<b>3 A. INTANGIBLE PLANT</b>								
4 Organization	301	49,770	PSTDP	0	2,086	226	3,400	44,058
5 Franchise and Consents	302	0	PSTDP	0	0	0	0	0
6 Miscellaneous Intangible Plant	303	138,206,266	FUNC_303	46,694	6,301,165	1,017,460	6,109,531	124,731,416
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303	138,256,036		46,694	6,303,250	1,017,687	6,112,931	124,775,474
<b>8 B. PRODUCTION PLANT</b>								
9 Other Land & Land Rights-Land	325	1,836,261	Gathering	0	1,836,261	0	0	0
10 Gas Well Structures	326	0	Gathering	0	0	0	0	0
11 Field Compressor Station Structures	327	11,355,557	Gathering	0	11,355,557	0	0	0
12 Field M&R Station Structures	328	62,778	Gathering	0	62,778	0	0	0
13 Other Structures	329	1,923,583	Gathering	0	1,923,583	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	12,205	Gathering	0	12,205	0	0	0
15 Field Lines	332	66,458,743	Gathering	0	66,458,743	0	0	0
16 Field Compressor Station Equipment	333	36,129,141	Gathering	0	36,129,141	0	0	0
17 Field M&R Station Equip-Company	334	6,256,209	Gathering	0	6,256,209	0	0	0
18 Drilling & Cleaning Equipment	335	18,642	Gathering	0	18,642	0	0	0
19 Other Equipment-Other	337	107,840	Gathering	0	107,840	0	0	0
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337	124,160,959		0	124,160,959	0	0	0
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>								
22 Land and Land Rights	350	63,624	STOR	0	0	63,624	0	0
23 Structures and Improvements	351	1,733,972	STOR	0	0	1,733,972	0	0
24 Wells-Well Equipment	352	1,868,356	STOR	0	0	1,868,356	0	0
25 Lines	353	2,134,447	STOR	0	0	2,134,447	0	0
26 Compressor Station Equipment - Other	354	7,556,584	STOR	0	0	7,556,584	0	0
27 M&R Equipment-Meters & Gauges	355	75,749	STOR	0	0	75,749	0	0
28 Other Equipment	357	30,184	STOR	0	0	30,184	0	0
<b>29 Subtotal - STORAGE PLANT</b>	350-363	13,462,916		0	0	13,462,916	0	0
<b>30 D. TRANSMISSION PLANT</b>								
31 Land & Land Rights	365	3,036,718	TRANS	0	0	0	3,036,718	0
32 Structures & Improvements	366	2,931,326	TRANS	0	0	0	2,931,326	0
33 Mains	367	148,893,346	TRANS	0	0	0	148,893,346	0
34 Compressor Station Equipment	368	11,366,542	TRANS	0	0	0	11,366,542	0
35 M&R Station Equipment	369	33,706,719	TRANS	0	0	0	33,706,719	0
36 Other Equipment	371	2,464,382	TRANS	0	0	0	2,464,382	0
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371	202,399,033		0	0	0	202,399,033	0

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>38 E. DISTRIBUTION PLANT</b>								
39 Land and Land Rights	374	6,930,561	DIST	0	0	0	0	6,930,561
40 Structures and Improvements	375	31,452,099	DIST	0	0	0	0	31,452,099
41 Low Pressure Mains	376	702,395,077	DIST	0	0	0	0	702,395,077
42 Regulated Pressure Mains	376	931,934,664	DIST	0	0	0	0	931,934,664
43 M & R Station Equipment	378	67,674,628	DIST	0	0	0	0	67,674,628
44 Services	380	632,413,944	DIST	0	0	0	0	632,413,944
45 Meters	381	126,828,614	DIST	0	0	0	0	126,828,614
46 Meter Installations	382	90,344,063	DIST	0	0	0	0	90,344,063
47 Industrial M & R Station Equipment	385	10,644,190	DIST	0	0	0	0	10,644,190
48 Other Property on Customers Premise	386	14,644,532	DIST	0	0	0	0	14,644,532
49 Other Equipment	387	7,666,771	DIST	0	0	0	0	7,666,771
<b>50 Subtotal - DISTRIBUTION PLANT</b>	<b>374-387</b>	<b>2,622,929,143</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,622,929,143</b>
<b>51 F. GENERAL PLANT</b>								
52 Land and Land Rights	389	239,065	PSTD	0	10,018	1,086	16,331	211,630
53 Structures and Improvements	390	14,752,383	PSTD	0	618,191	67,031	1,007,734	13,059,427
54 Office Furniture and Equipment	391	10,087,950	PSTD	0	422,730	45,837	689,107	8,930,275
55 Transportation Equipment	392	64,888,326	PSTD	0	2,719,111	294,836	4,432,517	57,441,861
56 Stores Equipment	393	0	PSTD	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	7,472,455	PSTD	0	313,129	33,953	510,443	6,614,930
58 Laboratory Equipment	395	0	PSTD	0	0	0	0	0
59 Power Operated Equipment	396	8,956,064	PSTD	0	375,299	40,694	611,788	7,928,283
60 Communication Equipment	397	36,638,721	PSTD	0	1,535,326	166,477	2,502,788	32,434,129
61 Miscellaneous Equipment	398	238,262	PSTD	0	9,984	1,083	16,276	210,919
62 Other Tangible Plant	399	0	PSTD	0	0	0	0	0
<b>63 Subtotal - GENERAL PLANT</b>	<b>389-399</b>	<b>143,273,226</b>		<b>0</b>	<b>6,003,790</b>	<b>650,998</b>	<b>9,786,983</b>	<b>126,831,455</b>
<b>64 TOTAL PLANT IN SERVICE</b>		<b>3,244,481,313</b>		<b>46,694</b>	<b>136,467,999</b>	<b>15,131,600</b>	<b>218,298,948</b>	<b>2,874,536,072</b>
<b>65 G. UTILITY PLANT</b>	<b>105</b>	<b>0</b>	<b>PSTD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>66 TOTAL UTILITY PLANT</b>		<b>3,244,481,313</b>		<b>46,694</b>	<b>136,467,999</b>	<b>15,131,600</b>	<b>218,298,948</b>	<b>2,874,536,072</b>

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>67 II. DEPRECIATION RESERVE</b>								
68 Intangible Plant	303	65,311,840	INTANGIBLE_PLANT	22,058	2,977,641	480,753	2,887,735	58,943,653
69 Production Plant	325-337	53,322,074	Gathering	0	53,322,074	0	0	0
70 Storage Plant	350-357	6,429,466	STOR	0	0	6,429,466	0	0
71 Transmission	365-371	73,881,343	TRANS	0	0	0	73,881,343	0
72 Distribution Land Structures & Improvements	374-375	21,661,764	DIST	0	0	0	0	21,661,764
73 Distribution Mains	376	412,081,098	DIST	0	0	0	0	412,081,098
74 Distribution M&R General	378	27,099,121	DIST	0	0	0	0	27,099,121
75 Distribution Services	380	257,018,152	DIST	0	0	0	0	257,018,152
76 Distribution - Meters	381	28,466,508	DIST	0	0	0	0	28,466,508
77 Distribution - Meters Installations	382	37,863,819	DIST	0	0	0	0	37,863,819
78 Industrial M & R Station Equipment - Other	385	4,876,879	DIST	0	0	0	0	4,876,879
79 Other Property on Customers Premises	386	13,387,293	DIST	0	0	0	0	13,387,293
80 Other Equipment	387	1,932,405	DIST	0	0	0	0	1,932,405
81 General Plant	389-399	53,782,756	PSTDTP	0	2,253,738	244,375	3,673,896	47,610,746
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>1,057,114,518</b>		<b>22,058</b>	<b>58,553,454</b>	<b>7,154,594</b>	<b>80,442,974</b>	<b>910,941,438</b>
83 Retirement Obligation		0	PSTDTP	0	0	0	0	0
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>1,057,114,518</b>		<b>22,058</b>	<b>58,553,454</b>	<b>7,154,594</b>	<b>80,442,974</b>	<b>910,941,438</b>
<b>85 III. OTHER RATE BASE ITEMS</b>								
86 Gas Storage Underground - NonCurrent		0	STOR	0	0	0	0	0
87 Gas Stored Underground - Current		31,115,826	STOR	0	0	31,115,826	0	0
88 Materials and Supplies		3,202,304	PSTDTP	0	134,191	14,550	218,749	2,834,813
89 Prepayments		6,409,880	PSTDTP	0	268,603	29,125	437,858	5,674,294
90 Cash Working Capital		35,194,786	PSTDTP	0	1,474,819	159,916	2,404,153	31,155,897
91 Deferred Income Taxes		(207,849,485)	PSTDTP	0	(8,709,824)	(944,416)	(14,198,183)	(183,997,062)
92 Customer Advances and Deposits		(3,129,038)	DIST	0	0	0	0	(3,129,038)
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>(135,055,728)</b>		<b>0</b>	<b>(6,832,212)</b>	<b>30,375,001</b>	<b>(11,137,422)</b>	<b>(147,461,096)</b>
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>2,052,311,067</b>		<b>24,636</b>	<b>71,082,334</b>	<b>38,352,008</b>	<b>126,718,552</b>	<b>1,816,133,538</b>
95 Gas Purchases Cash Working Capital		0	SUPP	0	0	0	0	0
<b>96 TOTAL RATE BASE</b>		<b>2,052,311,067</b>		<b>24,636</b>	<b>71,082,334</b>	<b>38,352,008</b>	<b>126,718,552</b>	<b>1,816,133,538</b>

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>97 2: EXPENSES</b>								
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>								
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>								
100 1. Natural Gas Production and Gathering								
101 Operation Supervision & Engineering	750	35	Gathering	0	35	0	0	0
102 Production Maps	751	1,885	Gathering	0	1,885	0	0	0
103 Gas Wells Expense	752	542	Gathering	0	542	0	0	0
104 Field Lines Expense	753	1,365,473	Gathering	0	1,365,473	0	0	0
105 Field Compressor Station Expense	754,756	2,518,612	Gathering	0	2,518,612	0	0	0
106 Other Expense	759	60,043	Gathering	0	60,043	0	0	0
107 Rents	760	14,440	Gathering	0	14,440	0	0	0
108 Subtotal - Operation Accounts	751-760	3,961,029		0	3,961,029	0	0	0
109 Maint Supervision & Engineering	762	12,148	Gathering	0	12,148	0	0	0
110 Producing Gas Wells Maintenance	763	10,037	Gathering	0	10,037	0	0	0
111 Field Lines	764, 787	3,683,864	Gathering	0	3,683,864	0	0	0
112 Field Meas/Reg	765, 766	2,077,359	Gathering	0	2,077,359	0	0	0
113 Other Equipment	769	47,400	Gathering	0	47,400	0	0	0
114 Subtotal - Maintenance Accounts	762-787	5,830,808		0	5,830,808	0	0	0
115 Subtotal - Production and Gathering	751-787	9,791,837		0	9,791,837	0	0	0
116 2. Other Gas Supply Expenses								
117 Nat Gas Well Head Purchases	800	270,963,554	SUPP	270,963,554	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	SUPP	(2,119,878)	0	0	0	0
119 Gas used for Other Util Ops-Credit	812,755	1,581,500	SUPP	1,581,500	0	0	0	0
120 Other Gas Supply Expenses	813	597,166	SUPP	597,166	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		271,022,343		271,022,343	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	280,814,180		271,022,343	9,791,837	0	0	0

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>								
124 Wells Expense	816	6,546	STOR	0	0	6,546	0	0
125 Lines Expenses	817	1,567	STOR	0	0	1,567	0	0
126 Compressor Station Expenses	818	625,975	STOR	0	0	625,975	0	0
127 Compressor Station Fuel	819	96,499	SUPP	96,499	0	0	0	0
128 Meas/Reg Station Expenses	820	664	STOR	0	0	664	0	0
129 Gas Losses	823	245,946	SUPP	245,946	0	0	0	0
130 Other Expenses	824	167	STOR	0	0	167	0	0
131 Storage Well Royalties	825	7,550	STOR	0	0	7,550	0	0
132 Subtotal - Operations Accounts	816-825	984,914		342,445	0	642,469	0	0
133 Maint. of Structures & Improvements	831	112	STOR	0	0	112	0	0
134 Maint. of Reservoirs and Wells	832	2,182	STOR	0	0	2,182	0	0
135 Maint. of Lines	833	22,434	STOR	0	0	22,434	0	0
136 Maint. of Compressor Station Equipment	834	303,536	STOR	0	0	303,536	0	0
137 Maint. of Meas/Reg Station Equipment	835	188	STOR	0	0	188	0	0
138 Maint. Of Other Equipment	837	165	STOR	0	0	165	0	0
139 Subtotal - Maintenance Accounts	831-837	328,617		0	0	328,617	0	0
140 Subtotal - STORAGE EXPENSES	816-837	1,313,530		342,445	0	971,086	0	0
<b>141 C. TRANSMISSION EXPENSES</b>								
142 Supervision/Engineering	850	546	TRANS	0	0	0	546	0
143 Compressor Station Labor & Expenses	853	0	TRANS	0	0	0	0	0
144 Mains Expense	856	734,628	TRANS	0	0	0	734,628	0
145 Meas/Reg Station Expenses	857	177,805	TRANS	0	0	0	177,805	0
146 Transmission/Compressor Ga	858	0	SUPP	0	0	0	0	0
147 Other Expenses	859	8,640	TRANS	0	0	0	8,640	0
148 Rents	860	37,769	TRANS	0	0	37,769	0	0
149 Subtotal - Operation Accounts	856-860	959,388		0	0	0	959,388	0
150 Maint. of Structures & Improvements	862	9,340	TRANS	0	0	0	9,340	0
151 Maint. of Mains	863	2,128,764	TRANS	0	0	0	2,128,764	0
152 Maint. Of Compressor Station	864	726	TRANS	0	0	0	726	0
153 Maint. Of Meas/Reg Station Equipment	865	1,267,317	TRANS	0	0	0	1,267,317	0
154 Maint. of Communication Equipment	866	183,491	TRANS	0	0	0	183,491	0
155 Maint of Other Equipment	867	9,696	TRANS	0	0	0	9,696	0
156 Subtotal - Maintenance Accounts	863-867	3,599,334		0	0	0	3,599,334	0
157 Subtotal - TRANSMISSION EXPENSES	850-865	4,558,722		0	0	0	4,558,722	0

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>D. DISTRIBUTION EXPENSES</b>								
158 Operation Supervision & Engineering	870	(1,180,735)	DIST	0	0	0	0	(1,180,735)
159 Distribution Load Dispatching	871	1,545	DIST	0	0	0	0	1,545
160 Mains and Services Expenses	874	12,198,679	DIST	0	0	0	0	12,198,679
162 Meas. & Reg. Station Expenses	875	3,282,135	DIST	0	0	0	0	3,282,135
163 Meas. & Reg. Station Expenses - City Gate	877	47,258	DIST	0	0	0	0	47,258
164 Meter & House Regulator Expenses	878	5,800,677	DIST	0	0	0	0	5,800,677
165 Customer Installations Expenses	879	5,354,119	DIST	0	0	0	0	5,354,119
166 Other Expenses	880	2,695,806	DIST	0	0	0	0	2,695,806
167 Rents	881	390,129	DIST	0	0	0	0	390,129
168 Maint. of Structures & Improvements	886	3,850,598	DIST	0	0	0	0	3,850,598
169 Maint. of Mains	887	29,797,704	DIST	0	0	0	0	29,797,704
170 Maint. of Compressor Station Equip.	888	128,833	DIST	0	0	0	0	128,833
171 Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816	DIST	0	0	0	0	1,430,816
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,555	DIST	0	0	0	0	1,555
173 Maint. of Services	892	987,954	DIST	0	0	0	0	987,954
174 Maint. of Meters & House Regulators	893	388,121	DIST	0	0	0	0	388,121
175 Maint. of Other Equipment	894	598,328	DIST	0	0	0	0	598,328
176 Subtotal - DISTRIBUTION EXPENSES	870-894	65,773,523		0	0	0	0	65,773,523
177 Total - OPERATION & MAINTENANCE EXPENSES		352,459,955		271,364,787	9,791,837	971,086	4,558,722	65,773,523
<b>II. CUSTOMER ACCOUNTS EXPENSES</b>								
178 Supervision	901	0	DIST	0	0	0	0	0
180 Meter Reading Expenses	902	4,799,922	DIST	0	0	0	0	4,799,922
181 Customer Records & Collection Expense	903	17,132,673	DIST	0	0	0	0	17,132,673
182 Uncollectible Accounts	904	15,502,183	DIST	0	0	0	0	15,502,183
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904	37,434,779		0	0	0	0	37,434,779
<b>III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>								
184 Supervision	907	437,767	DIST	0	0	0	0	437,767
186 Customer Assistance Expenses	908	2,892,225	DIST	0	0	0	0	2,892,225
187 Info. & Instructional Advertising Expense	909	3,206,633	DIST	0	0	0	0	3,206,633
188 Misc. Customer Serv. & Inform. Expen.	910	4,280	DIST	0	0	0	0	4,280
189 Subtotal - CUSTOMER SERVICE	907-910	6,540,906		0	0	0	0	6,540,906
<b>IV. SALES EXPENSES (C-8)</b>								
190 Supervision	911	0	DIST	0	0	0	0	0
192 Demonstrating & Selling Expenses	912,913	1,371,405	DIST	0	0	0	0	1,371,405
193 Miscellaneous Sales Expenses	916	0	DIST	0	0	0	0	0
194 Subtotal - SALES EXPENSES	911-916	1,371,405		0	0	0	0	1,371,405
195 Total-CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES	901-916	45,347,090		0	0	0	0	45,347,090

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>								
197 A. Labor-Related:								
198 Administrative & General Salaries	920	23,893,169	LABOR	0	2,103,791	256,374	976,401	20,556,604
199 Office Supplies & Expenses	921	8,757,941	LABOR	0	771,136	93,973	357,896	7,534,937
200 Admin. Expenses Transferred-Credit	922	(23,185,277)	LABOR	0	(2,041,461)	(248,778)	(947,472)	(19,947,566)
201 Outside Services Employed	923	15,787,796	LABOR	0	1,390,114	169,403	645,172	13,583,107
202 Employee Pensions and Benefits	926	20,943,808	LABOR	0	1,844,100	224,727	855,874	18,019,107
203 Subtotal - A&G Labor-Related	920-923, 926	46,197,437		0	4,067,679	495,699	1,887,870	39,746,189
204 B. Plant-Related:								
205 Property Insurance	924	293,432	PSTD/P	0	12,296	1,333	20,044	259,759
206 Injuries and Damages	925	8,174,163	PSTD/P	0	342,534	37,141	558,376	7,236,111
207 Maintenance of General Plant	932	176,258	PSTD/P	0	7,386	801	12,040	156,031
208 Subtotal - A&G Plant-Related		8,643,854		0	362,216	39,276	590,461	7,651,901
209 C. Other-Related:								
210 Franchise Requirements	927	0	PSTD/LP	0	0	0	0	0
211 Regulatory Commission Expenses	928	1,277,369	REVREQ	1,068	69,111	15,325	65,060	1,126,805
212 Duplicate Charges - Credit	929	0	PSTD/LP	0	0	0	0	0
213 Misc. Gen'l Expenses	930	5,822,580	PSTD/LP	0	470,328	56,799	263,128	5,032,324
214 Rents	931	3,242,900	PSTD/LP	0	261,951	31,634	146,550	2,802,765
215 Subtotal - A&G Other-Related	927-931	10,342,849		1,068	801,390	103,759	474,738	8,961,895
<b>216 Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	65,184,139		1,068	5,231,285	638,733	2,953,069	56,359,984
<b>217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		182,177,004		343,513	5,231,285	1,609,819	7,511,791	167,480,597
<b>218</b>								
<b>219 VI. DEPRECIATION EXPENSE</b>								
220 Intangible Plant	403.01	16,985,001	INTANGIBLE_PLANT	5,736	774,366	125,025	750,985	15,328,890
221 Production Plant	403.02	2,725,264	Gathering	0	2,725,264	0	0	0
222 Storage Plant	403.03	296,238	STOR	0	0	296,238	0	0
223 Transmission	403.04	3,162,820	TRANS	0	0	0	3,162,820	0
224 Distribution Land Structures & Improvements	403.05	1,262,031	DIST	0	0	0	0	1,262,031
225 Distribution Mains	403.06	27,818,560	DIST	0	0	0	0	27,818,560
226 Distribution M&R General	403.07	1,426,582	DIST	0	0	0	0	1,426,582
227 Distribution Services	403.08	15,295,585	DIST	0	0	0	0	15,295,585
228 Distribution - Meters	403.09	4,930,443	DIST	0	0	0	0	4,930,443
229 Distribution - Meters Installations	403.10	1,741,537	DIST	0	0	0	0	1,741,537
230 Industrial M & R Station Equipment - Other	403.11	225,744	DIST	0	0	0	0	225,744
231 Other Property on Customers Premises	403.12	269,216	DIST	0	0	0	0	269,216
232 Other Equipment	403.13	311,886	DIST	0	0	0	0	311,886
233 General Plant	403.14	10,175,242	PSTD/P	0	426,388	46,234	695,070	9,007,550
<b>234 Total - DEPRECIATION EXPENSE</b>	403	86,626,149		5,736	3,926,018	467,496	4,608,875	77,618,024

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>								
236 A. General Taxes								
237 Payroll Taxes	408.15	5,639,213	LABOR	0	496,532	60,509	230,448	4,851,724
238 Plant Related Taxes	408.17	4,792,000	PSTDPT	0	200,806	21,774	327,341	4,242,079
239 Gas Related	408.18	0	SUPP	0	0	0	0	0
240 Subtotal - General Taxes		10,431,213		0	697,338	82,282	557,789	9,093,803
241 <b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	279,234,366		349,249	9,854,641	2,159,598	12,678,454	254,192,424
242 B. Revenue Taxes: (GRT)								
243 State Gross Earnings	408.11	0	REVREQ	0	0	0	0	0
244 Municipal Tax	408	0	REVREQ	0	0	0	0	0
245 <b>Subtotal - Revenue Taxes (GRT)</b>		0		0	0	0	0	0
246 C. Income Taxes								
247 Fed & State Income Taxes Based on Net Income	409	12,445,156	FUNC_Income b/f Tax	(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
248 Other	409	0	PSTDPT	0	0	0	0	0
249 <b>Subtotal - Income Taxes</b>		12,445,156		(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
250 <b>TOTAL TAXES (Excl. General Taxes)</b>		12,445,156		(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
251 <b>TOTAL EXPENSES</b>		572,493,702		271,324,120	18,401,052	2,121,921	14,414,266	266,232,343
<b>252 3: OPERATING REVENUES</b>								
253 Sales & Transportation Operating Revenues	480-485	377,213,659	STDPT	0	0	1,788,929	26,894,434	348,530,296
254 Gas Revenues	0	270,963,554	SUPP	270,963,554	0	0	0	0
255 Forfeited Discounts	487	4,405,264	STDPT	0	0	20,892	314,085	4,070,288
256 Miscellaneous Service Revenues		3,254,481	STDPT	0	0	15,434	232,037	3,007,010
257 Gathering		8,929,271	Gathering	0	8,929,271	0	0	0
258 Intercompany Software License Fees		119,962	PSTDPT	0	5,027	545	8,195	106,195
259 Pooling		1,931,541	STDPT	0	0	9,160	137,714	1,784,667
260 Direct Customer Cashouts		27,049	DIST	0	0	0	0	27,049
261 Royalties		328	PSTDPT	0	14	1	22	290
262 Tax Discount		300	Taxes	(1)	(30)	(1)	42	290
262 Rent from Gas Property		173,982	PSTDPT	0	7,291	791	11,885	154,016
263 <b>Total - OPERATING REVENUES</b>		667,019,391		270,963,553	8,941,572	1,835,752	27,598,413	357,680,100
264 Other Income	412	0	PSTDPT	0	0	0	0	0
265 <b>NET INCOME</b>		94,525,688		(360,567)	(9,459,480)	(286,169)	13,184,147	91,447,757
266 Return		4.61%		-1463.60%	-13.31%	-0.75%	10.40%	5.04%

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
<b>267 SUMMARY</b>								
<b>268 OPERATING REVENUES</b>								
269 Sales & Transportation Operating Revenues		377,213,659		0	0	1,788,929	26,894,434	348,530,296
270 Gas Revenues		270,963,554		270,963,554	0	0	0	0
271 Forfeited Discounts		4,405,264		0	0	20,892	314,085	4,070,288
272 Miscellaneous Service Revenues		3,254,481		0	0	15,434	232,037	3,007,010
273 Gathering		8,929,271		0	8,929,271	0	0	0
274 Intercompany Software License Fees		119,962		0	5,027	545	8,195	106,195
275 Pooling		1,931,541		0	0	9,160	137,714	1,784,667
276 Direct Customer Cashouts		27,049		0	0	0	0	27,049
277 Royalties		328		0	14	1	22	290
278 Tax Discount		300		(1)	(30)	(1)	42	290
278 Rent from Gas Property		173,982		0	7,291	791	11,885	154,016
280 Total Operating Revenues		667,019,391		270,963,553	8,941,572	1,835,752	27,598,413	357,680,100
<b>281 EXPENSES</b>								
282 Production Expenses		280,814,180		271,022,343	9,791,837	0	0	0
283 Natural Gas Storage, Terminating & Proc. Exp.		1,313,530		342,445	0	971,086	0	0
284 Transmission Expenses		4,558,722		0	0	0	4,558,722	0
285 Distribution Expenses		65,773,523		0	0	0	0	65,773,523
286 Total Operating Expenses		352,459,955		271,364,787	9,791,837	971,086	4,558,722	65,773,523
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		45,347,090		0	0	0	0	45,347,090
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		65,184,139		1,068	5,231,285	638,733	2,953,069	56,359,984
<b>289 DEPRECIATION EXPENSE</b>		86,626,149		5,736	3,926,018	467,496	4,608,875	77,618,024
<b>290 TAXES OTHER THAN INCOME TAXES</b>		10,431,213		0	697,338	82,282	557,789	9,093,803
291 Other Income		0		0	0	0	0	0
<b>292 INCOME BEFORE INCOME TAXES</b>		106,970,845		(408,039)	(10,704,905)	(323,846)	14,919,959	103,487,676
293 FEDERAL INCOME TAXES				-0.38%	-10.01%	-0.30%	13.95%	96.74%
294 Federal Income Taxes-Current				-0.38%	-10.01%	-0.30%	13.95%	96.74%
295 State Net Income Tax		12,445,156		(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
296 Subtotal - Income Taxes		0		0	0	0	0	0
		12,445,156		(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
<b>297 NET OPERATING INCOME</b>		94,525,688		(360,567)	(9,459,480)	(286,169)	13,184,147	91,447,757
<b>298 RATE BASE</b>		2,052,311,067		24,636	71,082,334	38,352,008	126,718,552	1,816,133,538
<b>299 RATE OF RETURN</b>		4.61%		-1463.60%	-13.31%	-0.75%	10.40%	5.04%
<b>300 Unitized</b>		1.00		(317.77)	(2.89)	(0.16)	2.26	1.09

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
301 REVENUE REQUIREMENTS ANALYSIS								
302 System Average Rate of Return Achieved		8.00%		8.00%	8.00%	8.00%	8.00%	8.00%
303 RATE BASE		2,052,311,067		24,636	71,082,334	38,352,008	126,718,552	1,816,133,538
304 OPERATING EXPENSES		352,459,955		271,364,787	9,791,837	971,086	4,558,722	65,773,523
305 CUST. ACCTS., SERVICES, & SALES EXP.		45,347,090		0	0	0	0	45,347,090
306 ADMINISTRATIVE & GENERAL EXPENSES		65,184,139		1,068	5,231,285	638,733	2,953,069	56,359,984
307 DEPRECIATION EXPENSE		86,826,149		5,736	3,926,018	467,496	4,608,875	77,618,024
308 GENERAL TAXES		10,431,213		0	697,338	82,282	557,789	9,093,803
309 TOTAL		560,048,546		271,371,592	19,646,478	2,159,598	12,678,454	254,192,424
310 RETURN ON RATEBASE		164,144,039		1,970	5,685,172	3,067,397	10,134,962	145,254,538
311 FIT ON RETURN		35,462,041		426	1,228,237	662,687	2,189,580	31,381,111
312 State Income Tax on Return		0		0	0	0	0	0
313 Increase in Uncoll		2,212,976		0	0	0	0	2,212,976
314 Additional Late Fees		0		0	0	0	0	0
315 TOTAL REVENUE REQUIREMENT		761,867,603		271,373,988	26,559,887	5,889,682	25,002,996	433,041,050

Ratio of Taxes  
to Return

Peoples Natural Gas Company LLC - Combined  
 Peak & Average Method for the 12 Months Ending October 31, 2020

EXHIBIT IV  
 ITEM: \$ 53.53 IV-B-1(B)  
 PRESENT RATES - PEAK AND AVERAGE METHOD  
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Classification Phase

Account Description	Account Code	Gas Supply				Gathering			
		Classification		Gas Supply		Classification		Gathering	
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer
<b>1 1: RATE BASE</b>									
<b>2 I. GAS PLANT IN SERVICE</b>									
<b>3 A. INTANGIBLE PLANT</b>									
4 Organization	301	0	SUPPPT	0	0	2,086	COMMODITY	0	2,086
5 Franchise and Consents	302	0	SUPPPT	0	0	0	COMMODITY	0	0
6 Miscellaneous Intangible Plant	303	46,694	COMMODITY	0	46,694	6,301,165	COMMODITY	0	6,301,165
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303	46,694		0	46,694	6,303,250		0	6,303,250
<b>8 B. PRODUCTION PLANT</b>									
9 Other Land & Land Rights-Land	325	0	SUPPPT	0	0	1,836,261	COMMODITY	0	1,836,261
10 Gas Well Structures	326	0	DEMAND	0	0	0	COMMODITY	0	0
11 Field Compressor Station Structures	327	0	DEMAND	0	0	11,355,557	COMMODITY	0	11,355,557
12 Field M&R Station Structures	328	0	DEMAND	0	0	62,778	COMMODITY	0	62,778
13 Other Structures	329	0	DEMAND	0	0	1,923,583	COMMODITY	0	1,923,583
14 Producing Gas Wells-Well Construction	330, 331	0	DEMAND	0	0	12,205	COMMODITY	0	12,205
15 Field Lines	332	0	DEMAND	0	0	66,458,743	COMMODITY	0	66,458,743
16 Field Compressor Station Equipment	333	0	DEMAND	0	0	36,129,141	COMMODITY	0	36,129,141
17 Field M&R Station Equip-Company	334	0	DEMAND	0	0	6,256,209	COMMODITY	0	6,256,209
18 Drilling & Cleaning Equipment	335	0	DEMAND	0	0	18,642	COMMODITY	0	18,642
19 Other Equipment-Other	337	0	SUPPPT	0	0	107,840	COMMODITY	0	107,840
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337	0		0	0	124,160,959		0	124,160,959
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>									
22 Land and Land Rights	350	0	SUPPPT	0	0	0	Not_Applicable	0	0
23 Structures and Improvements	351	0	SUPPPT	0	0	0	Not_Applicable	0	0
24 Wells-Well Equipment	352	0	SUPPPT	0	0	0	Not_Applicable	0	0
25 Lines	353	0	SUPPPT	0	0	0	Not_Applicable	0	0
26 Compressor Station Equipment - Other	354	0	SUPPPT	0	0	0	Not_Applicable	0	0
27 M&R Equipment-Meters & Gauges	355	0	SUPPPT	0	0	0	Not_Applicable	0	0
28 Other Equipment	357	0	SUPPPT	0	0	0	Not_Applicable	0	0
<b>29 Subtotal - STORAGE PLANT</b>	350-363	0		0	0	0		0	0
<b>30 D. TRANSMISSION PLANT</b>									
31 Land & Land Rights	365	0	SUPPPT	0	0	0	Not_Applicable	0	0
32 Structures & Improvements	366	0	SUPPPT	0	0	0	Not_Applicable	0	0
33 Mains	367	0	SUPPPT	0	0	0	Not_Applicable	0	0
34 Compressor Station Equipment	368	0	SUPPPT	0	0	0	Not_Applicable	0	0
35 M&R Station Equipment	369	0	SUPPPT	0	0	0	Not_Applicable	0	0
36 Other Equipment	371	0	SUPPPT	0	0	0	Not_Applicable	0	0
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371	0		0	0	0		0	0

Account Description	Account Code	Gas Supply				Gathering								
		Classification		Gas Supply		Classification		Gathering						
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer					
<b>38 E. DISTRIBUTION PLANT</b>														
39 Land and Land Rights	374	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
42 Regulated Pressure Mains	378	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
43 M & R Station Equipment	380	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
44 Services	381	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
45 Meters	382	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
46 Meter Installations	385	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	386	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
48 Other Property on Customers Premise	387	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
49 Other Equipment														
<b>50 Subtotal - DISTRIBUTION PLANT</b>	374-387	0		0	0	0		0	0	0	0	0	0	0
<b>51 F. GENERAL PLANT</b>														
52 Land and Land Rights	389	0	SUPPPT	0	0	0	COMMODITY	0	10,018	0	10,018	0	0	0
53 Structures and Improvements	390	0	SUPPPT	0	0	0	COMMODITY	0	618,191	0	618,191	0	0	0
54 Office Furniture and Equipment	391	0	SUPPPT	0	0	0	COMMODITY	0	422,730	0	422,730	0	0	0
55 Transportation Equipment	392	0	SUPPPT	0	0	0	COMMODITY	0	2,719,111	0	2,719,111	0	0	0
56 Stores Equipment	393	0	SUPPPT	0	0	0	COMMODITY	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	0	SUPPPT	0	0	0	COMMODITY	0	313,129	0	313,129	0	0	0
58 Laboratory Equipment	395	0	SUPPPT	0	0	0	COMMODITY	0	0	0	0	0	0	0
59 Power Operated Equipment	396	0	SUPPPT	0	0	0	COMMODITY	0	375,299	0	375,299	0	0	0
60 Communication Equipment	397	0	SUPPPT	0	0	0	COMMODITY	0	1,535,326	0	1,535,326	0	0	0
61 Miscellaneous Equipment	398	0	SUPPPT	0	0	0	COMMODITY	0	9,984	0	9,984	0	0	0
62 Other Tangible Plant	399	0	SUPPPT	0	0	0	COMMODITY	0	0	0	0	0	0	0
<b>63 Subtotal - GENERAL PLANT</b>	389-399	0		0	0	0		0	6,003,790	0	6,003,790	0	0	0
<b>64 TOTAL PLANT IN SERVICE</b>		46,694		0	46,694	0		0	136,467,999	0	136,467,999	0	0	0
<b>65 G. UTILITY PLANT</b>														
66 TOTAL UTILITY PLANT	105	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
		46,694		0	46,694	0		0	136,467,999	0	136,467,999	0	0	0

Account Description	Account Code	Gas Supply			Gathering								
		Classification		Gathering Dollars	Classification		Gathering Dollars						
		Gas Supply Allocation Factor	Demand		Gas Supply Commodity	Customer		Allocation Factor	Demand	Customer			
<b>67 II. DEPRECIATION RESERVE</b>													
68 Intangible Plant	303	22,058	COMMODITY	0	22,058	0	2,977,641	COMMODITY	0	2,977,641	0	0	0
69 Production Plant	325-337	0	SUPPPT	0	0	0	53,322,074	COMMODITY	0	53,322,074	0	0	0
70 Storage Plant	350-357	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0
71 Transmission	365-371	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0
72 Distribution Land Structures & Improvements	374-375	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0
73 Distribution Mains	376	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0
74 Distribution M&R General	378	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0
75 Distribution Services	380	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0
76 Distribution - Meters	381	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0
77 Distribution - Meters Installations	382	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0
78 Industrial M & R Station Equipment - Other	385	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0
79 Other Property on Customers Premises	386	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0
80 Other Equipment	387	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0
81 General Plant	389-399	0	SUPPPT	0	0	0	2,253,738	COMMODITY	0	2,253,738	0	0	0
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>22,058</b>		<b>0</b>	<b>22,058</b>	<b>0</b>	<b>58,553,454</b>		<b>0</b>	<b>58,553,454</b>	<b>0</b>	<b>0</b>	<b>0</b>
83 Retirement Obligation		0	SUPPPT	0	0	0	0	COMMODITY	0	0	0	0	0
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>22,058</b>		<b>0</b>	<b>22,058</b>	<b>0</b>	<b>58,553,454</b>		<b>0</b>	<b>58,553,454</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>85 III. OTHER RATE BASE ITEMS</b>													
86 Gas Storage Underground - NonCurrent		0	SUPPPT	0	0	0	0	COMMODITY	0	0	0	0	0
87 Gas Stored Underground - Current		0	SUPPPT	0	0	0	0	COMMODITY	0	0	0	0	0
88 Materials and Supplies		0	SUPPPT	0	0	0	134,191	COMMODITY	0	134,191	0	0	0
89 Prepayments		0	SUPPPT	0	0	0	268,603	COMMODITY	0	268,603	0	0	0
90 Cash Working Capital		0	SUPPPT	0	0	0	1,474,819	COMMODITY	0	1,474,819	0	0	0
91 Deferred Income Taxes		0	SUPPPT	0	0	0	(8,709,824)	COMMODITY	0	(8,709,824)	0	0	0
92 Customer Advances and Deposits		0	SUPPPT	0	0	0	0	COMMODITY	0	0	0	0	0
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,832,212)</b>		<b>0</b>	<b>(6,832,212)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>24,636</b>		<b>0</b>	<b>24,636</b>	<b>0</b>	<b>71,082,334</b>		<b>0</b>	<b>71,082,334</b>	<b>0</b>	<b>0</b>	<b>0</b>
95 Gas Purchases Cash Working Capital		0	SUPPO&M	0	0	0	0	COMMODITY	0	0	0	0	0
<b>96 TOTAL RATE BASE</b>		<b>24,636</b>		<b>0</b>	<b>24,636</b>	<b>0</b>	<b>71,082,334</b>		<b>0</b>	<b>71,082,334</b>	<b>0</b>	<b>0</b>	<b>0</b>

Account Description	Account Code	Gas Supply				Gathering														
		Classification		Classification		Classification		Classification												
		Gas Supply Dollars	Allocation Factor	Gas Supply Dollars	Allocation Factor	Gathering Dollars	Allocation Factor	Gathering Dollars	Allocation Factor											
<b>97 2: EXPENSES</b>																				
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>																				
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>																				
100 1. Natural Gas Production and Gathering																				
101 Operation Supervision & Engineering	750	0	SUPPPT	0	0	0	35	COMMODITY	0	0	35	COMMODITY	0	0	35	COMMODITY	0	0	0	0
102 Production Maps	751	0	SUPPPT	0	0	0	1,885	COMMODITY	0	0	1,885	COMMODITY	0	0	1,885	COMMODITY	0	0	1,885	0
103 Gas Wells Expense	752	0	SUPPPT	0	0	0	542	COMMODITY	0	0	542	COMMODITY	0	0	542	COMMODITY	0	0	542	0
104 Field Lines Expense	753	0	SUPPPT	0	0	0	1,365,473	COMMODITY	0	0	1,365,473	COMMODITY	0	0	1,365,473	COMMODITY	0	0	1,365,473	0
105 Field Compressor Station Expense	754756	0	SUPPPT	0	0	0	2,518,612	COMMODITY	0	0	2,518,612	COMMODITY	0	0	2,518,612	COMMODITY	0	0	2,518,612	0
106 Other Expense	759	0	SUPPPT	0	0	0	60,043	COMMODITY	0	0	60,043	COMMODITY	0	0	60,043	COMMODITY	0	0	60,043	0
107 Rents	760	0	SUPPPT	0	0	0	14,440	COMMODITY	0	0	14,440	COMMODITY	0	0	14,440	COMMODITY	0	0	14,440	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	3,961,029		0	0	3,961,029		0	0	3,961,029		0	0	3,961,029	0
109 Maint Supervision & Engineering	762	0	SUPPPT	0	0	0	12,148	COMMODITY	0	0	12,148	COMMODITY	0	0	12,148	COMMODITY	0	0	12,148	0
110 Producing Gas Wells Maintenance	763	0	SUPPPT	0	0	0	10,037	COMMODITY	0	0	10,037	COMMODITY	0	0	10,037	COMMODITY	0	0	10,037	0
111 Field Lines	764,787	0	SUPPPT	0	0	0	3,683,864	COMMODITY	0	0	3,683,864	COMMODITY	0	0	3,683,864	COMMODITY	0	0	3,683,864	0
112 Field Meas/Reg	765,766	0	SUPPPT	0	0	0	2,077,359	COMMODITY	0	0	2,077,359	COMMODITY	0	0	2,077,359	COMMODITY	0	0	2,077,359	0
113 Other Equipment	769	0	SUPPPT	0	0	0	47,400	COMMODITY	0	0	47,400	COMMODITY	0	0	47,400	COMMODITY	0	0	47,400	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	5,830,808		0	0	5,830,808		0	0	5,830,808		0	0	5,830,808	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	9,791,837		0	0	9,791,837		0	0	9,791,837		0	0	9,791,837	0
116 2. Other Gas Supply Expenses																				
117 Nat Gas Well Head Purchases	800	270,963,554	COMMODITY	0	270,963,554	0	0	COMMODITY	0	0	0	COMMODITY	0	0	0	COMMODITY	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	COMMODITY	0	(2,119,878)	0	0	COMMODITY	0	0	0	COMMODITY	0	0	0	COMMODITY	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	1,581,500	COMMODITY	0	1,581,500	0	0	COMMODITY	0	0	0	COMMODITY	0	0	0	COMMODITY	0	0	0	0
120 Other Gas Supply Expenses	813	597,166	COMMODITY	0	597,166	0	0	COMMODITY	0	0	0	COMMODITY	0	0	0	COMMODITY	0	0	0	0
121 Subtotal - Other Gas Supply Expenses	751-813	271,022,343		0	271,022,343	0	0		0	0	0		0	0	0		0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	271,022,343		0	271,022,343	0	0		0	0	0		0	0	0		0	0	0	0





Account Description	Account Code	Gas Supply				Gathering								
		Classification		Gas Supply		Classification		Gathering						
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer					
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>														
197 A. Labor-Related:														
198 Administrative & General Salaries	920	0	SUPPLABOR	0	0	0	0	2,103,791	COMMODITY	0	0	0	2,103,791	0
199 Office Supplies & Expenses	921	0	SUPPLABOR	0	0	0	0	771,136	COMMODITY	0	0	0	771,136	0
200 Admin. Expenses Transferred-Credit	922	0	SUPPLABOR	0	0	0	0	(2,041,461)	COMMODITY	0	0	0	(2,041,461)	0
201 Outside Services Employed	923	0	SUPPLABOR	0	0	0	0	1,390,114	COMMODITY	0	0	0	1,390,114	0
202 Employee Pensions and Benefits	926	0	SUPPLABOR	0	0	0	0	1,844,100	COMMODITY	0	0	0	1,844,100	0
203 Subtotal - A&G Labor-Related	920-923, 926	0		0	0	0	0	4,067,679		0	0	0	4,067,679	0
204 B. Plant-Related:														
205 Property Insurance	924	0	SUPPTOTPT	0	0	0	0	12,296	COMMODITY	0	0	0	12,296	0
206 Injuries and Damages	925	0	SUPPTOTPT	0	0	0	0	342,534	COMMODITY	0	0	0	342,534	0
207 Maintenance of General Plant	932	0	SUPPGENPTXL	0	0	0	0	7,386	COMMODITY	0	0	0	7,386	0
208 Subtotal - A&G Plant-Related		0		0	0	0	0	362,216		0	0	0	362,216	0
209 C. Other-Related:														
210 Franchise Requirements	927	0	SUPPL/P	0	0	0	0	0	COMMODITY	0	0	0	0	0
211 Regulatory Commission Expenses	928	1,068	SUPPREVREQ	0	1,068	0	0	69,111	COMMODITY	0	0	0	69,111	0
212 Duplicate Charges - Credit	929	0	SUPPL/P	0	0	0	0	0	COMMODITY	0	0	0	0	0
213 Misc. Gen'l Expenses	930	0	SUPPL/P	0	0	0	0	470,328	COMMODITY	0	0	0	470,328	0
214 Rents	931	0	SUPPL/P	0	0	0	0	261,951	COMMODITY	0	0	0	261,951	0
215 Subtotal - A&G Other-Related	927-931	1,068		0	1,068	0	0	801,390		0	0	0	801,390	0
216 <b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	1,068		0	1,068	0	0	5,231,285		0	0	0	5,231,285	0
217 <b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		343,513		-	343,513	-	-	5,231,285		-	-	-	5,231,285	-
218														
219 <b>VI. DEPRECIATION EXPENSE</b>														
220 Intangible Plant	403	5,736	COMMODITY	0	5,736	0	0	774,366	COMMODITY	0	0	0	774,366	0
221 Production Plant	403	0	SUPPPT	0	0	0	0	2,725,264	COMMODITY	0	0	0	2,725,264	0
222 Storage Plant	403	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
223 Transmission	403	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
224 Distribution Land Structures & Improvements	403	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
225 Distribution Mains	403	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
226 Distribution M&R General	403	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
227 Distribution Services	403	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
228 Distribution - Meters	403	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
229 Distribution - Meters Installations	403.10	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
230 Industrial M & R Station Equipment - Other	403.11	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
231 Other Property on Customers Premises	403.12	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
232 Other Equipment	403.13	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
233 General Plant	403.14	0	SUPPPT	0	0	0	0	426,388	COMMODITY	0	0	0	426,388	0
234 <b>Total - DEPRECIATION EXPENSE</b>	403	5,736		0	5,736	0	0	3,926,018		0	0	0	3,926,018	0

Account Description	Account Code	Gas Supply				Gathering			
		Classification		Gas Supply		Classification		Gathering	
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>									
236 A. General Taxes									
237 Payroll Taxes	408.15	0	SUPPLABOR	0	0	496,532	COMMODITY	0	496,532
238 Plant Related Taxes	408.17	0	SUPPTOTPT	0	0	200,806	COMMODITY	0	200,806
239 Gas Related	408.18	0	SUPPPT	0	0	697,338	COMMODITY	0	697,338
240 Subtotal - General Taxes									
241 <b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	349,249		0	349,249	0		0	9,854,641
242 B. Revenue Taxes: (GRT)									
243 State Gross Earnings	408.11	0	SUPPREVREQ	0	0	0	COMMODITY	0	0
244 Municipal Tax	408	0	SUPPREVREQ	0	0	0	COMMODITY	0	0
245 <b>Subtotal - Revenue Taxes (GRT)</b>									
246 C. Income Taxes									
247 Fed & State Income Taxes Based on Net Income	409	(47,472)	SUPP_PreTax	0	(47,472)	0	COMMODITY	0	(1,245,426)
248 Other	409	0	SUPPREVREQ	0	0	0	COMMODITY	0	0
249 <b>Subtotal - Income Taxes</b>		(47,472)		0	(47,472)	0	COMMODITY	0	(1,245,426)
250 <b>TOTAL TAXES (Excl. General Taxes)</b>		(47,472)		0	(47,472)	0	COMMODITY	0	(1,245,426)
251 <b>TOTAL EXPENSES</b>		271,324,120		0	271,324,120	0	COMMODITY	0	18,401,052
<b>252 3: OPERATING REVENUES</b>									
253 Sales & Transportation Operating Revenues	480-485	0	SUPPREVREQ	0	0	0	COMMODITY	0	0
254 Gas Revenues		270,963,554	SUPPREVREQ	0	270,963,554	0	COMMODITY	0	0
255 Forfeited Discounts	487	0	SUPPREVREQ	0	0	0	COMMODITY	0	0
256 Miscellaneous Service Revenues		0	SUPPREVREQ	0	0	0	COMMODITY	0	0
257 Gathering		0	SUPPREVREQ	0	0	8,929,271	COMMODITY	0	8,929,271
258 Intercompany Software License Fees		0	SUPPREVREQ	0	0	5,027	COMMODITY	0	5,027
259 Pooling		0	SUPPREVREQ	0	0	0	COMMODITY	0	0
260 Direct Customer Cashouts		0	SUPPREVREQ	0	0	0	COMMODITY	0	0
261 Royalties		0	SUPPREVREQ	0	0	14	COMMODITY	0	14
262 Tax Discount		(1)	SUPPREVREQ	0	(1)	(30)	COMMODITY	0	(30)
263 Rent from Gas Property		0	SUPPPT	0	0	7,291	COMMODITY	0	7,291
264 <b>Total - OPERATING REVENUES</b>		270,963,553		0	270,963,553	0	COMMODITY	0	8,941,572
264 Other Income	412	0	SUPPREVREQ	0	0	0	COMMODITY	0	0
265 <b>NET INCOME</b>		(360,567)		0	(360,567)	0	COMMODITY	0	(9,459,480)
266 Return		-1463.60%		NA	-1463.60%	NA		NA	-13.31% NA

Account Description	Account Code	Gas Supply				Gathering			
		Classification		Classification		Classification		Classification	
		Gas Supply Dollars	Allocation Factor	Gas Supply Dollars	Allocation Factor	Gathering Dollars	Allocation Factor	Gathering Dollars	Allocation Factor
<b>267 SUMMARY</b>									
<b>268 OPERATING REVENUES</b>									
269 Sales & Transportation Operating Revenues		0	0	0	0	0	0	0	0
270 Gas Revenues		270,963,554	0	270,963,554	0	0	0	0	0
271 Forfeited Discounts		0	0	0	0	0	0	0	0
272 Miscellaneous Service Revenues		0	0	0	0	0	0	0	0
273 Gathering		0	0	8,929,271	0	8,929,271	0	8,929,271	0
274 Intercompany Software License Fees		0	0	5,027	0	5,027	0	5,027	0
275 Pooling		0	0	0	0	0	0	0	0
276 Direct Customer Cashouts		0	0	0	0	0	0	0	0
277 Royalties		0	0	0	0	14	0	14	0
278 Tax Discount		(1)	(1)	(30)	(30)	(30)	0	(30)	0
278 Rent from Gas Property		0	0	7,291	0	7,291	0	7,291	0
280 Total Operating Revenues		270,963,553	0	270,963,553	0	8,941,572	0	8,941,572	0
<b>281 EXPENSES</b>									
282 Production Expenses		271,022,343	0	271,022,343	0	9,791,837	0	9,791,837	0
283 Natural Gas Storage, Terminaling & Proc. Exp.		342,445	0	342,445	0	0	0	0	0
284 Transmission Expenses		0	0	0	0	0	0	0	0
285 Distribution Expenses		0	0	0	0	0	0	0	0
286 Total Operating Expenses		271,364,787	0	271,364,787	0	9,791,837	0	9,791,837	0
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>									
288 ADMINISTRATIVE & GENERAL EXPENSES		1,068	0	1,068	0	5,231,285	0	5,231,285	0
289 DEPRECIATION EXPENSE		5,736	0	5,736	0	3,926,018	0	3,926,018	0
<b>290 TAXES OTHER THAN INCOME TAXES</b>									
291 Other Income		0	0	0	0	697,338	0	697,338	0
292 INCOME BEFORE INCOME TAXES		(408,039)	0	(408,039)	0	(10,704,905)	0	(10,704,905)	0
293 FEDERAL INCOME TAXES									
294 Federal Income Taxes-Current		0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
295 State Net Income Tax		(47,472)	0	(47,472)	0	(1,245,426)	0	(1,245,426)	0
296 Subtotal - Income Taxes		(47,472)	0	(47,472)	0	(1,245,426)	0	(1,245,426)	0
<b>297 NET OPERATING INCOME</b>		(360,567)	0	(360,567)	0	(9,459,480)	0	(9,459,480)	0
<b>298 RATE BASE</b>		24,636	0	24,636	0	71,082,334	0	71,082,334	0
<b>299 RATE OF RETURN</b>		-1463.60%	NA	-1463.60%	NA	-13.31%	NA	-13.31%	NA
<b>300 Unitized</b>		(317.77)	0.00	(317.77)	(2.89)				

Account Description	Account Code	Gas Supply				Gathering								
		Classification		Classification		Classification		Classification						
		Gas Supply Dollars	Allocation Factor	Gas Supply Dollars	Allocation Factor	Gathering Dollars	Allocation Factor	Gathering Dollars	Allocation Factor					
301 REVENUE REQUIREMENTS ANALYSIS														
302 System Average Rate of Return Achieved		8.00%		8.00%	8.00%		8.00%	8.00%		8.00%		8.00%		8.00%
303 RATE BASE		24,636	0	24,636	0	71,082,334	0	71,082,334	0	71,082,334	0	71,082,334	0	0
304 OPERATING EXPENSES														
305 CUST. ACCTS., SERVICES, & SALES EXP.		271,364,787	0	271,364,787	0	9,791,837	0	9,791,837	0	9,791,837	0	9,791,837	0	0
306 ADMINISTRATIVE & GENERAL EXPENSES		1,068	0	1,068	0	5,231,285	0	5,231,285	0	5,231,285	0	5,231,285	0	0
307 DEPRECIATION EXPENSE		5,736	0	5,736	0	3,926,018	0	3,926,018	0	3,926,018	0	3,926,018	0	0
308 GENERAL TAXES		0	0	0	0	697,338	0	697,338	0	697,338	0	697,338	0	0
309 TOTAL		271,371,592	0	271,371,592	0	19,646,478	0	19,646,478	0	19,646,478	0	19,646,478	0	0
310 RETURN ON RATEBASE		1,970	0	1,970	0	5,685,172	0	5,685,172	0	5,685,172	0	5,685,172	0	0
311 FIT ON RETURN														
312 State Income Tax on Return		426	0.216042209	0	426	0	1,228,237	0.216042209	0	1,228,237	0	1,228,237	0	0
313 Increase in Uncoll		0	0	0	0	0	0	0	0	0	0	0	0	0
314 Additional Late Fees		0	0	0	0	0	0	0	0	0	0	0	0	0
315 TOTAL REVENUE REQUIREMENT		271,373,988	0	271,373,988	0	26,559,887	0	26,559,887	0	26,559,887	0	26,559,887	0	0

Ratio of Taxes to Return

Account Description	Account Code	Storage			Transmission															
		Storage Dollars	Allocation Factor	Storage Commodity	Customer	Transmission Dollars	Allocation Factor	Transmission												
								Demand	Comm	Cust.										
<b>1 1: RATE BASE</b>																				
<b>2 I. GAS PLANT IN SERVICE</b>																				
<b>3 A. INTANGIBLE PLANT</b>																				
4 Organization	301	226	STORPT	226	0	0	0	0	3,400	TRANPT	3,400	0	0							
5 Franchise and Consents	302	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0							
6 Miscellaneous Intangible Plant	303	1,017,460	STOR-303	722,436	295,025	0	0	6,109,531	6,109,531	TRAN-303	6,109,531	0	0							
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303	1,017,687		722,662	295,025	0	0	6,112,931	6,112,931			0	0							
<b>8 B. PRODUCTION PLANT</b>																				
9 Other Land & Land Rights-Land	325	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0							
10 Gas Well Structures	326	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0							
11 Field Compressor Station Structures	327	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0							
12 Field M&R Station Structures	328	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0							
13 Other Structures	329	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0							
14 Producing Gas Wells-Well Construction	330, 331	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0							
15 Field Lines	332	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0							
16 Field Compressor Station Equipment	333	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0							
17 Field M&R Station Equip-Company	334	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0							
18 Drilling & Cleaning Equipment	335	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0							
19 Other Equipment-Other	337	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0							
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337	0		0	0	0	0	0	0			0	0							
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>																				
22 Land and Land Rights	350	63,624	STORPT	63,624	0	0	0	0	0	TRANPT	0	0	0							
23 Structures and Improvements	351	1,733,972	STORPT	1,733,972	0	0	0	0	0	TRANPT	0	0	0							
24 Wells-Well Equipment	352	1,868,356	DEMAND	1,868,356	0	0	0	0	0	TRANPT	0	0	0							
25 Lines	353	2,134,447	DEMAND	2,134,447	0	0	0	0	0	TRANPT	0	0	0							
26 Compressor Station Equipment - Other	354	7,556,584	DEMAND	7,556,584	0	0	0	0	0	TRANPT	0	0	0							
27 M&R Equipment-Meters & Gauges	355	75,749	DEMAND	75,749	0	0	0	0	0	TRANPT	0	0	0							
28 Other Equipment	357	30,184	STORPT	30,184	0	0	0	0	0	TRANPT	0	0	0							
<b>29 Subtotal - STORAGE PLANT</b>	350-363	13,462,916		13,462,916	0	0	0	0	0			0	0							
<b>30 D. TRANSMISSION PLANT</b>																				
31 Land & Land Rights	365	0	STORPT	0	0	0	0	0	3,036,718	DEMAND	3,036,718	0	0							
32 Structures & Improvements	366	0	STORPT	0	0	0	0	0	2,931,326	DEMAND	2,931,326	0	0							
33 Mains	367	0	STORPT	0	0	0	0	148,893,346	148,893,346	DEMAND	148,893,346	0	0							
34 Compressor Station Equipment	368	0	STORPT	0	0	0	0	11,366,542	11,366,542	DEMAND	11,366,542	0	0							
35 M&R Station Equipment	369	0	STORPT	0	0	0	0	33,706,719	33,706,719	DEMAND	33,706,719	0	0							
36 Other Equipment	371	0	STORPT	0	0	0	0	2,464,382	2,464,382	DEMAND	2,464,382	0	0							
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371	0		0	0	0	0	202,399,033	202,399,033			0	0							

Account Description	Account Code	Storage			Transmission							
		Storage Dollars	Classification Allocation Factor	Storage Commodity Customer	Transmission Dollars	Classification Allocation Factor	Transmission					
							Demand	Demand	Comm	Cust.		
<b>38 E. DISTRIBUTION PLANT</b>												
39 Land and Land Rights	374	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
40 Structures and Improvements	375	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
41 Low Pressure Mains	376	0	STORPT	0	0	0	0	DEMAND	0	0	0	0
42 Regulated Pressure Mains	376	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
43 M & R Station Equipment	378	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
44 Services	380	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
45 Meters	381	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
46 Meter Installations	382	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
47 Industrial M & R Station Equipment	385	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
48 Other Property on Customers Premise	386	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
49 Other Equipment	387	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
<b>50 Subtotal - DISTRIBUTION PLANT</b>	374-387	0		0	0	0	0		0	0	0	0
<b>51 F. GENERAL PLANT</b>												
52 Land and Land Rights	389	1,086	STORPT	1,086	0	0	16,331	TRANPT	16,331	0	0	0
53 Structures and Improvements	390	67,031	STORPT	67,031	0	0	1,007,734	TRANPT	1,007,734	0	0	0
54 Office Furniture and Equipment	391	45,837	STORPT	45,837	0	0	689,107	TRANPT	689,107	0	0	0
55 Transportation Equipment	392	294,836	STORPT	294,836	0	0	4,432,517	TRANPT	4,432,517	0	0	0
56 Stores Equipment	393	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
57 Tools, Shop and Garage Equipment	394	33,953	STORPT	33,953	0	0	510,443	TRANPT	510,443	0	0	0
58 Laboratory Equipment	395	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
59 Power Operated Equipment	396	40,694	STORPT	40,694	0	0	611,788	TRANPT	611,788	0	0	0
60 Communication Equipment	397	166,477	STORPT	166,477	0	0	2,502,788	TRANPT	2,502,788	0	0	0
61 Miscellaneous Equipment	398	1,083	STORPT	1,083	0	0	16,276	TRANPT	16,276	0	0	0
62 Other Tangible Plant	399	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
<b>63 Subtotal - GENERAL PLANT</b>	389-399	650,998		650,998	0	0	9,786,983		9,786,983	0	0	0
<b>64 TOTAL PLANT IN SERVICE</b>		15,131,600		14,836,576	295,025	0	218,298,948		218,298,948	0	0	0
<b>65 G. UTILITY PLANT</b>	105	0	STORPT	0	0	0	0	TRANPT	0	0	0	0
<b>66 TOTAL UTILITY PLANT</b>		15,131,600		14,836,576	295,025	0	218,298,948		218,298,948	0	0	0





Account Description	Account Code	Storage			Transmission					
		Storage Dollars	Allocation Factor	Demand	Storage Commodity	Customer	Transmission Dollars	Classification		
								Allocation Factor	Demand	Comm
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>										
124 Wells Expense	816	6,546	STORPT	6,546	0	0	0	TRANPT	0	0
125 Lines Expenses	817	1,567	STORPT	1,567	0	0	0	TRANPT	0	0
126 Compressor Station Expenses	818	625,975	STORPT	625,975	0	0	0	TRANPT	0	0
127 Compressor Station Fuel	819	0	COMMODITY	0	0	0	0	TRANPT	0	0
128 Meas/Reg Station Expenses	820	664	STORPT	664	0	0	0	TRANPT	0	0
129 Gas Losses	823	0	COMMODITY	0	0	0	0	TRANPT	0	0
130 Other Expenses	824	167	STORPT	167	0	0	0	TRANPT	0	0
131 Storage Well Royalties	825	7,550	STORPT	7,550	0	0	0	TRANPT	0	0
132 Subtotal - Operations Accounts	816-825	642,469		642,469	0	0	0		0	0
133 Maint. of Structures & Improvements	831	112	STORPT	112	0	0	0	TRANPT	0	0
134 Maint. of Reservoirs and Wells	832	2,182	STORPT	2,182	0	0	0	TRANPT	0	0
135 Maint. of Lines	833	22,434	STORPT	22,434	0	0	0	TRANPT	0	0
136 Maint. of Compressor Station Equipment	834	303,536	STORPT	303,536	0	0	0	TRANPT	0	0
137 Maint. of Meas/Reg Station Equipment	835	188	STORPT	188	0	0	0	TRANPT	0	0
138 Maint. Of Other Equipment	837	165	STORPT	165	0	0	0	TRANPT	0	0
139 Subtotal - Maintenance Accounts	831-837	328,617		328,617	0	0	0		0	0
140 Subtotal - STORAGE EXPENSES	816-837	971,086		971,086	0	0	0		0	0
<b>141 C. TRANSMISSION EXPENSES</b>										
142 Supervision/Engineering	850	0	STORPT	0	0	0	546	TRANPT	546	0
143 Compressor Station Labor & Expenses	853	0	STORPT	0	0	0	0	TRANPT	0	0
144 Mains Expense	856	0	STORPT	0	0	0	734,628	TRANPT	734,628	0
145 Meas/Reg Station Expenses	857	0	STORPT	0	0	0	177,805	TRANPT	177,805	0
146 Transmission/Compressor Ga	858	0	STORPT	0	0	0	0	TRANPT	0	0
147 Other Expenses	859	0	STORPT	0	0	0	8,640	TRANPT	8,640	0
148 Rents	860	0	STORPT	0	0	0	37,769	TRANPT	37,769	0
149 Subtotal - Operation Accounts	856-860	0		0	0	0	959,388		959,388	0
150 Maint. of Structures & Improvements	862	0	STORPT	0	0	0	9,340	TRANPT	9,340	0
151 Maint. of Mains	863	0	STORPT	0	0	0	2,128,764	DEMAND	2,128,764	0
152 Maint. Of Compressor Station	864	0	STORPT	0	0	0	726	TRANPT	726	0
153 Maint. Of Meas/Reg Station Equipment	865	0	STORPT	0	0	0	1,267,317	TRANPT	1,267,317	0
154 Maint. of Communication Equipment	866	0	STORPT	0	0	0	183,491	TRANPT	183,491	0
155 Maint of Other Equipment	867	0	STORPT	0	0	0	9,696	TRANPT	9,696	0
156 Subtotal - Maintenance Accounts	863-867	0		0	0	0	3,599,334		3,599,334	0
157 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	0	4,558,722		4,558,722	0



Account Description	Account Code	Storage				Transmission								
		Classification		Storage		Classification		Transmission						
		Storage Dollars	Allocation Factor	Demand	Commodity Customer	Storage Dollars	Allocation Factor	Demand	Comm Cust.					
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>														
197 A. Labor-Related:														
198 Administrative & General Salaries	920	256,374	STORLABOR	256,374	0	0	0	0	976,401	TRANLABOR	976,401	0	0	0
199 Office Supplies & Expenses	921	93,973	STORLABOR	93,973	0	0	0	0	357,896	TRANLABOR	357,896	0	0	0
200 Admin. Expenses Transferred-Credit	922	(248,778)	STORLABOR	(248,778)	0	0	0	0	(947,472)	TRANLABOR	(947,472)	0	0	0
201 Outside Services Employed	923	169,403	STORLABOR	169,403	0	0	0	0	645,172	TRANLABOR	645,172	0	0	0
202 Employee Pensions and Benefits	926	224,727	STORLABOR	224,727	0	0	0	0	855,874	TRANLABOR	855,874	0	0	0
203 Subtotal - A&G Labor-Related	920-923, 926	495,699		495,699	0	0	0	0	1,887,870		1,887,870	0	0	0
204 B. Plant-Related:														
205 Property Insurance	924	1,333	STORTOPT	1,307	26	0	0	0	20,044	TRANPT	20,044	0	0	0
206 Injuries and Damages	925	37,141	STORTOPT	36,417	724	0	0	0	558,376	TRANPT	558,376	0	0	0
207 Maintenance of General Plant	932	801	STORGENPTXL	801	0	0	0	0	12,040	TRANGENPTXL	12,040	0	0	0
208 Subtotal - A&G Plant-Related		39,276		38,525	750	0	0	0	590,461		590,461	0	0	0
209 C. Other-Related:														
210 Franchise Requirements	927	0	STORL/P	0	0	0	0	0	0	TRANL/P	0	0	0	0
211 Regulatory Commission Expenses	928	15,325	STORREVREQ	7,293	8,033	0	0	0	65,060	TRANREVREQ	65,060	0	0	0
212 Duplicate Charges - Credit	929	0	STORL/P	0	0	0	0	0	0	TRANL/P	0	0	0	0
213 Misc. Gen'l Expenses	930	56,799	STORL/P	56,719	80	0	0	0	263,128	TRANL/P	263,128	0	0	0
214 Rents	931	31,634	STORL/P	31,590	44	0	0	0	146,550	TRANL/P	146,550	0	0	0
215 Subtotal - A&G Other-Related	927-931	103,759		95,602	8,157	0	0	0	474,738		474,738	0	0	0
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932	638,733		629,826	8,907	0	0	0	2,953,069		2,953,069	0	0	0
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		1,609,819		1,600,912	8,907	-	-	-	7,511,791		7,511,791	-	-	-
218														
219 VI. DEPRECIATION EXPENSE														
220 Intangible Plant	403	125,025	STOR-INTANG	88,780	36,244	0	0	0	750,985	TRAN-INTANG	750,985	0	0	0
221 Production Plant	403	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0	0
222 Storage Plant	403	296,238	STORPT	296,238	0	0	0	0	0	TRANPT	0	0	0	0
223 Transmission	403	0	STORPT	0	0	0	0	0	3,162,820	DEMAND	3,162,820	0	0	0
224 Distribution Land Structures & Improvements	403	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0	0
225 Distribution Mains	403	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0	0
226 Distribution M&R General	403	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0	0
227 Distribution Services	403	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0	0
228 Distribution - Meters	403	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0	0
229 Distribution - Meters Installations	403.10	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0	0
230 Industrial M & R Station Equipment - Other	403.11	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0	0
231 Other Property on Customers Premises	403.12	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0	0
232 Other Equipment	403.13	0	STORPT	0	0	0	0	0	0	TRANPT	0	0	0	0
233 General Plant	403.14	46,234	STORPT	46,234	0	0	0	0	695,070	TRANPT	695,070	0	0	0
234 Total - DEPRECIATION EXPENSE	403	467,496		431,252	36,244	0	0	0	4,608,875		4,608,875	0	0	0





Account Description	Account Code	Storage			Transmission			8.00%	8.00%	8.00%	8.00%	####	####	####
		Classification		Storage	Classification		Transmission							
		Storage Dollars	Allocation Factor		Storage Dollars	Allocation Factor								
<b>301 REVENUE REQUIREMENTS ANALYSIS</b>														
302 System Average Rate of Return Achieved		8.00%		8.00%		8.00%		8.00%		8.00%		8.00%	####	####
<b>303 RATE BASE</b>		38,352,008		7,080,526		31,271,482		0		126,718,552		126,718,552	0	0
<b>304 OPERATING EXPENSES</b>														
305 CUST. ACCTS., SERVICES, & SALES EXP.		971,086		971,086		0		0		4,558,722		4,558,722	0	0
306 ADMINISTRATIVE & GENERAL EXPENSES		0		0		0		0		0		0	0	0
307 DEPRECIATION EXPENSE		638,733		629,826		8,907		0		2,953,069		2,953,069	0	0
308 GENERAL TAXES		467,496		431,252		36,244		0		4,608,875		4,608,875	0	0
		82,282		81,858		425		0		557,789		557,789	0	0
<b>309 TOTAL</b>		2,159,598		2,114,022		45,576		0		12,678,454		12,678,454	0	0
<b>310 RETURN ON RATEBASE</b>		3,067,397		566,301		2,501,096		0		10,134,962		10,134,962	0	0
<b>311 FIT ON RETURN</b>														
312 State Income Tax on Return		662,687		122,345		540,342		0		2,189,580		2,189,580	0	0
313 Increase in Uncoll		0		0		0		0		0		0	0	0
314 Additional Late Fees		0		0		0		0		0		0	0	0
<b>315 TOTAL REVENUE REQUIREMENT</b>		<b>5,889,682</b>		<b>2,802,668</b>		<b>3,087,014</b>		<b>0</b>		<b>25,002,996</b>		<b>25,002,996</b>	<b>0</b>	<b>0</b>

Ratio of Taxes to Return

Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
<b>1 1: RATE BASE</b>						
<b>2 I. GAS PLANT IN SERVICE</b>						
<b>3 A. INTANGIBLE PLANT</b>						
4 Organization	301	44,058	DISTPT	28,695	48	15,316
5 Franchise and Consents	302	0	DISTPT	0	0	0
6 Miscellaneous Intangible Plant	303	124,731,416	DIST-303	57,547,939	2,922,669	64,260,808
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303	124,775,474		57,576,634	2,922,717	64,276,124
<b>8 B. PRODUCTION PLANT</b>						
9 Other Land & Land Rights-Land	325	0	DISTPT	0	0	0
10 Gas Well Structures	326	0	DISTPT	0	0	0
11 Field Compressor Station Structures	327	0	DISTPT	0	0	0
12 Field M&R Station Structures	328	0	DISTPT	0	0	0
13 Other Structures	329	0	DISTPT	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	0	DISTPT	0	0	0
15 Field Lines	332	0	DISTPT	0	0	0
16 Field Compressor Station Equipment	333	0	DISTPT	0	0	0
17 Field M&R Station Equip-Company	334	0	DISTPT	0	0	0
18 Drilling & Cleaning Equipment	335	0	DISTPT	0	0	0
19 Other Equipment-Other	337	0	DISTPT	0	0	0
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337	0		0	0	0
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>						
22 Land and Land Rights	350	0	DISTPT	0	0	0
23 Structures and Improvements	351	0	DISTPT	0	0	0
24 Wells-Well Equipment	352	0	DISTPT	0	0	0
25 Lines	353	0	DISTPT	0	0	0
26 Compressor Station Equipment - Other	354	0	DISTPT	0	0	0
27 M&R Equipment-Meters & Gauges	355	0	DISTPT	0	0	0
28 Other Equipment	357	0	DISTPT	0	0	0
<b>29 Subtotal - STORAGE PLANT</b>	350-363	0		0	0	0
<b>30 D. TRANSMISSION PLANT</b>						
31 Land & Land Rights	365	0	DISTPT	0	0	0
32 Structures & Improvements	366	0	DEMAND	0	0	0
33 Mains	367	0	DEMAND	0	0	0
34 Compressor Station Equipment	368	0	DEMAND	0	0	0
35 M&R Station Equipment	369	0	DEMAND	0	0	0
36 Other Equipment	371	0	DISTPT	0	0	0
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371	0		0	0	0

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
<b>E. DISTRIBUTION PLANT</b>						
38 Land and Land Rights	374	6,930,561	DISTPT	4,513,856	7,498	2,409,207
39 Structures and Improvements	375	31,452,099	DISTPT	20,484,670	34,026	10,933,403
40 Low Pressure Mains	376	702,395,077	DEMAND	0	0	0
41 Regulated Pressure Mains	376	931,934,664	DEMAND	931,934,664	0	0
42 M & R Station Equipment	378	67,674,628	DEMAND	67,674,628	0	0
43 Services	380	632,413,944	CUST	0	0	632,413,944
44 Meters	381	126,828,614	CUST	0	0	126,828,614
45 Meter Installations	382	90,344,063	CUST	0	0	90,344,063
46 Industrial M & R Station Equipment	385	10,644,190	CUST	0	0	10,644,190
47 Other Property on Customers Premise	386	14,644,532	CUST	0	0	14,644,532
48 Other Equipment	387	7,666,771	DISTPT	4,993,348	8,294	2,665,129
49 Subtotal - DISTRIBUTION PLANT	374-387	2,622,929,143		1,731,996,244	49,817	890,883,082
<b>F. GENERAL PLANT</b>						
51 Land and Land Rights	389	211,630	DISTPT	137,834	229	73,567
52 Structures and Improvements	390	13,059,427	DISTPT	8,505,571	14,128	4,539,728
53 Office Furniture and Equipment	391	8,930,275	DISTPT	5,816,265	9,661	3,104,349
54 Transportation Equipment	392	57,441,861	DISTPT	37,411,735	62,142	19,967,984
55 Stores Equipment	393	0	DISTPT	0	0	0
56 Tools, Shop and Garage Equipment	394	6,614,930	DISTPT	4,308,287	7,156	2,299,487
57 Laboratory Equipment	395	0	DISTPT	0	0	0
58 Power Operated Equipment	396	7,928,283	DISTPT	5,163,670	8,577	2,756,036
59 Communication Equipment	397	32,434,129	DISTPT	21,124,264	35,088	11,274,777
60 Miscellaneous Equipment	398	210,919	DISTPT	137,371	228	73,320
61 Other Tangible Plant	399	0	DISTPT	0	0	0
62 Subtotal - GENERAL PLANT	389-399	126,831,455		82,604,997	137,209	44,089,249
63 TOTAL PLANT IN SERVICE		2,874,536,072		1,872,177,875	3,109,743	999,248,454
<b>G. UTILITY PLANT</b>						
64 Land and Land Rights	105	0	DISTPT	0	0	0
65 Subtotal - UTILITY PLANT		0		0	0	0
66 TOTAL UTILITY PLANT		2,874,536,072		1,872,177,875	3,109,743	999,248,454

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
<b>67 II. DEPRECIATION RESERVE</b>						
68 Intangible Plant	303	58,943,653	DIST-INTANG	27,199,072	1,380,685	30,363,896
69 Production Plant	325-337	0	CUST	0	0	0
70 Storage Plant	350-357	0	CUST	0	0	0
71 Transmission	365-371	0	DISTPXL	0	0	0
72 Distribution Land Structures & Improvements	374-375	21,661,764	DISTPT	14,108,251	23,434	7,530,079
73 Distribution Mains	376	412,081,098	DEMAND	412,081,098	0	0
74 Distribution M&R General	378	27,099,121	DEMAND	27,099,121	0	0
75 Distribution Services	380	257,018,152	CUST	0	0	257,018,152
76 Distribution - Meters	381	28,466,508	CUST	0	0	28,466,508
77 Distribution - Meters Installations	382	37,863,819	CUST	0	0	37,863,819
78 Industrial M & R Station Equipment - Other	385	4,876,879	CUST	0	0	4,876,879
79 Other Property on Customers Premises	386	13,387,293	CUST	0	0	13,387,293
80 Other Equipment	387	1,932,405	DISTPT	1,258,570	2,091	671,744
81 General Plant	389-399	47,610,746	DISTPT	31,008,755	51,506	16,550,484
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>910,941,438</b>		<b>512,754,867</b>	<b>1,457,716</b>	<b>396,728,855</b>
83 Retirement Obligation		0	DISTPXL	0	0	0
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>910,941,438</b>		<b>512,754,867</b>	<b>1,457,716</b>	<b>396,728,855</b>
<b>85 III. OTHER RATE BASE ITEMS</b>						
86 Gas Storage Underground - NonCurrent		0	COMMODITY	0	0	0
87 Gas Stored Underground - Current		0	COMMODITY	0	0	0
88 Materials and Supplies		2,834,813	DISTPT	1,846,306	3,067	985,440
89 Prepayments		5,674,294	DISTPT	3,695,653	6,139	1,972,503
90 Cash Working Capital		31,155,897	DISTPT	20,291,755	33,705	10,830,437
91 Deferred Income Taxes		(183,997,062)	DISTPT	(119,836,808)	(199,053)	(63,961,201)
92 Customer Advances and Deposits		(3,129,038)	CUST	0	0	(3,129,038)
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>(147,461,096)</b>		<b>(94,003,094)</b>	<b>(156,142)</b>	<b>(53,301,860)</b>
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>1,816,133,538</b>		<b>1,265,419,913</b>	<b>1,495,886</b>	<b>549,217,740</b>
95 Gas Purchases Cash Working Capital		0	COMMODITY	0	0	0
<b>96 TOTAL RATE BASE</b>		<b>1,816,133,538</b>		<b>1,265,419,913</b>	<b>1,495,886</b>	<b>549,217,740</b>

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Classification Phase		
				Demand	Commodity	Customer
<b>97 2: EXPENSES</b>						
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>						
100 1. Natural Gas Production and Gathering						
101 Operation Supervision & Engineering	750	0	DISTPT	0	0	0
102 Production Maps	751	0	DISTPT	0	0	0
103 Gas Wells Expense	752	0	DISTPT	0	0	0
104 Field Lines Expense	753	0	DISTPT	0	0	0
105 Field Compressor Station Expense	754756	0	DISTPT	0	0	0
106 Other Expense	759	0	DISTPT	0	0	0
107 Rents	760	0	DISTPT	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0
109 Maint Supervision & Engineering	762	0	DISTPT	0	0	0
110 Producing Gas Wells Maintenance	763	0	DISTPT	0	0	0
111 Field Lines	764, 787	0	DISTPT	0	0	0
112 Field Meas/Reg	765, 766	0	DISTPT	0	0	0
113 Other Equipment	769	0	DISTPT	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0
116 2. Other Gas Supply Expenses						
117 Nat Gas Well Head Purchases	800	0	DISTGAS	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	DISTGAS	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	DISTGAS	0	0	0
120 Other Gas Supply Expenses	813	0	DISTGAS	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>						
124 Wells Expense	816	0	DISTPT	0	0	0
125 Lines Expenses	817	0	DISTPT	0	0	0
126 Compressor Station Expenses	818	0	DISTPT	0	0	0
127 Compressor Station Fuel	819	0	DISTPT	0	0	0
128 Meas/Reg Station Expenses	820	0	DISTPT	0	0	0
129 Gas Losses	823	0	DISTPT	0	0	0
130 Other Expenses	824	0	DISTPT	0	0	0
131 Storage Well Royalties	825	0	DISTPT	0	0	0
132 Subtotal - Operations Accounts	816-825	0		0	0	0
133 Maint. of Structures & Improvements	831	0	DISTPT	0	0	0
134 Maint. of Reservoirs and Wells	832	0	DISTPT	0	0	0
135 Maint. of Lines	833	0	DISTPT	0	0	0
136 Maint. of Compressor Station Equipment	834	0	DISTPT	0	0	0
137 Maint. of Meas/Reg Station Equipment	835	0	DISTPT	0	0	0
138 Maint. Of Other Equipment	837	0	DISTPT	0	0	0
139 Subtotal - Maintenance Accounts	831-837	0		0	0	0
140 Subtotal - STORAGE EXPENSES	816-837	0		0	0	0
<b>141 C. TRANSMISSION EXPENSES</b>						
142 Supervision/Engineering	850	0	DEMAND	0	0	0
143 Compressor Station Labor & Expenses	853	0	DEMAND	0	0	0
144 Mains Expense	856	0	DEMAND	0	0	0
145 Meas/Reg Station Expenses	857	0	DEMAND	0	0	0
146 Transmission/Compressor Ga	858	0	DEMAND	0	0	0
147 Other Expenses	859	0	DEMAND	0	0	0
148 Rents	860	0	DEMAND	0	0	0
149 Subtotal - Operation Accounts	856-860	0		0	0	0
150 Maint. of Structures & Improvements	862	0	DEMAND	0	0	0
151 Maint. of Mains	863	0	DEMAND	0	0	0
152 Maint. Of Compressor Station	864	0	DEMAND	0	0	0
153 Maint. Of Meas/Reg Station Equipment	865	0	DEMAND	0	0	0
154 Maint. of Communication Equipment	866	0	DEMAND	0	0	0
155 Maint of Other Equipment	867	0	DEMAND	0	0	0
156 Subtotal - Maintenance Accounts	863-867	0		0	0	0
157 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	0

Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
<b>158 D. DISTRIBUTION EXPENSES</b>						
159 Operation Supervision & Engineering	870	(1,180,735)	DISTLABOR	(567,324)	(22)	(613,388)
160 Distribution Load Dispatching	871	1,545	DEMAND	1,545	0	0
161 Mains and Services Expenses	874	12,198,679	MAIN&SERVICE	6,419,115	0	5,779,564
162 Meas. & Reg. Station Expenses	875	3,282,135	DEMAND	3,282,135	0	0
163 Meas. & Reg. Station Expenses - City Gate	877	47,258	DEMAND	47,258	0	0
164 Meter & House Regulator Expenses	878	5,800,677	CUST	0	0	5,800,677
165 Customer Installations Expenses	879	5,354,119	CUST	0	0	5,354,119
166 Other Expenses	880	2,695,806	DISTO&M	1,869,067	180	826,560
167 Rents	881	390,129	DISTO&M	270,486	26	119,617
168 Maint. of Structures & Improvements	886	3,850,598	DISTPT	2,507,885	4,166	1,338,548
169 Maint. of Mains	887	29,797,704	DEMAND	29,797,704	0	0
170 Maint. of Compressor Station Equip.	888	128,833	DEMAND	128,833	0	0
171 Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816	DEMAND	1,430,816	0	0
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,555	CUST	0	0	1,555
173 Maint. of Services	892	987,954	CUST	0	0	987,954
174 Maint. of Meters & House Regulators	893	388,121	CUST	0	0	388,121
175 Maint. of Other Equipment	894	598,328	DISTO&M	414,835.18	40	183,453
176 <b>Subtotal - DISTRIBUTION EXPENSES</b>	870-894	65,773,523		45,602,353	4,389	20,166,781
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>		65,773,523		45,602,353	4,389	20,166,781
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>						
179 Supervision	901	0	CUST	0	0	0
180 Meter Reading Expenses	902	4,799,922	CUST	0	0	4,799,922
181 Customer Records & Collection Expense	903	17,132,673	CUST	0	0	17,132,673
182 Uncollectible Accounts	904	15,502,183	CUST	0	0	15,502,183
183 <b>Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	902-904	37,434,779		0	0	37,434,779
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>						
185 Supervision	907	437,767	CUST	0	0	437,767
186 Customer Assistance Expenses	908	2,892,225	CUST	0	0	2,892,225
187 Info. & Instructional Advertising Expense	909	3,206,633	CUST	0	0	3,206,633
188 Misc. Customer Serv. & Inform. Expen.	910	4,280	CUST	0	0	4,280
189 <b>Subtotal - CUSTOMER SERVICE</b>	907-910	6,540,906		0	0	6,540,906
<b>190 IV. SALES EXPENSES (C-8)</b>						
191 Supervision	911	0	CUST	0	0	0
192 Demonstrating & Selling Expenses	912, 913	1,371,405	CUST	0	0	1,371,405
193 Miscellaneous Sales Expenses	916	0	CUST	0	0	0
194 <b>Subtotal - SALES EXPENSES</b>	911-916	1,371,405		0	0	1,371,405
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b>	901-916	45,347,090		0	0	45,347,090

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification			Distribution		
			Allocation Factor	Demand	Commodity	Customer		
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>								
197 A. Labor-Related:								
198 Administrative & General Salaries	920	20,556,604	DISTLABOR	9,877,125	387	10,679,092		
199 Office Supplies & Expenses	921	7,534,937	DISTLABOR	3,620,419	142	3,914,376		
200 Admin. Expenses Transferred-Credit	922	(19,947,566)	DISTLABOR	(9,584,492)	(375)	(10,362,699)		
201 Outside Services Employed	923	13,583,107	DISTLABOR	6,526,469	255	7,056,382		
202 Employee Pensions and Benefits	926	18,019,107	DISTLABOR	8,657,898	339	9,360,870		
203 Subtotal - A&G Labor-Related	920-923, 926	39,746,189		19,097,419	747	20,648,022		
204 B. Plant-Related:								
205 Property Insurance	924	259,759	DISTPT	169,180	281	90,298		
206 Injuries and Damages	925	7,236,111	DISTPT	4,712,860	7,828	2,515,422		
207 Maintenance of General Plant	932	156,031	DISTGENPTXL	101,623	169	54,240		
208 Subtotal - A&G Plant-Related		7,651,901		4,983,663	8,278	2,659,960		
209 C. Other-Related:								
210 Franchise Requirements	927	0	DISTLP	0	0	0		
211 Regulatory Commission Expenses	928	1,126,805	DISTVREQ	639,281	1,397	486,127		
212 Duplicate Charges - Credit	929	0	DISTLP	0	0	0		
213 Misc. Gen'l Expenses	930	5,032,324	DISTLP	2,556,724	958	2,474,642		
214 Rents	931	2,802,765	DISTLP	1,423,973	534	1,378,258		
215 Subtotal - A&G Other-Related	927-931	8,961,895		4,619,978	2,889	4,339,027		
216 <b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	56,359,984		28,701,061	11,915	27,647,009		
217 <b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		167,480,597		74,303,414	16,304	93,160,879		
218								
219 <b>VI. DEPRECIATION EXPENSE</b>								
220 Intangible Plant	403	15,328,890	DIST-INTANG	7,073,392	359,061	7,896,437		
221 Production Plant	403	0	CUST	0	0	0		
222 Storage Plant	403	0	CUST	0	0	0		
223 Transmission	403	0	DISTPXL	0	0	0		
224 Distribution Land Structures & Improvements	403	1,262,031	DISTPT	821,958	1,365	438,708		
225 Distribution Mains	403	27,818,560	DEMAND	27,818,560	0	0		
226 Distribution M&R General	403	1,426,582	DEMAND	1,426,582	0	0		
227 Distribution Services	403	15,295,585	CUST	0	0	15,295,585		
228 Distribution - Meters	403	4,930,443	CUST	0	0	4,930,443		
229 Distribution - Meters Installations	403.10	1,741,537	CUST	0	0	1,741,537		
230 Industrial M & R Station Equipment - Other	403.11	225,744	CUST	0	0	225,744		
231 Other Property on Customers Premises	403.12	269,216	CUST	0	0	269,216		
232 Other Equipment	403.13	311,886	DISTPT	203,131	337	108,418		
233 General Plant	403.14	9,007,550	DISTPT	5,866,594	9,745	3,131,212		
234 <b>Total - DEPRECIATION EXPENSE</b>	403	77,618,024		43,210,216	370,508	34,037,299		

Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>						
236 A. General Taxes						
237 Payroll Taxes	408.15	4,851,724	DISTLABOR	2,331,177	91	2,520,456
238 Plant Related Taxes	408.17	4,242,079	DISTPT	2,762,855	4,589	1,474,635
239 Gas Related	408.18	0	DISTPT	0	0	0
240 Subtotal - General Taxes		9,093,803		5,094,032	4,680	3,995,091
241 <b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	254,192,424		122,607,662	391,493	131,193,269
242 B. Revenue Taxes: (GRT)						
243 State Gross Earnings	408.11	0	DISTREVREQ	0	0	0
244 Municipal Tax	408	0	DISTREVREQ	0	0	0
245 <b>Subtotal - Revenue Taxes (GRT)</b>		0		0	0	0
246 C. Income Taxes						
247 Fed & State Income Taxes Based on Net Income	409	12,039,919	DIST_PreTax	9,345,878	6,051	2,687,990
248 Other	409	0	DISTREVREQ	0	0	0
249 <b>Subtotal - Income Taxes</b>		12,039,919		9,345,878	6,051	2,687,990
250 <b>TOTAL TAXES (Excl. General Taxes)</b>		12,039,919		9,345,878	6,051	2,687,990
251 <b>TOTAL EXPENSES</b>		266,232,343		131,953,540	397,544	133,881,259
<b>252 3: OPERATING REVENUES</b>						
253 Sales & Transportation Operating Revenues	480-485	348,530,296	DISTREVREQ	197,735,057	432,186	150,363,053
254 Gas Revenues		0	DISTREVREQ	0	0	0
255 Forfeited Discounts	487	4,070,288	DISTREVREQ	2,309,236	5,047	1,756,005
256 Miscellaneous Service Revenues		3,007,010	DISTREVREQ	1,705,996	3,729	1,297,285
257 Gathering		0	DISTREVREQ	0	0	0
258 Intercompany Software License Fees		106,195	DISTREVREQ	60,249	132	45,815
259 Pooling		1,784,667	DISTREVREQ	1,012,512	2,213	769,941
260 Direct Customer Cashouts		27,049	DISTREVREQ	15,346	34	11,670
261 Royalties		290	DISTREVREQ	164	0	125
262 Tax Discount		290	DISTREVREQ	165	0	125
263 Rent from Gas Property		154,016	DISTPT	100,310	167	53,539
262 <b>Total - OPERATING REVENUES</b>		357,680,100		202,939,035	443,508	154,297,558
264 Other Income	412	0	DISTREVREQ	0	0	0
265 <b>NET INCOME</b>		91,447,757		70,985,494	45,963	20,416,300
266 Return		5.04%		5.61%	3.07%	3.72%

Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
<b>267 SUMMARY</b>						
<b>268 OPERATING REVENUES</b>						
269 Sales & Transportation Operating Revenues				197,735,057	432,186	150,363,053
270 Gas Revenues		348,530,296		0	0	0
271 Forfeited Discounts		4,070,288		2,309,236	5,047	1,756,005
272 Miscellaneous Service Revenues		3,007,010		1,705,996	3,729	1,297,285
273 Gathering		0		0	0	0
274 Intercompany Software License Fees		106,195		60,249	132	45,815
275 Pooling		1,784,667		1,012,512	2,213	769,941
276 Direct Customer Cashouts		27,049		15,346	34	11,670
277 Royalties		290		164	0	125
278 Tax Discount		290		165	0	125
278 Rent from Gas Property		154,016		100,310	167	53,539
280 Total Operating Revenues		357,680,100		202,939,035	443,508	154,297,558
<b>281 EXPENSES</b>						
282 Production Expenses		0		0	0	0
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0
284 Transmission Expenses		0		0	0	0
285 Distribution Expenses		65,773,523		45,602,353	4,389	20,166,781
286 Total Operating Expenses		65,773,523		45,602,353	4,389	20,166,781
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		45,347,090		0	0	45,347,090
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		56,359,984		28,701,061	11,915	27,647,009
<b>289 DEPRECIATION EXPENSE</b>		77,618,024		43,210,216	370,508	34,037,299
<b>290 TAXES OTHER THAN INCOME TAXES</b>		9,093,803		5,094,032	4,680	3,995,091
291 Other Income		0		0	0	0
<b>292 INCOME BEFORE INCOME TAXES</b>		103,487,676		80,331,372	52,015	23,104,289
				77.6%	0.1%	22.3%
				77.6%	0.1%	22.3%
<b>293 FEDERAL INCOME TAXES</b>		12,039,919		9,345,878	6,051	2,687,990
294 Federal Income Taxes-Current		0		0	0	0
295 State Net Income Tax		12,039,919		9,345,878	6,051	2,687,990
296 Subtotal - Income Taxes		12,039,919		9,345,878	6,051	2,687,990
<b>297 NET OPERATING INCOME</b>		91,447,757		70,985,494	45,963	20,416,300
<b>298 RATE BASE</b>		1,816,133,538		1,265,419,913	1,495,886	549,217,740
<b>299 RATE OF RETURN</b>		5.04%		5.61%	3.07%	3.72%
<b>300 Unitized</b>						

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
301 REVENUE REQUIREMENTS ANALYSIS						
302 System Average Rate of Return Achieved		8.00%	8.00%	8.00%	8.00%	8.00%
303 RATE BASE		1,816,133,538		1,265,419,913	1,495,886	549,217,740
304 OPERATING EXPENSES		65,773,523		45,602,353	4,389	20,166,781
305 CUST. ACCTS., SERVICES, & SALES EXP.		45,347,090		0	0	45,347,090
306 ADMINISTRATIVE & GENERAL EXPENSES		56,359,984		28,701,061	11,915	27,647,009
307 DEPRECIATION EXPENSE		77,618,024		43,210,216	370,508	34,037,299
308 GENERAL TAXES		9,093,803		5,094,032	4,680	3,995,091
309 TOTAL		254,192,424		122,607,662	391,493	131,193,269
310 RETURN ON RATEBASE		145,254,538		101,208,408	119,641	43,926,488
311 FIT ON RETURN		31,381,111	0.216042209	21,865,288	25,848	9,489,976
312 State Income Tax on Return		0		0	0	0
313 Increase in Uncoll		2,212,976		0	0	2,212,976
314 Additional Late Fees		0		0	0	0
315 TOTAL REVENUE REQUIREMENT		433,041,050		245,681,359	536,981	186,822,710

Ratio of Taxes to Return

Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service				
<b>1 1: RATE BASE</b>																	
<b>2 I. GAS PLANT IN SERVICE</b>																	
<b>3 A. INTANGIBLE PLANT</b>																	
4 Organization	301	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Franchise and Consents	302	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Miscellaneous Intangible Plant	303	46,694	SUPP_303-E	35,018	5,335	4,195	2,146										
7 <b>Subtotal - INTANGIBLE PLANT</b>	301-303	46,694		35,018	5,335	4,195	2,146										
<b>8 B. PRODUCTION PLANT</b>																	
9 Other Land & Land Rights-Land	325	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Gas Well Structures	326	0	Sales_Firm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Field Compressor Station Structures	327	0	Sales_Firm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Field M&R Station Structures	328	0	Sales_Firm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Other Structures	329	0	Sales_Firm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	0	Sales_Firm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Field Lines	332	0	Sales_Firm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Field Compressor Station Equipment	333	0	Sales_Firm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 Field M&R Station Equip-Company	334	0	Sales_Firm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Drilling & Cleaning Equipment	335	0	Sales_Firm	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Other Equipment-Other	337	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 <b>Subtotal - PRODUCTION PLANT</b>	325-337	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>																	
22 Land and Land Rights	350	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 Structures and Improvements	351	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Wells-Well Equipment	352	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 Lines	353	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 Compressor Station Equipment - Other	354	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 M&R Equipment-Meters & Gauges	355	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 Other Equipment	357	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 <b>Subtotal - STORAGE PLANT</b>	350-363	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>30 D. TRANSMISSION PLANT</b>																	
31 Land & Land Rights	365	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 Structures & Improvements	366	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 Mains	367	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 Compressor Station Equipment	368	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 M&R Station Equipment	369	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 Other Equipment	371	0	SUPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 <b>Subtotal - TRANSMISSION PLANT</b>	365-371	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
<b>38 E. DISTRIBUTION PLANT</b>															
39 Land and Land Rights	374	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	378	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	380	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
44 Services	381	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
45 Meters	382	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
46 Meter Installations	385	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	386	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	387	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
49 Other Equipment															
50 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0	0	0	0	0	0	0
<b>51 F. GENERAL PLANT</b>															
52 Land and Land Rights	389	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
53 Structures and Improvements	390	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
54 Office Furniture and Equipment	391	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
55 Transportation Equipment	392	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
56 Stores Equipment	393	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
58 Laboratory Equipment	395	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
60 Communication Equipment	397	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
61 Miscellaneous Equipment	398	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
62 Other Tangible Plant	399	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	0		0	0	0	0	0	0	0	0	0	0	0	0
<b>64 TOTAL PLANT IN SERVICE</b>		46,694		35,018	5,335	4,195	2,146								
<b>65 G. UTILITY PLANT</b>	105	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
<b>66 TOTAL UTILITY PLANT</b>		46,694		35,018	5,335	4,195	2,146								

Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				16,543	2,520	1,982	2,520	1,982	2,520	1,982	2,520	1,982	2,520	1,014	
<b>67 II. DEPRECIATION RESERVE</b>															
68 Intangible Plant	303	22,058	SUPPTE	16,543	2,520	1,982	2,520	1,982	2,520	1,982	2,520	1,982	2,520	1,014	0
69 Production Plant	325-337	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
70 Storage Plant	350-357	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
71 Transmission	365-371	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
72 Distribution Land Structures & Improvements	374-375	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
73 Distribution Mains	376	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
74 Distribution M&R General	378	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
75 Distribution Services	380	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
76 Distribution - Meters	381	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
77 Distribution - Meters Installations	382	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
78 Industrial M & R Station Equipment - Other	385	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
79 Other Property on Customers Premises	386	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
80 Other Equipment	387	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
81 General Plant	389-399	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>22,058</b>		<b>16,543</b>	<b>2,520</b>	<b>1,982</b>	<b>2,520</b>	<b>1,982</b>	<b>2,520</b>	<b>1,982</b>	<b>2,520</b>	<b>1,982</b>	<b>2,520</b>	<b>1,014</b>	<b>0</b>
83 Retirement Obligation		0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>22,058</b>		<b>16,543</b>	<b>2,520</b>	<b>1,982</b>	<b>2,520</b>	<b>1,982</b>	<b>2,520</b>	<b>1,982</b>	<b>2,520</b>	<b>1,982</b>	<b>2,520</b>	<b>1,014</b>	<b>0</b>
<b>85 III. OTHER RATE BASE ITEMS</b>															
86 Gas Storage Underground - NonCurrent		0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
87 Gas Stored Underground - Current		0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0
88 Materials and Supplies		0	SUPPTE-COM	0	0	0	0	0	0	0	0	0	0	0	0
89 Prepayments		0	SUPPO&M-E	0	0	0	0	0	0	0	0	0	0	0	0
90 Cash Working Capital		0	SUPPTE-COM	0	0	0	0	0	0	0	0	0	0	0	0
91 Deferred Income Taxes		0	SUPPTE-COM	0	0	0	0	0	0	0	0	0	0	0	0
92 Customer Advances and Deposits		0	SUPPTE-COM	0	0	0	0	0	0	0	0	0	0	0	0
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>24,636</b>		<b>18,476</b>	<b>2,815</b>	<b>2,213</b>	<b>2,815</b>	<b>2,213</b>	<b>2,815</b>	<b>2,213</b>	<b>2,815</b>	<b>2,213</b>	<b>2,815</b>	<b>1,132</b>	<b>0</b>
95 Gas Purchases Cash Working Capital		0	SUPPO&M-E	0	0	0	0	0	0	0	0	0	0	0	0
<b>96 TOTAL RATE BASE</b>		<b>24,636</b>		<b>18,476</b>	<b>2,815</b>	<b>2,213</b>	<b>2,815</b>	<b>2,213</b>	<b>2,815</b>	<b>2,213</b>	<b>2,815</b>	<b>2,213</b>	<b>2,815</b>	<b>1,132</b>	<b>0</b>

Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service						
				203,033,014	(1,720,296)	1,283,399	30,944,442	(252,180)	188,134	24,410,131	(140,666)	104,942	12,575,967	(6,736)	5,025				
<b>97 2: EXPENSES</b>																			
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>																			
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>																			
100 1. Natural Gas Production and Gathering																			
101 Operation Supervision & Engineering	750	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Production Maps	751	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103 Gas Wells Expense	752	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104 Field Lines Expense	753	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Field Compressor Station Expense	754756	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Other Expense	759	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Rents	760	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109 Maint Supervision & Engineering	762	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111 Field Lines	764, 787	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 Field Meas/Reg	765, 766	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113 Other Equipment	769	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116 2. Other Gas Supply Expenses																			
117 Nat Gas Well Head Purchases	800	270,963,554	Gas_Revenue	203,033,014	30,944,442	24,410,131	12,575,967												
118 Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	Sales_Firm	(1,720,296)	(252,180)	(140,666)	(6,736)												
119 Gas used for Other Util Ops-Credit	812755	1,581,500	Sales_Firm	1,283,399	188,134	104,942	5,025												
120 Other Gas Supply Expenses	813	597,166	Sales_Firm	484,605	71,039	39,625	1,897												
121 Subtotal - Other Gas Supply Expenses		271,022,343		203,080,721	30,951,435	24,414,032	12,576,154												
122 Subtotal - PRODUCTION EXPENSES	751-813	271,022,343		203,080,721	30,951,435	24,414,032	12,576,154												





Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service				
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>																	
197 A. Labor-Related:																	
198 Administrative & General Salaries	920	0	SUPPLABOR-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
199 Office Supplies & Expenses	921	0	SUPPLABOR-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 Admin. Expenses Transferred-Credit	922	0	SUPPLABOR-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
201 Outside Services Employed	923	0	SUPPLABOR-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202 Employee Pensions and Benefits	926	0	SUPPLABOR-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
203 Subtotal - A&G Labor-Related	920-923, 926	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
204 B. Plant-Related:																	
205 Property Insurance	924	0	SUPPPT-COM	0	0	0	0	0	0	0	0	0	0	0	0	0	0
206 Injuries and Damages	925	0	SUPPPT-COM	0	0	0	0	0	0	0	0	0	0	0	0	0	0
207 Maintenance of General Plant	932	0	SUPPGENPTXL-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
208 Subtotal - A&G Plant-Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
209 C. Other-Related:																	
210 Franchise Requirements	927	0	SUPPL/P-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211 Regulatory Commission Expenses	928	1,068	SUPPREVREQ-E	866	127	71	866	127	71	866	127	71	866	127	71	866	127
212 Duplicate Charges - Credit	929	0	SUPPL/P-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
213 Misc. Gen'l Expenses	930	0	SUPPL/P-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
214 Rents	931	0	SUPPL/P-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215 Subtotal - A&G Other-Related	927-931	1,068		866	127	71	866	127	71	866	127	71	866	127	71	866	127
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932	1,068		866	127	71	866	127	71	866	127	71	866	127	71	866	127
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		343,513		278,762	40,864	22,794	278,762	40,864	22,794	278,762	40,864	22,794	278,762	40,864	22,794	278,762	40,864
218																	
219 VI. DEPRECIATION EXPENSE																	
220 Intangible Plant	403	5,736	SUPPPT-E	4,302	655	515	4,302	655	515	4,302	655	515	4,302	655	515	4,302	655
221 Production Plant	403	0	SUPPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
222 Storage Plant	403	0	SUPPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
223 Transmission	403	0	SUPPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
224 Distribution Land Structures & Improvements	403	0	SUPPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225 Distribution Mains	403	0	SUPPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226 Distribution M&R General	403	0	SUPPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
227 Distribution Services	403	0	SUPPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
228 Distribution - Meters	403	0	SUPPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
229 Distribution - Meters Installations	403.10	0	SUPPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230 Industrial M & R Station Equipment - Other	403.11	0	SUPPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
231 Other Property on Customers Premises	403.12	0	SUPPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
232 Other Equipment	403.13	0	SUPPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
233 General Plant	403.14	0	SUPPPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
234 Total - DEPRECIATION EXPENSE	403	5,736		4,302	655	515	4,302	655	515	4,302	655	515	4,302	655	515	4,302	655

Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Medium General Service			Large General Service								
				Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service						
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>																		
236 A. General Taxes																		
237 Payroll Taxes	408.15	0	SUPLABOR-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
238 Plant Related Taxes	408.17	0	SUPPT-COM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239 Gas Related	408.18	0	SUPPT-COM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 Subtotal - General Taxes																		
<b>241 TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	349,249		283,064	41,519	23,310	1,356											
242 B. Revenue Taxes: (GRT)																		
243 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
244 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>245 Subtotal - Revenue Taxes (GRT)</b>																		
246 C. Income Taxes																		
247 Fed & State Income Taxes Based on Net Income	409	(47,472)	SUPPREVREQ-E	(38,473)	(5,643)	(3,169)	(186)											
248 Other	409	0	SUPPREVREQ-E	0	0	0	0											
<b>249 Subtotal - Income Taxes</b>																		
<b>250 TOTAL TAXES (Excl. General Taxes)</b>																		
<b>251 TOTAL EXPENSES</b>		271,324,120		203,325,312	30,987,312	24,434,172	12,577,324											
<b>252 3: OPERATING REVENUES</b>																		
253 Sales & Transportation Operating Revenues																		
254 Gas Revenues	480-485	0	Non-gas_Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
255 Forfeited Discounts	487	270,963,554	Gas_Revenue Collections	203,033,014	30,944,442	24,410,131	12,575,967											
256 Miscellaneous Service Revenues		0	ConnectionFee	0	0	0	0											
257 Gathering		0	Non-gas_Revenue	0	0	0	0											
258 Intercompany Software License Fees		0	Non-gas_Revenue	0	0	0	0											
259 Pooling		0	Transport-Thru	0	0	0	0											
260 Direct Customer Cashouts		0	LGS_Direct	0	0	0	0											
261 Royalties		0	Non-gas_Revenue	0	0	0	0											
262 Tax Discount		(1)	Non-gas_Revenue	(1)	0	(0)	(0)											
262 Rent from Gas Property		0	Non-gas_Revenue	0	0	0	0											
<b>263 Total - OPERATING REVENUES</b>		270,963,553		203,033,013	30,944,442	24,410,131	12,575,967											
264 Other Income	412	0	SUPPREVREQ-E	0	0	0	0											
<b>265 NET INCOME</b>		(360,567)		(292,299)	(42,870)	(24,041)	(1,357)											
266 Return		-1463.60%		-1582.07%	-1523.08%	-1086.29%	-119.84%											

Witness: Russell A. Feingold

Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				203,033,014	0	0	30,944,442	0	0	24,410,131	0	0	24,410,131	0	0
<b>267 SUMMARY</b>															
<b>268 OPERATING REVENUES</b>															
269 Sales & Transportation Operating Revenues		270,963,554		203,033,014	0	0	30,944,442	0	0	24,410,131	0	0	12,575,967	0	0
270 Gas Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0
271 Forfeited Discounts		0		0	0	0	0	0	0	0	0	0	0	0	0
272 Miscellaneous Service Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0
273 Gathering		0		0	0	0	0	0	0	0	0	0	0	0	0
274 Intercompany Software License Fees		0		0	0	0	0	0	0	0	0	0	0	0	0
275 Pooling		0		0	0	0	0	0	0	0	0	0	0	0	0
276 Direct Customer Cashouts		0		0	0	0	0	0	0	0	0	0	0	0	0
277 Royalties		0		0	0	0	0	0	0	0	0	0	0	0	0
278 Tax Discount		(1)		(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
278 Rent from Gas Property		0		0	0	0	0	0	0	0	0	0	0	0	0
280 Total Operating Revenues		270,963,553		203,033,013	0	0	30,944,442	0	0	24,410,131	0	0	12,575,967	0	0
<b>281 EXPENSES</b>															
282 Production Expenses		271,022,343		203,080,721	0	0	30,951,435	0	0	24,414,032	0	0	12,576,154	0	0
283 Natural Gas Storage, Terminating & Proc. Exp.		342,445		277,896	0	0	40,737	0	0	22,723	0	0	1,088	0	0
284 Transmission Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
285 Distribution Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
286 Total Operating Expenses		271,364,787		203,358,618	0	0	30,992,173	0	0	24,436,755	0	0	12,577,242	0	0
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>															
288 ADMINISTRATIVE & GENERAL EXPENSES		1,068		866	866	127	71	4							
289 DEPRECIATION EXPENSE		5,736		4,302	4,302	655	515	264							
<b>290 TAXES OTHER THAN INCOME TAXES</b>															
291 Other Income		0		0	0	0	0	0							
292 INCOME BEFORE INCOME TAXES		(408,039)		(330,772)	(330,772)	(48,513)	(27,211)	(1,543)							
				81%	81%	12%	7%	0%							
<b>293 FEDERAL INCOME TAXES</b>															
294 Federal Income Taxes-Current		(47,472)		(38,473)	(38,473)	(5,643)	(3,169)	(186)							
295 State Net Income Tax		0		0	0	0	0	0							
296 Subtotal - Income Taxes		(47,472)		(38,473)	(38,473)	(5,643)	(3,169)	(186)							
<b>297 NET OPERATING INCOME</b>		(360,567)		(292,299)	(292,299)	(42,870)	(24,041)	(1,357)							
<b>298 RATE BASE</b>		24,636		18,476	18,476	2,815	2,213	1,132							
<b>299 RATE OF RETURN</b>		-1463.60%		-1582.07%	-1582.07%	-1523.08%	-1086.29%	-119.84%							
300 <b>Unitized</b>		(183.00)		(197.81)	(197.81)	(190.43)	(135.82)	(14.98)							

Witness: Russell A. Feingold

Allocation Phase  
**Supply Commodity**

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				203,358,618	30,992,173	24,436,755	18,476	2,815	2,213	8.00%	8.00%	8.00%	8.00%		
301 REVENUE REQUIREMENTS ANALYSIS		271,364,787													
302 System Average Rate of Return Achieved		0		203,358,618	30,992,173	24,436,755	18,476	2,815	2,213						8.00%
303 RATE BASE		24,636													1,132
304 OPERATING EXPENSES		271,364,787		203,358,618	30,992,173	24,436,755									12,577,242
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0	0	0	0	0	0	0	0	0
306 ADMINISTRATIVE & GENERAL EXPENSES		1,068		866	127	71	866	127	71						4
307 DEPRECIATION EXPENSE		5,736		4,302	655	515	4,302	655	515						264
308 GENERAL TAXES		0		0	0	0	0	0	0						0
309 TOTAL		271,371,592		203,363,785	30,992,955	24,437,342	203,363,785	30,992,955	24,437,342						12,577,510
310 RETURN ON RATEBASE		1,970		1,478	225	177	1,478	225	177						91
311 FIT ON RETURN		426	0.216042209	319	49	38	319	49	38						20
312 State Income Tax on Return		0	GRT_T-F	0	0	0	0	0	0						0
313 Increase in Uncoll		0		0	0	0	0	0	0						0
314 Additional Late Fees		0		0	0	0	0	0	0						0
315 TOTAL REVENUE REQUIREMENT		271,373,988		203,365,582	30,993,229	24,437,557	203,365,582	30,993,229	24,437,557						12,577,620

Ratio of Taxes to Return

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Medium Service			Large Service					
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service				
<b>1 1: RATE BASE</b>															
<b>2 I. GAS PLANT IN SERVICE</b>															
<b>3 A. INTANGIBLE PLANT</b>															
4 Organization	301	226	STORPT-D		122		24		37		43				
5 Franchise and Consents	302	0	STORPT-D		0		0		0		0				
6 Miscellaneous Intangible Plant	303	722,436	STOR_303-D		388,570		78,043		116,876		138,946				
7 <b>Subtotal - INTANGIBLE PLANT</b>	301-303	722,662		388,691		78,068		116,913		138,990					
<b>8 B. PRODUCTION PLANT</b>															
9 Other Land & Land Rights-Land	325	0	STORPT-D		0		0		0		0				
10 Gas Well Structures	326	0	STORPT-D		0		0		0		0				
11 Field Compressor Station Structures	327	0	STORPT-D		0		0		0		0				
12 Field M&R Station Structures	328	0	STORPT-D		0		0		0		0				
13 Other Structures	329	0	STORPT-D		0		0		0		0				
14 Producing Gas Wells-Well Construction	330, 331	0	STORPT-D		0		0		0		0				
15 Field Lines	332	0	STORPT-D		0		0		0		0				
16 Field Compressor Station Equipment	333	0	STORPT-D		0		0		0		0				
17 Field M&R Station Equip-Company	334	0	STORPT-D		0		0		0		0				
18 Drilling & Cleaning Equipment	335	0	STORPT-D		0		0		0		0				
19 Other Equipment-Other	337	0	STORPT-D		0		0		0		0				
20 <b>Subtotal - PRODUCTION PLANT</b>	325-337	0		0		0	0		0		0				
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>															
22 Land and Land Rights	350	63,624	STORPT-D	34,221		6,873		10,293		12,237					
23 Structures and Improvements	351	1,733,972	STORPT-D	932,635		187,318		280,524		333,495					
24 Wells-Well Equipment	352	1,868,356	DesignDay	1,043,932		210,276		310,549		303,598					
25 Lines	353	2,134,447	Winter6	957,957		189,460		304,956		682,075					
26 Compressor Station Equipment - Other	354	7,556,584	DesignDay	4,222,195		850,464		1,256,019		1,227,907					
27 M&R Equipment-Meters & Gauges	355	75,749	Winter6	33,997		6,724		10,823		24,206					
28 Other Equipment	357	30,184	STORPT-D	16,235		3,261		4,883		5,805					
29 <b>Subtotal - STORAGE PLANT</b>	350-363	13,462,916		7,241,172		1,454,375		2,178,046		2,589,323					
<b>30 D. TRANSMISSION PLANT</b>															
31 Land & Land Rights	365	0	STORPT-D	0		0		0		0					
32 Structures & Improvements	366	0	STORPT-D	0		0		0		0					
33 Mains	367	0	STORPT-D	0		0		0		0					
34 Compressor Station Equipment	368	0	STORPT-D	0		0		0		0					
35 M&R Station Equipment	369	0	STORPT-D	0		0		0		0					
36 Other Equipment	371	0	STORPT-D	0		0		0		0					
37 <b>Subtotal - TRANSMISSION PLANT</b>	365-371	0		0		0		0		0					

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Medium Service			Large Service		
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service
<b>E. DISTRIBUTION PLANT</b>												
39 Land and Land Rights	374	0	STORPT-D	0	0	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	STORPT-D	0	0	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	STORPT-D	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	376	0	STORPT-D	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	378	0	STORPT-D	0	0	0	0	0	0	0	0	0
44 Services	380	0	STORPT-D	0	0	0	0	0	0	0	0	0
45 Meters	381	0	STORPT-D	0	0	0	0	0	0	0	0	0
46 Meter Installations	382	0	STORPT-D	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	385	0	STORPT-D	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	386	0	STORPT-D	0	0	0	0	0	0	0	0	0
49 Other Equipment	387	0	STORPT-D	0	0	0	0	0	0	0	0	0
50 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0	0	0	0
<b>F. GENERAL PLANT</b>												
51 Land and Land Rights	389	1,086	STORPT-D	584	117	176	209	176	176	12,892	12,892	209
53 Structures and Improvements	390	67,031	STORPT-D	36,053	7,241	10,844	12,892	10,844	10,844	7,416	7,416	8,816
54 Office Furniture and Equipment	391	45,837	STORPT-D	24,654	4,952	7,416	8,816	7,416	7,416	47,699	47,699	56,706
55 Transportation Equipment	392	294,836	STORPT-D	158,581	31,851	0	0	0	0	0	0	0
56 Stores Equipment	393	0	STORPT-D	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	33,953	STORPT-D	18,262	3,668	5,493	6,530	5,493	5,493	6,530	6,530	6,530
58 Laboratory Equipment	395	0	STORPT-D	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	40,694	STORPT-D	21,888	4,396	6,584	7,827	6,584	6,584	7,827	7,827	7,827
60 Communication Equipment	397	166,477	STORPT-D	89,542	17,984	26,933	32,019	26,933	26,933	32,019	32,019	32,019
61 Miscellaneous Equipment	398	1,083	STORPT-D	582	117	175	208	175	175	208	208	208
62 Other Tangible Plant	399	0	STORPT-D	0	0	0	0	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	650,998		350,146	70,326	105,319	125,206	105,319	105,319	125,206	125,206	125,206
64 TOTAL PLANT IN SERVICE		14,836,576		7,980,009	1,602,769	2,400,279	2,853,519	2,400,279	2,400,279	2,853,519	2,853,519	2,853,519
<b>G. UTILITY PLANT</b>												
65	105	0	STORPT-D	0	0	0	0	0	0	0	0	0
66 TOTAL UTILITY PLANT		14,836,576		7,980,009	1,602,769	2,400,279	2,853,519	2,400,279	2,400,279	2,853,519	2,853,519	2,853,519

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Medium Service			Large Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>67 II. DEPRECIATION RESERVE</b>												
68 Intangible Plant	303	341,384	STOR_Intang-D	183,617	36,879	55,229	65,658					
69 Production Plant	325-337	0	STORPT-D	0	0	0	0					
70 Storage Plant	350-357	6,429,466	STORPT-D	3,458,156	694,564	1,040,167	1,236,579					
71 Transmission	365-371	0	STORPT-D	0	0	0	0					
72 Distribution Land Structures & Improvements	374-375	0	STORPT-D	0	0	0	0					
73 Distribution Mains	376	0	STORPT-D	0	0	0	0					
74 Distribution M&R General	378	0	STORPT-D	0	0	0	0					
75 Distribution Services	380	0	STORPT-D	0	0	0	0					
76 Distribution - Meters	381	0	STORPT-D	0	0	0	0					
77 Distribution - Meters Installations	382	0	STORPT-D	0	0	0	0					
78 Industrial M & R Station Equipment - Other	385	0	STORPT-D	0	0	0	0					
79 Other Property on Customers Premises	386	0	STORPT-D	0	0	0	0					
80 Other Equipment	387	0	STORPT-D	0	0	0	0					
81 General Plant	389-399	244,375	STORPT-D	131,440	26,399	39,535	47,001					
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>7,015,225</b>		<b>3,773,213</b>	<b>757,842</b>	<b>1,134,931</b>	<b>1,349,238</b>					
83 Retirement Obligation		0	STORPT-D	0	0	0	0					
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>7,015,225</b>		<b>3,773,213</b>	<b>757,842</b>	<b>1,134,931</b>	<b>1,349,238</b>					
<b>85 III. OTHER RATE BASE ITEMS</b>												
86 Gas Storage Underground - NonCurrent		0	STORPT-D	0	0	0	0					
87 Gas Stored Underground - Current		0	STORPT-D	0	0	0	0					
88 Materials and Supplies		14,550	STORPT-D	7,826	1,572	2,354	2,798					
89 Prepayments		29,125	STORO&M-D	15,665	3,146	4,712	5,602					
90 Cash Working Capital		159,916	STORPT-D	86,013	17,275	25,871	30,757					
91 Deferred Income Taxes		(944,416)	STORPT-D	(507,964)	(102,024)	(152,789)	(181,640)					
92 Customer Advances and Deposits		0	STORPT-D	0	0	0	0					
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>(740,825)</b>		<b>(398,460)</b>	<b>(80,030)</b>	<b>(119,851)</b>	<b>(142,483)</b>					
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>7,080,526</b>		<b>3,808,336</b>	<b>764,897</b>	<b>1,145,496</b>	<b>1,361,798</b>					
95 Gas Purchases Cash Working Capital		0	STORO&M-D	0	0	0	0					
<b>96 TOTAL RATE BASE</b>		<b>7,080,526</b>		<b>3,808,336</b>	<b>764,897</b>	<b>1,145,496</b>	<b>1,361,798</b>					

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service					
<b>97 2: EXPENSES</b>																		
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>																		
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>																		
100 1. Natural Gas Production and Gathering																		
101 Operation Supervision & Engineering	750	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Production Maps	751	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103 Gas Wells Expense	752	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104 Field Lines Expense	753	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Field Compressor Station Expense	754756	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Other Expense	759	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Rents	760	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109 Maint Supervision & Engineering	762	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111 Field Lines	764, 787	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 Field Meas/Reg	765, 766	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113 Other Equipment	769	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116 2. Other Gas Supply Expenses																		
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>158 D. DISTRIBUTION EXPENSES</b>												
159 Operation Supervision & Engineering	870	0	STORPT-D	0	0	0	0	0	0	0	0	0
160 Distribution Load Dispatching	871	0	STORPT-D	0	0	0	0	0	0	0	0	0
161 Mains and Services Expenses	874	0	STORPT-D	0	0	0	0	0	0	0	0	0
162 Meas. & Reg. Station Expenses	875	0	STORPT-D	0	0	0	0	0	0	0	0	0
163 Meas. & Reg. Station Expenses - City Gate	877	0	STORPT-D	0	0	0	0	0	0	0	0	0
164 Meter & House Regulator Expenses	878	0	STORPT-D	0	0	0	0	0	0	0	0	0
165 Customer Installations Expenses	879	0	STORPT-D	0	0	0	0	0	0	0	0	0
166 Other Expenses	880	0	STORPT-D	0	0	0	0	0	0	0	0	0
167 Rents	881	0	STORPT-D	0	0	0	0	0	0	0	0	0
168 Maint. of Structures & Improvements	886	0	STORPT-D	0	0	0	0	0	0	0	0	0
169 Maint. of Mains	887	0	STORPT-D	0	0	0	0	0	0	0	0	0
170 Maint. of Compressor Station Equip.	888	0	STORPT-D	0	0	0	0	0	0	0	0	0
171 Maint. of Meas. & Reg. Station Expenses-General	889	0	STORPT-D	0	0	0	0	0	0	0	0	0
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	0	STORPT-D	0	0	0	0	0	0	0	0	0
173 Maint. of Services	892	0	STORPT-D	0	0	0	0	0	0	0	0	0
174 Maint. of Meters & House Regulators	893	0	STORPT-D	0	0	0	0	0	0	0	0	0
175 Maint. of Other Equipment	894	0	STORPT-D	0	0	0	0	0	0	0	0	0
176 Subtotal - DISTRIBUTION EXPENSES	870-894	0		0	0	0	0	0	0	0	0	0
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>		971,086		522,309	104,905	157,103	186,769					
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>												
179 Supervision	901	0	STORPT-D	0	0	0	0	0	0	0	0	0
180 Meter Reading Expenses	902	0	STORPT-D	0	0	0	0	0	0	0	0	0
181 Customer Records & Collection Expense	903	0	STORPT-D	0	0	0	0	0	0	0	0	0
182 Uncollectible Accounts	904	0	Write-offs	0	0	0	0	0	0	0	0	0
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904	0		0	0	0	0	0	0	0	0	0
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>												
185 Supervision	907	0	STORPT-D	0	0	0	0	0	0	0	0	0
186 Customer Assistance Expenses	908	0	STORPT-D	0	0	0	0	0	0	0	0	0
187 Info. & Instructional Advertising Expense	909	0	STORPT-D	0	0	0	0	0	0	0	0	0
188 Misc. Customer Serv. & Inform. Expen.	910	0	STORPT-D	0	0	0	0	0	0	0	0	0
189 Subtotal - CUSTOMER SERVICE	907-910	0		0	0	0	0	0	0	0	0	0
<b>190 IV. SALES EXPENSES (C-8)</b>												
191 Supervision	911	0	STORPT-D	0	0	0	0	0	0	0	0	0
192 Demonstrating & Selling Expenses	912, 913	0	STORPT-D	0	0	0	0	0	0	0	0	0
193 Miscellaneous Sales Expenses	916	0	STORPT-D	0	0	0	0	0	0	0	0	0
194 Subtotal - SALES EXPENSES	911-916	0		0	0	0	0	0	0	0	0	0
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b>	901-916	0		0	0	0	0	0	0	0	0	0

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service					
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>																		
197 A. Labor-Related:																		
198 Administrative & General Salaries	920	256,374	STORLABOR-D	137,893	27,696	41,476	49,308											
199 Office Supplies & Expenses	921	93,973	STORLABOR-D	50,544	10,152	15,203	18,074											
200 Admin. Expenses Transferred-Credit	922	(248,778)	STORLABOR-D	(133,808)	(26,875)	(40,248)	(47,848)											
201 Outside Services Employed	923	169,403	STORLABOR-D	91,115	18,300	27,406	32,581											
202 Employee Pensions and Benefits	926	224,727	STORLABOR-D	120,872	24,277	36,357	43,222											
203 Subtotal - A&G Labor-Related	920-923, 926	495,699		266,617	53,549	80,195	95,338											
204 B. Plant-Related:																		
205 Property Insurance	924	1,307	STORPT-D	703	141	211	251											
206 Injuries and Damages	925	36,417	STORPT-D	19,587	3,934	5,892	7,004											
207 Maintenance of General Plant	932	801	STORGENPTXL-D	431	87	130	154											
208 Subtotal - A&G Plant-Related		38,525		20,721	4,162	6,233	7,410											
209 C. Other-Related:																		
210 Franchise Requirements	927	0	STORLP-D	0	0	0	0											
211 Regulatory Commission Expenses	928	7,293	STORREVREQ-D	3,922	788	1,180	1,403											
212 Duplicate Charges - Credit	929	0	STORLP-D	0	0	0	0											
213 Misc. Gen'l Expenses	930	56,719	STORLP-D	30,507	6,127	9,176	10,909											
214 Rents	931	31,590	STORLP-D	16,991	3,413	5,111	6,076											
215 Subtotal - A&G Other-Related	927-931	95,602		51,421	10,328	15,467	18,387											
216 <b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	629,826		338,759	68,039	101,894	121,135											
217 <b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		1,600,912		861,067	172,944	258,997	307,903											
218																		
219 <b>VI. DEPRECIATION EXPENSE</b>																		
220 Intangible Plant	403	88,780	STOR_Intang-D	47,751	9,591	14,363	17,075											
221 Production Plant	403	0	STORPT-D	0	0	0	0											
222 Storage Plant	403	296,238	STORPT-D	159,335	32,002	47,926	56,975											
223 Transmission	403	0	STORPT-D	0	0	0	0											
224 Distribution Land Structures & Improvements	403	0	STORPT-D	0	0	0	0											
225 Distribution Mains	403	0	STORPT-D	0	0	0	0											
226 Distribution M&R General	403	0	STORPT-D	0	0	0	0											
227 Distribution Services	403	0	STORPT-D	0	0	0	0											
228 Distribution - Meters	403	0	STORPT-D	0	0	0	0											
229 Distribution - Meters Installations	403.10	0	STORPT-D	0	0	0	0											
230 Industrial M & R Station Equipment - Other	403.11	0	STORPT-D	0	0	0	0											
231 Other Property on Customers Premises	403.12	0	STORPT-D	0	0	0	0											
232 Other Equipment	403.13	0	STORPT-D	0	0	0	0											
233 General Plant	403.14	46,234	STORPT-D	24,867	4,995	7,480	8,892											
234 <b>Total - DEPRECIATION EXPENSE</b>	403	431,252		231,953	46,587	69,768	82,943											

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Medium Service			Large Service										
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service									
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>																				
A. General Taxes																				
236 Payroll Taxes	408.15	60,509	STORLABOR-D	32,545	6,537	9,789	11,638													
238 Plant Related Taxes	408.17	21,349	STORPT-D	11,483	2,306	3,454	4,106													
239 Gas Related	408.18	0	STORPT-D	0	0	0	0													
240 Subtotal - General Taxes		81,858		44,028	8,843	13,243	15,744													
<b>241 TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	2,114,022		1,137,049	228,374	342,009	406,590													
B. Revenue Taxes: (GRT)																				
242 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0													
244 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0													
<b>245 Subtotal - Revenue Taxes (GRT)</b>		0		0	0	0	0													
C. Income Taxes																				
246 Fed & State Income Taxes Based on Net Income	409	(144,269)	STOR_PreTax-D	(60,750)	(17,815)	(28,388)	(37,316)													
248 Other	409	0	STORREVREQ-D	0	0	0	0													
<b>249 Subtotal - Income Taxes</b>		(144,269)		(60,750)	(17,815)	(28,388)	(37,316)													
<b>250 TOTAL TAXES (Excl. General Taxes)</b>		(144,269)		(60,750)	(17,815)	(28,388)	(37,316)													
<b>251 TOTAL EXPENSES</b>		1,969,753		1,076,300	210,559	313,621	369,274													
<b>252 3: OPERATING REVENUES</b>																				
253 Sales & Transportation Operating Revenues	480-485	851,281	Non-gas_Revenue	599,580	72,232	96,538	82,930													
254 Gas Revenues		0	Gas_Revenue	0	0	0	0													
255 Forfeited Discounts	487	9,942	Collections	9,400	302	173	67													
256 Miscellaneous Service Revenues		7,345	ConnectionFee	4,711	2,352	275	6													
257 Gathering		0	Non-gas_Revenue	0	0	0	0													
258 Intercompany Software License Fees		259	Non-gas_Revenue	183	22	29	25													
259 Pooling		4,359	Transport-Thru	585	250	859	2,665													
260 Direct Customer Cashouts		0	LGS_Direct	0	0	0	0													
261 Royalties		1	Non-gas_Revenue	0	0	0	0													
262 Tax Discount		(0)	Non-gas_Revenue	(0)	(0)	(0)	(0)													
262 Rent from Gas Property		791	STORPT-D	425	85	128	152													
<b>263 Total - OPERATING REVENUES</b>		873,976		614,884	75,243	98,003	85,846													
264 Other Income	412	0	STORREVREQ-D	0	0	0	0													
<b>265 NET INCOME</b>		(1,095,777)		(461,416)	(135,315)	(215,618)	(283,428)													
266 Return		-15.48%		-12.12%	-17.69%	-18.82%	-20.81%													

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service				
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service				
<b>267 SUMMARY</b>																	
<b>268 OPERATING REVENUES</b>																	
269 Sales & Transportation Operating Revenues		851,281		599,580	72,232	96,538											
270 Gas Revenues		0		0	0	0											
271 Forfeited Discounts		9,942		9,400	302	173											
272 Miscellaneous Service Revenues		7,345		4,711	2,352	275											
273 Gathering		0		0	0	0											
274 Intercompany Software License Fees		259		183	22	29											
275 Pooling		4,359		585	250	859											
276 Direct Customer Cashouts		0		0	0	0											
277 Royalties		1		0	0	0											
278 Tax Discount		(0)		(0)	(0)	(0)											
280 Total Operating Revenues		791		425	85	128											
		873,976		614,884	75,243	98,003											
<b>281 EXPENSES</b>																	
282 Production Expenses		0		0	0	0											
283 Natural Gas Storage, Terminating & Proc. Exp.		971,086		522,309	104,905	157,103											
284 Transmission Expenses		0		0	0	0											
285 Distribution Expenses		0		0	0	0											
286 Total Operating Expenses		971,086		522,309	104,905	157,103											
		0		0	0	0											
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>																	
288 ADMINISTRATIVE & GENERAL EXPENSES		629,826		338,759	68,039	101,894											
289 DEPRECIATION EXPENSE		431,252		231,953	46,587	69,768											
<b>290 TAXES OTHER THAN INCOME TAXES</b>																	
291 Other Income		81,858		44,028	8,843	13,243											
292 INCOME BEFORE INCOME TAXES		(1,240,046)		(522,165)	(153,131)	(244,006)											
				42%	12%	20%											
				42%	12%	20%											
<b>293 FEDERAL INCOME TAXES</b>																	
294 Federal Income Taxes-Current		(144,269)		(60,750)	(17,815)	(28,388)											
295 State Net Income Tax		0		0	0	0											
296 Subtotal - Income Taxes		(144,269)		(60,750)	(17,815)	(28,388)											
<b>297 NET OPERATING INCOME</b>		(1,095,777)		(461,416)	(135,315)	(215,618)											
298 RATE BASE		7,080,526		3,808,336	764,897	1,145,496											
<b>299 RATE OF RETURN</b>		-15.48%		-12.12%	-17.69%	-18.82%											
300 <b>Unitized</b>		(1.93)		(1.51)	(2.21)	(2.35)											

Witness: Russell A. Feingold

Allocation Phase  
**Storage Demand**

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service	Small		Medium		Large	
					General Service	General Service	General Service	General Service	General Service	General Service
301 REVENUE REQUIREMENTS ANALYSIS										
302 System Average Rate of Return Achieved		8.00%		8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
303 RATE BASE		7,080,526		3,808,336	764,897	1,145,496	1,361,798			
304 OPERATING EXPENSES		971,086		522,309	104,905	157,103	186,769			
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0			
306 ADMINISTRATIVE & GENERAL EXPENSES		629,826		338,759	68,039	101,894	121,135			
307 DEPRECIATION EXPENSE		431,252		231,953	46,587	69,768	82,943			
308 GENERAL TAXES		81,858		44,028	8,843	13,243	15,744			
309 TOTAL		2,114,022		1,137,049	228,374	342,009	406,590			
310 RETURN ON RATEBASE		566,301		304,591	61,177	91,617	108,917			
311 FIT ON RETURN										
312 State Income Tax on Return		122,345	0.216042209	65,805	13,217	19,793	23,531			
313 Increase in Uncoll		0	GRT_T-F	0	0	0	0			
314 Additional Late Fees		0		0	0	0	0			
315 TOTAL REVENUE REQUIREMENT		<b>2,802,668</b>		<b>1,507,445</b>	<b>302,767</b>	<b>453,419</b>	<b>539,037</b>			

Ratio of Taxes  
to Return

Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Allocation	Factor	Residential Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service		
<b>1 1: RATE BASE</b>															
<b>2 I. GAS PLANT IN SERVICE</b>															
<b>3 A. INTANGIBLE PLANT</b>															
4 Organization	301	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
5 Franchise and Consents	302	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
6 Miscellaneous Intangible Plant	303	295,025	STOR_303-E	132,410	26,187	42,151	94,277								
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303	295,025		132,410	26,187	42,151	94,277								
<b>8 B. PRODUCTION PLANT</b>															
9 Other Land & Land Rights-Land	325	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
10 Gas Well Structures	326	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
11 Field Compressor Station Structures	327	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
12 Field M&R Station Structures	328	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
13 Other Structures	329	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
15 Field Lines	332	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
16 Field Compressor Station Equipment	333	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
17 Field M&R Station Equip-Company	334	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
18 Drilling & Cleaning Equipment	335	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
19 Other Equipment-Other	337	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337	0		0	0	0	0	0	0	0	0	0	0	0	0
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>															
22 Land and Land Rights	350	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
23 Structures and Improvements	351	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
24 Wells-Well Equipment	352	0	Winter6	0	0	0	0	0	0	0	0	0	0	0	0
25 Lines	353	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
26 Compressor Station Equipment - Other	354	0	Winter6	0	0	0	0	0	0	0	0	0	0	0	0
27 M&R Equipment-Meters & Gauges	355	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
28 Other Equipment	357	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
<b>29 Subtotal - STORAGE PLANT</b>	350-363	0		0	0	0	0	0	0	0	0	0	0	0	0
<b>30 D. TRANSMISSION PLANT</b>															
31 Land & Land Rights	365	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
32 Structures & Improvements	366	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
33 Mains	367	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
34 Compressor Station Equipment	368	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
35 M&R Station Equipment	369	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
36 Other Equipment	371	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371	0		0	0	0	0	0	0	0	0	0	0	0	0

Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service			
<b>E. DISTRIBUTION PLANT</b>															
39 Land and Land Rights	374	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	376	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	378	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
44 Services	380	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
45 Meters	381	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
46 Meter Installations	382	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	385	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	386	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
49 Other Equipment	387	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
50 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0	0	0	0	0	0	0
<b>F. GENERAL PLANT</b>															
51 Land and Land Rights	389	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
53 Structures and Improvements	390	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
54 Office Furniture and Equipment	391	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
55 Transportation Equipment	392	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
56 Stores Equipment	393	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
58 Laboratory Equipment	395	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
60 Communication Equipment	397	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
61 Miscellaneous Equipment	398	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
62 Other Tangible Plant	399	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	0		0	0	0	0	0	0	0	0	0	0	0	0
<b>64 TOTAL PLANT IN SERVICE</b>		295,025		132,410	26,187	42,151	132,410	26,187	42,151	94,277					
<b>G. UTILITY PLANT</b>															
65 UTILITY PLANT	105	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
<b>66 TOTAL UTILITY PLANT</b>		295,025		132,410	26,187	42,151	132,410	26,187	42,151	94,277					

Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Medium Service			Large Service		
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	
<b>67 II. DEPRECIATION RESERVE</b>												
68 Intangible Plant	303	139,369	STOR_Intang-E	12,371	62,550	19,912	19,912	44,536	0	0	0	0
69 Production Plant	325-337	0	STORPT-E	0	0	0	0	0	0	0	0	0
70 Storage Plant	350-357	0	STORPT-E	0	0	0	0	0	0	0	0	0
71 Transmission	365-371	0	STORPT-E	0	0	0	0	0	0	0	0	0
72 Distribution Land Structures & Improvements	374-375	0	STORPT-E	0	0	0	0	0	0	0	0	0
73 Distribution Mains	376	0	STORPT-E	0	0	0	0	0	0	0	0	0
74 Distribution M&R General	378	0	STORPT-E	0	0	0	0	0	0	0	0	0
75 Distribution Services	380	0	STORPT-E	0	0	0	0	0	0	0	0	0
76 Distribution - Meters	381	0	STORPT-E	0	0	0	0	0	0	0	0	0
77 Distribution - Meters Installations	382	0	STORPT-E	0	0	0	0	0	0	0	0	0
78 Industrial M & R Station Equipment - Other	385	0	STORPT-E	0	0	0	0	0	0	0	0	0
79 Other Property on Customers Premises	386	0	STORPT-E	0	0	0	0	0	0	0	0	0
80 Other Equipment	387	0	STORPT-E	0	0	0	0	0	0	0	0	0
81 General Plant	389-399	0	STORPT-E	0	0	0	0	0	0	0	0	0
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>139,369</b>		<b>12,371</b>	<b>62,550</b>	<b>19,912</b>	<b>19,912</b>	<b>44,536</b>				
83 Retirement Obligation		0	STORPT-E	0	0	0	0	0	0	0	0	0
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>139,369</b>		<b>12,371</b>	<b>62,550</b>	<b>19,912</b>	<b>19,912</b>	<b>44,536</b>				
<b>85 III. OTHER RATE BASE ITEMS</b>												
86 Gas Storage Underground - NonCurrent		0	STORPT-E	0	0	0	0	0	0	0	0	0
87 Gas Stored Underground - Current		31,115,826	Winter6	2,761,930	13,965,037	4,445,622	4,445,622	9,943,238	0	0	0	0
88 Materials and Supplies		0	STORPT-E	0	0	0	0	0	0	0	0	0
89 Prepayments		0	STORPT-E	0	0	0	0	0	0	0	0	0
90 Cash Working Capital		0	STORPT-E	0	0	0	0	0	0	0	0	0
91 Deferred Income Taxes		0	STORPT-E	0	0	0	0	0	0	0	0	0
92 Customer Advances and Deposits		0	STORPT-E	0	0	0	0	0	0	0	0	0
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>31,115,826</b>		<b>2,761,930</b>	<b>13,965,037</b>	<b>4,445,622</b>	<b>4,445,622</b>	<b>9,943,238</b>				
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>31,271,482</b>		<b>2,775,746</b>	<b>14,034,896</b>	<b>4,467,861</b>	<b>4,467,861</b>	<b>9,992,978</b>				
95 Gas Purchases Cash Working Capital		0	STORO&M-E	0	0	0	0	0	0	0	0	0
<b>96 TOTAL RATE BASE</b>		<b>31,271,482</b>		<b>2,775,746</b>	<b>14,034,896</b>	<b>4,467,861</b>	<b>4,467,861</b>	<b>9,992,978</b>				

Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service						
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service							
<b>97 2: EXPENSES</b>																			
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>																			
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>																			
100 1. Natural Gas Production and Gathering																			
101 Operation Supervision & Engineering	750	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Production Maps	751	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103 Gas Wells Expense	752	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104 Field Lines Expense	753	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Field Compressor Station Expense	754756	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Other Expense	759	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Rents	760	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109 Maint Supervision & Engineering	762	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111 Field Lines	764, 787	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 Field Meas/Reg	765, 766	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113 Other Equipment	769	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116 2. Other Gas Supply Expenses																			
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0







Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service			
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>															
A. General Taxes															
236 Payroll Taxes	408.15	0	STORLABOR-E	0	0	0	0	0	0	0	0	0	0	0	0
237 Plant Related Taxes	408.17	425	STOR_Total Plant-E	191	38	61	38	61	136						
238 Gas Related	408.18	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
239 Subtotal - General Taxes		425		191	38	61	38	61	136						
<b>241 TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>		45,576		20,455	4,045	6,512	4,045	6,512	14,564						
B. Revenue Taxes: (GRT)															
242 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0	0	0	0	0	0	0	0	0
243 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0	0	0	0	0	0	0	0	0
<b>245 Subtotal - Revenue Taxes (GRT)</b>		0		0	0	0	0	0	0	0	0	0	0	0	0
C. Income Taxes															
246 Fed & State Income Taxes Based on Net Income	409	106,592	STOR_PreTax-E	76,360	9,160	11,785	9,160	11,785	9,287						
247 Other	409	0	STORREVREQ-E	0	0	0	0	0	0						
<b>249 Subtotal - Income Taxes</b>		106,592		76,360	9,160	11,785	9,160	11,785	9,287						
<b>250 TOTAL TAXES (Excl. General Taxes)</b>		106,592		76,360	9,160	11,785	9,160	11,785	9,287						
<b>251 TOTAL EXPENSES</b>		152,168		96,815	13,206	18,296	13,206	18,296	23,851						
<b>252 3: OPERATING REVENUES</b>															
253 Sales & Transportation Operating Revenues	480-485	937,648	Non-gas_Revenue	660,411	79,560	106,333	79,560	106,333	91,344						
254 Gas Revenues		0	Gas_Revenue	0	0	0	0	0	0						
255 Forfeited Discounts	487	10,950	Collections	10,354	332	190	332	190	74						
256 Miscellaneous Service Revenues		8,090	ConnectionFee	5,189	2,591	303	2,591	303	7						
257 Gathering		0	Non-gas_Revenue	0	0	0	0	0	0						
258 Intercompany Software License Fees		286	Non-gas_Revenue	201	24	32	24	32	28						
259 Pooling		4,801	Transport-Thru	644	276	946	276	946	2,935						
260 Direct Customer Cashouts		0	LGS_Direct	0	0	0	0	0	0						
261 Royalties		1	Non-gas_Revenue	1	0	0	0	0	0						
262 Tax Discount		(0)	Non-gas_Revenue	(0)	0	0	0	0	0						
262 Rent from Gas Property		0	STORPT-E	0	0	0	0	0	0						
<b>263 Total - OPERATING REVENUES</b>		961,775		676,799	82,783	107,806	82,783	107,806	94,388						
264 Other Income	412	0	STORREVREQ-E	0	0	0	0	0	0						
<b>265 NET INCOME</b>		809,608		579,984	69,577	89,509	69,577	89,509	70,537						
266 Return		2.59%		4.13%	2.51%	2.00%	2.51%	2.00%	0.71%						

Witness: Russell A. Feingold



Allocation Phase  
**Storage Commodity**

Account Description	Account Code	Storage Commodity		Residential Service	Small			Medium	Large	
		Commodity Dollars	Allocation Factor		General Service	General Service	General Service		General Service	
301 REVENUE REQUIREMENTS ANALYSIS										
302 System Average Rate of Return Achieved		8.00%		8.00%	8.00%		8.00%		8.00%	8.00%
303 RATE BASE		31,271,482		14,034,896	2,775,746		4,467,861		9,992,978	
304 OPERATING EXPENSES		0		0	0		0		0	
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0		0		0	
306 ADMINISTRATIVE & GENERAL EXPENSES		8,907		3,997	791		1,273		2,846	
307 DEPRECIATION EXPENSE		36,244		16,267	3,217		5,178		11,582	
308 GENERAL TAXES		425		191	38		61		136	
309 TOTAL		45,576		20,455	4,045		6,512		14,564	
310 RETURN ON RATEBASE		2,501,096		1,122,512	222,004		357,340		799,239	
311 FIT ON RETURN										
312 State Income Tax on Return		540,342	0.216042209	242,510	47,962		77,201		172,669	
313 Increase in Uncoil		0	GRT_T-F	0	0		0		0	
314 Additional Late Fees		0		0	0		0		0	
315 TOTAL REVENUE REQUIREMENT		3,087,014		1,385,477	274,012		441,052		986,473	

Ratio of Taxes to Return



Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>E. DISTRIBUTION PLANT</b>															
38 Land and Land Rights	374	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
39 Structures and Improvements	375	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
40 Low Pressure Mains	376	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	376	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	378	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
44 Services	380	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
45 Meters	381	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
46 Meter Installations	382	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	385	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	386	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
49 Other Equipment	387	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
50 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0	0	0	0	0	0	0
<b>F. GENERAL PLANT</b>															
51 Land and Land Rights	389	16,331	TRANPT-D	9,125	1,838	2,714	1,838	2,714	2,714	2,654	2,654	2,654	2,654	2,654	2,654
53 Structures and Improvements	390	1,007,734	TRANPT-D	563,065	113,417	167,501	113,417	167,501	167,501	163,752	163,752	163,752	163,752	163,752	163,752
54 Office Furniture and Equipment	391	689,107	TRANPT-D	385,034	77,556	114,540	77,556	114,540	114,540	111,976	111,976	111,976	111,976	111,976	111,976
55 Transportation Equipment	392	4,432,517	TRANPT-D	2,476,641	498,862	736,751	498,862	736,751	736,751	720,262	720,262	720,262	720,262	720,262	720,262
56 Stores Equipment	393	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	510,443	TRANPT-D	285,207	57,448	84,843	57,448	84,843	84,843	82,944	82,944	82,944	82,944	82,944	82,944
58 Laboratory Equipment	395	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	611,788	TRANPT-D	341,833	68,854	101,688	68,854	101,688	101,688	99,412	99,412	99,412	99,412	99,412	99,412
60 Communication Equipment	397	2,502,788	TRANPT-D	1,398,417	281,679	416,001	281,679	416,001	416,001	406,690	406,690	406,690	406,690	406,690	406,690
61 Miscellaneous Equipment	398	16,276	TRANPT-D	9,094	1,832	2,705	1,832	2,705	2,705	2,645	2,645	2,645	2,645	2,645	2,645
62 Other Tangible Plant	399	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	9,786,983		5,468,416	1,101,487	1,626,745	1,101,487	1,626,745	1,626,745	1,590,335	1,590,335	1,590,335	1,590,335	1,590,335	1,590,335
<b>64 TOTAL PLANT IN SERVICE</b>		218,298,948		121,973,187	24,568,690	36,284,594	24,568,690	36,284,594	36,284,594	35,472,477	35,472,477	35,472,477	35,472,477	35,472,477	35,472,477
<b>G. UTILITY PLANT</b>															
65 Land and Land Rights	105	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0
<b>66 TOTAL UTILITY PLANT</b>		218,298,948		121,973,187	24,568,690	36,284,594	24,568,690	36,284,594	36,284,594	35,472,477	35,472,477	35,472,477	35,472,477	35,472,477	35,472,477

Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service						
				Residential Service	Small General Service	Medium General Service	Large General Service	Residential Service	Small General Service	Medium General Service	Large General Service	Residential Service	Small General Service	Medium General Service	Large General Service				
<b>67 II. DEPRECIATION RESERVE</b>																			
68 Intangible Plant	303	2,887,735	TRAN_Intang-D	1,613,504	325,003	479,985	469,242												
69 Production Plant	325-337	0	TRANPT-D	0	0	0	0												
70 Storage Plant	350-357	0	TRANPT-D	0	0	0	0												
71 Transmission	365-371	73,881,343	TRANPT-D	41,280,744	8,315,055	12,280,199	12,005,345												
72 Distribution Land Structures & Improvements	374-375	0	TRANPT-D	0	0	0	0												
73 Distribution Mains	376	0	TRANPT-D	0	0	0	0												
74 Distribution M&R General	378	0	TRANPT-D	0	0	0	0												
75 Distribution Services	380	0	TRANPT-D	0	0	0	0												
76 Distribution - Meters	381	0	TRANPT-D	0	0	0	0												
77 Distribution - Meters Installations	382	0	TRANPT-D	0	0	0	0												
78 Industrial M & R Station Equipment - Other	385	0	TRANPT-D	0	0	0	0												
79 Other Property on Customers Premises	386	0	TRANPT-D	0	0	0	0												
80 Other Equipment	387	0	TRANPT-D	0	0	0	0												
81 General Plant	389-399	3,673,896	TRANPT-D	2,052,767	413,483	610,657	596,990												
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>80,442,974</b>		<b>44,947,014</b>	<b>9,053,541</b>	<b>13,370,842</b>	<b>13,071,577</b>												
83 Retirement Obligation		0	TRANPTXL-DEM	0	0	0	0												
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>80,442,974</b>		<b>44,947,014</b>	<b>9,053,541</b>	<b>13,370,842</b>	<b>13,071,577</b>												
<b>85 III. OTHER RATE BASE ITEMS</b>																			
86 Gas Storage Underground - NonCurrent		0	TRANPT-D	0	0	0	0												
87 Gas Stored Underground - Current		0	TRANPT-D	0	0	0	0												
88 Materials and Supplies		218,749	TRANPT-D	122,225	24,619	36,359	35,546												
89 Prepayments		437,858	TRANPT-D	244,651	49,279	72,779	71,150												
90 Cash Working Capital		2,404,153	TRANPT-D	1,343,306	270,578	399,607	390,663												
91 Deferred Income Taxes		(14,198,183)	TRANPT-D	(7,933,147)	(1,597,950)	(2,359,953)	(2,307,133)												
92 Customer Advances and Deposits		0	TRANPT-D	0	0	0	0												
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>(11,137,422)</b>		<b>(6,222,966)</b>	<b>(1,253,473)</b>	<b>(1,851,208)</b>	<b>(1,809,775)</b>												
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>126,718,552</b>		<b>70,803,207</b>	<b>14,261,675</b>	<b>21,062,544</b>	<b>20,591,125</b>												
95 Gas Purchases Cash Working Capital		0	TRANO&M-D	0	0	0	0												
<b>96 TOTAL RATE BASE</b>		<b>126,718,552</b>		<b>70,803,207</b>	<b>14,261,675</b>	<b>21,062,544</b>	<b>20,591,125</b>												

Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service					
<b>97 2: EXPENSES</b>																		
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>																		
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>																		
100 1. Natural Gas Production and Gathering																		
101 Operation Supervision & Engineering	750	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Production Maps	751	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103 Gas Wells Expense	752	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104 Field Lines Expense	753	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Field Compressor Station Expense	754756	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Other Expense	759	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Rents	760	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109 Maint Supervision & Engineering	762	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111 Field Lines	764, 787	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 Field Meas/Reg	765, 766	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113 Other Equipment	769	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116 2. Other Gas Supply Expenses																		
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>												
124 Wells Expense	816	0	TRANPT-D	0	0	0	0	0	0	0	0	0
125 Lines Expenses	817	0	TRANPT-D	0	0	0	0	0	0	0	0	0
126 Compressor Station Expenses	818	0	TRANPT-D	0	0	0	0	0	0	0	0	0
127 Compressor Station Fuel	819	0	TRANPT-D	0	0	0	0	0	0	0	0	0
128 Meas/Reg Station Expenses	820	0	TRANPT-D	0	0	0	0	0	0	0	0	0
129 Gas Losses	823	0	TRANPT-D	0	0	0	0	0	0	0	0	0
130 Other Expenses	824	0	TRANPT-D	0	0	0	0	0	0	0	0	0
131 Storage Well Royalties	825	0	TRANPT-D	0	0	0	0	0	0	0	0	0
132 Subtotal - Operations Accounts	816-825	0		0	0	0	0	0	0	0	0	0
133 Maint. of Structures & Improvements	831	0	TRANPT-D	0	0	0	0	0	0	0	0	0
134 Maint. of Reservoirs and Wells	832	0	TRANPT-D	0	0	0	0	0	0	0	0	0
135 Maint. of Lines	833	0	TRANPT-D	0	0	0	0	0	0	0	0	0
136 Maint. of Compressor Station Equipment	834	0	TRANPT-D	0	0	0	0	0	0	0	0	0
137 Maint. of Meas/Reg Station Equipment	835	0	TRANPT-D	0	0	0	0	0	0	0	0	0
138 Maint. Of Other Equipment	837	0	TRANPT-D	0	0	0	0	0	0	0	0	0
139 Subtotal - Maintenance Accounts	831-837	0		0	0	0	0	0	0	0	0	0
<b>140 Subtotal - STORAGE EXPENSES</b>	816-837	0		0	0	0	0	0	0	0	0	0
<b>141 C. TRANSMISSION EXPENSES</b>												
142 Supervision/Engineering	850	546	TRANPT-D	305	61	91	89	0	0	0	0	0
143 Compressor Station Labor & Expenses	853	0	TRANPT-D	0	0	0	0	0	0	0	0	0
144 Mains Expense	856	734,628	TRANPT-D	410,469	82,679	122,106	119,373	0	0	0	0	0
145 Meas/Reg Station Expenses	857	177,805	TRANPT-D	99,348	20,011	29,554	28,892	0	0	0	0	0
146 Transmission/Compressor Ga	858	0	TRANPT-D	0	0	0	0	0	0	0	0	0
147 Other Expenses	859	8,640	TRANPT-D	4,827	972	1,436	1,404	0	0	0	0	0
148 Rents	860	37,769	TRANPT-D	21,103	4,251	6,278	6,137	0	0	0	0	0
149 Subtotal - Operation Accounts	856-860	959,388		536,052	107,975	159,465	155,896	0	0	0	0	0
150 Maint. of Structures & Improvements	862	9,340	TRANPT-D	5,219	1,051	1,552	1,518	0	0	0	0	0
151 Maint. of Mains	863	2,128,764	TRANPT-D	1,189,434	239,584	353,833	345,913	0	0	0	0	0
152 Maint. Of Compressor Station	864	726	TRANPT-D	405	82	121	118	0	0	0	0	0
153 Maint. Of Meas/Reg Station Equipment	865	1,267,317	TRANPT-D	708,105	142,632	210,647	205,933	0	0	0	0	0
154 Maint. of Communication Equipment	866	183,491	TRANPT-D	102,525	20,651	30,499	29,816	0	0	0	0	0
155 Maint of Other Equipment	867	9,696	TRANPT-D	5,418	1,091	1,612	1,576	0	0	0	0	0
156 Subtotal - Maintenance Accounts	863-867	3,599,334		2,011,106	405,091	598,264	584,874	0	0	0	0	0
<b>157 Subtotal - TRANSMISSION EXPENSES</b>	850-865	4,558,722		2,547,158	513,066	757,729	740,769	0	0	0	0	0



Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service			
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service							
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>																
197 A. Labor-Related:																
198 Administrative & General Salaries	920	976,401	TRANLABOR-D	545,558	109,890	162,293								158,660		
199 Office Supplies & Expenses	921	357,896	TRANLABOR-D	199,972	40,280	59,488								58,156		
200 Admin. Expenses Transferred-Credit	922	(947,472)	TRANLABOR-D	(529,394)	(106,634)	(157,484)								(153,959)		
201 Outside Services Employed	923	645,172	TRANLABOR-D	360,486	72,612	107,237								104,837		
202 Employee Pensions and Benefits	926	855,874	TRANLABOR-D	478,214	96,325	142,259								139,075		
203 Subtotal - A&G Labor-Related	920-923, 926	1,887,870		1,054,836	212,472	313,793								306,769		
204 B. Plant-Related:																
205 Property Insurance	924	20,044	TRANPT-D	11,200	2,256	3,332								3,257		
206 Injuries and Damages	925	558,376	TRANPT-D	311,989	62,843	92,811								90,733		
207 Maintenance of General Plant	932	12,040	TRANGENPTXL-D	6,727	1,355	2,001								1,956		
208 Subtotal - A&G Plant-Related	924-932	590,461		329,916	66,454	98,144								95,947		
209 C. Other-Related:																
210 Franchise Requirements	927	0	TRANL/P-D	0	0	0								0		
211 Regulatory Commission Expenses	928	65,060	TRANREVREQ-D	36,352	7,322	10,814								10,572		
212 Duplicate Charges - Credit	929	0	TRANL/P-D	0	0	0								0		
213 Misc. Gen'l Expenses	930	263,128	TRANL/P-D	147,021	29,614	43,736								42,757		
214 Rents	931	146,550	TRANL/P-D	81,884	16,494	24,359								23,814		
215 Subtotal - A&G Other-Related	927-931	474,738		265,257	53,430	78,909								77,142		
216 <b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	2,953,069		1,650,009	332,356	490,845								479,859		
217 <b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		7,511,791		4,197,167	845,423	1,248,573								1,220,628		
218																
219 <b>VI. DEPRECIATION EXPENSE</b>																
220 Intangible Plant	403	750,985	TRAN_Intang-D	419,608	84,520	124,825								122,031		
221 Production Plant	403	0	TRANPT-D	0	0	0								0		
222 Storage Plant	403	0	TRANPT-D	0	0	0								0		
223 Transmission	403	3,162,820	TRANPT-D	1,767,206	355,963	525,709								513,942		
224 Distribution Land Structures & Improvements	403	0	TRANPT-D	0	0	0								0		
225 Distribution Mains	403	0	TRANPT-D	0	0	0								0		
226 Distribution M&R General	403	0	TRANPT-D	0	0	0								0		
227 Distribution Services	403	0	TRANPT-D	0	0	0								0		
228 Distribution - Meters	403	0	TRANPT-D	0	0	0								0		
229 Distribution - Meters Installations	403.10	0	TRANPT-D	0	0	0								0		
230 Industrial M & R Station Equipment - Other	403.11	0	TRANPT-D	0	0	0								0		
231 Other Property on Customers Premises	403.12	0	TRANPT-D	0	0	0								0		
232 Other Equipment	403.13	0	TRANPT-D	0	0	0								0		
233 General Plant	403.14	695,070	TRANPT-D	388,366	78,227	115,531								112,945		
234 <b>Total - DEPRECIATION EXPENSE</b>	403	4,608,875		2,575,180	518,711	766,065								748,919		

Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service										
				128,761	182,900	311,661	25,936	36,841	62,777	38,304	54,409	92,713	2,107,351	2,060,185									
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>																							
A. General Taxes																							
236 Payroll Taxes	408.15	230,448	TRANLABOR-D	128,761	182,900	311,661	25,936	36,841	62,777	38,304	54,409	92,713	2,107,351	2,060,185									
237 Plant Related Taxes	408.17	327,341	TRANPT-D																				
238 Gas Related	408.18	557,789	TRANPT-D																				
239 Subtotal - General Taxes																							
240 <b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	12,678,454		7,084,008			1,426,910			2,107,351													
B. Revenue Taxes: (GRT)																							
242 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
243 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
244 <b>Subtotal - Revenue Taxes (GRT)</b>																							
C. Income Taxes																							
246 Fed & State Income Taxes Based on Net Income	409	1,735,811	TRAN_PreTax-D	1,435,096			110,396			114,806													
247 Other	409	0	TRANREVREQ-D	0			0			0													
248 <b>Subtotal - Income Taxes</b>																							
249 <b>TOTAL TAXES (Excl. General Taxes)</b>																							
250 <b>TOTAL TAXES (Excl. General Taxes)</b>																							
251 <b>TOTAL EXPENSES</b>																							
<b>252 3: OPERATING REVENUES</b>																							
253 Sales & Transportation Operating Revenues																							
254 Gas Revenues	480-485	26,894,434	Non-gas_Revenue	18,942,482			2,282,021			3,049,931													
255 Forfeited Discounts	487	314,085	Gas_Revenue	0			0			0													
256 Miscellaneous Service Revenues		232,037	Collections	296,976			9,526			5,464													
257 Gathering		0	ConnectionFee	148,824			74,311			8,703													
258 Intercompany Software License Fees		8,195	Non-gas_Revenue	0			0			0													
259 Pooling		137,714	Transport_Thru	5,772			695			929													
260 Direct Customer Cashouts		0	LGS_Direct	18,467			7,906			27,143													
261 Royalties		22	Non-gas_Revenue	0			0			0													
262 Tax Discount		42	Non-gas_Revenue	16			2			3													
263 <b>Total - OPERATING REVENUES</b>			TRANPT-D	6,641			1,338			1,975													
264 Other Income	412	0	TRANREVREQ-D	19,419,207			2,375,803			3,094,153													
265 <b>NET INCOME</b>																							
266 Return																							

Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				18,942,482	2,282,021	3,049,931	2,282,021	3,049,931	2,282,021	3,049,931	2,282,021	3,049,931	2,282,021	3,049,931	
<b>267 SUMMARY</b>															
<b>268 OPERATING REVENUES</b>															
269 Sales & Transportation Operating Revenues		26,894,434		18,942,482	2,282,021	3,049,931	2,282,021	3,049,931	2,282,021	3,049,931	2,282,021	3,049,931	2,282,021	3,049,931	2,620,000
270 Gas Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0
271 Forfeited Discounts		314,085		296,976	9,526	5,464	9,526	5,464	9,526	5,464	9,526	5,464	9,526	5,464	2,119
272 Miscellaneous Service Revenues		232,037		148,824	74,311	8,703	74,311	8,703	74,311	8,703	74,311	8,703	74,311	8,703	198
273 Gathering		0		0	0	0	0	0	0	0	0	0	0	0	0
274 Intercompany Software License Fees		8,195		5,772	695	929	695	929	695	929	695	929	695	929	798
275 Pooling		137,714		18,467	7,906	27,143	7,906	27,143	7,906	27,143	7,906	27,143	7,906	27,143	84,197
276 Direct Customer Cashouts		0		0	0	0	0	0	0	0	0	0	0	0	0
277 Royalties		22		16	2	3	2	3	2	3	2	3	2	3	2
278 Tax Discount		42		29	4	5	4	5	4	5	4	5	4	5	4
278 Rent from Gas Property		11,885		6,641	1,338	1,975	1,338	1,975	1,338	1,975	1,338	1,975	1,338	1,975	1,931
280 Total Operating Revenues		27,598,413		19,419,207	2,375,803	3,094,153	2,375,803	3,094,153	2,375,803	3,094,153	2,375,803	3,094,153	2,375,803	3,094,153	2,709,251
<b>281 EXPENSES</b>															
282 Production Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0	0	0	0	0	0	0	0
284 Transmission Expenses		4,558,722		2,547,158	513,066	757,729	513,066	757,729	513,066	757,729	513,066	757,729	513,066	757,729	740,769
285 Distribution Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
286 Total Operating Expenses		4,558,722		2,547,158	513,066	757,729	513,066	757,729	513,066	757,729	513,066	757,729	513,066	757,729	740,769
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		0		0	0	0	0	0	0	0	0	0	0	0	0
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		2,953,069		1,650,009	332,356	490,845	332,356	490,845	332,356	490,845	332,356	490,845	332,356	490,845	479,859
<b>289 DEPRECIATION EXPENSE</b>		4,608,875		2,575,180	518,711	766,065	518,711	766,065	518,711	766,065	518,711	766,065	518,711	766,065	748,919
<b>290 TAXES OTHER THAN INCOME TAXES</b>		557,789		311,661	62,777	92,713	62,777	92,713	62,777	92,713	62,777	92,713	62,777	92,713	90,638
291 Other Income		0		0	0	0	0	0	0	0	0	0	0	0	0
<b>292 INCOME BEFORE INCOME TAXES</b>		14,919,959		12,335,199	948,893	986,801	948,893	986,801	948,893	986,801	948,893	986,801	948,893	986,801	649,066
<b>293 FEDERAL INCOME TAXES</b>		1,735,811		83%	6%	7%	6%	7%	6%	7%	6%	7%	6%	7%	4%
294 Federal Income Taxes-Current		1,735,811		83%	6%	7%	6%	7%	6%	7%	6%	7%	6%	7%	4%
295 State Net Income Tax		0		1,435,096	110,396	114,806	110,396	114,806	110,396	114,806	110,396	114,806	110,396	114,806	75,513
296 Subtotal - Income Taxes		1,735,811		1,435,096	110,396	114,806	110,396	114,806	110,396	114,806	110,396	114,806	110,396	114,806	75,513
<b>297 NET OPERATING INCOME</b>		13,184,147		10,900,102	838,497	871,995	838,497	871,995	838,497	871,995	838,497	871,995	838,497	871,995	573,552
<b>298 RATE BASE</b>		126,718,552		70,803,207	14,261,675	21,062,544	14,261,675	21,062,544	14,261,675	21,062,544	14,261,675	21,062,544	14,261,675	21,062,544	20,591,125
<b>299 RATE OF RETURN</b>		10.40%		15.39%	5.88%	4.14%	5.88%	4.14%	5.88%	4.14%	5.88%	4.14%	5.88%	4.14%	2.79%
300 <b>Unitized</b>		1.30		1.92	0.74	0.52	0.74	0.52	0.74	0.52	0.74	0.52	0.74	0.52	0.35

Witness: Russell A. Feingold

Allocation Phase  
**Transmission Demand**

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service	General Service			Large General Service
					Small	Medium	Large	
301 REVENUE REQUIREMENTS ANALYSIS								
302 System Average Rate of Return Achieved		8.00%		8.00%	8.00%	8.00%	8.00%	8.00%
303 RATE BASE		126,718,552		70,803,207	14,261,675	21,062,544	20,591,125	
304 OPERATING EXPENSES		4,558,722		2,547,158	513,066	757,729	740,769	
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0	
306 ADMINISTRATIVE & GENERAL EXPENSES		2,953,069		1,650,009	332,356	490,845	479,859	
307 DEPRECIATION EXPENSE		4,608,875		2,575,180	518,711	766,065	748,919	
308 GENERAL TAXES		557,789		311,661	62,777	92,713	90,638	
309 TOTAL		12,678,454		7,084,008	1,426,910	2,107,351	2,060,185	
310 RETURN ON RATEBASE		10,134,962		5,662,847	1,140,650	1,684,584	1,646,880	
311 FIT ON RETURN								
312 State Income Tax on Return		2,189,580	0.216042209	1,223,414	246,429	363,941	355,796	
313 Increase in Uncoll		0	GRT_T-F	0	0	0	0	
314 Additional Late Fees		0		0	0	0	0	
315 TOTAL REVENUE REQUIREMENT		25,002,996		13,970,270	2,813,989	4,155,877	4,062,861	

Ratio of Taxes to Return

Allocation Phase  
**Distribution Demand**

Account Description	Account Code	Distribution Demand Dollars	Distribution Allocation Factor	Residential Service			General Service		
				Small	Medium	Large	Small	Medium	Large
<b>1 1: RATE BASE</b>									
<b>2 I. GAS PLANT IN SERVICE</b>									
<b>3 A. INTANGIBLE PLANT</b>									
4 Organization	301	28,695	DISTPT-D	16,241	3,233	5,040	4,181		
5 Franchise and Consents	302	0	DISTPT-D	0	0	0	0		
6 Miscellaneous Intangible Plant	303	57,547,939	DIST_303-D	32,578,945	6,482,892	10,103,441	8,382,660		
<b>7 Subtotal - INTANGIBLE PLANT</b>	<b>301-303</b>	<b>57,576,634</b>		<b>32,595,187</b>	<b>6,486,125</b>	<b>10,108,480</b>	<b>8,386,842</b>		
<b>8 B. PRODUCTION PLANT</b>									
9 Other Land & Land Rights-Land	325	0	DISTPT-D	0	0	0	0		
10 Gas Well Structures	326	0	DISTPT-D	0	0	0	0		
11 Field Compressor Station Structures	327	0	DISTPT-D	0	0	0	0		
12 Field M&R Station Structures	328	0	DISTPT-D	0	0	0	0		
13 Other Structures	329	0	DISTPT-D	0	0	0	0		
14 Producing Gas Wells-Well Construction	330, 331	0	DISTPT-D	0	0	0	0		
15 Field Lines	332	0	DISTPT-D	0	0	0	0		
16 Field Compressor Station Equipment	333	0	DISTPT-D	0	0	0	0		
17 Field M&R Station Equip-Company	334	0	DISTPT-D	0	0	0	0		
18 Drilling & Cleaning Equipment	335	0	DISTPT-D	0	0	0	0		
19 Other Equipment-Other	337	0	DISTPT-D	0	0	0	0		
<b>20 Subtotal - PRODUCTION PLANT</b>	<b>325-337</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>									
22 Land and Land Rights	350	0	DISTPT-D	0	0	0	0		
23 Structures and Improvements	351	0	DISTPT-D	0	0	0	0		
24 Wells-Well Equipment	352	0	DISTPT-D	0	0	0	0		
25 Lines	353	0	DISTPT-D	0	0	0	0		
26 Compressor Station Equipment - Other	354	0	DISTPT-D	0	0	0	0		
27 M&R Equipment-Meters & Gauges	355	0	DISTPT-D	0	0	0	0		
28 Other Equipment	357	0	DISTPT-D	0	0	0	0		
<b>29 Subtotal - STORAGE PLANT</b>	<b>350-363</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>30 D. TRANSMISSION PLANT</b>									
31 Land & Land Rights	365	0	DISTPT-D	0	0	0	0		
32 Structures & Improvements	366	0	DesignDay	0	0	0	0		
33 Mains	367	0	DesignDay	0	0	0	0		
34 Compressor Station Equipment	368	0	DesignDay	0	0	0	0		
35 M&R Station Equipment	369	0	DesignDay	0	0	0	0		
36 Other Equipment	371	0	DesignDay	0	0	0	0		
<b>37 Subtotal - TRANSMISSION PLANT</b>	<b>365-371</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

Allocation Phase  
**Distribution Demand**

Account Description	Account Code	Distribution Demand Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				2,554,794	508,583	792,744	508,583	792,744	508,583	792,744	508,583	792,744	508,583	792,744	
<b>E. DISTRIBUTION PLANT</b>															
39 Land and Land Rights	374	4,513,856	DISIPT-D	2,554,794	508,583	792,744	508,583	792,744	508,583	792,744	508,583	792,744	508,583	792,744	508,583
40 Structures and Improvements	375	20,484,670	DISIPT-D	11,594,104	2,308,038	3,597,609	2,308,038	3,597,609	2,308,038	3,597,609	2,308,038	3,597,609	2,308,038	3,597,609	2,308,038
41 Low Pressure Mains	376	702,395,077	Peak & Average - LP	465,005,419	92,448,829	144,940,829	92,448,829	144,940,829	92,448,829	144,940,829	92,448,829	144,940,829	92,448,829	144,940,829	92,448,829
42 Regulated Pressure Mains	376	931,934,664	Peak & Average	460,498,036	91,701,979	142,724,213	91,701,979	142,724,213	91,701,979	142,724,213	91,701,979	142,724,213	91,701,979	142,724,213	91,701,979
43 M & R Station Equipment	378	67,674,628	DesignDay	37,812,780	7,616,514	11,248,549	7,616,514	11,248,549	7,616,514	11,248,549	7,616,514	11,248,549	7,616,514	11,248,549	7,616,514
44 Services	380	0	Service_Invest	0	0	0	0	0	0	0	0	0	0	0	0
45 Meters	381	0	Meter_Invest	0	0	0	0	0	0	0	0	0	0	0	0
46 Meter Installations	382	0	Meter_Invest	0	0	0	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	385	0	M&R Equipment	0	0	0	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	386	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0
49 Other Equipment	387	4,993,348	DISIPT-D	2,826,181	562,608	876,954	562,608	876,954	562,608	876,954	562,608	876,954	562,608	876,954	562,608
<b>Subtotal - DISTRIBUTION PLANT</b>	374-387	1,731,996,244	DISIPT-D	980,291,315	195,146,551	304,180,897	195,146,551	304,180,897	195,146,551	304,180,897	195,146,551	304,180,897	195,146,551	304,180,897	195,146,551
<b>F. GENERAL PLANT</b>															
52 Land and Land Rights	389	137,834	DISIPT-D	78,013	15,530	24,207	15,530	24,207	15,530	24,207	15,530	24,207	15,530	24,207	15,530
53 Structures and Improvements	390	8,505,571	DISIPT-D	4,814,062	958,335	1,493,786	958,335	1,493,786	958,335	1,493,786	958,335	1,493,786	958,335	1,493,786	958,335
54 Office Furniture and Equipment	391	5,816,265	DISIPT-D	3,291,944	655,327	1,021,478	655,327	1,021,478	655,327	1,021,478	655,327	1,021,478	655,327	1,021,478	655,327
55 Transportation Equipment	392	37,411,735	DISIPT-D	21,174,641	4,215,235	6,570,416	4,215,235	6,570,416	4,215,235	6,570,416	4,215,235	6,570,416	4,215,235	6,570,416	4,215,235
56 Stores Equipment	393	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	4,308,287	DISIPT-D	2,438,444	485,421	756,640	485,421	756,640	485,421	756,640	485,421	756,640	485,421	756,640	485,421
58 Laboratory Equipment	395	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	5,163,670	DISIPT-D	2,922,582	581,798	906,867	581,798	906,867	581,798	906,867	581,798	906,867	581,798	906,867	581,798
60 Communication Equipment	397	21,124,264	DISIPT-D	11,956,107	2,380,102	3,709,937	2,380,102	3,709,937	2,380,102	3,709,937	2,380,102	3,709,937	2,380,102	3,709,937	2,380,102
61 Miscellaneous Equipment	398	137,371	DISIPT-D	77,751	15,478	24,126	15,478	24,126	15,478	24,126	15,478	24,126	15,478	24,126	15,478
62 Other Tangible Plant	399	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal - GENERAL PLANT</b>	389-399	82,604,997	DISIPT-D	46,753,543	9,307,226	14,507,458	9,307,226	14,507,458	9,307,226	14,507,458	9,307,226	14,507,458	9,307,226	14,507,458	9,307,226
<b>TOTAL PLANT IN SERVICE</b>		1,872,177,875		1,059,640,045	210,939,903	328,796,835	210,939,903	328,796,835	210,939,903	328,796,835	210,939,903	328,796,835	210,939,903	328,796,835	210,939,903
<b>G. UTILITY PLANT</b>															
105		0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL UTILITY PLANT</b>		1,872,177,875		1,059,640,045	210,939,903	328,796,835	210,939,903	328,796,835	210,939,903	328,796,835	210,939,903	328,796,835	210,939,903	328,796,835	210,939,903

Allocation Phase  
**Distribution Demand**

Account Description	Account Code	Distribution Demand Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
				15,397,893	3,064,031	4,775,223	0	0	0	0	0	0	0	0	0	0		
<b>67 II. DEPRECIATION RESERVE</b>																		
68 Intangible Plant	303	27,199,072	DIST_Intang-D	15,397,893	3,064,031	4,775,223	0	0	0	0	0	0	0	0	0	0	0	3,961,925
69 Production Plant	325-337	0	DISTPTXL-DEM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70 Storage Plant	350-357	0	DISTPTXL-DEM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71 Transmission	365-371	0	DISTPTXL-DEM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72 Distribution Land Structures & Improvements	374-375	14,108,251	DISTPT-D	7,985,119	1,589,597	2,477,754	0	0	0	0	0	0	0	0	0	0	0	2,055,781
73 Distribution Mains	376	412,081,098	MAINSPT-D	233,357,119	46,431,920	72,532,074	0	0	0	0	0	0	0	0	0	0	0	59,759,985
74 Distribution M&R General	378	27,099,121	DesignDay	15,141,466	3,049,900	4,504,285	0	0	0	0	0	0	0	0	0	0	0	4,403,470
75 Distribution Services	380	0	Service_Invest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76 Distribution - Meters	381	0	Meter_Invest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77 Distribution - Meters Installations	382	0	Meter_Invest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78 Industrial M & R Station Equipment - Other	385	0	M&R Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79 Other Property on Customers Premises	386	0	DISTPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80 Other Equipment	387	1,258,570	DISTPT-D	712,337	141,805	221,036	0	0	0	0	0	0	0	0	0	0	0	183,392
81 General Plant	389-399	31,008,755	DISTPT-D	17,550,623	3,493,802	5,445,896	0	0	0	0	0	0	0	0	0	0	0	4,518,434
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>512,754,867</b>		<b>290,144,557</b>	<b>57,771,055</b>	<b>89,956,267</b>												<b>74,882,988</b>
83 Retirement Obligation		0	DISTPTXL-DEM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>512,754,867</b>		<b>290,144,557</b>	<b>57,771,055</b>	<b>89,956,267</b>												<b>74,882,988</b>
<b>85 III. OTHER RATE BASE ITEMS</b>																		
86 Gas Storage Underground - NonCurrent		0	DISTPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87 Gas Stored Underground - Current		0	DISTPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88 Materials and Supplies		1,846,306	DISTPT-D	1,044,990	208,026	324,257	0	0	0	0	0	0	0	0	0	0	0	269,034
89 Prepayments		3,695,653	DISTO&M-D	2,089,614	416,355	646,357	0	0	0	0	0	0	0	0	0	0	0	543,327
90 Cash Working Capital		20,291,755	DISTPT-D	11,484,916	2,286,302	3,563,728	0	0	0	0	0	0	0	0	0	0	0	2,956,809
91 Deferred Income Taxes		(119,836,808)	DISTPT-D	(67,826,350)	(13,502,189)	(21,046,274)	0	0	0	0	0	0	0	0	0	0	0	(17,461,996)
92 Customer Advances and Deposits		0	DISTPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>(94,003,094)</b>		<b>(53,206,830)</b>	<b>(10,591,506)</b>	<b>(16,511,933)</b>												<b>(13,692,826)</b>
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>1,265,419,913</b>		<b>716,288,658</b>	<b>142,577,342</b>	<b>222,328,635</b>												<b>184,225,279</b>
95 Gas Purchases Cash Working Capital		0	DISTO&M-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>96 TOTAL RATE BASE</b>		<b>1,265,419,913</b>		<b>716,288,658</b>	<b>142,577,342</b>	<b>222,328,635</b>												<b>184,225,279</b>

Allocation Phase  
**Distribution Demand**

Account Description	Account Code	Distribution Demand		Residential Service	Small General Service			Medium General Service			Large General Service			
		Dollars	Factor											
<b>97 2: EXPENSES</b>														
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>														
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>														
100 1. Natural Gas Production and Gathering														
101 Operation Supervision & Engineering	750	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0
102 Production Maps	751	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0
103 Gas Wells Expense	752	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0
104 Field Lines Expense	753	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0
105 Field Compressor Station Expense	754756	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0
106 Other Expense	759	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0
107 Rents	760	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	0	0	0	0	0	0	0
109 Maint Supervision & Engineering	762	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0
111 Field Lines	764, 787	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0
112 Field Meas/Reg	765, 766	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0
113 Other Equipment	769	0	DISIPT-D	0	0	0	0	0	0	0	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	0	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	0	0	0	0	0	0	0
116 2. Other Gas Supply Expenses														
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0	0	0	0	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0	0	0	0	0	0	0	0	0



Allocation Phase  
**Distribution Demand**

Account Description	Account Code	Distribution Demand Dollars	Distribution Demand Allocation Factor	Residential Service			Medium Service			Large Service		
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service
<b>158 D. DISTRIBUTION EXPENSES</b>												
159 Operation Supervision & Engineering	870	(567,324)	DISTO&M_LABOR-D	(320,629)	(63,912)	(99,029)	(83,754)					
160 Distribution Load Dispatching	871	1,545	THRUPUT	664	130	216	535					
161 Mains and Services Expenses	874	6,419,115	DISTMAIN-SERVICE-D	3,635,076	723,284	1,129,855	930,900					
162 Meas. & Reg. Station Expenses	875	3,282,135	DesignDay	1,833,873	369,391	545,541	533,330					
163 Meas. & Reg. Station Expenses - City Gate	877	47,258	DesignDay	26,405	5,319	7,855	7,679					
164 Meter & House Regulator Expenses	878	0	DISTMETER-REG-D	0	0	0	0					
165 Customer Installations Expenses	879	0	DISTPT-D	0	0	0	0					
166 Other Expenses	880	1,869,067	DISTO&M-D	1,056,817	210,571	326,893	274,786					
167 Rents	881	270,486	DISTO&M-D	152,939	30,473	47,307	39,766					
168 Maint. of Structures & Improvements	886	2,507,885	DISTPT-D	1,419,436	282,567	440,446	365,436					
169 Maint. of Mains	887	29,797,704	MAINSPT-D	16,874,121	3,357,506	5,244,815	4,321,262					
170 Maint. of Compressor Station Equip.	888	128,833	DesignDay	71,984	14,500	21,414	20,935					
171 Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816	DesignDay	799,460	161,033	237,823	232,500					
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	0	M&R Equipment	0	0	0	0					
173 Maint. of Services	892	0	DISTPT-D	0	0	0	0					
174 Maint. of Meters & House Regulators	893	0	DISTPT-D	0	0	0	0					
175 Maint. of Other Equipment	894	414,835	DISTO&M-D	234,558	46,736	72,553	60,988					
<b>176 Subtotal - DISTRIBUTION EXPENSES</b>	<b>870-894</b>	<b>45,602,353</b>		<b>25,784,704</b>	<b>5,137,596</b>	<b>7,975,690</b>	<b>6,704,363</b>					
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>		<b>45,602,353</b>		<b>25,784,704</b>	<b>5,137,596</b>	<b>7,975,690</b>	<b>6,704,363</b>					
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>												
179 Supervision	901	0	DISTPT-D	0	0	0	0					
180 Meter Reading Expenses	902	0	DISTPT-D	0	0	0	0					
181 Customer Records & Collection Expense	903	0	DISTPT-D	0	0	0	0					
182 Uncollectible Accounts	904	0	Write-offs	0	0	0	0					
<b>183 Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	<b>902-904</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>												
185 Supervision	907	0	DISTPT-D	0	0	0	0					
186 Customer Assistance Expenses	908	0	DISTPT-D	0	0	0	0					
187 Info. & Instructional Advertising Expense	909	0	DISTPT-D	0	0	0	0					
188 Misc. Customer Serv. & Inform. Expen.	910	0	DISTPT-D	0	0	0	0					
<b>189 Subtotal - CUSTOMER SERVICE</b>	<b>907-910</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
<b>190 IV. SALES EXPENSES (C-8)</b>												
191 Supervision	911	0	DISTPT-D	0	0	0	0					
192 Demonstrating & Selling Expenses	912, 913	0	DISTPT-D	0	0	0	0					
193 Miscellaneous Sales Expenses	916	0	DISTPT-D	0	0	0	0					
<b>194 Subtotal - SALES EXPENSES</b>	<b>911-916</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b>	<b>901-916</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					

Allocation Phase  
**Distribution Demand**

Account Description	Account Code	Distribution Demand Dollars	Distribution Allocation Factor	Residential Service			Medium General Service			Large General Service		
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>												
197 A. Labor-Related:												
198 Administrative & General Salaries	920	9,877,125	DISTLABOR-D	5,582,155	1,112,717	1,724,088	1,458,166					
199 Office Supplies & Expenses	921	3,620,419	DISTLABOR-D	2,046,115	407,862	631,957	534,484					
200 Admin. Expenses Transferred-Credit	922	(9,584,492)	DISTLABOR-D	(5,416,770)	(1,079,750)	(1,673,008)	(1,414,964)					
201 Outside Services Employed	923	6,526,469	DISTLABOR-D	3,688,498	735,246	1,139,219	963,506					
202 Employee Pensions and Benefits	926	8,657,898	DISTLABOR-D	4,893,096	975,364	1,511,267	1,278,170					
203 Subtotal - A&G Labor-Related	920-923, 926	19,097,419		10,793,095	2,151,438	3,333,524	2,819,363					
<b>204 B. Plant-Related:</b>												
205 Property Insurance	924	169,180	DISTPT-D	95,754	19,062	29,712	24,652					
206 Injuries and Damages	925	4,712,860	DISTPT-D	2,667,428	531,005	827,693	686,733					
207 Maintenance of General Plant	932	101,623	DISTGENPTXL-D	57,517	11,450	17,847	14,808					
208 Subtotal - A&G Plant-Related		4,983,663		2,820,700	561,517	875,253	726,193					
<b>209 C. Other-Related:</b>												
210 Franchise Requirements	927	0	DISTL/P-D	0	0	0	0					
211 Regulatory Commission Expenses	928	639,281	DISTREVREQ-D	361,722	72,026	112,133	93,400					
212 Duplicate Charges - Credit	929	0	DISTL/P-D	0	0	0	0					
213 Misc. Gen'l Expenses	930	2,556,724	DISTL/P-D	1,445,396	288,038	446,852	376,437					
214 Rents	931	1,423,973	DISTL/P-D	805,017	160,424	248,875	209,657					
215 Subtotal - A&G Other-Related	927-931	4,619,978		2,612,136	520,488	807,860	679,494					
216 <b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	28,701,061		16,225,930	3,233,443	5,016,637	4,225,050					
217 <b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		74,303,414		42,010,634	8,371,039	12,992,327	10,929,414					
<b>219 VI. DEPRECIATION EXPENSE</b>												
220 Intangible Plant	403	7,073,392	DIST_Intang-D	4,004,377	796,832	1,241,845	1,030,338					
221 Production Plant	403	0	DISTPTXL-DEM	0	0	0	0					
222 Storage Plant	403	0	DISTPTXL-DEM	0	0	0	0					
223 Transmission	403	0	DISTPTXL-DEM	0	0	0	0					
224 Distribution Land Structures & Improvements	403	821,958	DISTPT-D	465,219	92,611	144,356	119,771					
225 Distribution Mains	403	27,818,560	MAINSPT-D	15,753,353	3,134,502	4,896,458	4,034,246					
226 Distribution M&R General	403	1,426,582	DesignDay	797,094	160,556	237,120	231,812					
227 Distribution Services	403	0	Service_Invest	0	0	0	0					
228 Distribution - Meters	403	0	Meter_Invest	0	0	0	0					
229 Distribution - Meters Installations	403.10	0	Meter_Invest	0	0	0	0					
230 Industrial M & R Station Equipment - Other	403.11	0	M&R Equipment	0	0	0	0					
231 Other Property on Customers Premises	403.12	0	DISTPT-D	0	0	0	0					
232 Other Equipment	403.13	203,131	DISTPT-D	114,970	22,887	35,675	29,599					
233 General Plant	403.14	5,866,594	DISTPT-D	3,320,429	660,998	1,030,317	854,850					
234 <b>Total - DEPRECIATION EXPENSE</b>	403	43,210,216		24,455,442	4,868,386	7,585,770	6,300,617					



Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020  
EXHIBIT IV  
ITEM: \$ 53.53 IV-B-1(B)  
PRESENT RATES - PEAK AND AVERAGE METHOD  
PAGE 101 OF 146

Allocation Phase  
**Distribution Demand**

Account Description	Account Code	Distribution Demand Dollars	Distribution Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service										
				139,270,186	0	2,183,445	16,778,027	22,423,904	19,262,940	70,041	40,170	15,580	546,355	63,988	1,459	42,435	6,832	5,869	619,041	15,346	199,565	17,617	14,617
<b>267 SUMMARY</b>		197,735,057		139,270,186	0	2,183,445	16,778,027	22,423,904	19,262,940	70,041	40,170	15,580	546,355	63,988	1,459	42,435	6,832	5,869	619,041	15,346	199,565	17,617	14,617
<b>268 OPERATING REVENUES</b>		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
269 Sales & Transportation Operating Revenues		2,309,236		2,183,445		1,094,194	70,041	40,170	15,580														
270 Gas Revenues		1,705,996		1,094,194		0	546,355	63,988	1,459														
271 Forfeited Discounts		0		0		0	0	0	0														
272 Miscellaneous Service Revenues		60,249		42,435		116	5,112	6,832	5,869														
273 Gathering		1,012,512		135,776		116	58,130	199,565	619,041														
274 Intercompany Software License Fees		15,346		0		116	0	0	15,346														
275 Pooling		164		116		116	14	19	15,346														
276 Direct Customer Cashouts		165		116		116	14	19	15,346														
277 Royalties		100,310		56,775		116	14	19	15,346														
278 Tax Discount		202,939,035		142,783,042		116	11,302	17,617	14,617														
280 Total Operating Revenues				142,783,042		11,302	17,617	14,617	14,617														
				17,468,996		22,752,113	19,934,884																
<b>281 EXPENSES</b>		0		0		0	0	0	0														
282 Production Expenses		0		0		0	0	0	0														
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0		0	0	0	0														
284 Transmission Expenses		0		0		0	0	0	0														
285 Distribution Expenses		45,602,353		25,784,704		7,975,690	5,137,596	7,975,690	6,704,363														
286 Total Operating Expenses		45,602,353		25,784,704		7,975,690	5,137,596	7,975,690	6,704,363														
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		0		0		0	0	0	0														
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		28,701,061		16,225,930		5,016,637	3,233,443	5,016,637	4,225,050														
<b>289 DEPRECIATION EXPENSE</b>		43,210,216		24,455,442		7,585,770	4,868,386	7,585,770	6,300,617														
<b>290 TAXES OTHER THAN INCOME TAXES</b>		5,094,032		2,881,234		892,140	573,916	892,140	746,742														
291 Other Income		0		0		0	0	0	0														
<b>292 INCOME BEFORE INCOME TAXES</b>		80,331,372		73,435,732		1,281,875	3,655,654	1,281,875	1,958,111														
293 FEDERAL INCOME TAXES		91%		91%		5%	5%	2%	2%														
294 Federal Income Taxes-Current		91%		91%		5%	5%	2%	2%														
295 State Net Income Tax		8,345,878		8,543,628		425,305	425,305	149,135	227,810														
296 Subtotal - Income Taxes		0		0		0	0	0	0														
<b>297 NET OPERATING INCOME</b>		9,345,878		8,543,628		425,305	425,305	149,135	227,810														
298 RATE BASE		70,985,494		64,892,104		1,132,740	3,230,350	1,132,740	1,730,301														
<b>299 RATE OF RETURN</b>		1,265,419,913		716,288,658		222,328,635	142,577,342	222,328,635	184,225,279														
300 Unitized		5.61%		9.06%		0.28	2.27%	0.51%	0.94%														
		0.70		1.13		0.06	0.28	0.06	0.12														

Witness: Russell A. Feingold





Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service			
<b>E. DISTRIBUTION PLANT</b>															
39 Land and Land Rights	374	2,409,207	DISIPT-C	2,160,650	167,556	64,672	167,556	64,672	16,328						
40 Structures and Improvements	375	10,933,403	DISIPT-C	9,805,410	760,401	293,493	760,401	293,493	74,100						
41 Low Pressure Mains	376	0	Cust_Avg(Low Pressure)	0	0	0	0	0	0						
42 Regulated Pressure Mains	376	0	Cust_Avg	0	0	0	0	0	0						
43 M & R Station Equipment	378	0	DISIPT-C	0	0	0	0	0	0						
44 Services	380	632,413,944	Service_Invest	590,954,989	33,668,295	7,462,456	33,668,295	7,462,456	328,204						
45 Meters	381	126,828,614	Meter_Invest	105,952,549	14,515,233	5,992,268	14,515,233	5,992,268	368,564						
46 Meter Installations	382	90,344,063	Meter_Invest	75,473,377	10,339,663	4,268,483	10,339,663	4,268,483	262,540						
47 Industrial M & R Station Equipment	385	10,644,190	M&R Equipment	0	646,956	5,069,737	646,956	5,069,737	4,927,497						
48 Other Property on Customers Premise	386	14,644,532	Meter_Invest	12,234,033	1,676,032	691,910	1,676,032	691,910	42,557						
49 Other Equipment	387	2,665,129	DISIPT-C	2,390,169	185,355	71,542	185,355	71,542	18,063						
50 Subtotal - DISTRIBUTION PLANT	374-387	890,883,082		798,971,178	61,959,492	23,914,560	61,959,492	23,914,560	6,037,852						
<b>F. GENERAL PLANT</b>															
52 Land and Land Rights	389	73,567	DISIPT-C	65,977	5,116	1,975	5,116	1,975	499						
53 Structures and Improvements	390	4,539,728	DISIPT-C	4,071,367	315,731	121,863	315,731	121,863	30,767						
54 Office Furniture and Equipment	391	3,104,349	DISIPT-C	2,784,075	215,903	83,332	215,903	83,332	21,039						
55 Transportation Equipment	392	19,967,984	DISIPT-C	17,907,899	1,388,741	536,014	1,388,741	536,014	135,331						
56 Stores Equipment	393	0	DISIPT-C	0	0	0	0	0	0						
57 Tools, Shop and Garage Equipment	394	2,299,487	DISIPT-C	2,062,250	159,926	61,727	159,926	61,727	15,584						
58 Laboratory Equipment	395	0	DISIPT-C	0	0	0	0	0	0						
59 Power Operated Equipment	396	2,756,036	DISIPT-C	2,471,697	191,678	73,982	191,678	73,982	18,679						
60 Communication Equipment	397	11,274,777	DISIPT-C	10,111,565	784,143	302,656	784,143	302,656	76,413						
61 Miscellaneous Equipment	398	73,320	DISIPT-C	65,756	5,099	1,968	5,099	1,968	497						
62 Other Tangible Plant	399	0	DISIPT-C	0	0	0	0	0	0						
63 Subtotal - GENERAL PLANT	389-399	44,089,249		39,540,586	3,066,337	1,183,517	3,066,337	1,183,517	298,810						
<b>64 TOTAL PLANT IN SERVICE</b>															
		999,248,454		896,277,208	69,369,107	26,689,312	69,369,107	26,689,312	6,912,827						
<b>G. UTILITY PLANT</b>															
	105	0	DISIPT-C	0	0	0	0	0	0						
<b>66 TOTAL UTILITY PLANT</b>															
		999,248,454		896,277,208	69,369,107	26,689,312	69,369,107	26,689,312	6,912,827						











Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service						
				Residential Service	Small General Service	Medium General Service	Large General Service	Residential Service	Small General Service	Medium General Service	Large General Service	Residential Service	Small General Service	Medium General Service	Large General Service				
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>																			
236 A. General Taxes																			
237 Payroll Taxes	408.15	2,520,456	DISTLABOR-C	2,225,425	165,069	46,378	83,584												
238 Plant Related Taxes	408.17	1,474,635	DISTPT-C	1,322,498	102,558	39,585	9,994												
239 Gas Related	408.18	0	DISTPT-C	0	0	0	0												
240 Subtotal - General Taxes		3,995,091		3,547,923	267,627	85,962	93,579												
<b>241 TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	131,193,269		118,696,410	7,984,501	2,351,352	2,161,006												
242 B. Revenue Taxes: (GRT)																			
243 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0												
244 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0												
<b>245 Subtotal - Revenue Taxes (GRT)</b>		0		0	0	0	0												
246 C. Income Taxes																			
247 Fed & State Income Taxes Based on Net Income	409	2,687,990	DIST_PreTax-C	(1,176,853)	615,973	1,737,911	1,510,959												
248 Other	409	0	DISTREVREQ-C	0	0	0	0												
<b>249 Subtotal - Income Taxes</b>		2,687,990		(1,176,853)	615,973	1,737,911	1,510,959												
<b>250 TOTAL TAXES (Excl. General Taxes)</b>		2,687,990		(1,176,853)	615,973	1,737,911	1,510,959												
<b>251 TOTAL EXPENSES</b>		133,881,259		117,519,556	8,600,474	4,089,264	3,671,964												
<b>252 3: OPERATING REVENUES</b>																			
253 Sales & Transportation Operating Revenues	480-485	150,363,053	Non-gas_Revenue	105,904,793	12,758,463	17,051,739	14,648,057												
254 Gas Revenues		0	Gas_Revenue	0	0	0	0												
255 Forfeited Discounts	487	1,756,005	Collections	1,660,350	53,261	30,546	11,848												
256 Miscellaneous Service Revenues		1,297,285	ConnectionFee	832,055	415,463	48,658	1,110												
257 Gathering		0	Non-gas_Revenue	0	0	0	0												
258 Intercompany Software License Fees		45,815	Non-gas_Revenue	32,269	3,887	5,196	4,463												
259 Pooling		769,941	Transport_Thru	103,247	44,204	151,755	470,735												
260 Direct Customer Cashouts		11,670	LGS_Direct	0	0	0	11,670												
261 Royalties		125	Non-gas_Revenue	88	11	14	12												
262 Tax Discount		125	Non-gas_Revenue	88	11	14	12												
262 Rent from Gas Property		53,539	DISPT-C	48,016	3,724	1,437	363												
<b>263 Total - OPERATING REVENUES</b>		154,297,558		108,580,906	13,279,023	17,289,359	15,148,269												
264 Other Income	412	0	DISTREVREQ-C	0	0	0	0												
<b>265 NET INCOME</b>		20,416,300		(8,938,650)	4,678,549	13,200,096	11,476,305												
266 Return		3.72%		-1.81%	12.18%	90.84%	343.72%												

Witness: Russell A. Feingold

Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				105,904,793	12,758,463	17,051,739	14,648,057	0	53,261	30,546	11,848	0	48,658	1,110	0
<b>267 SUMMARY</b>		150,363,053		105,904,793	12,758,463	17,051,739	14,648,057	0	53,261	30,546	11,848	0	0	0	0
<b>268 OPERATING REVENUES</b>															
269 Sales & Transportation Operating Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0
270 Gas Revenues		1,756,005		1,660,350	53,261	30,546	11,848								
271 Forfeited Discounts		1,297,285		832,055	415,463	48,658	1,110								
272 Miscellaneous Service Revenues		0		0	0	0	0								
273 Gathering		45,815		32,269	3,887	5,196	4,463								
274 Intercompany Software License Fees		769,941		103,247	44,204	151,755	470,735								
275 Pooling		11,670		0	0	0	11,670								
276 Direct Customer Cashouts		125		88	11	14	12								
277 Royalties		125		88	11	14	12								
278 Tax Discount		53,539		48,016	3,724	1,437	363								
278 Rent from Gas Property				108,580,906	13,279,023	17,289,359	15,148,269								
280 Total Operating Revenues		154,297,558		108,580,906	13,279,023	17,289,359	15,148,269								
<b>281 EXPENSES</b>															
282 Production Expenses		0		0	0	0	0								
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0								
284 Transmission Expenses		0		0	0	0	0								
285 Distribution Expenses		20,166,781		18,162,205	1,484,780	484,662	35,134								
286 Total Operating Expenses		20,166,781		18,162,205	1,484,780	484,662	35,134								
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		45,347,090		41,933,079	1,998,577	363,183	1,052,251								
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		27,647,009		24,566,241	1,821,688	507,362	751,718								
<b>289 DEPRECIATION EXPENSE</b>		34,037,299		30,486,962	2,411,829	910,184	228,325								
<b>290 TAXES OTHER THAN INCOME TAXES</b>		3,995,091		3,547,923	267,627	85,962	93,579								
291 Other Income		0		0	0	0	0								
<b>292 INCOME BEFORE INCOME TAXES</b>		23,104,289		(10,115,504)	5,294,522	14,938,007	12,987,264								
				-44%	23%	65%	56%								
<b>293 FEDERAL INCOME TAXES</b>		2,687,990		(1,176,853)	615,973	1,737,911	1,510,959								
294 Federal Income Taxes-Current		0		0	0	0	0								
295 State Net Income Tax		2,687,990		(1,176,853)	615,973	1,737,911	1,510,959								
296 Subtotal - Income Taxes		2,687,990		(1,176,853)	615,973	1,737,911	1,510,959								
<b>297 NET OPERATING INCOME</b>		20,416,300		(8,938,650)	4,678,549	13,200,096	11,476,305								
<b>298 RATE BASE</b>		549,217,740		492,939,041	38,409,398	14,530,482	3,338,819								
<b>299 RATE OF RETURN</b>		3.72%		-1.81%	12.18%	90.84%	343.72%								
300 <b>Unitized</b>		0.46		(0.23)	1.52	11.36	42.98								

Witness: Russell A. Feingold

Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service						

301	REVENUE REQUIREMENTS ANALYSIS																	
302	System Average Rate of Return Achieved		8.00%			8.00%						8.00%						8.00%
303	RATE BASE			549,217,740		492,939,041		38,409,398		14,530,482		3,338,819						
304	OPERATING EXPENSES			20,166,781		18,162,205		1,484,780		484,662		35,134						
305	CUST. ACCTS., SERVICES, & SALES EXP.			45,347,090		41,933,079		1,998,577		363,183		1,052,251						
306	ADMINISTRATIVE & GENERAL EXPENSES			27,647,009		24,566,241		1,821,688		507,362		751,718						
307	DEPRECIATION EXPENSE			34,037,299		30,486,962		2,411,829		910,184		228,325						
308	GENERAL TAXES			3,995,091		3,547,923		267,627		85,962		93,579						
309	TOTAL			131,193,269		118,696,410		7,984,501		2,351,352		2,161,006						
310	RETURN ON RATEBASE			43,926,488		39,425,313		3,071,987		1,162,149		267,039						
311	FIT ON RETURN																	
312	State Income Tax on Return			9,489,976		8,517,532		663,679		251,073		57,692						
313	Increase in Uncoll			2,212,976		2,158,635		50,681		3,345		315						
314	Additional Late Fees			0		0		0		0		0						
315	TOTAL REVENUE REQUIREMENT			186,822,710		168,797,889		11,770,849		3,767,920		2,486,052						
0	Number of Bills per Rate Class			7,529,853		6,971,958		495,642.22		59,436		2,817						
0	Minimum Customer Charge Peak & Avg Method					24.21		23.75		63.39		882.52						

Ratio of Taxes  
to Return

21.60%  
GRT\_T-F



Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
<b>38 E. DISTRIBUTION PLANT</b>																		
39 Land and Land Rights	374	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	378	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	380	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 Services	381	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 Meters	382	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 Meter Installations	385	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	386	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	387	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 Other Equipment	374-387	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>50 Subtotal - DISTRIBUTION PLANT</b>																		
<b>51 F. GENERAL PLANT</b>																		
52 Land and Land Rights	389	10,018	GatherVolumes	1,782	709	1,808	5,719	1,808	5,719	1,808	5,719	1,808	5,719	1,808	5,719	1,808	5,719	1,808
53 Structures and Improvements	390	618,191	GatherVolumes	109,938	43,738	111,587	352,927	111,587	352,927	111,587	352,927	111,587	352,927	111,587	352,927	111,587	352,927	111,587
54 Office Furniture and Equipment	391	422,730	GatherVolumes	75,178	29,909	76,305	241,338	76,305	241,338	76,305	241,338	76,305	241,338	76,305	241,338	76,305	241,338	76,305
55 Transportation Equipment	392	2,719,111	GatherVolumes	483,563	192,384	490,817	1,552,349	490,817	1,552,349	490,817	1,552,349	490,817	1,552,349	490,817	1,552,349	490,817	1,552,349	490,817
56 Stores Equipment	393	0	GatherVolumes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	313,129	GatherVolumes	55,686	22,155	56,522	178,766	56,522	178,766	56,522	178,766	56,522	178,766	56,522	178,766	56,522	178,766	56,522
58 Laboratory Equipment	395	0	GatherVolumes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	375,299	GatherVolumes	66,743	26,553	67,744	214,259	67,744	214,259	67,744	214,259	67,744	214,259	67,744	214,259	67,744	214,259	67,744
60 Communication Equipment	397	1,535,326	GatherVolumes	273,040	108,628	277,136	876,522	277,136	876,522	277,136	876,522	277,136	876,522	277,136	876,522	277,136	876,522	277,136
61 Miscellaneous Equipment	398	9,984	GatherVolumes	1,776	706	1,802	5,700	1,802	5,700	1,802	5,700	1,802	5,700	1,802	5,700	1,802	5,700	1,802
62 Other Tangible Plant	399	0	GatherVolumes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>63 Subtotal - GENERAL PLANT</b>	389-399	6,003,790		1,067,705	424,782	1,083,722	3,427,581	1,083,722	3,427,581	1,083,722	3,427,581	1,083,722	3,427,581	1,083,722	3,427,581	1,083,722	3,427,581	1,083,722
<b>64 TOTAL PLANT IN SERVICE</b>		136,467,999		24,269,262	9,655,431	24,633,329	77,909,977	24,633,329	77,909,977	24,633,329	77,909,977	24,633,329	77,909,977	24,633,329	77,909,977	24,633,329	77,909,977	24,633,329
<b>65 G. UTILITY PLANT</b>	105	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>66 TOTAL UTILITY PLANT</b>		136,467,999		24,269,262	9,655,431	24,633,329	77,909,977	24,633,329	77,909,977	24,633,329	77,909,977	24,633,329	77,909,977	24,633,329	77,909,977	24,633,329	77,909,977	24,633,329

Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Medium Service			Large Service		
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service
<b>67 II. DEPRECIATION RESERVE</b>												
68 Intangible Plant	303	2,977,641	GatherVolumes	529,539	210,675	537,483	1,699,944					
69 Production Plant	325-337	53,322,074	GatherVolumes	9,482,717	3,772,662	9,624,969	30,441,727					
70 Storage Plant	350-357	0	Not_Applicable	0	0	0	0					
71 Transmission	365-371	0	Not_Applicable	0	0	0	0					
72 Distribution Land Structures & Improvements	374-375	0	Not_Applicable	0	0	0	0					
73 Distribution Mains	376	0	Not_Applicable	0	0	0	0					
74 Distribution M&R General	378	0	Not_Applicable	0	0	0	0					
75 Distribution Services	380	0	Not_Applicable	0	0	0	0					
76 Distribution - Meters	381	0	Not_Applicable	0	0	0	0					
77 Distribution - Meters Installations	382	0	Not_Applicable	0	0	0	0					
78 Industrial M & R Station Equipment - Other	385	0	Not_Applicable	0	0	0	0					
79 Other Property on Customers Premises	386	0	Not_Applicable	0	0	0	0					
80 Other Equipment	387	0	Not_Applicable	0	0	0	0					
81 General Plant	389-399	2,253,738	GatherVolumes	400,801	159,457	406,814	1,286,666					
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>58,553,454</b>		<b>10,413,057</b>	<b>4,142,794</b>	<b>10,569,265</b>	<b>33,428,337</b>					
83 Retirement Obligation		0	Not_Applicable	0	0	0	0					
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>58,553,454</b>		<b>10,413,057</b>	<b>4,142,794</b>	<b>10,569,265</b>	<b>33,428,337</b>					
<b>85 III. OTHER RATE BASE ITEMS</b>												
86 Gas Storage Underground - NonCurrent		0	Not_Applicable	0	0	0	0					
87 Gas Stored Underground - Current		0	Not_Applicable	0	0	0	0					
88 Materials and Supplies		134,191	GatherVolumes	23,864	9,494	24,222	76,610					
89 Prepayments		268,603	GatherVolumes	47,768	19,004	48,484	153,346					
90 Cash Working Capital		1,474,819	GatherVolumes	262,280	104,347	266,214	841,979					
91 Deferred Income Taxes		(8,709,824)	GatherVolumes	(1,548,942)	(616,240)	(1,572,178)	(4,972,464)					
92 Customer Advances and Deposits		0	Not_Applicable	0	0	0	0					
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>(6,832,212)</b>		<b>(1,215,030)</b>	<b>(483,395)</b>	<b>(1,233,257)</b>	<b>(3,900,529)</b>					
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>71,082,334</b>		<b>12,641,174</b>	<b>5,029,242</b>	<b>12,830,807</b>	<b>40,581,111</b>					
95 Gas Purchases Cash Working Capital		0	Not_Applicable	0	0	0	0					
<b>96 TOTAL RATE BASE</b>		<b>71,082,334</b>		<b>12,641,174</b>	<b>5,029,242</b>	<b>12,830,807</b>	<b>40,581,111</b>					

Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
<b>97 2: EXPENSES</b>																		
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>																		
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>																		
100 1. Natural Gas Production and Gathering																		
101 Operation Supervision & Engineering	750	35	GatherVolumes	6	2	6	20											
102 Production Maps	751	1,885	GatherVolumes	335	133	340	1,076											
103 Gas Wells Expense	752	542	GatherVolumes	96	38	98	309											
104 Field Lines Expense	753	1,365,473	GatherVolumes	242,834	96,610	246,476	779,552											
105 Field Compressor Station Expense	754756	2,518,612	GatherVolumes	447,906	178,198	454,625	1,437,883											
106 Other Expense	759	60,043	GatherVolumes	10,678	4,248	10,838	34,278											
107 Rents	760	14,440	GatherVolumes	2,568	1,022	2,606	8,244											
108 Subtotal - Operation Accounts	751-760	3,961,029		704,423	280,252	714,991	2,261,363											
109 Maint Supervision & Engineering	762	12,148	GatherVolumes	2,160	859	2,193	6,935											
110 Producing Gas Wells Maintenance	763	10,037	GatherVolumes	1,785	710	1,812	5,730											
111 Field Lines	764, 787	3,683,864	GatherVolumes	655,133	260,642	664,961	2,103,129											
112 Field Meas/Reg	765, 766	2,077,359	GatherVolumes	369,434	146,978	374,976	1,185,971											
113 Other Equipment	769	47,400	GatherVolumes	8,429	3,354	8,556	27,061											
114 Subtotal - Maintenance Accounts	762-787	5,830,808		1,036,942	412,543	1,052,497	3,328,825											
115 Subtotal - Production and Gathering	751-787	9,791,837		1,741,365	692,795	1,767,488	5,590,188											
116 2. Other Gas Supply Expenses																		
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0											
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0											
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0	0	0	0											
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0											
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0											
122 Subtotal - PRODUCTION EXPENSES	751-813	9,791,837		1,741,365	692,795	1,767,488	5,590,188											

Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Medium General Service			Large General Service				
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service		
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>														
124 Wells Expense	816	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
125 Lines Expenses	817	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
126 Compressor Station Expenses	818	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
127 Compressor Station Fuel	819	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
128 Meas/Reg Station Expenses	820	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
129 Gas Losses	823	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
130 Other Expenses	824	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
131 Storage Well Royalties	825	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
132 Subtotal - Operations Accounts	816-825	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
133 Maint. of Structures & Improvements	831	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
134 Maint. of Reservoirs and Wells	832	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
135 Maint. of Lines	833	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
136 Maint. of Compressor Station Equipment	834	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
137 Maint. of Meas/Reg Station Equipment	835	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
138 Maint. Of Other Equipment	837	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
139 Subtotal - Maintenance Accounts	831-837	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
<b>140 Subtotal - STORAGE EXPENSES</b>	816-837	0		0	0	0	0	0	0	0	0	0	0	0
<b>141 C. TRANSMISSION EXPENSES</b>														
142 Supervision/Engineering	850	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
143 Compressor Station Labor & Expenses	853	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
144 Mains Expense	856	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
145 Meas/Reg Station Expenses	857	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
146 Transmission/Compressor Ga	858	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
147 Other Expenses	859	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
148 Rents	860	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
149 Subtotal - Operation Accounts	856-860	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
150 Maint. of Structures & Improvements	862	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
151 Maint. of Mains	863	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
152 Maint. Of Compressor Station	864	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
153 Maint. Of Meas/Reg Station Equipment	865	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
154 Maint. of Communication Equipment	866	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
155 Maint of Other Equipment	867	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
156 Subtotal - Maintenance Accounts	863-867	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0
<b>157 Subtotal - TRANSMISSION EXPENSES</b>	850-865	0		0	0	0	0	0	0	0	0	0	0	0



Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor			Residential Service	Small General Service	Medium General Service	Large General Service
			GatherVolumes	GatherVolumes	GatherVolumes				
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>									
197 A. Labor-Related:									
198 Administrative & General Salaries	920	2,103,791	GatherVolumes	374,135	148,848	379,747	1,201,060		
199 Office Supplies & Expenses	921	771,136	GatherVolumes	137,138	54,560	139,195	440,244		
200 Admin. Expenses Transferred-Credit	922	(2,041,461)	GatherVolumes	(363,050)	(144,438)	(368,496)	(1,165,476)		
201 Outside Services Employed	923	1,390,114	GatherVolumes	247,216	98,354	250,924	793,620		
202 Employee Pensions and Benefits	926	1,844,100	GatherVolumes	327,952	130,474	332,872	1,052,802		
203 Subtotal - A&G Labor-Related	920-923, 926	4,067,679		723,390	287,798	734,242	2,322,250		
<b>204 B. Plant-Related:</b>									
205 Property Insurance	924	12,296	GatherVolumes	2,187	870	2,220	7,020		
206 Injuries and Damages	925	342,534	GatherVolumes	60,916	24,235	61,830	195,554		
207 Maintenance of General Plant	932	7,386	GatherVolumes	1,314	523	1,333	4,217		
208 Subtotal - A&G Plant-Related		362,216		64,416	25,628	65,382	206,790		
<b>209 C. Other-Related:</b>									
210 Franchise Requirements	927	0	GatherVolumes	0	0	0	0		
211 Regulatory Commission Expenses	928	69,111	GatherVolumes	12,291	4,890	12,475	39,456		
212 Duplicate Charges - Credit	929	0	GatherVolumes	0	0	0	0		
213 Misc. Gen'l Expenses	930	470,328	GatherVolumes	83,642	33,277	84,897	268,512		
214 Rents	931	261,951	GatherVolumes	46,585	18,534	47,284	149,548		
215 Subtotal - A&G Other-Related	927-931	801,390		142,518	56,700	144,656	457,516		
216 <b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	5,231,285		930,324	370,126	944,280	2,986,556		
217 <b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		5,231,285		930,324	370,126	944,280	2,986,556		
218									
<b>219 VI. DEPRECIATION EXPENSE</b>									
220 Intangible Plant	403	774,366	GatherVolumes	137,712	54,788	139,778	442,088		
221 Production Plant	403	2,725,264	GatherVolumes	484,657	192,819	491,927	1,555,861		
222 Storage Plant	403	0	Not_Applicable	0	0	0	0		
223 Transmission	403	0	Not_Applicable	0	0	0	0		
224 Distribution Land Structures & Improvements	403	0	Not_Applicable	0	0	0	0		
225 Distribution Mains	403	0	Not_Applicable	0	0	0	0		
226 Distribution M&R General	403	0	Not_Applicable	0	0	0	0		
227 Distribution Services	403	0	Not_Applicable	0	0	0	0		
228 Distribution - Meters	403	0	Not_Applicable	0	0	0	0		
229 Distribution - Meters Installations	403.10	0	Not_Applicable	0	0	0	0		
230 Industrial M & R Station Equipment - Other	403.11	0	Not_Applicable	0	0	0	0		
231 Other Property on Customers Premises	403.12	0	Not_Applicable	0	0	0	0		
232 Other Equipment	403.13	0	Not_Applicable	0	0	0	0		
233 General Plant	403.14	426,388	GatherVolumes	75,828	30,168	76,966	243,426		
234 <b>Total - DEPRECIATION EXPENSE</b>	403	3,926,018		698,197	277,775	708,671	2,241,375		



Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
<b>267 SUMMARY</b>															
<b>268 OPERATING REVENUES</b>															
269 Sales & Transportation Operating Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0
270 Gas Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0
271 Forfeited Discounts		0		0	0	0	0	0	0	0	0	0	0	0	0
272 Miscellaneous Service Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0
273 Gathering		8,929,271		1,587,968	631,767	1,611,789	5,097,747								
274 Intercompany Software License Fees		5,027		894	356	907	2,870								
275 Pooling		0		0	0	0	0								
276 Direct Customer Cashouts		0		0	0	0	0								
277 Royalties		14		2	1	2	8								
278 Tax Discount		(30)		(5)	(2)	(5)	(17)								
278 Rent from Gas Property		7,291		1,297	516	1,316	4,162								
280 Total Operating Revenues		8,941,572		1,590,156	632,637	1,614,010	5,104,770								
<b>281 EXPENSES</b>															
282 Production Expenses		9,791,837		1,741,365	692,795	1,767,488	5,590,188								
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0								
284 Transmission Expenses		0		0	0	0	0								
285 Distribution Expenses		0		0	0	0	0								
286 Total Operating Expenses		9,791,837		1,741,365	692,795	1,767,488	5,590,188								
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		0		0	0	0	0								
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		5,231,285		930,324	370,126	944,280	2,986,556								
<b>289 DEPRECIATION EXPENSE</b>		3,926,018		698,197	277,775	708,671	2,241,375								
<b>290 TAXES OTHER THAN INCOME TAXES</b>		697,338		124,014	49,338	125,874	398,112								
291 Other Income		0		0	0	0	0								
<b>292 INCOME BEFORE INCOME TAXES</b>		(10,704,905)		(1,903,744)	(757,397)	(1,932,303)	(6,111,462)								
				18%	7%	18%	57%								
<b>293 FEDERAL INCOME TAXES</b>		(1,245,426)		(221,485)	(88,117)	(224,807)	(711,017)								
294 Federal Income Taxes-Current		0		0	0	0	0								
295 State Net Income Tax		0		0	0	0	0								
296 Subtotal - Income Taxes		(1,245,426)		(221,485)	(88,117)	(224,807)	(711,017)								
<b>297 NET OPERATING INCOME</b>		(9,459,480)		(1,682,260)	(669,280)	(1,707,495)	(5,400,445)								
<b>298 RATE BASE</b>		71,082,334		12,641,174	5,029,242	12,830,807	40,581,111								
<b>299 RATE OF RETURN</b>		-13.31%		-13.31%	-13.31%	-13.31%	-13.31%								
<b>300 Unitized</b>		(1.66)		(1.66)	(1.66)	(1.66)	(1.66)								

Witness: Russell A. Feingold

Allocation Phase  
**Gathering Commodity**

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Medium General Service			Large General Service					
				8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%			
301 REVENUE REQUIREMENTS ANALYSIS															
302 System Average Rate of Return Achieved		8.00%													8.00%
303 RATE BASE		71,082,334		12,641,174	5,029,242	12,830,807	40,581,111								
304 OPERATING EXPENSES		9,791,837		1,741,365	692,795	1,767,488	5,590,188								
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0								
306 ADMINISTRATIVE & GENERAL EXPENSES		5,231,285		930,324	370,126	944,280	2,986,556								
307 DEPRECIATION EXPENSE		3,926,018		698,197	277,775	708,671	2,241,375								
308 GENERAL TAXES		697,338		124,014	49,338	125,874	398,112								
309 TOTAL		19,646,478		3,493,900	1,390,034	3,546,312	11,216,231								
310 RETURN ON RATEBASE		5,685,172		1,011,042	402,239	1,026,209	3,245,681								
311 FIT ON RETURN															
312 State Income Tax on Return		1,228,237	21.60%	218,428	86,901	221,704	701,204								
313 Increase in Uncoll		0	GRT_T-F	0	0	0	0								
314 Additional Late Fees		0		0	0	0	0								
315 TOTAL REVENUE REQUIREMENT		26,559,887		4,723,370	1,879,174	4,794,226	15,163,117								

Ratio of Taxes  
to Return

**Quick List**

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>1 1: RATE BASE</b>						
<b>2 I. GAS PLANT IN SERVICE</b>						
<b>3 A. INTANGIBLE PLANT</b>						
4 Organization	301	PSTDP	-	-	COMMODITY	Gather\Volumes
5 Franchise and Consents	302	-	-	-	-	-
6 Miscellaneous Intangible Plant	303	FUNC_303	COMMODITY	SUPP_303-E	COMMODITY	Gather\Volumes
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303					
		49,770				
		0				
		138,206,266				
<b>8 B. PRODUCTION PLANT</b>						
9 Other Land & Land Rights-Land	325	Gathering	-	-	COMMODITY	Gather\Volumes
10 Gas Well Structures	326	-	-	-	-	-
11 Field Compressor Station Structures	327	Gathering	-	-	COMMODITY	Gather\Volumes
12 Field M&R Station Structures	328	Gathering	-	-	COMMODITY	Gather\Volumes
13 Other Structures	329	Gathering	-	-	COMMODITY	Gather\Volumes
14 Producing Gas Wells-Well Construction	330, 331	Gathering	-	-	COMMODITY	Gather\Volumes
15 Field Lines	332	Gathering	-	-	COMMODITY	Gather\Volumes
16 Field Compressor Station Equipment	333	Gathering	-	-	COMMODITY	Gather\Volumes
17 Field M&R Station Equip-Company	334	Gathering	-	-	COMMODITY	Gather\Volumes
18 Drilling & Cleaning Equipment	335	Gathering	-	-	COMMODITY	Gather\Volumes
19 Other Equipment-Other	337	Gathering	-	-	COMMODITY	Gather\Volumes
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337					
		1,836,261				
		0				
		11,355,557				
		62,778				
		1,923,583				
		12,205				
		66,458,743				
		36,129,141				
		6,256,209				
		18,642				
		107,840				
		124,160,959				
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>						
22 Land and Land Rights	350	STOR	-	-	-	-
23 Structures and Improvements	351	STOR	-	-	-	-
24 Wells-Well Equipment	352	STOR	-	-	-	-
25 Lines	353	STOR	-	-	-	-
26 Compressor Station Equipment - Other	354	STOR	-	-	-	-
27 M&R Equipment-Meters & Gauges	355	STOR	-	-	-	-
28 Other Equipment	357	STOR	-	-	-	-
<b>29 Subtotal - STORAGE PLANT</b>	350-363					
		63,624				
		1,733,972				
		1,868,356				
		2,134,447				
		7,556,584				
		75,749				
		30,184				
		13,462,916				
<b>30 D. TRANSMISSION PLANT</b>						
31 Land & Land Rights	365	TRANS	-	-	-	-
32 Structures & Improvements	366	TRANS	-	-	-	-
33 Mains	367	TRANS	-	-	-	-
34 Compressor Station Equipment	368	TRANS	-	-	-	-
35 M&R Station Equipment	369	TRANS	-	-	-	-
36 Other Equipment	371	TRANS	-	-	-	-
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371					
		3,036,718				
		2,931,326				
		148,893,346				
		11,366,542				
		33,706,719				
		2,464,382				
		202,399,033				

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>38 E. DISTRIBUTION PLANT</b>						
39 Land and Land Rights	374	DIST	-	-	-	-
40 Structures and Improvements	375	DIST	-	-	-	-
41 Low Pressure Mains	376	DIST	-	-	-	-
42 Regulated Pressure Mains	376	DIST	-	-	-	-
43 M & R Station Equipment	378	DIST	-	-	-	-
44 Services	380	DIST	-	-	-	-
45 Meters	381	DIST	-	-	-	-
46 Meter Installations	382	DIST	-	-	-	-
47 Industrial M & R Station Equipment	385	DIST	-	-	-	-
48 Other Property on Customers Premise	386	DIST	-	-	-	-
49 Other Equipment	387	DIST	-	-	-	-
<b>50 Subtotal - DISTRIBUTION PLANT</b>	<b>374-387</b>					
<b>51 F. GENERAL PLANT</b>						
52 Land and Land Rights	389	PSTDP	-	-	COMMODITY	Gather\Volumes
53 Structures and Improvements	390	PSTDP	-	-	COMMODITY	Gather\Volumes
54 Office Furniture and Equipment	391	PSTDP	-	-	COMMODITY	Gather\Volumes
55 Transportation Equipment	392	PSTDP	-	-	COMMODITY	Gather\Volumes
56 Stores Equipment	393	-	-	-	-	-
57 Tools, Shop and Garage Equipment	394	PSTDP	-	-	COMMODITY	Gather\Volumes
58 Laboratory Equipment	395	-	-	-	-	-
59 Power Operated Equipment	396	PSTDP	-	-	COMMODITY	Gather\Volumes
60 Communication Equipment	397	PSTDP	-	-	COMMODITY	Gather\Volumes
61 Miscellaneous Equipment	398	PSTDP	-	-	COMMODITY	Gather\Volumes
62 Other Tangible Plant	399	-	-	-	-	-
<b>63 Subtotal - GENERAL PLANT</b>	<b>389-399</b>					
<b>64 TOTAL PLANT IN SERVICE</b>						
<b>65 G. UTILITY PLANT</b>	<b>105</b>					
<b>66 TOTAL UTILITY PLANT</b>						

**Quick List**

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>67 II. DEPRECIATION RESERVE</b>						
68 Intangible Plant	303	INTANGIBLE_PLANT				
69 Production Plant	325-337	Gathering			COMMODITY	GatherVolumes
70 Storage Plant	350-357	STOR	COMMODITY	SUPPPT-E	COMMODITY	GatherVolumes
71 Transmission	365-371	TRANS				
72 Distribution Land Structures & Improvements	374-375	DIST				
73 Distribution Mains	376	DIST				
74 Distribution M&R General	378	DIST				
75 Distribution Services	380	DIST				
76 Distribution - Meters	381	DIST				
77 Distribution - Meters Installations	382	DIST				
78 Industrial M & R Station Equipment - Other	385	DIST				
79 Other Property on Customers Premises	386	DIST				
80 Other Equipment	387	DIST				
81 General Plant	389-399	PSTD			COMMODITY	GatherVolumes
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>						
83 Retirement Obligation						
<b>84 TOTAL - DEPRECIATION RESERVE</b>						
<b>85 III. OTHER RATE BASE ITEMS</b>						
86 Gas Storage Underground - NonCurrent						
87 Gas Stored Underground - Current						
88 Materials and Supplies						
89 Prepayments						
90 Cash Working Capital						
91 Deferred Income Taxes						
92 Customer Advances and Deposits						
<b>93 Total - OTHER RATE BASE ITEMS</b>						
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>						
95 Gas Purchases Cash Working Capital						
<b>96 TOTAL RATE BASE</b>						

**Quick List**

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>97 2: EXPENSES</b>						
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>						
100 1. Natural Gas Production and Gathering						
101 Operation Supervision & Engineering	750	Gathering	-	-	COMMODITY	GatherVolumes
102 Production Maps	751	Gathering	-	-	COMMODITY	GatherVolumes
103 Gas Wells Expense	752	Gathering	-	-	COMMODITY	GatherVolumes
104 Field Lines Expense	753	Gathering	-	-	COMMODITY	GatherVolumes
105 Field Compressor Station Expense	754,756	Gathering	-	-	COMMODITY	GatherVolumes
106 Other Expense	759	Gathering	-	-	COMMODITY	GatherVolumes
107 Rents	760	Gathering	-	-	COMMODITY	GatherVolumes
108 Subtotal - Operation Accounts	751-760					
109 Maint Supervision & Engineering	762	Gathering	-	-	COMMODITY	GatherVolumes
110 Producing Gas Wells Maintenance	763	Gathering	-	-	COMMODITY	GatherVolumes
111 Field Lines	764, 787	Gathering	-	-	COMMODITY	GatherVolumes
112 Field Meas/Reg	765, 766	Gathering	-	-	COMMODITY	GatherVolumes
113 Other Equipment	769	Gathering	-	-	COMMODITY	GatherVolumes
114 Subtotal - Maintenance Accounts	762-787					
115 Subtotal - Production and Gathering	751-787					
116 2. Other Gas Supply Expenses						
117 Nat Gas Well Head Purchases	800	SUPP	COMMODITY	Gas_Revenue	-	-
118 Gas used for Compressor Station Fuel - Credit	810	SUPP	COMMODITY	Sales_Firm	-	-
119 Gas used for Other Util Ops-Credit	812,755	SUPP	COMMODITY	Sales_Firm	-	-
120 Other Gas Supply Expenses	813	SUPP	COMMODITY	Sales_Firm	-	-
121 Subtotal - Other Gas Supply Expenses		0	0	0	-	-
122 Subtotal - PRODUCTION EXPENSES	751-813	-				

**Quick List**

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>						
124 Wells Expense	816	STOR	-	-	-	-
125 Lines Expenses	817	STOR	-	-	-	-
126 Compressor Station Expenses	818	STOR	-	-	-	-
127 Compressor Station Fuel	819	SUPP	COMMODITY	Sales_Firm	-	-
128 Meas/Reg Station Expenses	820	STOR	-	-	-	-
129 Gas Losses	823	SUPP	COMMODITY	Sales_Firm	-	-
130 Other Expenses	824	STOR	-	-	-	-
131 Storage Well Royalties	825	STOR	-	-	-	-
132 Subtotal - Operations Accounts	816-825					
						0
133 Maint. of Structures & Improvements	831	STOR	-	-	-	-
134 Maint. of Reservoirs and Wells	832	STOR	-	-	-	-
135 Maint. of Lines	833	STOR	-	-	-	-
136 Maint. of Compressor Station Equipment	834	STOR	-	-	-	-
137 Maint. of Meas/Reg Station Equipment	835	STOR	-	-	-	-
138 Maint. Of Other Equipment	837	STOR	-	-	-	-
139 Subtotal - Maintenance Accounts	831-837					
						165
						328,617
<b>140 Subtotal - STORAGE EXPENSES</b>	816-837					1,313,530
<b>141 C. TRANSMISSION EXPENSES</b>						
142 Supervision/Engineering	850	TRANS	-	-	-	-
143 Compressor Station Labor & Expenses	853	-	-	-	-	-
144 Mains Expense	856	TRANS	-	-	-	-
145 Meas/Reg Station Expenses	857	TRANS	-	-	-	-
146 Transmission/Compressor Ga	858	-	-	-	-	-
147 Other Expenses	859	TRANS	-	-	-	-
148 Rents	860	TRANS	-	-	-	-
149 Subtotal - Operation Accounts	856-860					
						0
150 Maint. of Structures & Improvements	862	TRANS	-	-	-	-
151 Maint. of Mains	863	TRANS	-	-	-	-
152 Maint. Of Compressor Station	864	TRANS	-	-	-	-
153 Maint. Of Meas/Reg Station Equipment	865	TRANS	-	-	-	-
154 Maint. of Communication Equipment	866	TRANS	-	-	-	-
155 Maint of Other Equipment	867	TRANS	-	-	-	-
156 Subtotal - Maintenance Accounts	863-867					
						9,696
						3,599,334
<b>157 Subtotal - TRANSMISSION EXPENSES</b>	850-865					4,558,722

**Quick List**

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>158 D. DISTRIBUTION EXPENSES</b>						
159 Operation Supervision & Engineering	870	(1,180,735)	-	-	-	-
160 Distribution Load Dispatching	871	1,545	-	-	-	-
161 Mains and Services Expenses	874	12,198,679	-	-	-	-
162 Meas. & Reg. Station Expenses	875	3,282,135	-	-	-	-
163 Meas. & Reg. Station Expenses - City Gate	877	47,258	-	-	-	-
164 Meter & House Regulator Expenses	878	5,800,677	-	-	-	-
165 Customer Installations Expenses	879	5,354,119	-	-	-	-
166 Other Expenses	880	2,695,806	-	-	-	-
167 Rents	881	390,129	-	-	-	-
168 Maint. of Structures & Improvements	886	3,850,598	-	-	-	-
169 Maint. of Mains	887	29,797,704	-	-	-	-
170 Maint. of Compressor Station Equip.	888	128,833	-	-	-	-
171 Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816	-	-	-	-
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,555	-	-	-	-
173 Maint. of Services	892	987,954	-	-	-	-
174 Maint. of Meters & House Regulators	893	388,121	-	-	-	-
175 Maint. of Other Equipment	894	598,328	-	-	-	-
<b>176 Subtotal - DISTRIBUTION EXPENSES</b>	<b>870-894</b>	<b>65,773,523</b>				
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>						
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>						
179 Supervision	901	0	-	-	-	-
180 Meter Reading Expenses	902	4,799,922	-	-	-	-
181 Customer Records & Collection Expense	903	17,132,673	-	-	-	-
182 Uncollectible Accounts	904	15,502,183	-	-	-	-
<b>183 Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	<b>902-904</b>	<b>37,434,779</b>				
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>						
185 Supervision	907	437,767	-	-	-	-
186 Customer Assistance Expenses	908	2,892,225	-	-	-	-
187 Info. & Instructional Advertising Expense	909	3,206,633	-	-	-	-
188 Misc. Customer Serv. & Inform. Expen.	910	4,280	-	-	-	-
<b>189 Subtotal - CUSTOMER SERVICE</b>	<b>907-910</b>	<b>6,540,906</b>				
<b>190 IV. SALES EXPENSES (C-8)</b>						
191 Supervision	911	0	-	-	-	-
192 Demonstrating & Selling Expenses	912, 913	1,371,405	-	-	-	-
193 Miscellaneous Sales Expenses	916	0	-	-	-	-
<b>194 Subtotal - SALES EXPENSES</b>	<b>911-916</b>	<b>1,371,405</b>				
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPEN:</b>	<b>901-916</b>	<b>45,347,090</b>				

**Quick List**

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
197 A. Labor-Related:						
198 Administrative & General Salaries	920	LABOR	-	-	COMMODITY	GatherVolumes
199 Office Supplies & Expenses	921	LABOR	-	-	COMMODITY	GatherVolumes
200 Admin. Expenses Transferred-Credit	922	LABOR	-	-	COMMODITY	GatherVolumes
201 Outside Services Employed	923	LABOR	-	-	COMMODITY	GatherVolumes
202 Employee Pensions and Benefits	926	LABOR	-	-	COMMODITY	GatherVolumes
203 Subtotal - A&G Labor-Related	920-923, 926					
204 B. Plant-Related:						
205 Property Insurance	924	PSTDP	-	-	COMMODITY	GatherVolumes
206 Injuries and Damages	925	PSTDP	-	-	COMMODITY	GatherVolumes
207 Maintenance of General Plant	932	PSTDP	-	-	COMMODITY	GatherVolumes
208 Subtotal - A&G Plant-Related						
209 C. Other-Related:						
210 Franchise Requirements	927	REVREQ	-	-	COMMODITY	GatherVolumes
211 Regulatory Commission Expenses	928	-	SUPPREVREQ	SUPPREVREQ-E	-	-
212 Duplicate Charges - Credit	929	-	-	-	-	-
213 Misc. Gen'l Expenses	930	PSTD/LP	-	-	COMMODITY	GatherVolumes
214 Rents	931	PSTD/LP	-	-	COMMODITY	GatherVolumes
215 Subtotal - A&G Other-Related	927-931					
<b>216 Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932					
<b>217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>						
218						
<b>219 VI. DEPRECIATION EXPENSE</b>						
220 Intangible Plant	403	INTANGIBLE_PLANT	COMMODITY	SUPPPT-E	COMMODITY	GatherVolumes
221 Production Plant	403	Gathering	-	-	COMMODITY	GatherVolumes
222 Storage Plant	403	STOR	-	-	-	-
223 Transmission	403	TRANS	-	-	-	-
224 Distribution Land Structures & Improvements	403	DIST	-	-	-	-
225 Distribution Mains	403	DIST	-	-	-	-
226 Distribution M&R General	403	DIST	-	-	-	-
227 Distribution Services	403	DIST	-	-	-	-
228 Distribution - Meters	403	DIST	-	-	-	-
229 Distribution - Meters Installations	403.10	DIST	-	-	-	-
230 Industrial M & R Station Equipment - Other	403.11	DIST	-	-	-	-
231 Other Property on Customers Premises	403.12	DIST	-	-	-	-
232 Other Equipment	403.13	DIST	-	-	-	-
233 General Plant	403.14	PSTDP	-	-	COMMODITY	GatherVolumes
<b>234 Total - DEPRECIATION EXPENSE</b>						

**Quick List**

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>						
236 A. General Taxes						
237 Payroll Taxes	408.15	LABOR	-	-	COMMODITY	Gather\Volumes
238 Plant Related Taxes	408.17	PSTDP	-	-	COMMODITY	Gather\Volumes
239 Gas Related	408.18	-	-	-	-	-
240 Subtotal - General Taxes						
241 <b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1					
				5,639,213		
				4,792,000		
				0		
				279,234,366		
242 B. Revenue Taxes: (GRT)						
243 State Gross Earnings	408.11	-	-	-	-	-
244 Municipal Tax	408	-	-	-	-	-
245 Subtotal - Revenue Taxes (GRT)						
246 C. Income Taxes						
247 Fed & State Income Taxes Based on Net Income	409	FUNC_Income b/f Tax	SUPP_PreTax	SUPPREVREQE	COMMODITY	Gather\Volumes
248 Other	409	-	-	-	-	-
249 Subtotal - Income Taxes						
				12,445,156		
				0		
<b>250 TOTAL TAXES (Excl. General Taxes)</b>						
<b>251 TOTAL EXPENSES</b>						
<b>252 3: OPERATING REVENUES</b>						
253 Sales & Transportation Operating Revenues	480-485	STDPT	-	-	-	-
254 Gas Revenues		SUPP	SUPPREVREQ	Gas_Revenue	-	-
255 Forfeited Discounts	487	STDPT	-	-	-	-
256 Miscellaneous Service Revenues		STDPT	-	-	-	-
257 Gathering		Gathering	-	-	COMMODITY	Gather\Volumes
258 Intercompany Software License Fees		PSTDP	-	-	COMMODITY	Gather\Volumes
259 Pooling		STDPT	-	-	-	-
260 Direct Customer Cashouts		DIST	-	-	-	-
261 Royalties		PSTDP	-	-	COMMODITY	Gather\Volumes
262 Tax Discount		Taxes	SUPPREVREQ	Non-gas_Revenue	COMMODITY	Gather\Volumes
262 Rent from Gas Property		PSTDP	-	-	COMMODITY	Gather\Volumes
263 Total - OPERATING REVENUES						
				377,213,659		
				270,963,554		
				4,405,264		
				3,254,481		
				8,929,271		
				119,962		
				1,931,541		
				27,049		
				328		
				300		
				173,982		
264 Other Income	412	-	-	-	-	-
				0		
<b>265 NET INCOME</b>						
266 Return						

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>1 1: RATE BASE</b>						
<b>2 I. GAS PLANT IN SERVICE</b>						
<b>3 A. INTANGIBLE PLANT</b>						
4 Organization	301	STORPT	STORPT-D	-	TRANPT	TRANPT-D
5 Franchise and Consents	302	-	-	-	-	-
6 Miscellaneous Intangible Plant	303	STOR-303	STOR_303-D	STOR_303-E	TRAN-303	TRAN_303-D
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303					
			49,770			
			0			
			138,206,266			
<b>8 B. PRODUCTION PLANT</b>						
9 Other Land & Land Rights-Land	325	-	-	-	-	-
10 Gas Well Structures	326	-	-	-	-	-
11 Field Compressor Station Structures	327	-	-	-	-	-
12 Field M&R Station Structures	328	-	-	-	-	-
13 Other Structures	329	-	-	-	-	-
14 Producing Gas Wells-Well Construction	330, 331	-	-	-	-	-
15 Field Lines	332	-	-	-	-	-
16 Field Compressor Station Equipment	333	-	-	-	-	-
17 Field M&R Station Equip-Company	334	-	-	-	-	-
18 Drilling & Cleaning Equipment	335	-	-	-	-	-
19 Other Equipment-Other	337	-	-	-	-	-
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337					
			1,836,261			
			0			
			11,355,557			
			62,778			
			1,923,583			
			12,205			
			66,458,743			
			36,129,141			
			6,256,209			
			18,642			
			107,840			
			124,160,959			
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>						
22 Land and Land Rights	350	STORPT	STORPT-D	-	-	-
23 Structures and Improvements	351	STORPT	STORPT-D	-	-	-
24 Wells-Well Equipment	352	DEMAND	DesignDay	-	-	-
25 Lines	353	DEMAND	Winter6	-	-	-
26 Compressor Station Equipment - Other	354	DEMAND	DesignDay	-	-	-
27 M&R Equipment-Meters & Gauges	355	DEMAND	Winter6	-	-	-
28 Other Equipment	357	STORPT	STORPT-D	-	-	-
<b>29 Subtotal - STORAGE PLANT</b>	350-363					
			63,624			
			1,733,972			
			1,868,356			
			2,134,447			
			7,556,584			
			75,749			
			30,184			
			13,462,916			
<b>30 D. TRANSMISSION PLANT</b>						
31 Land & Land Rights	365	-	-	-	DEMAND	TRANPT-D
32 Structures & Improvements	366	-	-	-	DEMAND	TRANPT-D
33 Mains	367	-	-	-	DEMAND	DesignDay
34 Compressor Station Equipment	368	-	-	-	DEMAND	DesignDay
35 M&R Station Equipment	369	-	-	-	DEMAND	DesignDay
36 Other Equipment	371	-	-	-	DEMAND	TRANPT-D
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371					
			3,036,718			
			2,931,326			
			148,893,346			
			11,366,542			
			33,706,719			
			2,464,382			
			202,399,033			

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>38 E. DISTRIBUTION PLANT</b>						
39 Land and Land Rights	374	-	-	-	-	-
40 Structures and Improvements	375	-	-	-	-	-
41 Low Pressure Mains	376	-	-	-	-	-
42 Regulated Pressure Mains	376	-	-	-	-	-
43 M & R Station Equipment	378	-	-	-	-	-
44 Services	380	-	-	-	-	-
45 Meters	381	-	-	-	-	-
46 Meter Installations	382	-	-	-	-	-
47 Industrial M & R Station Equipment	385	-	-	-	-	-
48 Other Property on Customers Premise	386	-	-	-	-	-
49 Other Equipment	387	-	-	-	-	-
<b>50 Subtotal - DISTRIBUTION PLANT</b>	<b>374-387</b>					
			6,930,561			
			31,452,099			
			702,395,077			
			931,934,664			
			67,674,628			
			632,413,944			
			126,828,614			
			90,344,063			
			10,644,190			
			14,644,532			
			7,666,771			
			2,622,929,143			
<b>51 F. GENERAL PLANT</b>						
52 Land and Land Rights	389	STORPT	STORPT-D	-	TRANPT	TRANPT-D
53 Structures and Improvements	390	STORPT	STORPT-D	-	TRANPT	TRANPT-D
54 Office Furniture and Equipment	391	STORPT	STORPT-D	-	TRANPT	TRANPT-D
55 Transportation Equipment	392	STORPT	STORPT-D	-	TRANPT	TRANPT-D
56 Stores Equipment	393	-	-	-	-	-
57 Tools, Shop and Garage Equipment	394	STORPT	STORPT-D	-	TRANPT	TRANPT-D
58 Laboratory Equipment	395	-	-	-	-	-
59 Power Operated Equipment	396	STORPT	STORPT-D	-	TRANPT	TRANPT-D
60 Communication Equipment	397	STORPT	STORPT-D	-	TRANPT	TRANPT-D
61 Miscellaneous Equipment	398	STORPT	STORPT-D	-	TRANPT	TRANPT-D
62 Other Tangible Plant	399	-	-	-	-	-
<b>63 Subtotal - GENERAL PLANT</b>	<b>389-399</b>					
			239,065			
			14,752,383			
			10,087,950			
			64,888,326			
			0			
			7,472,455			
			0			
			8,956,064			
			36,638,721			
			238,262			
			143,273,226			
<b>64 TOTAL PLANT IN SERVICE</b>						
<b>65 G. UTILITY PLANT</b>	105	-	-	-	-	-
<b>66 TOTAL UTILITY PLANT</b>						

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>67 II. DEPRECIATION RESERVE</b>						
68 Intangible Plant	303	STOR-INTANG	STOR_Intang-D	STOR_Intang-E	TRAN-INTANG	TRAN_Intang-D
69 Production Plant	325-337	-	-	-	-	-
70 Storage Plant	350-357	STORPT	STORPT-D	-	-	-
71 Transmission	365-371	-	-	-	DEMAND	TRANPT-D
72 Distribution Land Structures & Improvements	374-375	-	-	-	-	-
73 Distribution Mains	376	-	-	-	-	-
74 Distribution M&R General	378	-	-	-	-	-
75 Distribution Services	380	-	-	-	-	-
76 Distribution - Meters	381	-	-	-	-	-
77 Distribution - Meters Installations	382	-	-	-	-	-
78 Industrial M & R Station Equipment - Other	385	-	-	-	-	-
79 Other Property on Customers Premises	386	-	-	-	-	-
80 Other Equipment	387	-	-	-	-	-
81 General Plant	389-399	STORPT	STORPT-D	-	TRANPT	TRANPT-D
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>						
83 Retirement Obligation		-	-	-	-	-
<b>84 TOTAL - DEPRECIATION RESERVE</b>						
<b>85 III. OTHER RATE BASE ITEMS</b>						
86 Gas Storage Underground - NonCurrent		-	-	-	-	-
87 Gas Stored Underground - Current		COMMODITY	-	Winter6	-	-
88 Materials and Supplies		STORPT	STORPT-D	-	TRANPT	TRANPT-D
89 Prepayments		STORPT	STOR&M-D	-	TRANPT	TRANPT-D
90 Cash Working Capital		STORPT	STORPT-D	-	TRANPT	TRANPT-D
91 Deferred Income Taxes		STORPT	STORPT-D	-	TRANPT	TRANPT-D
92 Customer Advances and Deposits		-	-	-	-	-
<b>93 Total - OTHER RATE BASE ITEMS</b>						
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>						
95 Gas Purchases Cash Working Capital		-	-	-	-	-
<b>96 TOTAL RATE BASE</b>						

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>97 2: EXPENSES</b>						
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>						
100 1. Natural Gas Production and Gathering						
101 Operation Supervision & Engineering	750	-	-	-	-	-
102 Production Maps	751	-	-	-	-	-
103 Gas Wells Expense	752	-	-	-	-	-
104 Field Lines Expense	753	-	-	-	-	-
105 Field Compressor Station Expense	754,756	-	-	-	-	-
106 Other Expense	759	-	-	-	-	-
107 Rents	760	-	-	-	-	-
108 Subtotal - Operation Accounts	751-760	-	-	-	-	-
109 Maint Supervision & Engineering	762	-	-	-	-	-
110 Producing Gas Wells Maintenance	763	-	-	-	-	-
111 Field Lines	764, 787	-	-	-	-	-
112 Field Meas/Reg	765, 766	-	-	-	-	-
113 Other Equipment	769	-	-	-	-	-
114 Subtotal - Maintenance Accounts	762-787	-	-	-	-	-
115 Subtotal - Production and Gathering	751-787	-	-	-	-	-
116 2. Other Gas Supply Expenses						
117 Nat Gas Well Head Purchases	800	-	-	-	-	-
118 Gas used for Compressor Station Fuel - Credit	810	-	-	-	-	-
119 Gas used for Other Util Ops-Credit	812,755	-	-	-	-	-
120 Other Gas Supply Expenses	813	-	-	-	-	-
121 Subtotal - Other Gas Supply Expenses		-	-	-	-	-
122 Subtotal - PRODUCTION EXPENSES	751-813	-	-	-	-	-

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>						
124 Wells Expense	816	STORPT	STORPT-D	-	-	-
125 Lines Expenses	817	STORPT	STORPT-D	-	-	-
126 Compressor Station Expenses	818	STORPT	STORPT-D	-	-	-
127 Compressor Station Fuel	819	-	-	-	-	-
128 Meas/Reg Station Expenses	820	STORPT	STORPT-D	-	-	-
129 Gas Losses	823	-	-	-	-	-
130 Other Expenses	824	STORPT	STORPT-D	-	-	-
131 Storage Well Royalties	825	STORPT	STORPT-D	-	-	-
132 Subtotal - Operations Accounts	816-825					
133 Maint. of Structures & Improvements	831	STORPT	STORPT-D	-	-	-
134 Maint. of Reservoirs and Wells	832	STORPT	STORPT-D	-	-	-
135 Maint. of Lines	833	STORPT	STORPT-D	-	-	-
136 Maint. of Compressor Station Equipment	834	STORPT	STORPT-D	-	-	-
137 Maint. of Meas/Reg Station Equipment	835	STORPT	STORPT-D	-	-	-
138 Maint. Of Other Equipment	837	STORPT	STORPT-D	-	-	-
139 Subtotal - Maintenance Accounts	831-837					
<b>140 Subtotal - STORAGE EXPENSES</b>	816-837					
<b>141 C. TRANSMISSION EXPENSES</b>						
142 Supervision/Engineering	850	-	-	-	TRANPT	TRANPT-D
143 Compressor Station Labor & Expenses	853	-	-	-	-	-
144 Mains Expense	856	-	-	-	TRANPT	TRANPT-D
145 Meas/Reg Station Expenses	857	-	-	-	TRANPT	TRANPT-D
146 Transmission/Compressor Ga	858	-	-	-	-	-
147 Other Expenses	859	-	-	-	TRANPT	TRANPT-D
148 Rents	860	-	-	-	TRANPT	TRANPT-D
149 Subtotal - Operation Accounts	856-860					
150 Maint. of Structures & Improvements	862	-	-	-	TRANPT	TRANPT-D
151 Maint. of Mains	863	-	-	-	DEMAND	TRANPT-D
152 Maint. Of Compressor Station	864	-	-	-	TRANPT	TRANPT-D
153 Maint. Of Meas/Reg Station Equipment	865	-	-	-	TRANPT	TRANPT-D
154 Maint. of Communication Equipment	866	-	-	-	TRANPT	TRANPT-D
155 Maint of Other Equipment	867	-	-	-	TRANPT	TRANPT-D
156 Subtotal - Maintenance Accounts	863-867					
<b>157 Subtotal - TRANSMISSION EXPENSES</b>	850-865					

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>158 D. DISTRIBUTION EXPENSES</b>						
159 Operation Supervision & Engineering	870	-	-	-	-	-
160 Distribution Load Dispatching	871	-	-	-	-	-
161 Mains and Services Expenses	874	-	-	-	-	-
162 Meas. & Reg. Station Expenses	875	-	-	-	-	-
163 Meas. & Reg. Station Expenses - City Gate	877	-	-	-	-	-
164 Meter & House Regulator Expenses	878	-	-	-	-	-
165 Customer Installations Expenses	879	-	-	-	-	-
166 Other Expenses	880	-	-	-	-	-
167 Rents	881	-	-	-	-	-
168 Maint. of Structures & Improvements	886	-	-	-	-	-
169 Maint. of Mains	887	-	-	-	-	-
170 Maint. of Compressor Station Equip.	888	-	-	-	-	-
171 Maint. of Meas. & Reg. Station Expenses-General	889	-	-	-	-	-
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	-	-	-	-	-
173 Maint. of Services	892	-	-	-	-	-
174 Maint. of Meters & House Regulators	893	-	-	-	-	-
175 Maint. of Other Equipment	894	-	-	-	-	-
<b>176 Subtotal - DISTRIBUTION EXPENSES</b>	<b>870-894</b>					
			(1,180,735)			
			1,545			
			12,198,679			
			3,282,135			
			47,258			
			5,800,677			
			5,354,119			
			2,695,806			
			390,129			
			3,850,598			
			29,797,704			
			128,833			
			1,430,816			
			1,555			
			987,954			
			388,121			
			598,328			
			65,773,523			
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>						
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>						
179 Supervision	901	-	-	-	-	-
180 Meter Reading Expenses	902	-	-	-	-	-
181 Customer Records & Collection Expense	903	-	-	-	-	-
182 Uncollectible Accounts	904	-	-	-	-	-
<b>183 Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	<b>902-904</b>					
			0			
			4,799,922			
			17,132,673			
			15,502,183			
			37,434,779			
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>						
185 Supervision	907	-	-	-	-	-
186 Customer Assistance Expenses	908	-	-	-	-	-
187 Info. & Instructional Advertising Expense	909	-	-	-	-	-
188 Misc. Customer Serv. & Inform. Expen.	910	-	-	-	-	-
<b>189 Subtotal - CUSTOMER SERVICE</b>	<b>907-910</b>					
			437,767			
			2,892,225			
			3,206,633			
			4,280			
			6,540,906			
<b>190 IV. SALES EXPENSES (C-8)</b>						
191 Supervision	911	-	-	-	-	-
192 Demonstrating & Selling Expenses	912,913	-	-	-	-	-
193 Miscellaneous Sales Expenses	916	-	-	-	-	-
<b>194 Subtotal - SALES EXPENSES</b>	<b>911-916</b>					
			0			
			1,371,405			
			0			
			1,371,405			
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPEN:</b>	<b>901-916</b>					
			45,347,090			

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
197 A. Labor-Related:						
198 Administrative & General Salaries	920	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
199 Office Supplies & Expenses	921	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
200 Admin. Expenses Transferred-Credit	922	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
201 Outside Services Employed	923	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
202 Employee Pensions and Benefits	926	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
203 Subtotal - A&G Labor-Related	920-923, 926					
204 B. Plant-Related:						
205 Property Insurance	924	STORTOTPT	STORPT-D	STOR_Total Plant-E	TRANPT	TRANPT-D
206 Injuries and Damages	925	STORTOTPT	STORPT-D	STOR_Total Plant-E	TRANPT	TRANPT-D
207 Maintenance of General Plant	932	STORGENPTXL	STORGENPTXL-D	-	TRANGENPTXL	TRANGENPTXL-D
208 Subtotal - A&G Plant-Related						
209 C. Other-Related:						
210 Franchise Requirements	927	-	-	-	-	-
211 Regulatory Commission Expenses	928	STORREVREQ	STORREVREQ-D	STORREVREQ-E	TRANREVREQ	TRANREVREQ-D
212 Duplicate Charges - Credit	929	-	-	-	-	-
213 Misc. Gen'l Expenses	930	STORL/P	STORL/P-D	STORL/P-E	TRANL/P	TRANL/P-D
214 Rents	931	STORL/P	STORL/P-D	STORL/P-E	TRANL/P	TRANL/P-D
215 Subtotal - A&G Other-Related	927-931					
<b>216 Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932					
<b>217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>						
<b>218</b>						
<b>219 VI. DEPRECIATION EXPENSE</b>						
220 Intangible Plant	403	STOR-INTANG	STOR_Intang-D	STOR_Intang-E	TRAN-INTANG	TRAN_Intang-D
221 Production Plant	403	-	-	-	-	-
222 Storage Plant	403	STORPT	STORPT-D	-	-	-
223 Transmission	403	-	-	-	DEMAND	TRANPT-D
224 Distribution Land Structures & Improvements	403	-	-	-	-	-
225 Distribution Mains	403	-	-	-	-	-
226 Distribution M&R General	403	-	-	-	-	-
227 Distribution Services	403	-	-	-	-	-
228 Distribution - Meters	403	-	-	-	-	-
229 Distribution - Meters Installations	403.10	-	-	-	-	-
230 Industrial M & R Station Equipment - Other	403.11	-	-	-	-	-
231 Other Property on Customers Premises	403.12	-	-	-	-	-
232 Other Equipment	403.13	-	-	-	-	-
233 General Plant	403.14	STORPT	STORPT-D	-	TRANPT	TRANPT-D
<b>234 Total - DEPRECIATION EXPENSE</b>						

**Quick List**

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Transmission Classification Allocator	Demand Allocator
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>						
236 A. General Taxes						
237 Payroll Taxes	408.15	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
238 Plant Related Taxes	408.17	STORTOTPT	STORPT-D	STOR_Total Plant-E	TRANPT	TRANPT-D
239 Gas Related	408.18	-	-	-	-	-
240 Subtotal - General Taxes						
241 <b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1					
242 B. Revenue Taxes: (GRT)						
243 State Gross Earnings	408.11	-	-	-	-	-
244 Municipal Tax	408	-	-	-	-	-
245 Subtotal - Revenue Taxes (GRT)						
246 C. Income Taxes						
247 Fed & State Income Taxes Based on Net Income	409	STOR_PreTax	STOR_PreTax-D	STOR_PreTax-E	TRAN_PreTax	TRAN_PreTax-D
248 Other	409	-	-	-	-	-
249 Subtotal - Income Taxes						
250 <b>TOTAL TAXES (Excl. General Taxes)</b>						
251 <b>TOTAL EXPENSES</b>						
252 <b>3: OPERATING REVENUES</b>						
253 Sales & Transportation Operating Revenues	480-485	STORREVREQ	Non-gas_Revenue	Non-gas_Revenue	TRANREVREQ	Non-gas_Revenue
254 Gas Revenues						
255 Forfeited Discounts	487	STORREVREQ	Collections	Collections	TRANREVREQ	Collections
256 Miscellaneous Service Revenues		STORREVREQ	ConnectionFee	ConnectionFee	TRANREVREQ	ConnectionFee
257 Gathering		-	-	-	-	-
258 Intercompany Software License Fees		STORREVREQ	Non-gas_Revenue	Non-gas_Revenue	TRANREVREQ	Non-gas_Revenue
259 Pooling		STORREVREQ	Transport-Thru	Transport-Thru	TRANREVREQ	Transport-Thru
260 Direct Customer Cashouts		-	-	-	-	-
261 Royalties		STORREVREQ	Non-gas_Revenue	Non-gas_Revenue	TRANREVREQ	Non-gas_Revenue
262 Tax Discount		STORREVREQ	-	-	TRANREVREQ	Non-gas_Revenue
262 Rent from Gas Property		STORPT	STORPT-D	-	TRANPT	TRANPT-D
263 Total - OPERATING REVENUES						
264 Other Income	412	-	-	-	-	-
265 <b>NET INCOME</b>						
266 Return						

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>1 1: RATE BASE</b>				
<b>2 I. GAS PLANT IN SERVICE</b>				
<b>3 A. INTANGIBLE PLANT</b>				
4 Organization	301	DISTPT		DISTPT-C
5 Franchise and Consents	302	-	DISTPT-D	-
6 Miscellaneous Intangible Plant	303	DIST-303	DIST_303-D	DIST_303-C
<b>7 Subtotal - INTANGIBLE PLANT</b>	301-303			
			49,770	
			0	
			138,206,266	
<b>8 B. PRODUCTION PLANT</b>				
9 Other Land & Land Rights-Land	325	-	-	-
10 Gas Well Structures	326	-	-	-
11 Field Compressor Station Structures	327	-	-	-
12 Field M&R Station Structures	328	-	-	-
13 Other Structures	329	-	-	-
14 Producing Gas Wells-Well Construction	330, 331	-	-	-
15 Field Lines	332	-	-	-
16 Field Compressor Station Equipment	333	-	-	-
17 Field M&R Station Equip-Company	334	-	-	-
18 Drilling & Cleaning Equipment	335	-	-	-
19 Other Equipment-Other	337	-	-	-
<b>20 Subtotal - PRODUCTION PLANT</b>	325-337			
			1,836,261	
			0	
			11,355,557	
			62,778	
			1,923,583	
			12,205	
			66,458,743	
			36,129,141	
			6,256,209	
			18,642	
			107,840	
			124,160,959	
<b>21 C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>				
22 Land and Land Rights	350	-	-	-
23 Structures and Improvements	351	-	-	-
24 Wells-Well Equipment	352	-	-	-
25 Lines	353	-	-	-
26 Compressor Station Equipment - Other	354	-	-	-
27 M&R Equipment-Meters & Gauges	355	-	-	-
28 Other Equipment	357	-	-	-
<b>29 Subtotal - STORAGE PLANT</b>	350-363			
			63,624	
			1,733,972	
			1,868,356	
			2,134,447	
			7,556,584	
			75,749	
			30,184	
			13,462,916	
<b>30 D. TRANSMISSION PLANT</b>				
31 Land & Land Rights	365	-	-	-
32 Structures & Improvements	366	-	-	-
33 Mains	367	-	-	-
34 Compressor Station Equipment	368	-	-	-
35 M&R Station Equipment	369	-	-	-
36 Other Equipment	371	-	-	-
<b>37 Subtotal - TRANSMISSION PLANT</b>	365-371			
			3,036,718	
			2,931,326	
			148,893,346	
			11,366,542	
			33,706,719	
			2,464,382	
			202,399,033	

**Quick List**

Account Description	Account Code	Classification Allocator	Demand Allocator	Customer Allocator
<b>38 E. DISTRIBUTION PLANT</b>				
39 Land and Land Rights	374	DISTPT	DISTPT-D	DISTPT-C
40 Structures and Improvements	375	DISTPT	DISTPT-D	DISTPT-C
41 Low Pressure Mains	376	DEMAND	Peak & Average - LP	-
42 Regulated Pressure Mains	376	DEMAND	Peak & Average	-
43 M & R Station Equipment	378	DEMAND	DesignDay	-
44 Services	380	CUST	-	Service_Invest
45 Meters	381	CUST	-	Meter_Invest
46 Meter Installations	382	CUST	-	Meter_Invest
47 Industrial M & R Station Equipment	385	CUST	-	M&R Equipment
48 Other Property on Customers Premise	386	CUST	-	Meter_Invest
49 Other Equipment	387	DISTPT	DISTPT-D	DISTPT-C
50 <b>Subtotal - DISTRIBUTION PLANT</b>	374-387			
				2,622,929,143
<b>51 F. GENERAL PLANT</b>				
52 Land and Land Rights	389	DISTPT	DISTPT-D	DISTPT-C
53 Structures and Improvements	390	DISTPT	DISTPT-D	DISTPT-C
54 Office Furniture and Equipment	391	DISTPT	DISTPT-D	DISTPT-C
55 Transportation Equipment	392	DISTPT	DISTPT-D	DISTPT-C
56 Stores Equipment	393	-	-	-
57 Tools, Shop and Garage Equipment	394	DISTPT	DISTPT-D	DISTPT-C
58 Laboratory Equipment	395	-	-	-
59 Power Operated Equipment	396	DISTPT	DISTPT-D	DISTPT-C
60 Communication Equipment	397	DISTPT	DISTPT-D	DISTPT-C
61 Miscellaneous Equipment	398	DISTPT	DISTPT-D	DISTPT-C
62 Other Tangible Plant	399	-	-	-
63 <b>Subtotal - GENERAL PLANT</b>	389-399			
				143,273,226
<b>64 TOTAL PLANT IN SERVICE</b>				
				0
<b>65 G. UTILITY PLANT</b>				
	105	-	-	-
<b>66 TOTAL UTILITY PLANT</b>				

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>67 II. DEPRECIATION RESERVE</b>				
68 Intangible Plant	303	DIST-INTANG		
69 Production Plant	325-337		DIST_Intang-D	DIST_Intang-C
70 Storage Plant	350-357			
71 Transmission	365-371			
72 Distribution Land Structures & Improvements	374-375			
73 Distribution Mains	376	DISTPT	DISTPT-D	DISTPT-C
74 Distribution M&R General	378	DEMAND	MAINSPT-D	
75 Distribution Services	380	CUST	DesignDay	
76 Distribution - Meters	381	CUST		Service_Invest
77 Distribution - Meters Installations	382	CUST		Meter_Invest
78 Industrial M & R Station Equipment - Other	385	CUST		M&R Equipment
79 Other Property on Customers Premises	386	CUST		Meter_Invest
80 Other Equipment	387	DISTPT	DISTPT-D	DISTPT-C
81 General Plant	389-399	DISTPT	DISTPT-D	DISTPT-C
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>				
83 Retirement Obligation				
<b>84 TOTAL - DEPRECIATION RESERVE</b>				
<b>85 III. OTHER RATE BASE ITEMS</b>				
86 Gas Storage Underground - NonCurrent				
87 Gas Stored Underground - Current				
88 Materials and Supplies				
89 Prepayments		DISTPT	DISTPT-D	DISTPT-C
90 Cash Working Capital		DISTPT	DISTO&M-D	DISTO&M-C
91 Deferred Income Taxes		DISTPT	DISTPT-D	DISTPT-C
92 Customer Advances and Deposits		DISTPT	DISTPT-D	DISTPT-C
<b>93 Total - OTHER RATE BASE ITEMS</b>				
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>				
95 Gas Purchases Cash Working Capital				
<b>96 TOTAL RATE BASE</b>				

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>97 2: EXPENSES</b>				
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>				
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>				
100 1. Natural Gas Production and Gathering				
101 Operation Supervision & Engineering	750	-	-	-
102 Production Maps	751	-	-	-
103 Gas Wells Expense	752	-	-	-
104 Field Lines Expense	753	-	-	-
105 Field Compressor Station Expense	754,756	-	-	-
106 Other Expense	759	-	-	-
107 Rents	760	-	-	-
108 Subtotal - Operation Accounts	751-760	-	-	-
		35		
		1,885		
		542		
		1,365,473		
		2,518,612		
		60,043		
		14,440		
		3,961,029		
		0		
109 Maint Supervision & Engineering	762	-	-	-
110 Producing Gas Wells Maintenance	763	-	-	-
111 Field Lines	764, 787	-	-	-
112 Field Meas/Reg	765, 766	-	-	-
113 Other Equipment	769	-	-	-
114 Subtotal - Maintenance Accounts	762-787	-	-	-
		12,148		
		10,037		
		3,683,864		
		2,077,359		
		47,400		
		5,830,808		
115 Subtotal - Production and Gathering	751-787	-	-	-
		9,791,837		
116 2. Other Gas Supply Expenses				
117 Nat Gas Well Head Purchases	800	-	-	-
118 Gas used for Compressor Station Fuel - Credit	810	-	-	-
119 Gas used for Other Ujil Ops-Credit	812,755	-	-	-
120 Other Gas Supply Expenses	813	-	-	-
121 Subtotal - Other Gas Supply Expenses		-	-	-
		270,963,554		
		(2,119,878)		
		1,581,500		
		597,166		
		271,022,343		
122 Subtotal - PRODUCTION EXPENSES	751-813	-	-	-
		0		
		271,022,343		

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>				
124 Wells Expense	816	-	-	-
125 Lines Expenses	817	-	-	-
126 Compressor Station Expenses	818	6,546	-	-
127 Compressor Station Fuel	819	1,567	-	-
128 Meas/Reg Station Expenses	820	625,975	-	-
129 Gas Losses	823	96,499	-	-
130 Other Expenses	824	664	-	-
131 Storage Well Royalties	825	245,946	-	-
132 Subtotal - Operations Accounts	816-825	167	-	-
		7,550	-	-
		984,914	-	-
		0	-	-
133 Maint. of Structures & Improvements	831	112	-	-
134 Maint. of Reservoirs and Wells	832	2,182	-	-
135 Maint. of Lines	833	22,434	-	-
136 Maint. of Compressor Station Equipment	834	303,536	-	-
137 Maint. of Meas/Reg Station Equipment	835	188	-	-
138 Maint. Of Other Equipment	837	165	-	-
139 Subtotal - Maintenance Accounts	831-837	328,617	-	-
<b>140 Subtotal - STORAGE EXPENSES</b>	816-837	1,313,530	-	-
<b>141 C. TRANSMISSION EXPENSES</b>				
142 Supervision/Engineering	850	546	-	-
143 Compressor Station Labor & Expenses	853	0	-	-
144 Mains Expense	856	734,628	-	-
145 Meas/Reg Station Expenses	857	177,805	-	-
146 Transmission/Compressor Ga	858	0	-	-
147 Other Expenses	859	8,640	-	-
148 Rents	860	37,769	-	-
149 Subtotal - Operation Accounts	856-860	959,388	-	-
		0	-	-
150 Maint. of Structures & Improvements	862	9,340	-	-
151 Maint. of Mains	863	2,128,764	-	-
152 Maint. Of Compressor Station	864	726	-	-
153 Maint. Of Meas/Reg Station Equipment	865	1,267,317	-	-
154 Maint. of Communication Equipment	866	183,491	-	-
155 Maint of Other Equipment	867	9,696	-	-
156 Subtotal - Maintenance Accounts	863-867	3,599,334	-	-
<b>157 Subtotal - TRANSMISSION EXPENSES</b>	850-865	4,558,722	-	-

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>158 D. DISTRIBUTION EXPENSES</b>				
159 Operation Supervision & Engineering	870	DISTLABOR	DISTO&M LABOR-D	DISTO&M_LABOR-C
160 Distribution Load Dispatching	871	DEMAND	THRUPTUT	-
161 Mains and Services Expenses	874	MAIN&SERVICE	DISTMAIN-SERVICE-D	DISTMAIN-SERVICE-C
162 Meas. & Reg. Station Expenses	875	DEMAND	DesignDay	-
163 Meas. & Reg. Station Expenses - City Gate	877	DEMAND	DesignDay	-
164 Meter & House Regulator Expenses	878	CUST	-	DISTMETER-REG-C
165 Customer Installations Expenses	879	CUST	-	Service_Invest
166 Other Expenses	880	DISTO&M	DISTO&M-D	DISTO&M-C
167 Rents	881	DISTO&M	DISTO&M-D	DISTO&M-C
168 Maint. of Structures & Improvements	886	DISTPT	DISTPT-D	DISTPT-C
169 Maint. of Mains	887	DEMAND	MAINSPT-D	-
170 Maint. of Compressor Station Equip.	888	DEMAND	DesignDay	-
171 Maint. of Meas. & Reg. Station Expenses-General	889	DEMAND	DesignDay	-
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	CUST	-	M&R Equipment
173 Maint. of Services	892	CUST	-	Service_Invest
174 Maint. of Meters & House Regulators	893	CUST	-	DISTMETER-REG-C
175 Maint. of Other Equipment	894	CUST	-	DISTO&M-C
176 Subtotal - DISTRIBUTION EXPENSES	870-894	DISTO&M	DISTO&M-D	
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>				
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>				
179 Supervision	901	-	-	-
180 Meter Reading Expenses	902	CUST	-	CUST-902
181 Customer Records & Collection Expense	903	CUST	-	CUST-903
182 Uncollectible Accounts	904	CUST	-	Write-offs
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904			
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>				
185 Supervision	907	CUST	-	CUST-908-910
186 Customer Assistance Expenses	908	CUST	-	CUST-908
187 Info. & Instructional Advertising Expense	909	CUST	-	Cust_Avg_xLGS
188 Misc. Customer Serv. & Inform. Expen.	910	CUST	-	Cust_Avg
189 Subtotal - CUSTOMER SERVICE	907-910			
<b>190 IV. SALES EXPENSES (C-8)</b>				
191 Supervision	911	-	-	-
192 Demonstrating & Selling Expenses	912, 913	CUST	-	CUST-912
193 Miscellaneous Sales Expenses	916	-	-	-
194 Subtotal - SALES EXPENSES	911-916			
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPEN:</b>	901-916			

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>				
197 A. Labor-Related:				
198 Administrative & General Salaries	920	DISTLABOR	DISTLABOR-D	DISTLABOR-C
199 Office Supplies & Expenses	921	DISTLABOR	DISTLABOR-D	DISTLABOR-C
200 Admin. Expenses Transferred-Credit	922	DISTLABOR	DISTLABOR-D	DISTLABOR-C
201 Outside Services Employed	923	DISTLABOR	DISTLABOR-D	DISTLABOR-C
202 Employee Pensions and Benefits	926	DISTLABOR	DISTLABOR-D	DISTLABOR-C
203 Subtotal - A&G Labor-Related	920-923, 926			
204 B. Plant-Related:				
205 Property Insurance	924	DISTPT	DISTPT-D	DISTPT-C
206 Injuries and Damages	925	DISTPT	DISTPT-D	DISTPT-C
207 Maintenance of General Plant	932	DISTGENPTXL	DISTGENPTXL-D	DISTGENPTXL-C
208 Subtotal - A&G Plant-Related				
209 C. Other-Related:				
210 Franchise Requirements	927	-	-	-
211 Regulatory Commission Expenses	928	DISTVREQ	DISTVREQ-D	DISTVREQ-C
212 Duplicate Charges - Credit	929	-	-	-
213 Misc. Gen'l Expenses	930	DISTL/P	DISTL/P-D	Cust_Avg
214 Rents	931	DISTL/P	DISTL/P-D	DISTL/P-C
215 Subtotal - A&G Other-Related	927-931			
<b>216 Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932			
<b>217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>				
218				
<b>219 VI. DEPRECIATION EXPENSE</b>				
220 Intangible Plant	403	DIST-INTANG	DIST_Intang-D	DIST_Intang-C
221 Production Plant	403	-	-	-
222 Storage Plant	403	-	-	-
223 Transmission	403	-	-	-
224 Distribution Land Structures & Improvements	403	DISTPT	DISTPT-D	DISTPT-C
225 Distribution Mains	403	DEMAND	MAINSPT-D	-
226 Distribution M&R General	403	DEMAND	DesignDay	-
227 Distribution Services	403	CUST	-	Service_Invest
228 Distribution - Meters	403	CUST	-	Meter_Invest
229 Distribution - Meters Installations	403.10	CUST	-	Meter_Invest
230 Industrial M & R Station Equipment - Other	403.11	CUST	-	M&R Equipment
231 Other Property on Customers Premises	403.12	CUST	-	Meter_Invest
232 Other Equipment	403.13	DISTPT	DISTPT-D	DISTPT-C
233 General Plant	403.14	DISTPT	DISTPT-D	DISTPT-C
<b>234 Total - DEPRECIATION EXPENSE</b>				

**Quick List**

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>				
236 A. General Taxes				
237 Payroll Taxes	408.15	DISTLABOR	DISTLABOR-D	DISTLABOR-C
238 Plant Related Taxes	408.17	DISTPT	DISTPT-D	DISTPT-C
239 Gas Related	408.18	-	-	-
240 Subtotal - General Taxes				
241 <b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1			
			279,234,366	
242 B. Revenue Taxes: (GRT)				
243 State Gross Earnings	408.11	-	-	-
244 Municipal Tax	408	-	-	-
245 Subtotal - Revenue Taxes (GRT)				
246 C. Income Taxes				
247 Fed & State Income Taxes Based on Net Income	409	DIST_PreTax	DIST_PreTax-D	DIST_PreTax-C
248 Other	409	-	-	-
249 Subtotal - Income Taxes				
250 <b>TOTAL TAXES (Excl. General Taxes)</b>			12,445,156	
251 <b>TOTAL EXPENSES</b>			0	
<b>252 3: OPERATING REVENUES</b>				
253 Sales & Transportation Operating Revenues	480-485	DISTREVREQ	Non-gas_Revenue	Non-gas_Revenue
254 Gas Revenues				
255 Forfeited Discounts	487	DISTREVREQ	Collections	Collections
256 Miscellaneous Service Revenues		DISTREVREQ	ConnectionFee	ConnectionFee
257 Gathering				
258 Intercompany Software License Fees				
259 Pooling				
260 Direct Customer Cashouts				
261 Royalties				
262 Tax Discount				
263 Total - OPERATING REVENUES				
			377,213,659	
			270,963,554	
			4,405,264	
			3,254,481	
			8,929,271	
			119,962	
			1,931,541	
			27,049	
			328	
			300	
			173,982	
264 Other Income	412			
265 <b>NET INCOME</b>			0	
266 Return				

**Peoples Natural Gas Company LLC**

53.53 IV-B-1 (C)

Proposed Rates – Design Day Method

Witness: Russell A. Feingold

**Under Proposed Rates**

Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
<b>1 SUMMARY</b>						
2 Proposed Revenue Increase		<u>94,848,212</u>	<u>79,862,244</u>	<u>8,742,577</u>	<u>4,950,003</u>	<u>1,293,389</u>
<b>3 OPERATING REVENUES</b>						
4 Sales & Transportation Operating Revenues		476,371,926	347,328,648	41,622,179	48,197,377	39,223,723
5 Gas Revenues		270,963,554	203,033,014	30,944,442	24,410,131	12,575,967
6 Forfeited Discounts		4,405,264	4,165,298	133,614	76,631	29,722
7 Miscellaneous Service Revenues		875,967	561,829	280,534	32,855	749
8 Gathering		8,929,271	1,587,968	631,767	1,611,789	5,097,747
9 Intercompany Software License Fees		119,962	81,846	10,108	13,941	14,067
10 Pooling		0	0	0	0	0
11 Direct Customer Cashouts		27,049	0	0	0	27,049
12 Royalties		328	223	28	38	38
13 Tax Discount		300	227	26	32	15
14 Rent from Gas Property		<u>173,982</u>	<u>127,314</u>	<u>16,076</u>	<u>17,362</u>	<u>13,230</u>
15 Total Operating Revenues		761,867,603	556,886,366	73,638,773	74,360,157	56,982,307
16						
<b>17 EXPENSES</b>						
18 Production Expenses		280,814,180	204,822,087	31,644,231	26,181,520	18,166,342
19 Natural Gas Storage, Terminating & Proc. Exp.		1,313,530	800,205	145,642	179,827	187,857
20 Transmission Expenses		4,558,722	2,547,158	513,066	757,729	740,769
21 Distribution Expenses		65,773,523	49,820,546	6,263,744	6,307,305	3,381,929
22 Total Operating Expenses		<u>352,459,955</u>	<u>257,989,995</u>	<u>38,566,683</u>	<u>33,426,380</u>	<u>22,476,897</u>
23						
24 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		47,560,066	44,091,713	2,049,258	366,528	1,052,566
25						
26 ADMINISTRATIVE & GENERAL EXPENSES		65,184,139	47,374,528	5,603,642	5,725,252	6,480,718
27						
28 DEPRECIATION EXPENSE		86,626,149	64,765,587	7,778,677	7,879,326	6,202,558
29						
30 TAXES OTHER THAN INCOME TAXES		10,431,213	7,587,111	920,783	963,453	959,867
31 Other Income		0	0	0	0	0
32 INCOME BEFORE INCOME TAXES		199,606,080	135,077,432	18,719,729	25,999,218	19,809,701
33						
34 FEDERAL INCOME TAXES						
35 Federal Income Taxes-Current		35,462,041	23,997,873	3,325,749	4,619,024	3,519,394
36 State Net Income Tax		0	0	0	0	0
37 Subtotal - Income Taxes		<u>35,462,041</u>	<u>23,997,873</u>	<u>3,325,749</u>	<u>4,619,024</u>	<u>3,519,394</u>
38						
39 NET OPERATING INCOME		164,144,039	111,079,559	15,393,980	21,380,194	16,290,307
40 RATE BASE		2,052,311,067	1,490,104,849	192,472,030	211,340,081	158,394,107
41 RATE OF RETURN		8.00%	7.45%	8.00%	10.12%	10.28%
42 Unitized		1.00	0.93	1.00	1.26	1.29

**Peoples Natural Gas Company LLC**

53.53 IV-B-1 (D)

Proposed Rates – Peak and Average Method

Peoples Natural Gas Company LLC - Combined  
Peak & Average Method for the 12 Months Ending October 31, 2020

**Under Proposed Rates**

Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
<b>1 SUMMARY</b>						
2 Proposed Revenue Increase		<u>94,848,212</u>	<u>79,862,244</u>	<u>8,742,577</u>	<u>4,950,003</u>	<u>1,293,389</u>
<b>3 OPERATING REVENUES</b>						
4 Sales & Transportation Operating Revenues		476,371,926	347,459,327	41,584,507	48,147,827	39,180,265
5 Gas Revenues		270,963,554	203,033,014	30,944,442	24,410,131	12,575,967
6 Forfeited Discounts		4,405,264	4,165,573	133,461	76,543	29,688
7 Miscellaneous Service Revenues		875,967	562,189	280,212	32,818	748
8 Gathering		8,929,271	1,587,968	631,767	1,611,789	5,097,747
9 Intercompany Software License Fees		119,962	81,884	10,097	13,926	14,054
10 Pooling		0	0	0	0	0
11 Direct Customer Cashouts		27,049	34	0	0	27,016
12 Royalties		328	224	28	38	38
13 Tax Discount		300	227	26	32	15
14 Rent from Gas Property		<u>173,982</u>	<u>113,319</u>	<u>16,984</u>	<u>22,473</u>	<u>21,225</u>
15 Total Operating Revenues		761,867,603	557,003,758	73,601,505	74,315,577	56,946,763
16						
<b>17 EXPENSES</b>						
18 Production Expenses		280,814,180	204,822,087	31,644,231	26,181,520	18,166,342
19 Natural Gas Storage, Terminating & Proc. Exp.		1,313,530	800,205	145,642	179,827	187,857
20 Transmission Expenses		4,558,722	2,547,158	513,066	757,729	740,769
21 Distribution Expenses		65,773,523	43,951,298	6,622,377	8,460,351	6,739,497
22 Total Operating Expenses		<u>352,459,955</u>	<u>252,120,747</u>	<u>38,925,316</u>	<u>35,579,427</u>	<u>25,834,466</u>
23						
24 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		47,560,066	44,091,713	2,049,258	366,528	1,052,566
25						
26 ADMINISTRATIVE & GENERAL EXPENSES		65,184,139	43,728,041	5,826,569	7,062,362	8,567,167
27						
28 DEPRECIATION EXPENSE		86,626,149	58,838,812	8,127,161	10,046,152	9,614,024
29						
30 TAXES OTHER THAN INCOME TAXES		10,431,213	6,913,731	962,539	1,209,993	1,344,950
31 Other Income		0	0	0	0	0
32 INCOME BEFORE INCOME TAXES		199,606,080	151,310,714	17,710,661	20,051,116	10,533,589
33						
34 FEDERAL INCOME TAXES						
35 Federal Income Taxes-Current		35,462,041	26,881,880	3,146,478	3,562,284	1,871,399
36 State Net Income Tax		0	0	0	0	0
37 Subtotal - Income Taxes		<u>35,462,041</u>	<u>26,881,880</u>	<u>3,146,478</u>	<u>3,562,284</u>	<u>1,871,399</u>
38						
39 NET OPERATING INCOME		164,144,039	124,428,834	14,564,183	16,488,832	8,662,190
40 RATE BASE		2,052,311,067	1,312,029,673	203,821,115	276,368,037	260,092,241
41 RATE OF RETURN		8.00%	9.48%	7.15%	5.97%	3.33%
42 Unitized		1.00	1.19	0.89	0.75	0.42

**Peoples Natural Gas Company LLC**

53.53 IV-B-1 (E)

Cost of Service Studies Summary of Results

Peoples Natural Gas Company LLC - Combined  
 12 Months Ending October 31, 2020

**Summary of Results**

Rate Class	Present Rates		Proposed Rates		<u>Proposed Revenue</u>	<u>Present Revenue</u>	<u>Revenue Change</u>
	<u>Rate of Return</u>	<u>Relative Rate of Return</u>	<u>Rate of Return</u>	<u>Relative Rate of Return</u>			
Residential Service	3.40%	0.74	7.45%	0.93	556,886,366	477,024,122	79,862,244
Small General Service	4.60%	1.00	8.00%	1.00	73,638,773	64,896,196	8,742,577
Medium General Service	8.80%	1.91	10.12%	1.26	74,360,157	69,410,154	4,950,003
Large General Service	10.33%	2.24	10.28%	1.29	56,982,307	55,688,918	1,293,389
<b>Total</b>	<b>4.61%</b>	<b>1.00</b>	<b>8.00%</b>	<b>1.00</b>	<b>761,867,603</b>	<b>667,019,391</b>	<b>94,848,212</b>
<b>Peak &amp; Average w/o Customer Component</b>							
Residential Service	4.96%	1.08	9.48%	1.19	557,003,758	477,141,514	79,862,244
Small General Service	3.91%	0.85	7.15%	0.89	73,601,505	64,858,928	8,742,577
Medium General Service	4.83%	1.05	5.97%	0.75	74,315,577	69,365,575	4,950,003
Large General Service	3.14%	0.68	3.33%	0.42	56,946,763	55,653,374	1,293,389
<b>Total</b>	<b>4.61%</b>	<b>1.00</b>	<b>8.00%</b>	<b>1.00</b>	<b>761,867,603</b>	<b>667,019,391</b>	<b>94,848,212</b>

**Peoples Natural Gas Company LLC**

53.53 IV-B-1 (F)

Peoples Division Present Rates –Design Day Method

Peoples Natural Gas Company LLC - Peoples Division  
 Design Day Method for the 12 Months Ending October 31, 2020

Unit Cost Results

	Units	Revenue Requirement by Functional Classification - UNITIZED			
		Residential Service	Small General Service	Medium General Service	Large General Service
<b>Gas Supply</b>					
<b>COMMODITY Component</b>	\$ / MCF	\$ 3.88	\$ 3.09	\$ 1.48	\$ 0.31
<b>Storage</b>					
Demand Component	\$ / MCF - Month	\$ 0.33	\$ 0.33	\$ 0.34	\$ 0.41
<b>COMMODITY Component</b>	\$ / MCF	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02
<b>Transmission</b>					
Demand Component	\$ / MCF - Month	\$ 2.27	\$ 2.27	\$ 2.27	\$ 2.27
<b>Distribution</b>					
Demand Component	\$ / MCF - Month	\$ 11.68	\$ 11.68	\$ 11.68	\$ 6.08
<b>COMMODITY Component</b>	\$ / MCF	\$ 0.00	\$ -	\$ -	\$ -
Customer Component	\$ / Cust-Month	\$ 36.13	\$ 34.46	\$ 81.07	\$ 925.74
<b>Gathering</b>					
<b>COMMODITY Component</b>	\$ / MCF	\$ 0.13	\$ 0.22	\$ 0.30	\$ 0.39
<b>Total Revenue Requirement</b>					
Demand Component		\$ 14.28	\$ 14.28	\$ 14.29	\$ 8.76
<b>COMMODITY Component</b>		\$ 4.03	\$ 3.34	\$ 1.81	\$ 0.72
Customer Component		\$ 36.13	\$ 34.46	\$ 81.07	\$ 925.74
<b>Total Distribution Revenue Requirement per Customer Bill</b>		\$ 54.08	\$ 86.05	\$ 734.47	\$ 10,957.66
<b>Demand Allocator x 1000 x 12</b>	DesignDay	4,717,052	990,130	1,422,142	1,262,947
<b>COMMODITY Allocator</b>	Thruput	28,949,757	5,888,739	9,733,128	21,787,762
<b>Customer Allocator</b>	Bills	3,996,637	302,216	35,952	1,990

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
1	<b>1: RATE BASE</b>						
2	<b>I. GAS PLANT IN SERVICE</b>						
3	<b>A. INTANGIBLE PLANT</b>						
4	Organization	301	0	0	0	0	0
5	Franchise and Consents	302	0	0	0	0	0
6	Miscellaneous Intangible Plant	303	94,090,242	70,915,137	8,484,055	8,225,025	6,466,024
7	<b>Subtotal - INTANGIBLE PLANT</b>	301-303	94,090,242	70,915,137	8,484,055	8,225,025	6,466,024
8	<b>B. PRODUCTION PLANT</b>						
9	Other Land & Land Rights-Land	325	1,477,556	327,276	117,536	267,085	765,658
10	Gas Well Structures	326	0	0	0	0	0
11	Field Compressor Station Structures	327	2,011,191	445,476	159,986	363,545	1,042,184
12	Field M&R Station Structures	328	45,916	10,170	3,653	8,300	23,793
13	Other Structures	329	1,923,583	426,071	153,017	347,709	996,786
14	Producing Gas Wells-Well Construction	330, 331	12,205	2,703	971	2,206	6,325
15	Field Lines	332	40,191,274	8,902,308	3,197,132	7,265,019	20,826,815
16	Field Compressor Station Equipment	333	28,247,595	6,256,801	2,247,037	5,106,066	14,637,691
17	Field M&R Station Equip-Company	334	4,402,936	975,244	350,244	795,880	2,281,568
18	Drilling & Cleaning Equipment	335	18,642	4,129	1,483	3,370	9,660
19	Other Equipment-Other	337	104,774	23,207	8,335	18,939	54,293
20	<b>Subtotal - PRODUCTION PLANT</b>	325-337	78,435,672	17,373,387	6,239,393	14,178,118	40,644,774
21	<b>C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>						
22	Land and Land Rights	350	63,624	34,488	7,214	10,540	11,382
23	Structures and Improvements	351	1,733,972	939,910	196,614	287,250	310,197
24	Wells-Well Equipment	352	1,868,356	1,050,149	220,431	316,609	281,168
25	Lines	353	2,134,447	974,818	200,231	319,021	640,378
26	Compressor Station Equipment - Other	354	7,556,584	4,247,336	891,535	1,280,527	1,137,185
27	M&R Equipment-Meters & Gauges	355	75,749	34,595	7,106	11,322	22,726
28	Other Equipment	357	30,184	16,361	3,423	5,000	5,400
29	<b>Subtotal - STORAGE PLANT</b>	350-363	13,462,916	7,297,658	1,526,553	2,230,269	2,408,436
30	<b>D. TRANSMISSION PLANT</b>						
31	Land & Land Rights	365	2,480,713	1,394,337	292,677	420,378	373,321
32	Structures & Improvements	366	1,546,206	869,077	182,423	262,018	232,688
33	Mains	367	125,607,661	70,600,416	14,819,342	21,285,286	18,902,616
34	Compressor Station Equipment	368	0	0	0	0	0
35	M&R Station Equipment	369	29,400,401	16,525,111	3,468,694	4,982,148	4,424,448
36	Other Equipment	371	2,464,382	1,385,158	290,751	417,610	370,863
37	<b>Subtotal - TRANSMISSION PLANT</b>	365-371	161,499,363	90,774,099	19,053,888	27,367,441	24,303,936

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
38	<b>E. DISTRIBUTION PLANT</b>						
39	Land and Land Rights	374	4,597,776	3,563,009	436,937	416,765	181,065
40	Structures and Improvements	375	28,767,898	22,293,450	2,733,877	2,607,663	1,132,908
41	Low Pressure Mains	376	395,448,035	298,452,265	45,142,164	51,853,605	0
42	Regulated Pressure Mains	376	409,428,669	282,749,842	41,235,626	45,789,677	39,653,525
43	M & R Station Equipment	378	38,849,590	21,836,226	4,583,521	6,583,393	5,846,450
44	Services	380	296,626,578	276,751,242	16,080,686	3,613,037	181,613
45	Meters	381	85,114,298	71,369,329	9,434,450	4,002,634	307,885
46	Meter Installations	382	62,653,474	52,535,667	6,944,792	2,946,378	226,637
47	Industrial M & R Station Equipment	385	9,860,167	0	347,011	4,064,285	5,448,871
48	Other Property on Customers Premise	386	77,720	65,169	8,615	3,655	281
49	Other Equipment	387	7,416,713	5,747,522	704,827	672,287	292,077
50	<b>Subtotal - DISTRIBUTION PLANT</b>	374-387	1,338,840,918	1,035,363,722	127,652,505	122,553,378	53,271,313
51	<b>F. GENERAL PLANT</b>						
52	Land and Land Rights	389	84,886	61,467	8,213	8,804	6,402
53	Structures and Improvements	390	5,189,045	3,757,482	502,052	538,168	391,343
54	Office Furniture and Equipment	391	7,023,410	5,085,779	679,531	728,415	529,685
55	Transportation Equipment	392	48,602,522	35,193,969	4,702,409	5,040,684	3,665,460
56	Stores Equipment	393	0	0	0	0	0
57	Tools, Shop and Garage Equipment	394	1,935,287	1,401,376	187,244	200,713	145,954
58	Laboratory Equipment	395	0	0	0	0	0
59	Power Operated Equipment	396	7,154,999	5,181,065	692,263	742,062	539,609
60	Communication Equipment	397	16,556,896	11,989,149	1,601,919	1,717,155	1,248,673
61	Miscellaneous Equipment	398	38,262	27,706	3,702	3,968	2,886
62	Other Tangible Plant	399	0	0	0	0	0
63	<b>Subtotal - GENERAL PLANT</b>	389-399	86,585,307	62,697,994	8,377,332	8,979,969	6,530,011
64	<b>TOTAL PLANT IN SERVICE</b>		1,772,914,418	1,284,421,997	171,333,727	183,534,200	133,624,493
65	<b>G. UTILITY PLANT</b>	105	0	0	0	0	0
66	<b>TOTAL UTILITY PLANT</b>		1,772,914,418	1,284,421,997	171,333,727	183,534,200	133,624,493

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
67	<b>II. DEPRECIATION RESERVE</b>						
68	Intangible Plant	303	53,710,031	40,480,864	4,842,998	4,695,135	3,691,035
69	Production Plant	325-337	35,964,969	7,966,188	2,860,938	6,501,067	18,636,776
70	Storage Plant	350-357	6,430,638	3,485,768	729,167	1,065,301	1,150,403
71	Transmission	365-371	54,945,897	30,883,492	6,482,583	9,311,050	8,268,773
72	Distribution Land Structures & Improvements	374-375	19,742,028	15,298,925	1,876,129	1,789,514	777,460
73	Distribution Mains	376	205,506,299	148,396,262	22,054,533	24,930,911	10,124,593
74	Distribution M&R General	378	15,866,067	8,917,855	1,871,898	2,688,640	2,387,674
75	Distribution Services	380	121,154,312	113,036,419	6,568,003	1,475,711	74,178
76	Distribution - Meters	381	16,668,601	13,976,816	1,847,622	783,867	60,296
77	Distribution - Meters Installations	382	26,180,356	21,952,533	2,901,948	1,231,172	94,703
78	Industrial M & R Station Equipment - Other	385	4,513,563	0	158,847	1,860,456	2,494,260
79	Other Property on Customers Premises	386	75,589	63,382	8,379	3,555	273
80	Other Equipment	387	1,930,906	1,496,340	183,498	175,027	76,041
81	General Plant	389-399	32,499,438	23,533,433	3,144,397	3,370,594	2,451,013
82	<b>TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>595,188,694</b>	<b>429,488,277</b>	<b>55,530,940</b>	<b>59,881,999</b>	<b>50,287,478</b>
83	Retirement Obligation		0	0	0	0	0
84	<b>TOTAL - DEPRECIATION RESERVE</b>		<b>595,188,694</b>	<b>429,488,277</b>	<b>55,530,940</b>	<b>59,881,999</b>	<b>50,287,478</b>
85	<b>III. OTHER RATE BASE ITEMS</b>						
86	Gas Storage Underground - NonCurrent		0	0	0	0	0
87	Gas Stored Underground - Current		13,272,445	6,061,626	1,245,077	1,983,737	3,982,005
88	Materials and Supplies		2,678,823	1,939,785	259,182	277,827	202,029
89	Prepayments		4,639,670	3,378,168	448,875	466,155	346,472
90	Cash Working Capital		21,304,166	15,426,734	2,061,228	2,209,506	1,606,698
91	Deferred Income Taxes		(143,156,125)	(103,661,951)	(13,850,692)	(14,847,064)	(10,796,417)
92	Customer Advances and Deposits		(2,067,856)	(1,319,916)	(434,151)	(295,250)	(18,539)
93	<b>Total - OTHER RATE BASE ITEMS</b>		<b>(103,328,876)</b>	<b>(78,175,554)</b>	<b>(10,270,481)</b>	<b>(10,205,088)</b>	<b>(4,677,753)</b>
94	<b>TOTAL RATE BASE (Excl. Working Capital)</b>		<b>1,074,396,848</b>	<b>776,758,166</b>	<b>105,532,307</b>	<b>113,447,113</b>	<b>78,659,263</b>
95	Gas Purchases Cash Working Capital		0	0	0	0	0
96	<b>TOTAL RATE BASE</b>		<b>1,074,396,848</b>	<b>776,758,166</b>	<b>105,532,307</b>	<b>113,447,113</b>	<b>78,659,263</b>

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
97	<b>2: EXPENSES</b>						
98	<b>I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
99	<b>A. NATURAL GAS PRODUCTION EXPENSES</b>						
100	1. Natural Gas Production and Gathering						
101	Operation Supervision & Engineering	750	5	1	0	1	2
102	Production Maps	751	1,885	418	150	341	977
103	Gas Wells Expense	752	542	120	43	98	281
104	Field Lines Expense	753	795,842	176,278	63,308	143,857	412,399
105	Field Compressor Station Expense	754756	1,670,740	370,066	132,904	302,005	865,765
106	Other Expense	759	41,738	9,245	3,320	7,545	21,628
107	Rents	760	14,440	3,198	1,149	2,610	7,482
108	Subtotal - Operation Accounts	751-760	2,525,192	559,326	200,874	456,456	1,308,535
109	Maint Supervision & Engineering	762	5,229	1,158	416	945	2,710
110	Producing Gas Wells Maintenance	763	4,827	1,069	384	872	2,501
111	Field Lines	764, 787	1,943,402	430,461	154,594	351,292	1,007,056
112	Field Meas/Reg	765, 766	1,244,395	275,632	98,989	224,938	644,836
113	Other Equipment	769	26,238	5,812	2,087	4,743	13,596
114	Subtotal - Maintenance Accounts	762-787	3,224,091	714,131	256,470	582,790	1,670,700
115	Subtotal - Production and Gathering	751-787	5,749,282	1,273,458	457,343	1,039,247	2,979,235
116	2. Other Gas Supply Expenses						
117	Nat Gas Well Head Purchases	800	151,599,590	112,295,218	18,192,281	14,394,378	6,717,713
118	Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	(1,693,761)	(270,164)	(150,752)	(5,200)
119	Gas used for Other Util Ops-Credit	812755	1,581,500	1,263,603	201,552	112,466	3,879
120	Other Gas Supply Expenses	813	365,270	291,847	46,551	25,976	896
121	Subtotal - Other Gas Supply Expenses		151,426,482	112,156,907	18,170,220	14,382,068	6,717,288
122	<b>Subtotal - PRODUCTION EXPENSES</b>	751-813	157,175,765	113,430,364	18,627,563	15,421,314	9,696,523



Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
158	<b>D. DISTRIBUTION EXPENSES</b>						
159	Operation Supervision & Engineering	870	(776,939)	(621,720)	(70,811)	(58,547)	(25,861)
160	Distribution Load Dispatching	871	1,323	577	117	194	434
161	Mains and Services Expenses	874	8,107,965	6,577,882	699,065	600,976	230,043
162	Meas. & Reg. Station Expenses	875	2,052,382	1,153,584	242,142	347,794	308,862
163	Meas. & Reg. Station Expenses - City Gate	877	42,417	23,841	5,004	7,188	6,383
164	Meter & House Regulator Expenses	878	3,306,708	2,772,713	366,530	155,503	11,961
165	Customer Installations Expenses	879	3,220,124	3,004,361	174,569	39,222	1,972
166	Other Expenses	880	1,345,696	1,024,590	132,267	130,023	58,817
167	Rents	881	81,277	61,883	7,989	7,853	3,552
168	Maint. of Structures & Improvements	886	3,231,997	2,504,610	307,144	292,964	127,279
169	Maint. of Mains	887	18,812,873	13,584,790	2,018,961	2,282,276	926,846
170	Maint. of Compressor Station Equip.	888	128,833	72,413	15,200	21,832	19,388
171	Maint. of Meas. & Reg. Station Expenses-General	889	938,283	527,382	110,700	159,000	141,202
172	Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,323	0	47	545	731
173	Maint. of Services	892	726,977	678,266	39,411	8,855	445
174	Maint. of Meters & House Regulators	893	258,760	216,973	28,682	12,169	936
175	Maint. of Other Equipment	894	428,484	326,240	42,115	41,401	18,728
176	<b>Subtotal - DISTRIBUTION EXPENSES</b>	870-894	41,908,484	31,908,387	4,119,131	4,049,247	1,831,719
177	<b>Total - OPERATION &amp; MAINTENANCE EXPENSES</b>		202,897,541	147,543,788	23,195,373	20,079,390	12,078,991
178	<b>II. CUSTOMER ACCOUNTS EXPENSES</b>						
179	Supervision	901	0	0	0	0	0
180	Meter Reading Expenses	902	3,636,009	3,073,689	275,508	185,001	101,812
181	Customer Records & Collection Expense	903	10,239,086	9,510,556	653,850	70,866	3,815
182	Uncollectible Accounts	904	9,316,259	9,050,244	242,035	23,981	0
183	<b>Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	902-904	23,191,355	21,634,489	1,171,393	279,847	105,626
184	<b>III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>						
185	Supervision	907	300,002	292,653	6,625	724	0
186	Customer Assistance Expenses	908	4,899,337	4,887,015	12,322	0	0
187	Info. & Instructional Advertising Expense	909	2,008,173	1,851,511	140,007	16,655	0
188	Misc. Customer Serv. & Inform. Expen.	910	4,280	3,945	298	35	2
189	<b>Subtotal - CUSTOMER SERVICE</b>	907-910	7,211,792	7,035,123	159,252	17,415	2
190	<b>IV. SALES EXPENSES (C-8)</b>						
191	Supervision	911	0	0	0	0	0
192	Demonstrating & Selling Expenses	912-913	829,397	264,108	9,887	2,410	562,992
193	Miscellaneous Sales Expenses	916	0	0	0	0	0
194	<b>Subtotal - SALES EXPENSES</b>	911-916	829,397	264,108	9,887	2,410	562,992
195	<b>Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b>	901-916	31,232,544	28,933,719	1,340,532	299,672	658,620

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
197 A. Labor-Related:							
198	Administrative & General Salaries	920	15,310,850	11,151,166	1,355,272	1,357,627	1,446,786
199	Office Supplies & Expenses	921	5,961,995	4,342,227	527,738	528,655	563,374
200	Admin. Expenses Transferred-Credit	922	(12,507,098)	(9,109,143)	(1,107,092)	(1,109,015)	(1,181,847)
201	Outside Services Employed	923	10,389,026	7,566,513	919,606	921,204	981,702
202	Employee Pensions and Benefits	926	12,241,653	8,915,814	1,083,596	1,085,478	1,156,764
203	Subtotal - A&G Labor-Related	920-923, 926	31,396,425	22,866,578	2,779,120	2,783,949	2,966,778
204 B. Plant-Related:							
205	Property Insurance	924	176,165	127,563	17,044	18,270	13,288
206	Injuries and Damages	925	5,709,668	4,134,421	552,412	592,153	430,682
207	Maintenance of General Plant	932	102,253	74,044	9,893	10,605	7,712
208	Subtotal - A&G Plant-Related		5,988,086	4,336,027	579,349	621,028	451,682
209 C. Other-Related:							
210	Franchise Requirements	927	0	0	0	0	0
211	Regulatory Commission Expenses	928	662,203	492,816	59,295	60,273	49,818
212	Duplicate Charges - Credit	929	0	0	0	0	0
213	Misc. Gen'l Expenses	930	3,467,687	2,580,309	315,808	297,703	273,867
214	Rents	931	1,479,453	1,076,515	132,908	134,748	135,282
215	Subtotal - A&G Other-Related	927-931	5,609,343	4,149,640	508,012	492,725	458,967
216	<b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	42,993,855	31,352,245	3,866,481	3,897,702	3,877,426
217	<b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		119,948,175	94,399,388	9,774,822	8,855,451	6,918,515
218							
<b>219 VI. DEPRECIATION EXPENSE</b>							
220	Intangible Plant	403	12,203,097	9,197,386	1,100,345	1,066,750	838,615
221	Production Plant	403	1,771,326	392,346	140,905	320,187	917,888
222	Storage Plant	403	294,822	159,810	33,430	48,840	52,742
223	Transmission	403	2,660,629	1,495,462	313,904	450,866	400,396
224	Distribution Land Structures & Improvements	403	1,247,390	966,655	118,542	113,070	49,123
225	Distribution Mains	403	12,546,893	9,060,121	1,346,508	1,522,121	618,143
226	Distribution M&R General	403	847,163	476,166	99,949	143,559	127,489
227	Distribution Services	403	8,085,469	7,543,706	438,329	98,484	4,950
228	Distribution - Meters	403	3,650,024	3,060,588	404,585	171,648	13,203
229	Distribution - Meters Installations	403, 10	1,491,458	1,250,605	165,320	70,138	5,395
230	Industrial M & R Station Equipment - Other	403, 11	201,602	0	7,095	83,099	111,408
231	Other Property on Customers Premises	403, 12	662	555	73	31	2
232	Other Equipment	403, 13	323,014	250,317	30,697	29,280	12,721
233	General Plant	403, 14	7,283,182	5,273,884	704,665	755,356	549,276
234	<b>Total - DEPRECIATION EXPENSE</b>	403	52,606,731	39,127,601	4,904,347	4,873,429	3,701,353

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
235	<b>VII. TAXES OTHER THAN INCOME TAXES</b>						
236	A. General Taxes						
237	Payroll Taxes	408.15	3,647,923	2,656,847	322,904	323,465	344,707
238	Plant Related Taxes	408.17	3,218,000	2,330,182	311,342	333,741	242,735
239	Gas Related	408.18	0	0	0	0	0
240	Subtotal - General Taxes		6,865,923	4,987,030	634,246	657,205	587,442
241	<b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	179,420,829	138,514,019	15,313,415	14,386,085	11,207,309
242	B. Revenue Taxes: (GRT)						
243	State Gross Earnings	408.11	0	0	0	0	0
244	Municipal Tax	408	0	0	0	0	0
245	Subtotal - Revenue Taxes (GRT)		0	0	0	0	0
246	C. Income Taxes						
247	Fed & State Income Taxes Based on Net Income	409	5,100,408	2,470,663	381,260	905,115	1,343,369
248	Other	409	0	0	0	0	0
249	Subtotal - Income Taxes		5,100,408	2,470,663	381,260	905,115	1,343,369
250	<b>TOTAL TAXES (Excl. General Taxes)</b>		5,100,408	2,470,663	381,260	905,115	1,343,369
251	<b>TOTAL EXPENSES</b>		341,697,001	254,415,047	34,322,238	30,712,515	22,247,202
252	<b>3: OPERATING REVENUES</b>						
253	Sales & Transportation Operating Revenues	480-485	223,664,408	158,897,797	18,311,514	22,893,435	23,561,662
254	Gas Revenues		151,599,590	112,295,218	18,192,281	14,394,378	6,717,713
255	Forfeited Discounts	487	2,592,928	2,433,146	91,017	49,447	19,319
256	Miscellaneous Service Revenues		1,721,197	1,103,944	551,223	64,558	1,472
257	Gathering		5,552,490	1,229,868	441,689	1,003,674	2,877,258
258	Intercompany Software License Fees		85,202	58,478	6,966	9,050	10,708
259	Pooling		1,856,154	329,073	113,426	372,377	1,041,277
260	Direct Customer Cashouts		7,489	0	0	0	7,489
261	Royalties		328	225	27	35	41
262	Tax Discount		300	233	25	28	15
262	Rent from Gas Property		0	0	0	0	0
263	<b>Total - OPERATING REVENUES</b>		387,080,085	276,347,982	37,708,168	38,786,981	34,236,954
264	Other Income	412	0	0	0	0	0
265	<b>NET INCOME</b>		45,383,083	21,932,935	3,385,929	8,074,466	11,989,753
266	Return		4.22%	2.82%	3.21%	7.12%	15.24%
			100.00%	0.67	0.76	1.68	3.61

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
267	<b>SUMMARY</b>						
268	<b>OPERATING REVENUES</b>						
269	Sales & Transportation Operating Revenues		223,664,408	158,897,797	18,311,514	22,893,435	23,561,662
270	Gas Revenues		151,599,590	112,295,218	18,192,281	14,394,378	6,717,713
271	Forfeited Discounts		2,592,928	2,433,146	91,017	49,447	19,319
272	Miscellaneous Service Revenues		1,721,197	1,103,944	551,223	64,558	1,472
273	Gathering		5,552,490	1,229,868	441,689	1,003,674	2,877,258
274	Intercompany Software License Fees		85,202	58,478	6,966	9,050	10,708
275	Pooling		1,856,154	329,073	113,426	372,377	1,041,277
276	Direct Customer Cashouts		7,489	0	0	0	7,489
277	Royalties		328	225	27	35	41
278	Tax Discount		300	233	25	28	15
278	Rent from Gas Property		0	0	0	0	0
280	Total Operating Revenues		387,080,085	276,347,982	37,708,168	38,786,981	34,236,954
281	<b>EXPENSES</b>						
282	Production Expenses		157,175,765	113,430,364	18,627,563	15,421,314	9,696,523
283	Natural Gas Storage, Terminating & Proc. Exp.		1,313,530	799,993	153,753	185,223	174,561
284	Transmission Expenses		2,499,762	1,405,044	294,925	423,606	376,188
285	Distribution Expenses		41,908,484	31,908,387	4,119,131	4,049,247	1,831,719
286	Total Operating Expenses		202,897,541	147,543,788	23,195,373	20,079,390	12,078,991
287	<b>CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>						
			31,232,544	28,933,719	1,340,532	299,672	668,620
288	<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
			42,993,855	31,352,245	3,866,481	3,897,702	3,877,426
289	<b>DEPRECIATION EXPENSE</b>						
			52,606,731	39,127,601	4,904,347	4,873,429	3,701,353
290	<b>TAXES OTHER THAN INCOME TAXES</b>						
291	Other Income		6,865,923	4,987,030	634,246	657,205	587,442
292	<b>INCOME BEFORE INCOME TAXES</b>						
			50,483,491	24,403,599	3,767,190	8,979,581	13,333,122
293	<b>FEDERAL INCOME TAXES</b>						
294	Federal Income Taxes-Current		5,100,408	2,470,663	381,260	905,115	1,343,369
295	State Net Income Tax		0	0	0	0	0
296	Subtotal - Income Taxes		5,100,408	2,470,663	381,260	905,115	1,343,369
297	<b>NET OPERATING INCOME</b>						
			45,383,083	21,932,935	3,385,929	8,074,466	11,989,753
298	<b>RATE BASE</b>						
			1,074,396,848	776,758,166	105,532,307	113,447,113	78,659,263
299	<b>RATE OF RETURN</b>						
			4.22%	2.82%	3.21%	7.12%	15.24%
300	<b>Unitized</b>		1.00	0.67	0.76	1.68	3.61

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
301	<b>REVENUE REQUIREMENTS ANALYSIS</b>						
302	System Average Rate of Return Achieved		8.00%	8.00%	8.00%	8.00%	8.00%
303	<b>RATE BASE</b>		1,074,396,848	776,758,166	105,532,307	113,447,113	78,659,263
304	<b>OPERATING EXPENSES</b>		202,897,541	147,543,788	23,195,373	20,079,390	12,078,991
305	CUST. ACCTS., SERVICES, & SALES EXP.		31,232,544	28,933,719	1,340,532	299,672	688,620
306	ADMINISTRATIVE & GENERAL EXPENSES		42,993,855	31,352,245	3,866,481	3,897,702	3,877,426
307	DEPRECIATION EXPENSE		52,606,731	39,127,601	4,904,347	4,873,429	3,701,353
308	GENERAL TAXES		6,865,923	4,987,030	634,246	657,205	587,442
309	<b>TOTAL</b>		336,596,594	251,944,383	33,940,978	29,807,400	20,903,832
310	<b>RETURN ON RATEBASE</b>		85,930,365	62,125,194	8,440,484	9,073,511	6,291,176
311	<b>FIT ON RETURN</b>		18,144,995	13,118,312	1,782,287	1,915,956	1,328,440
312	State Income Tax on Return		0	0	0	0	0
313	Increase in Uncoll		1,268,461	1,232,241	32,954	3,265	0
314	Additional Late Fees		0	0	0	0	0
315	<b>TOTAL REVENUE REQUIREMENT</b>		<b>441,940,414</b>	<b>328,420,130</b>	<b>44,196,704</b>	<b>40,800,132</b>	<b>28,523,448</b>

Ratio of Taxes  
to Return

**Peoples Natural Gas Company LLC**

53.53 IV-B-1 (G)

Peoples Division Present Rates – Peak and Average Method

Peoples Natural Gas Company LLC - Peoples Division  
 Peak&Average Method for the 12 Months Ending October 31, 2020

Unit Cost Results

	Units	Revenue Requirement by Functional Classification - UNITIZED			
		Residential Service	Small General Service	Medium General Service	Large General Service
<b>Gas Supply</b>					
<b>COMMODITY Component</b>	\$ / MCF	\$ 3.88	\$ 3.09	\$ 1.48	\$ 0.31
<b>Storage</b>					
Demand Component	\$ / MCF - Month	0.33	0.33	0.34	0.41
<b>COMMODITY Component</b>	\$ / MCF	0.02	0.02	0.02	0.02
<b>Transmission</b>					
Demand Component	\$ / MCF - Month	2.27	2.27	2.27	2.27
<b>Distribution</b>					
Demand Component	\$ / MCF - Month	16.58	16.36	17.42	13.34
<b>COMMODITY Component</b>	\$ / MCF	0.00	-	-	-
Customer Component	\$ / Cust-Month	25.72	23.98	71.46	928.82
<b>Gathering</b>					
<b>COMMODITY Component</b>	\$ / MCF	0.13	0.22	0.30	0.39
<b>Total Revenue Requirement</b>					
Demand Component		19.19	18.96	20.02	16.02
<b>COMMODITY Component</b>		4.03	3.34	1.81	0.72
Customer Component		25.72	23.98	71.46	928.82
<b>Total Distribution Revenue Requirement per Customer Bill</b>		49.46	90.90	951.89	15,566.31
<b>Demand Allocator x 1000 x 12</b>	DesignDay	4,717,052	990,130	1,422,142	1,262,947
<b>COMMODITY Allocator</b>	Thruput	28,949,757	5,888,739	9,733,128	21,787,762
<b>Customer Allocator</b>	Bills	3,996,637	302,216	35,952	1,990

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
1	<b>1: RATE BASE</b>						
2	<b>I. GAS PLANT IN SERVICE</b>						
3	<b>A. INTANGIBLE PLANT</b>						
4	Organization	301	0	0	0	0	0
5	Franchise and Consents	302	0	0	0	0	0
6	Miscellaneous Intangible Plant	303	94,090,242	65,168,185	8,916,367	10,678,981	9,326,708
7	<b>Subtotal - INTANGIBLE PLANT</b>	301-303	94,090,242	65,168,185	8,916,367	10,678,981	9,326,708
8	<b>B. PRODUCTION PLANT</b>						
9	Other Land & Land Rights-Land	325	1,477,556	327,276	117,536	267,085	765,658
10	Gas Well Structures	326	0	0	0	0	0
11	Field Compressor Station Structures	327	2,011,191	445,476	159,986	363,545	1,042,184
12	Field M&R Station Structures	328	45,916	10,170	3,653	8,300	23,793
13	Other Structures	329	1,923,583	426,071	153,017	347,709	996,786
14	Producing Gas Wells-Well Construction	330, 331	12,205	2,703	971	2,206	6,325
15	Field Lines	332	40,191,274	8,902,308	3,197,132	7,265,019	20,826,815
16	Field Compressor Station Equipment	333	28,247,595	6,256,801	2,247,037	5,106,066	14,637,691
17	Field M&R Station Equip-Company	334	4,402,936	975,244	350,244	795,880	2,281,568
18	Drilling & Cleaning Equipment	335	18,642	4,129	1,483	3,370	9,660
19	Other Equipment-Other	337	104,774	23,207	8,335	18,939	54,293
20	<b>Subtotal - PRODUCTION PLANT</b>	325-337	78,435,672	17,373,387	6,239,393	14,178,118	40,644,774
21	<b>C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>						
22	Land and Land Rights	350	63,624	34,488	7,214	10,540	11,382
23	Structures and Improvements	351	1,733,972	939,910	196,614	287,250	310,197
24	Wells-Well Equipment	352	1,868,356	1,050,149	220,431	316,609	281,168
25	Lines	353	2,134,447	974,818	200,231	319,021	640,378
26	Compressor Station Equipment - Other	354	7,556,584	4,247,336	891,535	1,280,527	1,137,185
27	M&R Equipment-Meters & Gauges	355	75,749	34,595	7,106	11,322	22,726
28	Other Equipment	357	30,184	16,361	3,423	5,000	5,400
29	<b>Subtotal - STORAGE PLANT</b>	350-363	13,462,916	7,297,658	1,526,553	2,230,269	2,408,436
30	<b>D. TRANSMISSION PLANT</b>						
31	Land & Land Rights	365	2,480,713	1,394,337	292,677	420,378	373,321
32	Structures & Improvements	366	1,546,206	869,077	182,423	262,018	232,688
33	Mains	367	125,607,661	70,600,416	14,819,342	21,285,286	18,902,616
34	Compressor Station Equipment	368	0	0	0	0	0
35	M&R Station Equipment	369	29,400,401	16,525,111	3,468,694	4,982,148	4,424,448
36	Other Equipment	371	2,464,382	1,385,158	290,751	417,610	370,863
37	<b>Subtotal - TRANSMISSION PLANT</b>	365-371	161,499,363	90,774,099	19,053,888	27,367,441	24,303,936

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>E. DISTRIBUTION PLANT</b>															
38	Land and Land Rights	374	4,597,776	3,151,820	470,178	590,662	385,115								
39	Structures and Improvements	375	28,767,898	19,720,676	2,941,867	3,695,722	2,409,633								
40	Low Pressure Mains	376	395,448,035	259,246,198	53,583,194	82,618,643	0								
41	Regulated Pressure Mains	376	409,428,669	204,372,073	42,318,814	64,716,644	98,021,139								
42	M & R Station Equipment	378	38,849,590	21,836,226	4,583,521	6,583,393	5,846,450								
43	Services	380	296,626,578	276,751,242	16,080,686	3,613,037	181,613								
44	Meters	381	85,114,298	71,369,329	9,434,450	4,002,634	307,885								
45	Meter Installations	382	62,653,474	52,535,667	6,944,792	2,946,378	226,637								
46	Industrial M & R Station Equipment	385	9,860,167	0	347,011	4,064,285	5,448,871								
47	Other Property on Customers Premise	386	77,720	65,169	8,615	3,655	281								
48	Other Equipment	387	7,416,713	5,084,229	758,449	952,802	621,233								
49	<b>Subtotal - DISTRIBUTION PLANT</b>	374-387	1,338,840,918	914,132,630	137,471,577	173,787,854	113,448,857								
<b>F. GENERAL PLANT</b>															
51	Land and Land Rights	389	84,886	55,084	8,729	11,503	9,570								
52	Structures and Improvements	390	5,189,045	3,367,269	533,598	703,194	584,984								
53	Office Furniture and Equipment	391	7,023,410	4,557,623	722,229	951,779	791,780								
54	Transportation Equipment	392	48,602,522	31,539,089	4,997,879	6,586,380	5,479,174								
55	Stores Equipment	393	0	0	0	0	0								
56	Tools, Shop and Garage Equipment	394	1,935,287	1,255,844	199,009	262,261	218,173								
57	Laboratory Equipment	395	0	0	0	0	0								
58	Power Operated Equipment	396	7,154,999	4,643,013	735,761	969,611	806,614								
59	Communication Equipment	397	16,556,896	10,744,081	1,702,573	2,243,711	1,866,531								
60	Miscellaneous Equipment	398	38,262	24,829	3,935	5,185	4,313								
61	Other Tangible Plant	399	0	0	0	0	0								
62	<b>Subtotal - GENERAL PLANT</b>	389-399	86,585,307	56,186,832	8,903,712	11,733,624	9,761,138								
63	<b>TOTAL PLANT IN SERVICE</b>		1,772,914,418	1,150,932,791	182,111,490	239,976,287	199,893,850								
64	<b>G. UTILITY PLANT</b>	105	0	0	0	0	0								
65	<b>TOTAL UTILITY PLANT</b>		1,772,914,418	1,150,932,791	182,111,490	239,976,287	199,893,850								

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service			Small General Service			Medium General Service			Large General Service		
<b>67 II. DEPRECIATION RESERVE</b>															
68	Intangible Plant	303	53,710,031	37,200,301	5,089,777	6,095,939	5,324,014								
69	Production Plant	325-337	35,964,969	7,966,188	2,860,938	6,501,067	18,636,776								
70	Storage Plant	350-357	6,430,638	3,485,768	729,167	1,065,301	1,150,403								
71	Transmission	365-371	54,945,897	30,883,492	6,482,583	9,311,050	8,268,773								
72	Distribution Land Structures & Improvements	374-375	19,742,028	13,533,354	2,018,862	2,536,197	1,653,615								
73	Distribution Mains	376	205,506,299	118,374,000	24,486,318	37,618,593	25,027,388								
74	Distribution M&R General	378	15,866,067	8,917,855	1,871,898	2,688,640	2,387,674								
75	Distribution Services	380	121,154,312	113,036,419	6,568,003	1,475,711	74,178								
76	Distribution - Meters	381	16,668,601	13,976,816	1,847,622	783,867	60,296								
77	Distribution - Meters Installations	382	26,180,356	21,952,533	2,901,948	1,231,172	94,703								
78	Industrial M & R Station Equipment - Other	385	4,513,563	0	158,847	1,860,456	2,494,260								
79	Other Property on Customers Premises	386	75,589	63,382	8,379	3,555	273								
80	Other Equipment	387	1,930,906	1,323,655	197,459	248,057	161,735								
81	General Plant	389-399	32,499,438	21,089,496	3,341,972	4,404,167	3,663,803								
82	<b>TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>595,188,694</b>	<b>391,803,258</b>	<b>58,563,771</b>	<b>75,823,773</b>	<b>68,997,892</b>								
83	Retirement Obligation		0	0	0	0	0								
84	<b>TOTAL - DEPRECIATION RESERVE</b>		<b>595,188,694</b>	<b>391,803,258</b>	<b>58,563,771</b>	<b>75,823,773</b>	<b>68,997,892</b>								
<b>85 III. OTHER RATE BASE ITEMS</b>															
86	Gas Storage Underground - NonCurrent		0	0	0	0	0								
87	Gas Stored Underground - Current		13,272,445	6,061,626	1,245,077	1,983,737	3,982,005								
88	Materials and Supplies		2,678,823	1,738,339	275,468	363,021	301,995								
89	Prepayments		4,639,670	3,033,977	477,360	615,509	512,823								
90	Cash Working Capital		21,304,166	13,824,674	2,190,743	2,887,038	2,401,711								
91	Deferred Income Taxes		(143,156,125)	(92,896,698)	(14,720,984)	(19,399,829)	(16,138,613)								
92	Customer Advances and Deposits		(2,067,856)	(1,319,916)	(434,151)	(295,250)	(18,539)								
93	<b>TOTAL - OTHER RATE BASE ITEMS</b>		<b>(103,328,876)</b>	<b>(69,557,998)</b>	<b>(10,966,488)</b>	<b>(13,845,773)</b>	<b>(8,958,617)</b>								
94	<b>TOTAL RATE BASE (Excl. Working Capital)</b>		<b>1,074,396,848</b>	<b>689,571,535</b>	<b>112,581,231</b>	<b>150,306,741</b>	<b>121,937,341</b>								
95	Gas Purchases Cash Working Capital		0	0	0	0	0								
96	<b>TOTAL RATE BASE</b>		<b>1,074,396,848</b>	<b>689,571,535</b>	<b>112,581,231</b>	<b>150,306,741</b>	<b>121,937,341</b>								

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
97	<b>2: EXPENSES</b>						
98	<b>I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
99	<b>A. NATURAL GAS PRODUCTION EXPENSES</b>						
100	1. Natural Gas Production and Gathering						
101	Operation Supervision & Engineering	750	5	1	0	1	2
102	Production Maps	751	1,885	418	150	341	977
103	Gas Wells Expense	752	542	120	43	98	281
104	Field Lines Expense	753	795,842	176,278	63,308	143,857	412,399
105	Field Compressor Station Expense	754756	1,670,740	370,066	132,904	302,005	865,765
106	Other Expense	759	41,738	9,245	3,320	7,545	21,628
107	Rents	760	14,440	3,198	1,149	2,610	7,482
108	Subtotal - Operation Accounts	751-760	2,525,192	559,326	200,874	456,456	1,308,535
109	Maint Supervision & Engineering	762	5,229	1,158	416	945	2,710
110	Producing Gas Wells Maintenance	763	4,827	1,069	384	872	2,501
111	Field Lines	764, 787	1,943,402	430,461	154,594	351,292	1,007,056
112	Field Meas/Reg	765, 766	1,244,395	275,632	98,989	224,938	644,836
113	Other Equipment	769	26,238	5,812	2,087	4,743	13,596
114	Subtotal - Maintenance Accounts	762-787	3,224,091	714,131	256,470	582,790	1,670,700
115	Subtotal - Production and Gathering	751-787	5,749,282	1,273,458	457,343	1,039,247	2,979,235
116	2. Other Gas Supply Expenses						
117	Nat Gas Well Head Purchases	800	151,599,590	112,295,218	18,192,281	14,394,378	6,717,713
118	Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	(1,693,761)	(270,164)	(150,752)	(5,200)
119	Gas used for Other Util Ops-Credit	812755	1,581,500	1,263,603	201,552	112,466	3,879
120	Other Gas Supply Expenses	813	365,270	291,847	46,551	25,976	896
121	Subtotal - Other Gas Supply Expenses		151,426,482	112,156,907	18,170,220	14,382,068	6,717,288
122	<b>Subtotal - PRODUCTION EXPENSES</b>	751-813	157,175,765	113,430,364	18,627,563	15,421,314	9,696,523

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>															
124	Wells Expense	816	6,546	3,548	742	1,084	742	1,084				742	1,084	1,171	
125	Lines Expenses	817	1,567	849	178	260	178	260				178	260	280	
126	Compressor Station Expenses	818	625,975	339,314	70,979	103,699	70,979	103,699				70,979	103,699	111,983	
127	Compressor Station Fuel	819	96,499	77,102	12,298	6,862	12,298	6,862				12,298	6,862	237	
128	Meas/Reg Station Expenses	820	664	360	75	110	75	110				75	110	119	
129	Gas Losses	823	245,946	196,508	31,344	17,490	31,344	17,490				31,344	17,490	603	
130	Other Expenses	824	167	90	19	28	19	28				19	28	30	
131	Storage Well Royalties	825	7,550	4,093	856	1,251	856	1,251				856	1,251	1,351	
132	Subtotal - Operations Accounts	816-825	984,914	621,864	116,492	130,784	116,492	130,784				116,492	130,784	115,774	
<b>133 Maint. of Structures &amp; Improvements</b>															
134	Maint. of Reservoirs and Wells	831	112	61	13	19	13	19				13	19	20	
135	Maint. of Lines	832	2,182	1,183	247	361	247	361				247	361	390	
136	Maint. of Compressor Station Equipment	833	22,434	12,160	2,544	3,716	2,544	3,716				2,544	3,716	4,013	
137	Maint. of Meas/Reg Station Equipment	834	303,536	164,534	34,418	50,284	34,418	50,284				34,418	50,284	54,301	
138	Maint. Of Other Equipment	835	188	102	21	31	21	31				21	31	34	
139	Subtotal - Maintenance Accounts	837	165	89	19	27	19	27				19	27	30	
140	Subtotal - STORAGE EXPENSES	831-837	328,617	178,129	37,262	54,439	37,262	54,439				37,262	54,439	58,788	
<b>141 C. TRANSMISSION EXPENSES</b>															
142	Supervision/Engineering	850	546	307	64	93	64	93				64	93	82	
143	Compressor Station Labor & Expenses	853	0	0	0	0	0	0				0	0	0	
144	Mains Expense	856	351,622	197,636	41,485	59,585	41,485	59,585				41,485	59,585	52,915	
145	Meas/Reg Station Expenses	857	144,806	81,391	17,084	24,539	17,084	24,539				17,084	24,539	21,792	
146	Transmission/Compressor Ga	858	0	0	0	0	0	0				0	0	0	
147	Other Expenses	859	6,213	3,492	733	1,053	733	1,053				733	1,053	935	
148	Rents	860	37,769	21,229	4,456	6,400	4,456	6,400				4,456	6,400	5,684	
149	Subtotal - Operation Accounts	856-860	540,956	304,055	63,823	91,670	63,823	91,670				63,823	91,670	81,408	
<b>150 Maint. of Structures &amp; Improvements</b>															
151	Maint. of Mains	862	7,158	4,024	845	1,213	845	1,213				845	1,213	1,077	
152	Maint. Of Compressor Station	863	1,043,394	586,461	123,101	176,812	123,101	176,812				123,101	176,812	157,020	
153	Maint. Of Meas/Reg Station Equipment	864	726	408	86	123	86	123				86	123	109	
154	Maint. of Communication Equipment	865	765,275	430,139	90,288	129,682	90,288	129,682				90,288	129,682	115,166	
155	Maint of Other Equipment	866	135,303	76,050	15,963	22,928	15,963	22,928				15,963	22,928	20,362	
156	Subtotal - Maintenance Accounts	867	6,951	3,907	820	1,178	820	1,178				820	1,178	1,046	
157	Subtotal - TRANSMISSION EXPENSES	863-867	1,958,807	1,100,988	231,102	331,936	231,102	331,936				231,102	331,936	294,780	
<b>158 Subtotal - STORAGE &amp; TRANSMISSION EXPENSES</b>															
159	Subtotal - STORAGE & TRANSMISSION EXPENSES	850-865	2,499,762	1,405,044	294,925	423,606	294,925	423,606				294,925	423,606	376,188	

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
<b>D. DISTRIBUTION EXPENSES</b>							
158	Operation Supervision & Engineering	870	(776,939)	(571,721)	(74,607)	(80,304)	(50,308)
159	Distribution Supervision & Engineering	871	1,323	577	117	194	434
160	Mains and Services Expenses	874	8,910,841	5,910,841	740,402	890,387	566,335
161	Meas. & Reg. Station Expenses	875	2,052,382	1,153,584	242,142	347,794	308,862
162	Meas. & Reg. Station Expenses - City Gate	877	42,417	23,841	5,004	7,188	6,383
163	Meter & House Regulator Expenses	878	3,306,708	2,772,713	366,530	155,503	11,961
164	Customer Installations Expenses	879	3,220,124	3,004,361	174,569	39,222	1,972
165	Other Expenses	880	1,345,696	901,808	141,793	182,146	119,950
166	Rents	881	81,277	54,467	8,564	11,001	7,245
167	Maint. of Structures & Improvements	886	3,231,997	2,215,566	330,511	415,205	270,716
168	Maint. of Mains	887	18,812,873	10,836,432	2,241,576	3,443,757	2,291,108
169	Maint. of Compressor Station Equip.	888	128,833	72,413	15,200	21,832	19,388
170	Maint. of Meas. & Reg. Station Expenses-General	889	938,283	527,382	110,700	159,000	141,202
171	Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,323	0	47	545	731
172	Maint. of Services	892	726,977	678,266	39,411	8,855	445
173	Maint. of Meters & House Regulators	893	258,760	216,973	28,682	12,169	936
174	Maint. of Other Equipment	894	428,484	287,145	45,148	57,997	38,193
175	<b>Subtotal - DISTRIBUTION EXPENSES</b>	870-894	41,908,484	28,084,650	4,415,790	5,672,491	3,735,553
176	<b>Total - OPERATION &amp; MAINTENANCE EXPENSES</b>		202,897,541	143,720,051	23,492,031	21,702,634	13,982,825
<b>II. CUSTOMER ACCOUNTS EXPENSES</b>							
178	Supervision	901	0	0	0	0	0
179	Meter Reading Expenses	902	3,636,009	3,073,689	275,508	185,001	101,812
180	Customer Records & Collection Expense	903	10,239,086	9,510,556	653,850	70,866	3,815
181	Uncollectible Accounts	904	9,316,259	9,050,244	242,035	23,981	0
182	<b>Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	902-904	23,191,355	21,634,489	1,171,393	279,847	105,626
<b>III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>							
184	Supervision	907	300,002	292,653	6,625	724	0
185	Customer Assistance Expenses	908	4,899,337	4,887,015	12,322	0	0
186	Info. & Instructional Advertising Expense	909	2,008,173	1,851,511	140,007	16,655	0
187	Misc. Customer Serv. & Inform. Expen.	910	4,280	3,945	298	35	2
188	<b>Subtotal - CUSTOMER SERVICE</b>	907-910	7,211,792	7,035,123	159,252	17,415	2
<b>IV. SALES EXPENSES (C-8)</b>							
190	Supervision	911	0	0	0	0	0
191	Demonstrating & Selling Expenses	912-913	829,397	264,108	9,887	2,410	562,992
192	Miscellaneous Sales Expenses	916	0	0	0	0	0
193	<b>Subtotal - SALES EXPENSES</b>	911-916	829,397	264,108	9,887	2,410	562,992
194	<b>Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b>	901-916	31,232,544	28,933,719	1,340,532	299,672	658,620

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
197 A. Labor-Related:							
198	Administrative & General Salaries	920	15,310,850	10,321,206	1,418,839	1,710,436	1,860,370
199	Office Supplies & Expenses	921	5,961,995	4,019,044	552,491	666,038	724,422
200	Admin. Expenses Transferred-Credit	922	(12,507,098)	(8,431,167)	(1,159,018)	(1,397,217)	(1,519,695)
201	Outside Services Employed	923	10,389,026	7,003,352	962,739	1,160,599	1,262,335
202	Employee Pensions and Benefits	926	12,241,653	8,252,227	1,134,420	1,367,563	1,487,442
203	Subtotal - A&G Labor-Related	920-923, 926	31,396,425	21,164,662	2,909,471	3,507,419	3,814,874
204 B. Plant-Related:							
205	Property Insurance	924	176,165	114,315	18,115	23,873	19,862
206	Injuries and Damages	925	5,709,668	3,705,058	587,123	773,737	643,751
207	Maintenance of General Plant	932	102,253	66,354	10,515	13,857	11,527
208	Subtotal - A&G Plant-Related		5,988,086	3,885,727	615,752	811,466	675,141
209 C. Other-Related:							
210	Franchise Requirements	927	0	0	0	0	0
211	Regulatory Commission Expenses	928	662,203	450,725	62,642	78,101	70,735
212	Duplicate Charges - Credit	929	0	0	0	0	0
213	Misc. Gen'l Expenses	930	3,467,687	2,380,305	332,019	382,264	373,099
214	Rents	931	1,479,453	991,343	139,507	170,915	177,688
215	Subtotal - A&G Other-Related	927-931	5,609,343	3,822,373	534,168	631,280	621,522
216	<b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	42,993,855	28,872,762	4,059,391	4,950,165	5,111,536
217	<b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		119,948,175	88,096,168	10,264,391	11,531,157	10,056,459
218							
<b>219 VI. DEPRECIATION EXPENSE</b>							
220	Intangible Plant	403	12,203,097	8,452,032	1,156,414	1,385,018	1,209,634
221	Production Plant	403	1,771,326	392,346	140,905	320,187	917,888
222	Storage Plant	403	294,822	159,810	33,430	48,840	52,742
223	Transmission	403	2,660,629	1,495,462	313,904	450,866	400,396
224	Distribution Land Structures & Improvements	403	1,247,390	855,098	127,561	160,248	104,483
225	Distribution Mains	403	12,546,893	7,227,155	1,494,977	2,296,749	1,528,011
226	Distribution M&R General	403	847,163	476,166	99,949	143,559	127,489
227	Distribution Services	403	8,085,469	7,543,706	438,329	98,484	4,950
228	Distribution - Meters	403	3,650,024	3,060,588	404,585	171,648	13,203
229	Distribution - Meters Installations	403.10	1,491,458	1,250,605	165,320	70,138	5,395
230	Industrial M & R Station Equipment - Other	403.11	201,602	0	7,095	83,099	111,408
231	Other Property on Customers Premises	403.12	662	555	73	31	2
232	Other Equipment	403.13	323,014	221,429	33,032	41,497	27,056
233	General Plant	403.14	7,283,182	4,726,194	748,942	986,982	821,065
234	<b>Total - DEPRECIATION EXPENSE</b>	403	52,606,731	35,861,145	5,164,516	6,257,347	5,323,723

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
235	<b>VII. TAXES OTHER THAN INCOME TAXES</b>						
236	A. General Taxes						
237	Payroll Taxes	408.15	3,647,923	2,459,103	338,049	407,524	443,247
238	Plant Related Taxes	408.17	3,218,000	2,088,191	330,905	436,082	362,822
239	Gas Related	408.18	0	0	0	0	0
240	Subtotal - General Taxes		6,865,923	4,547,294	668,954	843,606	806,068
241	<b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	179,420,829	128,504,607	16,097,862	18,632,110	16,186,250
242	B. Revenue Taxes: (GRT)						
243	State Gross Earnings	408.11	0	0	0	0	0
244	Municipal Tax	408	0	0	0	0	0
245	Subtotal - Revenue Taxes (GRT)		0	0	0	0	0
246	C. Income Taxes						
247	Fed & State Income Taxes Based on Net Income	409	5,100,408	3,481,926	302,007	476,134	840,341
248	Other	409	0	0	0	0	0
249	Subtotal - Income Taxes		5,100,408	3,481,926	302,007	476,134	840,341
250	<b>TOTAL TAXES (Excl. General Taxes)</b>		5,100,408	3,481,926	302,007	476,134	840,341
251	<b>TOTAL EXPENSES</b>		341,697,001	245,416,898	35,027,431	34,529,558	26,723,114
252	<b>3: OPERATING REVENUES</b>						
253	Sales & Transportation Operating Revenues	480-485	223,664,408	158,897,797	18,311,514	22,893,435	23,561,662
254	Gas Revenues		151,599,590	112,295,218	18,192,281	14,394,378	6,717,713
255	Forfeited Discounts	487	2,592,928	2,433,146	91,017	49,447	19,319
256	Miscellaneous Service Revenues		1,721,197	1,103,944	551,223	64,558	1,472
257	Gathering		5,552,490	1,229,868	441,689	1,003,674	2,877,258
258	Intercompany Software License Fees		85,202	58,478	6,966	9,050	10,708
259	Pooling		1,856,154	329,073	113,426	372,377	1,041,277
260	Direct Customer Cashouts		7,489	0	0	0	7,489
261	Royalties		328	225	27	35	41
262	Tax Discount		300	233	25	28	15
262	Rent from Gas Property		0	0	0	0	0
263	<b>Total - OPERATING REVENUES</b>		387,080,085	276,347,982	37,708,168	38,786,981	34,236,954
264	Other Income	412	0	0	0	0	0
265	<b>NET INCOME</b>		45,383,083	30,931,084	2,680,737	4,257,422	7,513,840
266	Return		4.22%	4.49%	2.38%	2.83%	6.16%
			100.00%	1.06	0.56	0.67	1.46

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
267	<b>SUMMARY</b>						
268	<b>OPERATING REVENUES</b>						
269	Sales & Transportation Operating Revenues		223,664,408	158,897,797	18,311,514	22,893,435	23,561,662
270	Gas Revenues		151,599,590	112,295,218	18,192,281	14,394,378	6,717,713
271	Forfeited Discounts		2,592,928	2,433,146	91,017	49,447	19,319
272	Miscellaneous Service Revenues		1,721,197	1,103,944	551,223	64,558	1,472
273	Gathering		5,552,490	1,229,868	441,689	1,003,674	2,877,258
274	Intercompany Software License Fees		85,202	58,478	6,966	9,050	10,708
275	Pooling		1,856,154	329,073	113,426	372,377	1,041,277
276	Direct Customer Cashouts		7,489	0	0	0	7,489
277	Royalties		328	225	27	35	41
278	Tax Discount		300	233	25	28	15
278	Rent from Gas Property		0	0	0	0	0
280	Total Operating Revenues		387,080,085	276,347,982	37,708,168	38,786,981	34,236,954
281	<b>EXPENSES</b>						
282	Production Expenses		157,175,765	113,430,364	18,627,563	15,421,314	9,696,523
283	Natural Gas Storage, Terminating & Proc. Exp.		1,313,530	799,993	153,753	185,223	174,561
284	Transmission Expenses		2,499,762	1,405,044	294,925	423,606	376,188
285	Distribution Expenses		41,908,484	28,084,650	4,415,790	5,672,491	3,735,553
286	Total Operating Expenses		202,897,541	143,720,051	23,492,031	21,702,634	13,982,825
287	CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		31,232,544	28,933,719	1,340,532	299,672	668,620
288	ADMINISTRATIVE & GENERAL EXPENSES		42,993,855	28,872,762	4,059,391	4,950,165	5,111,536
289	DEPRECIATION EXPENSE		52,606,731	35,861,145	5,164,516	6,257,347	5,323,723
290	<b>TAXES OTHER THAN INCOME TAXES</b>						
291	Other Income		6,865,923	4,547,294	668,954	843,606	806,068
292	<b>INCOME BEFORE INCOME TAXES</b>		50,483,491	34,413,011	2,982,743	4,733,557	8,354,181
293	<b>FEDERAL INCOME TAXES</b>						
294	Federal Income Taxes-Current		5,100,408	3,481,926	302,007	476,134	840,341
295	State Net Income Tax		0	0	0	0	0
296	Subtotal - Income Taxes		5,100,408	3,481,926	302,007	476,134	840,341
297	<b>NET OPERATING INCOME</b>		45,383,083	30,931,084	2,680,737	4,257,422	7,513,840
298	<b>RATE BASE</b>		1,074,396,848	689,571,535	112,581,231	150,306,741	121,937,341
299	<b>RATE OF RETURN</b>		4.22%	4.49%	2.38%	2.83%	6.16%
300	<b>Unitized</b>		1.00	1.06	0.56	0.67	1.46

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
301	<b>REVENUE REQUIREMENTS ANALYSIS</b>						
302	System Average Rate of Return Achieved		8.00%	8.00%	8.00%	8.00%	8.00%
303	<b>RATE BASE</b>		1,074,396,848	689,571,535	112,581,231	150,306,741	121,937,341
304	<b>OPERATING EXPENSES</b>		202,897,541	143,720,051	23,492,031	21,702,634	13,982,825
305	CUST. ACCTS., SERVICES, & SALES EXP.		31,232,544	28,933,719	1,340,532	299,672	668,620
306	ADMINISTRATIVE & GENERAL EXPENSES		42,993,855	28,872,762	4,059,391	4,950,165	5,111,536
307	DEPRECIATION EXPENSE		52,606,731	35,861,145	5,164,516	6,257,347	5,323,723
308	GENERAL TAXES		6,865,923	4,547,294	668,954	843,606	806,068
309	<b>TOTAL</b>		336,596,594	241,934,971	34,725,425	34,053,424	25,882,774
310	<b>RETURN ON RATEBASE</b>		85,930,365	55,151,999	9,004,258	12,021,548	9,752,560
311	<b>FIT ON RETURN</b>		18,144,995	11,645,857	1,901,333	2,538,462	2,059,344
312	State Income Tax on Return		0	0	0	0	0
313	Increase in Uncoll		1,268,461	1,232,241	32,954	3,265	0
314	Additional Late Fees		0	0	0	0	0
315	<b>TOTAL REVENUE REQUIREMENT</b>		<b>441,940,414</b>	<b>309,965,068</b>	<b>45,663,970</b>	<b>48,616,698</b>	<b>37,694,678</b>

Ratio of Taxes  
to Return

**Peoples Natural Gas Company LLC**

53.53 IV-B-1 (H)

Equitable Division Present Rates – Design Day Method

Peoples Natural Gas Company LLC - Equitable Division  
 Design Day Method for the 12 Months Ending October 31, 2020

Unit Cost Results

	Units	Revenue Requirement by Functional Classification - UNITIZED			
		Residential Service	Small General Service	Medium General Service	Large General Service
<b>Gas Supply</b>					
<b>COMMODITY Component</b>	\$ / MCF	4.31 \$	3.25 \$	1.52 \$	0.32
<b>Storage</b>					
Demand Component	\$ / MCF - Month	0.00 \$	0.00 \$	0.00 \$	0.00
<b>COMMODITY Component</b>	\$ / MCF	0.04 \$	0.04 \$	0.04 \$	0.03
<b>Transmission</b>					
Demand Component	\$ / MCF - Month	1.02 \$	1.02 \$	1.02 \$	1.02
<b>Distribution</b>					
Demand Component	\$ / MCF - Month	13.41 \$	13.41 \$	13.41 \$	8.19
<b>COMMODITY Component</b>	\$ / MCF	0.00 \$	- \$	- \$	-
Customer Component	\$ / Cust-Month	32.89 \$	33.85 \$	59.99 \$	886.42
<b>Gathering</b>					
<b>COMMODITY Component</b>	\$ / MCF	0.05 \$	0.14 \$	0.28 \$	0.37
<b>Total Revenue Requirement</b>					
Demand Component		14.43 \$	14.43 \$	14.43 \$	9.21
<b>COMMODITY Component</b>		4.39 \$	3.43 \$	1.84 \$	0.72
Customer Component		32.89 \$	33.85 \$	59.99 \$	886.42
<b>Total Distribution Revenue Requirement per Customer Bill</b>		50.38 \$	86.74 \$	771.32 \$	22,326.44
<b>Demand Allocator x 1000 x 12</b>	DesignDay	3,469,669	658,896	1,013,245	1,117,930
<b>COMMODITY Allocator</b>	Thruput	21,103,177	3,929,493	6,590,930	18,549,629
<b>Customer Allocator</b>	Bills	2,975,321	193,426	23,484	827

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
1	<b>1: RATE BASE</b>						
2	<b>I. GAS PLANT IN SERVICE</b>						
3	<b>A. INTANGIBLE PLANT</b>						
4	Organization	301	49,770	36,925	4,285	4,669	3,891
5	Franchise and Consents	302	0	0	0	0	0
6	Miscellaneous Intangible Plant	303	44,116,025	35,279,028	3,422,817	2,922,764	2,491,415
7	<b>Subtotal - INTANGIBLE PLANT</b>	301-303	44,165,795	35,315,953	3,427,102	2,927,434	2,495,306
8	<b>B. PRODUCTION PLANT</b>						
9	Other Land & Land Rights-Land	325	358,705	34,163	19,410	64,576	240,556
10	Gas Well Structures	326	0	0	0	0	0
11	Field Compressor Station Structures	327	9,344,366	889,947	505,644	1,682,212	6,266,563
12	Field M&R Station Structures	328	16,862	1,606	912	3,036	11,308
13	Other Structures	329	0	0	0	0	0
14	Producing Gas Wells-Well Construction	330, 331	0	0	0	0	0
15	Field Lines	332	26,267,469	2,501,684	1,421,391	4,728,779	17,615,615
16	Field Compressor Station Equipment	333	7,881,546	750,630	426,488	1,418,869	5,285,560
17	Field M&R Station Equip-Company	334	1,853,273	176,504	100,285	333,634	1,242,851
18	Drilling & Cleaning Equipment	335	0	0	0	0	0
19	Other Equipment-Other	337	3,066	292	166	552	2,056
20	<b>Subtotal - PRODUCTION PLANT</b>	325-337	45,725,287	4,354,825	2,474,296	8,231,656	30,664,510
21	<b>C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>						
22	Land and Land Rights	350	0	0	0	0	0
23	Structures and Improvements	351	0	0	0	0	0
24	Wells-Well Equipment	352	0	0	0	0	0
25	Lines	353	0	0	0	0	0
26	Compressor Station Equipment - Other	354	0	0	0	0	0
27	M&R Equipment-Meters & Gauges	355	0	0	0	0	0
28	Other Equipment	357	0	0	0	0	0
29	<b>Subtotal - STORAGE PLANT</b>	350-363	0	0	0	0	0
30	<b>D. TRANSMISSION PLANT</b>						
31	Land & Land Rights	365	556,005	308,184	58,525	89,999	99,297
32	Structures & Improvements	366	1,385,120	767,749	145,797	224,205	247,369
33	Mains	367	23,285,685	12,906,865	2,451,036	3,769,181	4,158,603
34	Compressor Station Equipment	368	11,366,542	6,300,284	1,196,435	1,839,867	2,029,957
35	M&R Station Equipment	369	4,306,318	2,386,920	453,280	697,050	769,068
36	Other Equipment	371	0	0	0	0	0
37	<b>Subtotal - TRANSMISSION PLANT</b>	365-371	40,899,670	22,670,001	4,305,073	6,620,302	7,304,294

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
<b>E. DISTRIBUTION PLANT</b>							
38	Land and Land Rights	374	2,332,785	1,798,359	202,075	206,627	125,723
39	Structures and Improvements	375	2,684,201	2,069,268	232,516	237,754	144,663
41	Low Pressure Mains	376	306,947,043	231,912,243	32,825,213	42,209,586	0
42	Regulated Pressure Mains	376	522,505,994	351,533,836	47,670,348	59,235,083	64,066,728
43	M & R Station Equipment	378	28,825,038	15,977,235	3,034,105	4,665,819	5,147,879
44	Services	380	335,787,366	314,463,436	17,412,892	3,781,180	129,859
45	Meters	381	41,714,316	34,644,282	5,010,090	1,985,310	74,635
46	Meter Installations	382	27,690,589	22,997,394	3,325,773	1,317,878	49,544
47	Industrial M & R Station Equipment	385	784,023	0	89,636	478,597	215,789
48	Other Property on Customers Premise	386	14,566,812	12,097,927	1,749,544	693,278	26,063
49	Other Equipment	387	250,058	192,771	21,661	22,149	13,477
50	<b>Subtotal - DISTRIBUTION PLANT</b>	374-387	1,284,088,225	987,686,753	111,573,852	114,833,261	69,994,358
<b>F. GENERAL PLANT</b>							
51	Land and Land Rights	389	154,179	114,386	13,274	14,464	12,055
52	Structures and Improvements	390	9,563,338	7,095,074	823,360	897,164	747,741
54	Office Furniture and Equipment	391	3,064,540	2,273,593	263,843	287,493	239,611
55	Transportation Equipment	392	16,285,804	12,082,495	1,402,133	1,527,817	1,273,358
56	Stores Equipment	393	0	0	0	0	0
57	Tools, Shop and Garage Equipment	394	5,537,168	4,108,044	476,725	519,457	432,941
58	Laboratory Equipment	395	0	0	0	0	0
59	Power Operated Equipment	396	1,801,065	1,336,216	155,063	168,963	140,822
60	Communication Equipment	397	20,081,825	14,898,777	1,728,953	1,883,932	1,570,163
61	Miscellaneous Equipment	398	200,000	148,381	17,219	18,763	15,638
62	Other Tangible Plant	399	0	0	0	0	0
63	<b>Subtotal - GENERAL PLANT</b>	389-399	56,687,919	42,056,967	4,880,571	5,318,052	4,432,329
64	<b>TOTAL PLANT IN SERVICE</b>		1,471,566,896	1,092,084,499	126,660,893	137,930,706	114,890,798
65	<b>G. UTILITY PLANT</b>	105	0	0	0	0	0
66	<b>TOTAL UTILITY PLANT</b>		1,471,566,896	1,092,084,499	126,660,893	137,930,706	114,890,798



Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
97	<b>2: EXPENSES</b>						
98	<b>I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
99	<b>A. NATURAL GAS PRODUCTION EXPENSES</b>						
100	1. Natural Gas Production and Gathering						
101	Operation Supervision & Engineering	750	30	3	2	5	20
102	Production Maps	751	0	0	0	0	0
103	Gas Wells Expense	752	0	0	0	0	0
104	Field Lines Expense	753	569,631	54,251	30,824	102,547	382,008
105	Field Compressor Station Expense	754756	847,871	80,750	45,880	152,637	588,604
106	Other Expense	759	18,305	1,743	991	3,295	12,276
107	Rents	760	0	0	0	0	0
108	Subtotal - Operation Accounts	751-760	1,435,837	136,748	77,696	258,485	962,908
109	Maint Supervision & Engineering	762	6,919	659	374	1,246	4,640
110	Producing Gas Wells Maintenance	763	5,211	496	282	938	3,494
111	Field Lines	764, 787	1,740,462	165,760	94,180	313,325	1,167,197
112	Field Meas/Reg	765, 766	832,965	79,331	45,074	149,954	588,607
113	Other Equipment	769	21,162	2,015	1,145	3,810	14,192
114	Subtotal - Maintenance Accounts	762-787	2,606,717	248,261	141,055	469,272	1,748,129
115	Subtotal - Production and Gathering	751-787	4,042,555	385,008	218,752	727,757	2,711,037
116	2. Other Gas Supply Expenses						
117	Nat Gas Well Head Purchases	800	119,363,964	90,737,796	12,752,161	10,015,753	5,858,254
118	Gas used for Compressor Station Fuel - Credit	810	0	0	0	0	0
119	Gas used for Other Util Ops-Credit	812755	0	0	0	0	0
120	Other Gas Supply Expenses	813	231,896	191,647	25,240	14,072	937
121	Subtotal - Other Gas Supply Expenses		119,595,860	90,929,443	12,777,401	10,029,825	5,859,191
122	<b>Subtotal - PRODUCTION EXPENSES</b>	751-813	123,638,415	91,314,452	12,996,153	10,757,582	8,570,229

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
123	<b>B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>						
124	Wells Expense	816	0	0	0	0	0
125	Lines Expenses	817	0	0	0	0	0
126	Compressor Station Expenses	818	0	0	0	0	0
127	Compressor Station Fuel	819	0	0	0	0	0
128	Meas/Reg Station Expenses	820	0	0	0	0	0
129	Gas Losses	823	0	0	0	0	0
130	Other Expenses	824	0	0	0	0	0
131	Storage Well Royalties	825	0	0	0	0	0
132	Subtotal - Operations Accounts	816-825	0	0	0	0	0
133	Maint. of Structures & Improvements	831	0	0	0	0	0
134	Maint. of Reservoirs and Wells	832	0	0	0	0	0
135	Maint. of Lines	833	0	0	0	0	0
136	Maint. of Compressor Station Equipment	834	0	0	0	0	0
137	Maint. of Meas/Reg Station Equipment	835	0	0	0	0	0
138	Maint. Of Other Equipment	837	0	0	0	0	0
139	Subtotal - Maintenance Accounts	831-837	0	0	0	0	0
140	<b>Subtotal - STORAGE EXPENSES</b>	816-837	0	0	0	0	0
141	<b>C. TRANSMISSION EXPENSES</b>						
142	Supervision/Engineering	850	0	0	0	0	0
143	Compressor Station Labor & Expenses	853	0	0	0	0	0
144	Mains Expense	856	383,006	212,294	40,315	61,996	68,401
145	Meas/Reg Station Expenses	857	33,000	18,291	3,474	5,342	5,893
146	Transmission/Compressor Ga	858	0	0	0	0	0
147	Other Expenses	859	2,427	1,345	255	393	433
148	Rents	860	0	0	0	0	0
149	Subtotal - Operation Accounts	856-860	418,432	231,930	44,044	67,730	74,728
150	Maint. of Structures & Improvements	862	2,182	1,209	230	353	390
151	Maint. of Mains	863	1,085,370	601,602	114,245	175,685	193,837
152	Maint. Of Compressor Station	864	0	0	0	0	0
153	Maint. Of Meas/Reg Station Equipment	865	502,042	278,273	52,845	81,264	89,660
154	Maint. of Communication Equipment	866	48,188	26,710	5,072	7,800	8,606
155	Maint of Other Equipment	867	2,746	1,522	289	444	490
156	Subtotal - Maintenance Accounts	863-867	1,640,528	909,317	172,681	265,547	292,983
157	<b>Subtotal - TRANSMISSION EXPENSES</b>	850-865	2,058,960	1,141,247	216,725	333,277	367,711



Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
196	<b>V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
197	A. Labor-Related:						
198	Administrative & General Salaries	920	8,582,319	6,163,411	670,076	694,807	1,054,025
199	Office Supplies & Expenses	921	2,795,946	2,007,915	218,297	226,354	343,380
200	Admin. Expenses Transferred-Credit	922	(10,678,179)	(7,668,558)	(833,714)	(864,483)	(1,311,425)
201	Outside Services Employed	923	5,398,770	3,877,138	421,516	437,073	663,042
202	Employee Pensions and Benefits	926	8,702,155	6,249,472	679,433	704,508	1,068,743
203	Subtotal - A&G Labor-Related	920-923, 926	14,801,012	10,629,378	1,155,609	1,198,259	1,817,765
204	B. Plant-Related:						
205	Property Insurance	924	117,267	87,001	10,096	11,001	9,169
206	Injuries and Damages	925	2,464,495	1,828,417	212,182	231,201	192,695
207	Maintenance of General Plant	932	74,005	54,905	6,371	6,943	5,786
208	Subtotal - A&G Plant-Related		2,655,767	1,970,323	228,649	249,145	207,650
209	C. Other-Related:						
210	Franchise Requirements	927	0	0	0	0	0
211	Regulatory Commission Expenses	928	615,166	453,669	50,784	54,826	55,887
212	Duplicate Charges - Credit	929	0	0	0	0	0
213	Misc. Gen'l Expenses	930	2,354,893	1,743,559	182,943	186,189	242,203
214	Rents	931	1,763,446	1,272,795	139,835	146,214	204,603
215	Subtotal - A&G Other-Related	927-931	4,733,506	3,470,022	373,562	387,228	502,693
216	<b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	22,190,284	16,069,724	1,757,821	1,834,632	2,528,108
217	<b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		62,228,829	48,248,956	4,789,026	4,460,393	4,730,454
218							
219	<b>VI. DEPRECIATION EXPENSE</b>						
220	Intangible Plant	403	4,862,675	3,888,303	377,326	322,312	274,734
221	Production Plant	403	853,201	81,258	46,169	153,597	572,178
222	Storage Plant	403	0	0	0	0	0
223	Transmission	403	848,297	470,197	89,291	137,311	151,498
224	Distribution Land Structures & Improvements	403	65,093	50,181	5,639	5,766	3,508
225	Distribution Mains	403	14,554,526	10,237,808	1,412,467	1,780,063	1,124,188
226	Distribution M&R General	403	614,530	340,624	64,685	99,472	109,749
227	Distribution Services	403	7,693,727	398,973	398,973	86,636	2,975
228	Distribution - Meters	403	1,323,644	1,099,304	158,976	62,996	2,368
229	Distribution - Meters Installations	403.10	548,925	455,889	65,929	26,125	982
230	Industrial M & R Station Equipment - Other	403.11	16,947	0	1,938	10,345	4,664
231	Other Property on Customers Premises	403.12	370,747	307,910	44,528	17,645	663
232	Other Equipment	403.13	9,400	7,247	814	833	507
233	General Plant	403.14	3,550,150	2,633,869	305,652	333,050	277,580
234	<b>Total - DEPRECIATION EXPENSE</b>	403	35,311,862	26,777,731	2,972,385	3,036,151	2,525,595

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
<b>235</b>	<b>VII. TAXES OTHER THAN INCOME TAXES</b>						
236	A. General Taxes						
237	Payroll Taxes	408.15	1,991,291	1,430,050	155,473	161,211	244,558
238	Plant Related Taxes	408.17	1,574,000	1,167,756	135,514	147,661	123,068
239	Gas Related	408.18	0	0	0	0	0
240	Subtotal - General Taxes		3,565,291	2,597,806	290,987	308,872	367,626
241	<b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	101,105,982	77,624,493	8,052,398	7,805,416	7,623,675
242	B. Revenue Taxes: (GRT)						
243	State Gross Earnings	408.11	0	0	0	0	0
244	Municipal Tax	408	0	0	0	0	0
245	Subtotal - Revenue Taxes (GRT)		0	0	0	0	0
246	C. Income Taxes						
247	Fed & State Income Taxes Based on Net Income	409	7,135,286	4,108,435	793,178	1,559,580	674,094
248	Other	409	0	0	0	0	0
249	Subtotal - Income Taxes		7,135,286	4,108,435	793,178	1,559,580	674,094
250	<b>TOTAL TAXES (Excl. General Taxes)</b>		7,135,286	4,108,435	793,178	1,559,580	674,094
251	<b>TOTAL EXPENSES</b>		231,879,683	173,047,380	21,841,729	20,122,578	16,867,997
252	<b>3: OPERATING REVENUES</b>						
253	Sales & Transportation Operating Revenues	480-485	153,549,251	106,784,056	13,695,461	19,884,022	13,185,711
254	Gas Revenues		119,363,964	90,737,796	12,752,161	10,015,753	5,858,254
255	Forfeited Discounts	487	1,812,336	1,734,831	40,810	26,556	10,139
256	Miscellaneous Service Revenues		1,533,284	983,420	491,043	57,510	1,311
257	Gathering		3,376,781	321,601	182,725	607,902	2,264,553
258	Intercompany Software License Fees		34,760	23,477	3,060	4,560	3,663
259	Pooling		75,387	5,439	3,928	14,478	51,541
260	Direct Customer Cashouts		19,560	0	0	0	19,560
261	Royalties		0	0	0	0	0
262	Tax Discount		0	0	0	0	0
262	Rent from Gas Property		173,982	129,078	14,979	16,322	13,603
263	<b>Total - OPERATING REVENUES</b>		279,939,306	200,719,698	27,184,167	30,627,104	21,408,337
264	Other Income	412	0	0	0	0	0
265	<b>NET INCOME</b>		48,059,623	27,672,318	5,342,439	10,504,526	4,540,340
266	Return		100.00%	3.88%	6.28%	10.94%	5.57%
				0.79	1.28	2.22	1.13

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars			
			Residential Service	Small General Service	Medium General Service	Large General Service
267	<b>SUMMARY</b>					
268	<b>OPERATING REVENUES</b>					
269	Sales & Transportation Operating Revenues		106,784,056	13,695,461	19,884,022	13,185,711
270	Gas Revenues		90,737,796	12,752,161	10,015,753	5,898,254
271	Forfeited Discounts		1,734,831	40,810	26,556	10,139
272	Miscellaneous Service Revenues		983,420	491,043	57,510	1,311
273	Gathering		321,601	182,725	607,902	2,264,553
274	Intercompany Software License Fees		34,760	3,060	4,560	3,663
275	Pooling		75,387	3,928	14,478	51,541
276	Direct Customer Cashouts		19,560	0	0	19,560
277	Royalties		0	0	0	0
278	Tax Discount		0	0	0	0
278	Rent from Gas Property		129,078	14,979	16,322	13,603
280	Total Operating Revenues		200,719,698	27,184,167	30,627,104	21,408,337
281	<b>EXPENSES</b>					
282	Production Expenses		91,314,452	12,996,153	10,757,582	8,570,229
283	Natural Gas Storage, Terminating & Proc. Exp.		0	0	0	0
284	Transmission Expenses		1,141,247	216,725	333,277	367,711
285	Distribution Expenses		18,011,085	2,178,824	2,233,820	1,441,311
286	Total Operating Expenses		110,466,783	15,391,701	13,324,679	10,379,250
287	<b>CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>					
288	<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
289	DEPRECIATION EXPENSE		13,026,901	635,656	58,664	393,325
290	<b>TAXES OTHER THAN INCOME TAXES</b>					
291	Other Income		16,069,724	1,757,821	1,834,632	2,528,108
292	<b>INCOME BEFORE INCOME TAXES</b>					
293	<b>FEDERAL INCOME TAXES</b>					
294	Federal Income Taxes-Current		26,777,731	2,972,385	3,036,151	2,525,595
295	State Net Income Tax		2,597,806	290,987	308,872	367,626
296	Subtotal - Income Taxes		0	0	0	0
297	<b>NET OPERATING INCOME</b>		31,780,753	6,135,617	12,064,106	5,214,434
298	<b>RATE BASE</b>					
299	<b>RATE OF RETURN</b>					
300	Unitized		7,135,286	793,178	1,559,580	674,094
			4,108,435	793,178	1,559,580	674,094
			27,672,318	5,342,439	10,504,526	4,540,340
			713,309,185	85,013,929	96,014,743	81,581,797
			4.92%	6.28%	10.94%	5.57%
			1.00	1.28	2.22	1.13

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Allocation Phase			Ratio of Taxes to Return
				Residential Service	Small General Service	Medium General Service	
301	<b>REVENUE REQUIREMENTS ANALYSIS</b>						
302	System Average Rate of Return Achieved		8.00%	8.00%	8.00%	8.00%	8.00%
303	<b>RATE BASE</b>		975,919,653	713,309,185	85,013,929	96,014,743	81,581,797
304	<b>OPERATING EXPENSES</b>		149,562,414	110,466,783	15,391,701	13,324,679	10,379,250
305	CUST. ACCTS., SERVICES, & SALES EXP.		14,114,545	13,026,901	635,656	58,664	393,325
306	ADMINISTRATIVE & GENERAL EXPENSES		22,190,284	16,069,724	1,757,821	1,834,632	2,528,108
307	DEPRECIATION EXPENSE		35,311,862	26,777,731	2,972,385	3,036,151	2,525,595
308	GENERAL TAXES		3,565,291	2,597,806	290,987	308,872	367,626
309	<b>TOTAL</b>		224,744,397	168,938,945	21,048,551	18,562,998	16,193,903
310	<b>RETURN ON RATEBASE</b>		78,054,149	57,050,538	6,799,422	7,679,268	6,524,920
311	<b>FIT ON RETURN</b>		19,177,981	14,017,373	1,670,625	1,886,804	1,603,179
312	State Income Tax on Return		0	0	0	0	0
313	Increase in Uncoll		625,514	613,712	11,586	0	216
314	Additional Late Fees		0	0	0	0	0
315	<b>TOTAL REVENUE REQUIREMENT</b>		<b>322,602,040</b>	<b>240,620,568</b>	<b>29,530,184</b>	<b>28,129,070</b>	<b>24,322,219</b>

**Peoples Natural Gas Company LLC**

53.53 IV-B-1 (I)

Equitable Division Present Rates – Peak and Average Method

Peoples Natural Gas Company LLC - Equitable Division  
 Peak&Average Method for the 12 Months Ending October 31, 2020

Unit Cost Results

	Units	Revenue Requirement by Functional Classification - UNITIZED			
		Residential Service	Small General Service	Medium General Service	Large General Service
<b>Gas Supply</b>					
<b>COMMODITY Component</b>	\$ / MCF	\$ 4.31	\$ 3.25	\$ 1.52	\$ 0.32
<b>Storage</b>					
Demand Component	\$ / MCF - Month	0.00	0.00	0.00	0.00
<b>COMMODITY Component</b>	\$ / MCF	0.04	0.04	0.04	0.03
<b>Transmission</b>					
Demand Component	\$ / MCF - Month	1.02	1.02	1.02	1.02
<b>Distribution</b>					
Demand Component	\$ / MCF - Month	17.69	17.54	18.23	17.11
<b>COMMODITY Component</b>	\$ / MCF	0.03	-	-	-
Customer Component	\$ / Cust-Month	22.51	23.47	50.75	888.63
<b>Gathering</b>					
<b>COMMODITY Component</b>	\$ / MCF	0.05	0.14	0.28	0.37
<b>Total Revenue Requirement</b>					
Demand Component		18.72	18.57	19.25	18.13
<b>COMMODITY Component</b>		4.42	3.43	1.84	0.72
Customer Component		22.51	23.47	50.75	888.63
<b>Total Distribution Revenue Requirement per Customer Bill</b>		45.21	90.45	970.21	34,380.45
<b>Demand Allocator x 1000 x 12</b>	DesignDay	3,469,669	658,896	1,013,245	1,117,930
<b>COMMODITY Allocator</b>	Thruput	21,103,177	3,929,493	6,590,930	18,549,629
<b>Customer Allocator</b>	Bills	2,975,321	193,426	23,484	827

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service		Small General Service		Medium General Service		Large General Service	
1	<b>1: RATE BASE</b>										
2	<b>I. GAS PLANT IN SERVICE</b>										
3	<b>A. INTANGIBLE PLANT</b>										
4	Organization	301	49,770	32,553	4,496	5,998	6,723				
5	Franchise and Consents	302	0	0	0	0	0				
6	Miscellaneous Intangible Plant	303	44,116,025	34,101,615	3,220,451	3,223,131	3,570,827				
7	<b>Subtotal - INTANGIBLE PLANT</b>	301-303	44,165,795	34,134,168	3,224,947	3,229,129	3,577,550				
8	<b>B. PRODUCTION PLANT</b>										
9	Other Land & Land Rights-Land	325	358,705	34,163	19,410	64,576	240,556				
10	Gas Well Structures	326	0	0	0	0	0				
11	Field Compressor Station Structures	327	9,344,366	889,947	505,644	1,682,212	6,266,563				
12	Field M&R Station Structures	328	16,862	1,606	912	3,036	11,308				
13	Other Structures	329	0	0	0	0	0				
14	Producing Gas Wells-Well Construction	330, 331	0	0	0	0	0				
15	Field Lines	332	26,267,469	2,501,684	1,421,391	4,728,779	17,615,615				
16	Field Compressor Station Equipment	333	7,881,546	750,630	426,488	1,418,869	5,285,560				
17	Field M&R Station Equip-Company	334	1,853,273	176,504	100,285	333,634	1,242,851				
18	Drilling & Cleaning Equipment	335	0	0	0	0	0				
19	Other Equipment-Other	337	3,066	292	166	552	2,056				
20	<b>Subtotal - PRODUCTION PLANT</b>	325-337	45,725,287	4,354,825	2,474,296	8,231,656	30,664,510				
21	<b>C. NATURAL GAS STORAGE &amp; PROCESSING PLANT</b>										
22	Land and Land Rights	350	0	0	0	0	0				
23	Structures and Improvements	351	0	0	0	0	0				
24	Wells-Well Equipment	352	0	0	0	0	0				
25	Lines	353	0	0	0	0	0				
26	Compressor Station Equipment - Other	354	0	0	0	0	0				
27	M&R Equipment-Meters & Gauges	355	0	0	0	0	0				
28	Other Equipment	357	0	0	0	0	0				
29	<b>Subtotal - STORAGE PLANT</b>	350-363	0	0	0	0	0				
30	<b>D. TRANSMISSION PLANT</b>										
31	Land & Land Rights	365	556,005	308,184	58,525	89,999	99,297				
32	Structures & Improvements	366	1,385,120	767,749	145,797	224,205	247,369				
33	Mains	367	23,285,685	12,906,865	2,451,036	3,769,181	4,158,603				
34	Compressor Station Equipment	368	11,366,542	6,300,284	1,196,435	1,839,867	2,029,957				
35	M&R Station Equipment	369	4,306,318	2,386,920	453,280	697,050	769,068				
36	Other Equipment	371	0	0	0	0	0				
37	<b>Subtotal - TRANSMISSION PLANT</b>	365-371	40,899,670	22,670,001	4,305,073	6,620,302	7,304,294				

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
<b>E. DISTRIBUTION PLANT</b>							
38	Land and Land Rights	374	2,332,785	1,579,633	212,645	273,108	267,399
39	Structures and Improvements	375	2,684,201	1,817,593	244,679	314,249	307,680
41	Low Pressure Mains	376	306,947,043	205,979,722	38,737,185	62,230,135	0
42	Regulated Pressure Mains	376	522,505,994	254,692,816	47,960,270	76,607,311	143,245,597
43	M & R Station Equipment	378	28,825,038	15,977,235	3,034,105	4,665,819	5,147,879
44	Services	380	335,787,366	314,463,436	17,412,892	3,781,180	129,859
45	Meters	381	41,714,316	34,644,282	5,010,090	1,985,310	74,635
46	Meter Installations	382	27,690,589	22,997,394	3,325,773	1,317,878	49,544
47	Industrial M & R Station Equipment	385	784,023	0	89,636	478,597	215,789
48	Other Property on Customers Premise	386	14,566,812	12,097,927	1,749,544	693,278	26,063
49	Other Equipment	387	250,058	169,325	22,794	29,275	28,663
50	<b>Subtotal - DISTRIBUTION PLANT</b>	374-387	1,284,088,225	864,419,364	117,799,613	152,376,141	149,493,107
<b>F. GENERAL PLANT</b>							
51	Land and Land Rights	389	154,179	100,843	13,929	18,580	20,827
52	Structures and Improvements	390	9,563,338	6,255,066	863,954	1,152,479	1,291,839
54	Office Furniture and Equipment	391	3,064,540	2,004,415	276,851	369,308	413,965
55	Transportation Equipment	392	16,285,804	10,652,011	1,471,263	1,962,604	2,199,926
56	Stores Equipment	393	0	0	0	0	0
57	Tools, Shop and Garage Equipment	394	5,537,168	3,621,680	500,229	667,285	747,974
58	Laboratory Equipment	395	0	0	0	0	0
59	Power Operated Equipment	396	1,801,065	1,178,018	162,709	217,047	243,292
60	Communication Equipment	397	20,081,825	13,134,864	1,814,196	2,420,063	2,712,702
61	Miscellaneous Equipment	398	200,000	130,813	18,068	24,102	27,016
62	Other Tangible Plant	399	0	0	0	0	0
63	<b>Subtotal - GENERAL PLANT</b>	389-399	56,687,919	37,077,711	5,121,198	6,831,469	7,657,541
64	<b>TOTAL PLANT IN SERVICE</b>		1,471,566,896	962,656,069	132,925,127	177,288,697	198,697,003
65	<b>G. UTILITY PLANT</b>	105	0	0	0	0	0
66	<b>TOTAL UTILITY PLANT</b>		1,471,566,896	962,656,069	132,925,127	177,288,697	198,697,003

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars			
			Residential Service	Small General Service	Medium General Service	Large General Service
67	<b>II. DEPRECIATION RESERVE</b>					
68	Intangible Plant	303	9,415,560	889,569	890,722	986,830
69	Production Plant	325-337	1,631,810	927,151	3,084,510	11,490,397
70	Storage Plant	350-357	0	0	0	0
71	Transmission	365-371	19,723,096	2,076,040	3,192,516	3,522,358
72	Distribution Land Structures & Improvements	374-375	1,969,441	179,525	230,570	225,750
73	Distribution Mains	376	205,317,224	21,460,505	34,366,887	35,458,051
74	Distribution M&R General	378	11,320,168	1,191,553	1,832,360	2,021,675
75	Distribution Services	380	136,612,447	7,084,298	1,538,343	52,832
76	Distribution - Meters	381	12,006,360	1,442,021	571,419	21,482
77	Distribution - Meters Installations	382	12,277,542	1,474,592	584,325	21,967
78	Industrial M & R Station Equipment - Other	385	350,728	40,098	214,098	96,532
79	Other Property on Customers Premises	386	13,858,686	1,664,495	659,577	24,796
80	Other Equipment	387	55,220	5,034	6,465	6,330
81	General Plant	389-399	22,117,647	1,998,113	2,665,401	2,987,705
82	<b>TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		464,925,109	40,432,993	49,837,193	56,916,705
83	Retirement Obligation		0	0	0	0
84	<b>TOTAL - DEPRECIATION RESERVE</b>		464,925,109	40,432,993	49,837,193	56,916,705
85	<b>III. OTHER RATE BASE ITEMS</b>					
86	Gas Storage Underground - NonCurrent		0	0	0	0
87	Gas Stored Underground - Current		17,843,381	1,466,107	2,396,496	6,154,170
88	Materials and Supplies		523,480	47,291	63,085	70,713
89	Prepayments		1,770,211	166,110	215,533	239,507
90	Cash Working Capital		14,189,053	1,281,842	1,709,925	1,916,692
91	Deferred Income Taxes		(63,987,076)	(5,780,605)	(7,711,091)	(8,643,529)
92	Customer Advances and Deposits		(1,061,182)	(178,614)	(7,756)	(116,933)
93	<b>Total - OTHER RATE BASE ITEMS</b>		(30,722,133)	(2,997,869)	(3,333,809)	(379,380)
94	<b>TOTAL RATE BASE (Excl. Working Capital)</b>		975,919,653	89,494,264	124,117,696	141,400,919
95	Gas Purchases Cash Working Capital		0	0	0	0
96	<b>TOTAL RATE BASE</b>		975,919,653	89,494,264	124,117,696	141,400,919



Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service			Small General Service			Medium General Service			Large General Service		
<b>123 B. STORAGE, TERMINALING &amp; PROCESSING EXPENSES</b>															
124	Wells Expense	816	0	0	0	0	0	0	0	0	0	0	0	0	
125	Lines Expenses	817	0	0	0	0	0	0	0	0	0	0	0	0	
126	Compressor Station Expenses	818	0	0	0	0	0	0	0	0	0	0	0	0	
127	Compressor Station Fuel	819	0	0	0	0	0	0	0	0	0	0	0	0	
128	Meas/Reg Station Expenses	820	0	0	0	0	0	0	0	0	0	0	0	0	
129	Gas Losses	823	0	0	0	0	0	0	0	0	0	0	0	0	
130	Other Expenses	824	0	0	0	0	0	0	0	0	0	0	0	0	
131	Storage Well Royalties	825	0	0	0	0	0	0	0	0	0	0	0	0	
132	Subtotal - Operations Accounts	816-825	0	0	0	0	0	0	0	0	0	0	0	0	
<b>133 Maint. of Structures &amp; Improvements</b>															
134	Maint. of Reservoirs and Wells	831	0	0	0	0	0	0	0	0	0	0	0	0	
135	Maint. of Lines	832	0	0	0	0	0	0	0	0	0	0	0	0	
136	Maint. of Compressor Station Equipment	833	0	0	0	0	0	0	0	0	0	0	0	0	
137	Maint. of Meas/Reg Station Equipment	834	0	0	0	0	0	0	0	0	0	0	0	0	
138	Maint. Of Other Equipment	835	0	0	0	0	0	0	0	0	0	0	0	0	
139	Subtotal - Maintenance Accounts	837	0	0	0	0	0	0	0	0	0	0	0	0	
140	Subtotal - STORAGE EXPENSES	831-837	0	0	0	0	0	0	0	0	0	0	0	0	
<b>141 C. TRANSMISSION EXPENSES</b>															
142	Supervision/Engineering	850	0	0	0	0	0	0	0	0	0	0	0	0	
143	Compressor Station Labor & Expenses	853	0	0	0	0	0	0	0	0	0	0	0	0	
144	Mains Expense	856	383,006	212,294	40,315	61,996	68,401	0	0	0	0	0	0	0	
145	Meas/Reg Station Expenses	857	33,000	18,291	3,474	5,342	5,893	0	0	0	0	0	0	0	
146	Transmission/Compressor Ga	858	0	0	0	0	0	0	0	0	0	0	0	0	
147	Other Expenses	859	2,427	1,345	255	393	433	0	0	0	0	0	0	0	
148	Rents	860	0	0	0	0	0	0	0	0	0	0	0	0	
149	Subtotal - Operation Accounts	856-860	418,432	231,930	44,044	67,730	74,728	0	0	0	0	0	0	0	
150	Maint. of Structures & Improvements	862	2,182	1,209	230	353	390	0	0	0	0	0	0	0	
151	Maint. of Mains	863	1,085,370	601,602	114,245	175,685	193,837	0	0	0	0	0	0	0	
152	Maint. Of Compressor Station	864	0	0	0	0	0	0	0	0	0	0	0	0	
153	Maint. Of Meas/Reg Station Equipment	865	502,042	278,273	52,845	81,264	89,660	0	0	0	0	0	0	0	
154	Maint. of Communication Equipment	866	48,188	26,710	5,072	7,800	8,606	0	0	0	0	0	0	0	
155	Maint of Other Equipment	867	2,746	1,522	289	444	490	0	0	0	0	0	0	0	
156	Subtotal - Maintenance Accounts	863-867	1,640,528	909,317	172,681	265,547	292,983	0	0	0	0	0	0	0	
157	Subtotal - TRANSMISSION EXPENSES	850-865	2,058,960	1,141,247	216,725	333,277	367,711	0	0	0	0	0	0	0	

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars				Small General Service	Medium General Service	Large General Service
			Total Allocated Dollars	Residential Service	Small General Service	Medium General Service			
<b>D. DISTRIBUTION EXPENSES</b>									
158	Operation Supervision & Engineering	870	(403,795)	(301,378)	(35,867)	(35,272)	(31,278)		
159	Distribution Load Dispatching	871	222	93	17	29	82		
160	Mains and Services Expenses	874	4,090,714	3,086,422	315,020	351,064	338,207		
162	Meas. & Reg. Station Expenses	875	1,229,753	681,632	129,443	199,056	219,622		
163	Meas. & Reg. Station Expenses - City Gate	877	4,842	2,684	510	784	865		
164	Meter & House Regulator Expenses	878	2,493,969	2,071,274	299,538	118,695	4,462		
165	Customer Installations Expenses	879	2,133,995	1,998,477	110,662	24,030	825		
166	Other Expenses	880	1,350,110	899,645	128,958	162,878	158,629		
167	Rents	881	308,852	205,803	29,500	37,260	36,288		
168	Maint. of Structures & Improvements	886	618,601	418,883	56,389	72,422	70,908		
169	Maint. of Mains	887	10,984,831	6,100,900	1,148,175	1,838,689	1,897,068		
170	Maint. of Compressor Station Equip.	888	0	0	0	0	0		
171	Maint. of Meas. & Reg. Station Expenses-General	889	492,533	273,003	51,844	79,725	87,962		
172	Maint. of Meas. & Reg. Station Expenses-Indust.	890	232	0	26	141	64		
173	Maint. of Services	892	260,977	244,404	13,533	2,939	101		
174	Maint. of Meters & House Regulators	893	129,361	107,436	15,537	6,157	231		
175	Maint. of Other Equipment	894	169,844	113,175	16,223	20,490	19,956		
176	<b>Subtotal - DISTRIBUTION EXPENSES</b>	870-894	23,865,039	15,902,451	2,279,509	2,879,087	2,803,992		
177	<b>Total - OPERATION &amp; MAINTENANCE EXPENSES</b>		149,562,414	108,358,150	15,492,386	13,969,947	11,741,931		
<b>II. CUSTOMER ACCOUNTS EXPENSES</b>									
178	Supervision	901	0	0	0	0	0		
179	Meter Reading Expenses	902	1,163,913	1,036,185	93,312	8,178	26,238		
180	Customer Records & Collection Expense	903	6,486,587	6,486,876	362,821	40,340	3,550		
182	Uncollectible Accounts	904	6,185,924	6,069,207	114,581	0	2,136		
183	<b>Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	902-904	14,243,424	13,592,267	570,714	48,518	31,924		
<b>III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>									
184	Supervision	907	137,765	150,738	(11,471)	(1,502)	0		
186	Customer Assistance Expenses	908	(2,007,112)	(2,001,826)	(5,285)	0	0		
187	Info. & Instructional Advertising Expense	909	1,198,460	1,117,026	72,618	8,816	0		
188	Misc. Customer Serv. & Inform. Expen.	910	0	0	0	0	0		
189	<b>Subtotal - CUSTOMER SERVICE</b>	907-910	(670,886)	(734,062)	55,862	7,314	0		
<b>IV. SALES EXPENSES (C-8)</b>									
190	Supervision	911	0	0	0	0	0		
192	Demonstrating & Selling Expenses	912, 913	542,007	168,695	9,081	2,831	361,400		
193	Miscellaneous Sales Expenses	916	0	0	0	0	0		
194	<b>Subtotal - SALES EXPENSES</b>	911-916	542,007	168,695	9,081	2,831	361,400		
195	<b>Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b>	901-916	14,114,545	13,026,901	635,656	58,664	393,325		

Peoples Natural Gas Company LLC - Equitable Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
196	<b>V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
197	A. Labor-Related:						
198	Administrative & General Salaries	920	8,582,319	5,755,101	688,980	819,911	1,318,327
199	Office Supplies & Expenses	921	2,795,946	1,874,896	224,456	267,110	429,484
200	Admin. Expenses Transferred-Credit	922	(10,678,179)	(7,160,535)	(857,234)	(1,020,138)	(1,640,272)
201	Outside Services Employed	923	5,398,770	3,620,288	433,408	515,771	829,303
202	Employee Pensions and Benefits	926	8,702,155	5,835,460	698,601	831,359	1,336,735
203	Subtotal - A&G Labor-Related	920-923, 926	14,801,012	9,925,209	1,188,211	1,414,012	2,273,579
204	B. Plant-Related:						
205	Property Insurance	924	117,267	76,701	10,594	14,132	15,841
206	Injuries and Damages	925	2,464,495	1,611,945	222,643	296,997	332,910
207	Maintenance of General Plant	932	74,005	48,404	6,686	8,918	9,997
208	Subtotal - A&G Plant-Related		2,655,767	1,737,050	239,923	320,047	358,747
209	C. Other-Related:						
210	Franchise Requirements	927	0	0	0	0	0
211	Regulatory Commission Expenses	928	615,166	407,188	52,954	68,964	86,060
212	Duplicate Charges - Credit	929	0	0	0	0	0
213	Misc. Gen'l Expenses	930	2,354,893	1,616,820	189,267	224,765	324,041
214	Rents	931	1,763,446	1,178,096	144,267	175,171	285,912
215	Subtotal - A&G Other-Related	927-931	4,733,506	3,202,104	386,488	468,899	676,014
216	<b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	22,190,284	14,864,364	1,814,622	2,202,958	3,308,340
217	<b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		62,228,829	44,934,963	4,946,512	5,473,987	6,873,368
218							
219	<b>VI. DEPRECIATION EXPENSE</b>						
220	Intangible Plant	403	4,862,675	3,758,188	355,068	355,529	393,890
221	Production Plant	403	853,201	81,258	46,169	153,597	572,178
222	Storage Plant	403	0	0	0	0	0
223	Transmission	403	848,297	470,197	89,291	137,311	151,498
224	Distribution Land Structures & Improvements	403	65,093	44,077	5,934	7,621	7,461
225	Distribution Mains	403	14,554,526	8,083,484	1,521,292	2,436,200	2,513,550
226	Distribution M&R General	403	614,530	340,624	64,685	99,472	109,749
227	Distribution Services	403	7,693,727	7,205,143	398,973	86,636	2,975
228	Distribution - Meters	403	1,323,644	1,099,304	158,976	62,996	2,368
229	Distribution - Meters Installations	403.10	548,925	455,889	65,929	26,125	982
230	Industrial M & R Station Equipment - Other	403.11	16,947	0	1,938	10,345	4,664
231	Other Property on Customers Premises	403.12	370,747	307,910	44,528	17,645	663
232	Other Equipment	403.13	9,400	6,365	857	1,100	1,077
233	General Plant	403.14	3,550,150	2,322,037	320,721	427,829	479,563
234	<b>Total - DEPRECIATION EXPENSE</b>	403	35,311,862	24,174,476	3,074,360	3,822,406	4,240,620

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
235	<b>VII. TAXES OTHER THAN INCOME TAXES</b>						
236	A. General Taxes						
237	Payroll Taxes	408.15	1,991,291	1,335,312	159,859	190,238	305,882
238	Plant Related Taxes	408.17	1,574,000	1,029,502	142,195	189,683	212,620
239	Gas Related	408.18	0	0	0	0	0
240	Subtotal - General Taxes		3,565,291	2,364,814	302,054	379,921	518,501
241	<b>TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	101,105,982	71,474,253	8,322,927	9,676,313	11,632,489
242	B. Revenue Taxes: (GRT)						
243	State Gross Earnings	408.11	0	0	0	0	0
244	Municipal Tax	408	0	0	0	0	0
245	Subtotal - Revenue Taxes (GRT)		0	0	0	0	0
246	C. Income Taxes						
247	Fed & State Income Taxes Based on Net Income	409	7,135,286	4,923,292	751,778	1,309,162	151,054
248	Other	409	0	0	0	0	0
249	Subtotal - Income Taxes		7,135,286	4,923,292	751,778	1,309,162	151,054
250	<b>TOTAL TAXES (Excl. General Taxes)</b>		7,135,286	4,923,292	751,778	1,309,162	151,054
251	<b>TOTAL EXPENSES</b>		231,879,683	167,711,996	22,070,857	21,743,058	20,353,772
252	<b>3: OPERATING REVENUES</b>						
253	Sales & Transportation Operating Revenues	480-485	153,549,251	106,949,831	13,646,913	19,813,537	13,138,970
254	Gas Revenues		119,363,964	90,737,796	12,752,161	10,015,753	5,888,254
255	Forfeited Discounts	487	1,812,336	1,735,105	40,665	26,462	10,103
256	Miscellaneous Service Revenues		1,533,284	985,369	489,302	57,306	1,307
257	Gathering		3,376,781	321,601	182,725	607,902	2,264,553
258	Intercompany Software License Fees		34,760	23,514	3,049	4,544	3,653
259	Pooling		75,387	5,687	3,915	14,427	51,358
260	Direct Customer Cashouts		19,560	72	0	0	19,489
261	Royalties		0	0	0	0	0
262	Tax Discount		0	0	0	0	0
262	Rent from Gas Property		173,982	113,796	15,718	20,967	23,502
263	<b>Total - OPERATING REVENUES</b>		279,939,306	200,872,771	27,134,448	30,560,898	21,371,189
264	Other Income	412	0	0	0	0	0
265	<b>NET INCOME</b>		48,059,623	33,160,775	5,063,591	8,817,840	1,017,417
266	Return		100.00%	4.92%	5.66%	7.10%	0.72%
				1.08	1.44	1.44	0.15

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
267	<b>SUMMARY</b>						
268	<b>OPERATING REVENUES</b>						
269	Sales & Transportation Operating Revenues		153,549,251	106,949,831	13,646,913	19,813,537	13,138,970
270	Gas Revenues		119,363,964	90,737,796	12,752,161	10,015,753	5,858,254
271	Forfeited Discounts		1,812,336	1,735,105	40,665	26,462	10,103
272	Miscellaneous Service Revenues		1,533,284	985,369	489,302	57,306	1,307
273	Gathering		3,376,781	321,601	182,725	607,902	2,264,553
274	Intercompany Software License Fees		34,760	23,514	3,049	4,544	3,653
275	Pooling		75,387	5,687	3,915	14,427	51,358
276	Direct Customer Cashouts		19,560	72	0	0	19,489
277	Royalties		0	0	0	0	0
278	Tax Discount		0	0	0	0	0
278	Rent from Gas Property		173,982	113,796	15,718	20,967	23,502
280	Total Operating Revenues		279,939,306	200,872,771	27,134,448	30,560,898	21,371,189
281	<b>EXPENSES</b>						
282	Production Expenses		123,638,415	91,314,452	12,996,153	10,757,582	8,570,229
283	Natural Gas Storage, Terminating & Proc. Exp.		0	0	0	0	0
284	Transmission Expenses		2,058,960	1,141,247	216,725	333,277	367,711
285	Distribution Expenses		23,865,039	15,902,451	2,279,509	2,879,087	2,803,992
286	Total Operating Expenses		149,562,414	108,358,150	15,492,386	13,969,947	11,741,931
287	CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		14,114,545	13,026,901	635,656	58,664	393,325
288	ADMINISTRATIVE & GENERAL EXPENSES		22,190,284	14,864,364	1,814,622	2,202,958	3,308,340
289	DEPRECIATION EXPENSE		35,311,862	24,174,476	3,074,360	3,822,406	4,240,620
290	<b>TAXES OTHER THAN INCOME TAXES</b>						
291	Other Income		3,565,291	2,364,814	302,054	379,921	518,501
292	<b>INCOME BEFORE INCOME TAXES</b>		55,194,909	38,084,067	5,815,369	10,127,002	1,168,471
293	<b>FEDERAL INCOME TAXES</b>						
294	Federal Income Taxes-Current		7,135,286	4,923,292	751,778	1,309,162	151,054
295	State Net Income Tax		0	0	0	0	0
296	Subtotal - Income Taxes		7,135,286	4,923,292	751,778	1,309,162	151,054
297	<b>NET OPERATING INCOME</b>		48,059,623	33,160,775	5,063,591	8,817,840	1,017,417
298	<b>RATE BASE</b>		975,919,653	620,906,775	89,494,264	124,117,696	141,400,919
299	<b>RATE OF RETURN</b>		4.92%	5.34%	5.66%	7.10%	0.72%
300	<b>Unitized</b>		1.00	1.08	1.15	1.44	0.15

Allocation Phase  
**Total Allocation**

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service			Small General Service			Medium General Service			Large General Service			
				8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%		
301	<b>REVENUE REQUIREMENTS ANALYSIS</b>															
302	System Average Rate of Return Achieved		8.00%													8.00%
303	<b>RATE BASE</b>		975,919,653	620,906,775	89,494,264	124,117,696	141,400,919									
304	<b>OPERATING EXPENSES</b>		149,562,414	108,358,150	15,492,386	13,969,947	11,741,931									
305	CUST. ACCTS., SERVICES, & SALES EXP.		14,114,545	13,026,901	635,656	58,664	393,325									
306	ADMINISTRATIVE & GENERAL EXPENSES		22,190,284	14,864,364	1,814,622	2,202,958	3,308,340									
307	DEPRECIATION EXPENSE		35,311,862	24,174,476	3,074,360	3,822,406	4,240,620									
308	GENERAL TAXES		3,565,291	2,364,814	302,054	379,921	518,501									
309	<b>TOTAL</b>		224,744,397	162,788,704	21,319,079	20,433,896	20,202,718									
310	<b>RETURN ON RATEBASE</b>		78,054,149	49,660,184	7,157,760	9,926,945	11,309,259									
311	<b>FIT ON RETURN</b>		19,177,981	12,201,556	1,758,669	2,439,060	2,778,696									
312	State Income Tax on Return		0	0	0	0	0									
313	Increase in Uncoll		625,514	613,712	11,586	0	216									
314	Additional Late Fees		0	0	0	0	0									
315	<b>TOTAL REVENUE REQUIREMENT</b>		<b>322,602,040</b>	<b>225,264,156</b>	<b>30,247,094</b>	<b>32,799,901</b>	<b>34,290,889</b>									

Ratio of Taxes  
to Return

**Peoples Natural Gas Company LLC**  
**Peoples Division**  
§ 53.53 IV.B

2. Provide a statement of testimony describing the complete methodology of the cost of service study.

\* \* \* \* \*

Refer to the direct testimony of Peoples' witness Russell A. Feingold found in Peoples' Statement No 11.

**Peoples Natural Gas Company LLC**  
§ 53.53 IV.B

3. Provide a complete description and back-up calculations for all allocation factors.

\* \* \* \* \*

Refer to the attachment.

**Peoples Natural Gas Company LLC  
Rate Structure  
Gas Utilities**

**Legend of Cost of Service Study Functionalization Factors**

FACTOR	FUNCTIONALIZATION BASIS
<b>External Allocators<sup>1</sup></b>	
DIST	Costs assigned exclusively to Distribution
Gathering	Costs assigned exclusively to Gathering
FUNC_303	Costs assigned to functions based on Account 303 analysis
STOR	Costs assigned exclusively to Storage
SUPP	Costs assigned exclusively to Supply
TRANS	Costs assigned exclusively to Transmission
<b>Internal Allocators<sup>2</sup></b>	
FUNC_Income b/f Tax	Income before income tax
INTANGIBLE_PLANT	Intangible Plant
LABOR	Labor expense
PSTD/LP	A&G expense Allocated by Labor and Plant.
PSTD	Production, Storage, Transmission, Distribution Plant
REVREQ	Revenue Requirement
STDPT	Storage, Transmission, Distribution Plant
Taxes	Total Tax

*1 External allocation factors are based on special studies developed for use in preparing the cost of service studies. Please see Exhibit 17, COS-19 and COS-20 for allocation factor workpapers.*

*2 Internal allocation factors are developed within the cost of service study model.*

**Peoples Natural Gas Company LLC**  
**Rate Structure**  
**Gas Utilities**  
**Legend of Cost of Service Study Class Allocation Factors**

FACTOR	Class Allocation Basis
<b>External Allocators<sup>1</sup></b>	
COMMODITY	Costs assigned exclusively to Commodity
CUST	Costs assigned exclusively to Customer
DEMAND	Costs assigned exclusively to Demand
MINSYSTEM	Allocator for the Customer Component of Mains
<b>Internal Allocators<sup>2</sup></b>	
DIST_PreTax	Distribution related pre-tax income
DIST-303	Distribution costs assigned based on Account 303 analysis
DISTGENPTXL	Distribution related general plant excluding land
DIST-INTANG	Distribution related intangible plant
DISTL/P	Distribution A&G Allocated by Labor and Plant.
DISTLABOR	Distribution related labor expense
DISTO&M	Distribution related operation and maintenance expense
DISTPT	Distribution related plant
DISTREVREQ	Distribution revenue requirements
MAIN&SERVICE	Mains and Services Plant
STOR_PreTax	Storage related pre-tax income
STOR-303	Storage costs assigned based on Account 303 analysis
STORGENPTXL	Storage related general plant excluding labor
STOR-INTANG	Storage related intangible plant
STORL/P	Storage A&G Allocated by Labor and Plant.
STORLABOR	Storage related labor expense
STORPT	Storage related plant
STORREVREQ	Storage revenue requirements
STORTOTPT	Storage related total plant
SUPP_PreTax	Supply related pre-tax income
SUPPREVREQ	Supply revenue requirements
TRAN_PreTax	Transmission related pre-tax income
TRAN-303	Transmission costs assigned based on Account 303 analysis
TRANGENPTXL	Transmission related general plant excluding land
TRAN-INTANG	Transmission related intangible plant
TRANL/P	Transmission A&G Allocated by Labor and Plant.
TRANLABOR	Transmission related labor expense
TRANPT	Transmission related plant
TRANREVREQ	Transmission revenue requirements

*1 External allocation factors are based on special studies developed for use in preparing the cost of service studies. Please see Exhibit 17, COS-19 and COS-20 for allocation factor workpapers.*

*2 Internal allocation factors are developed within the cost of service study model.*

**Peoples Natural Gas Company LLC**  
**Rate Structure**  
**Gas Utilities**  
**Legend of Cost of Service Study Allocation Factors**

FACTOR	Allocation
<b>External Allocators<sup>1</sup></b>	
Collections	Special study on Account Receivables amount
ConnectionFee	Connection Fee Revenue
Cust_Avg	Average number of test year customers
Cust_Avg_xLGS	Average number of test year customers excluding LGS class
Cust_Avg(Low Pressure)	Average number of test year customers served by low pressure mains
Cust_Deposit	Customer Deposit Special Study
CUST-902	Meter reading special Study
CUST-903	Customer Accounts special Study
CUST-908	Customer assistance special study
CUST-912	Demonstrating and Selling Expense special study
DesignDay	Maximum Estimated Volume of Gas Delivered to Customers on the Company's Peak day (Mcf)
DesignDay(Low Pressure)	Maximum Estimated Volume of Gas Delivered to Customers through low pressure mains on the Company's Peak day (Mcf)
GatherVolumes	Gathering related delivered volumes
Peak & Average - LP	50% Maximum Estimated Volume of Gas Delivered to Customers through low pressure mains on the Company's Peak day (Mcf), 50% Throughput
Peak & Average	50% Maximum Estimated Volume of Gas Delivered to Customers on the Company's Peak day (Mcf), 50% Throughput
LGS_Direct	Costs assigned exclusively to the LGS customer class
Gas_Revenue	Energy related gas revenue
Meter_Invest	Meter investment
M&R Equipment	Industrial Meter & Regulator equipment
Non-gas_Revenue	Revenue excluding gas cost revenue
Revenues	Revenues
Sales_Firm	Firm Sales Volumes
Service_Invest	Services investment
THRUPUT	Total sales and transportation volume delivered to customers
Transport-Thru	Total transportation volume
Winter6	Excess sales volumes in six winter months (December through May) over average sales volumes for rest of year
Write-offs	Write-offs

**Peoples Natural Gas Company LLC**  
**Rate Structure**  
**Gas Utilities**  
**Legend of Cost of Service Study Allocation Factors**

FACTOR	Allocation
<b>Internal Allocators<sup>2</sup></b>	
CUST-908-910	Distribution customer related expenses in Accounts 908, 909, 910
DIST_303-C	Distribution customer related costs assigned based on Account 303 analysis
DIST_303-D	Distribution demand related costs assigned based on Account 303 analysis
DIST_Intang-C	Distribution customer related intangible plant
DIST_Intang-D	Distribution demand related intangible plant
DIST_PreTax-C	Distribution customer related pre-tax income
DIST_PreTax-D	Distribution demand related pre-tax income
DISTGENPTXL-C	Distribution customer related general plant excluding land
DISTGENPTXL-D	Distribution demand related general plant excluding land
DISTL/P-C	Distribution customer A&G Allocated by Labor and Plant.
DISTL/P-D	Distribution demand A&G Allocated by Labor and Plant.
DISTLABOR-C	Distribution customer related labor expense
DISTLABOR-D	Distribution demand related labor expense
DISTMAIN-SERVICE-C	Distribution customer related mains and services (plant)
DISTMAIN-SERVICE-D	Distribution demand related mains and services (plant)
DISTMETER-REG-C	Distribution meter and regulator customer related plant
DISTO&M_Labor-C	Distribution customer related operation and maintenance expense
DISTO&M_Labor-D	Distribution demand related plant and operation and maintenance expense
DISTO&M-C	Distribution customer related operation and maintenance expense
DISTO&M-D	Distribution demand related plant and operation and maintenance expense
DISTPT-C	Distribution customer related plant
DISTPT-D	Distribution demand related plant
DISTREVREQ-C	Distribution customer related revenue requirement
DISTREVREQ-D	Distribution demand related revenue requirement
MAINSPT-C	Mains customer related plant
MAINSPT-D	Mains demand related plant
STOR_303-D	Storage demand related costs assigned based on Account 303 analysis
STOR_303-E	Storage energy related costs assigned based on Account 303 analysis
STOR_Intang-D	Storage demand related intangible plant
STOR_Intang-E	Storage energy related intangible plant
STOR_PreTax-D	Storage demand related pre-tax income
STOR_PreTax-E	Storage energy related pre-tax income
STOR_Total Plant-E	Storage energy related total plant
STORGENPTXL-D	Storage demand related general plant excluding labor
STORL/P-D	Storage demand A&G Allocated by Labor and Plant.
STORL/P-E	Storage commodity A&G Allocated by Labor and Plant.
STORLABOR-D	Storage demand related labor expense
STORO&M-D	Storage demand related plant and O&M expense
STORPT-D	Storage demand related plant
STORREVREQ-D	Storage demand related revenue requirement
STORREVREQ-E	Storage energy related revenue requirement
SUPP_303-E	Supply energy related costs assigned based on Account 303 analysis
SUPPPT-E	Supply energy related plant
SUPPREVREQ-E	Supply energy related revenue requirement
TRAN_303-D	Transmission demand related costs assigned based on Account 303 analysis
TRAN_Intang-D	Transmission demand related intangible plant
TRAN_PreTax-D	Transmission demand related pre-tax income
TRANGENPTXL-D	Transmission demand related general plant excluding labor
TRANL/P-D	Transmission demand A&G Allocated by Labor and Plant.

**Peoples Natural Gas Company LLC**  
**Rate Structure**  
**Gas Utilities**  
**Legend of Cost of Service Study Allocation Factors**

FACTOR	Allocation
TRANLABOR-D	Transmission demand related labor
TRANPT-D	Transmission demand related plant
TRANREVREQ-D	Transmission demand related revenue requirement

*1 External allocation factors are based on special studies developed for use in preparing the cost of service studies. Please see Exhibit 17, COS-19 and COS-20 for allocation factor workpapers.*

*2 Internal allocation factors are developed within the cost of service study model.*

Peoples Natural Gas Company LLC - Combined  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step I. Functionalization</b>						
<u>Functional Allocator</u>	<u>Total</u>	<u>Gas Supply</u>	<u>Gathering</u>	<u>Storage</u>	<u>Transmission</u>	<u>Distribution</u>
DIST	EXT	-	-	-	-	1
DIST%	1	0.00%	0.00%	0.00%	0.00%	100.00%
Gathering	EXT	-	1	-	-	-
Gathering%	1	0.00%	100.00%	0.00%	0.00%	0.00%
FUNC_303	INT	0%	5%	1%	4%	90%
FUNC_303%	1	0.03%	4.56%	0.74%	4.42%	90.25%
STOR	EXT	-	-	1	-	-
STOR%	1	0.00%	0.00%	100.00%	0.00%	0.00%
SUPP	EXT	1	-	-	-	-
SUPP%	1	100.00%	0.00%	0.00%	0.00%	0.00%
TRANS	EXT	-	-	-	1	-
TRANS%	1	0.00%	0.00%	0.00%	100.00%	0.00%
FUNC_Income b/f Tax	INT	(408,039)	(10,704,905)	(323,846)	14,919,959	103,487,676
FUNC_Income b/f Tax%	106,970,845	-0.38%	-10.01%	-0.30%	13.95%	96.74%
INTANGIBLE_PLANT	INT	46,694	6,303,250	1,017,687	6,112,931	124,775,474
INTANGIBLE_PLANT%	138,256,036	0.03%	4.56%	0.74%	4.42%	90.25%
LABOR	INT	-	5,629,337	686,007	2,612,659	55,005,497
LABOR%	63,933,500	0.00%	8.80%	1.07%	4.09%	86.04%
PSTD/LP	INT	-	4,429,895	534,974	2,478,331	47,398,089
PSTD/LP%	54,841,290	0.00%	8.08%	0.98%	4.52%	86.43%
PSTD/P	INT	-	124,160,959	13,462,916	202,399,033	2,622,929,143
PSTD/P%	2,962,952,051	0.00%	4.19%	0.45%	6.83%	88.52%
REVREQ	INT	410,434	26,559,887	5,889,682	25,002,996	433,041,050
REVREQ%	490,904,049	0.08%	5.41%	1.20%	5.09%	88.21%
STDPT	INT	-	-	13,462,916	202,399,033	2,622,929,143
STDPT%	2,838,791,092	0.00%	0.00%	0.47%	7.13%	92.40%
Taxes	INT	(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
Taxes%	12,445,156	-0.38%	-10.01%	-0.30%	13.95%	96.74%

Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step I. Functionalization</b>						
<u>Functional Allocator</u>	<u>Total</u>	<u>Gas Supply</u>	<u>Gathering</u>	<u>Storage</u>	<u>Transmission</u>	<u>Distribution</u>
DIST	EXT	-	-	-	-	1
DIST%	1	0.00%	0.00%	0.00%	0.00%	100.00%
Gathering	EXT	-	1	-	-	-
Gathering%	1	0.00%	100.00%	0.00%	0.00%	0.00%
FUNC_303	INT	0%	5%	1%	4%	90%
FUNC_303%	1	0.03%	4.56%	0.74%	4.42%	90.25%
STOR	EXT	-	-	1	-	-
STOR%	1	0.00%	0.00%	100.00%	0.00%	0.00%
SUPP	EXT	1	-	-	-	-
SUPP%	1	100.00%	0.00%	0.00%	0.00%	0.00%
TRANS	EXT	-	-	-	1	-
TRANS%	1	0.00%	0.00%	0.00%	100.00%	0.00%
FUNC_Income b/f Tax	INT	(408,039)	(10,704,905)	(323,846)	14,919,959	103,487,676
FUNC_Income b/f Tax%	106,970,845	-0.38%	-10.01%	-0.30%	13.95%	96.74%
INTANGIBLE_PLANT	INT	46,694	6,303,250	1,017,687	6,112,931	124,775,474
INTANGIBLE_PLANT%	138,256,036	0.03%	4.56%	0.74%	4.42%	90.25%
LABOR	INT	-	5,629,337	686,007	2,612,659	55,005,497
LABOR%	63,933,500	0.00%	8.80%	1.07%	4.09%	86.04%
PSTD/LP	INT	-	4,429,895	534,974	2,478,331	47,398,089
PSTD/LP%	54,841,290	0.00%	8.08%	0.98%	4.52%	86.43%
PSTD/P	INT	-	124,160,959	13,462,916	202,399,033	2,622,929,143
PSTD/P%	2,962,952,051	0.00%	4.19%	0.45%	6.83%	88.52%
REVREQ	INT	410,434	26,559,887	5,889,682	25,002,996	433,041,050
REVREQ%	490,904,049	0.08%	5.41%	1.20%	5.09%	88.21%
STDPT	INT	-	-	13,462,916	202,399,033	2,622,929,143
STDPT%	2,838,791,092	0.00%	0.00%	0.47%	7.13%	92.40%
Taxes	INT	(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
Taxes%	12,445,156	-0.38%	-10.01%	-0.30%	13.95%	96.74%

Peoples Natural Gas Company LLC - Peoples Division  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step I. Functionalization</b>						
<u>Functional Allocator</u>	<u>Total</u>	<u>Gas Supply</u>	<u>Gathering</u>	<u>Storage</u>	<u>Transmission</u>	<u>Distribution</u>
DIST	EXT	-	-	-	-	1
DIST%	1	0.00%	0.00%	0.00%	0.00%	100.00%
Gathering	EXT	-	1	-	-	-
Gathering%	1	0.00%	100.00%	0.00%	0.00%	0.00%
FUNC_303	INT	0%	5%	1%	6%	87%
FUNC_303%	1	0.03%	5.38%	1.16%	6.00%	87.43%
STOR	EXT	-	-	1	-	-
STOR%	1	0.00%	0.00%	100.00%	0.00%	0.00%
SUPP	EXT	1	-	-	-	-
SUPP%	1	100.00%	0.00%	0.00%	0.00%	0.00%
TRANS	EXT	-	-	-	1	-
TRANS%	1	0.00%	0.00%	0.00%	100.00%	0.00%
FUNC_Income b/f Tax	INT	(173,291)	(6,808,050)	(192,393)	15,416,609	42,240,616
FUNC_Income b/f Tax%	50,483,491	-0.34%	-13.49%	-0.38%	30.54%	83.67%
INTANGIBLE_PLANT	INT	27,410	5,060,541	1,091,461	5,645,261	82,265,568
INTANGIBLE_PLANT%	94,090,242	0.03%	5.38%	1.16%	6.00%	87.43%
LABOR	INT	-	3,357,979	686,007	1,448,452	34,406,823
LABOR%	39,899,260	0.00%	8.42%	1.72%	3.63%	86.23%
PSTD/LP	INT	-	2,937,349	590,445	1,747,142	32,109,576
PSTD/LP%	37,384,511	0.00%	7.86%	1.58%	4.67%	85.89%
PSTD/P	INT	-	78,435,672	13,462,916	161,499,363	1,338,840,918
PSTD/P%	1,592,238,869	0.00%	4.93%	0.85%	10.14%	84.09%
REVREQ	INT	174,430	16,400,723	4,199,891	19,074,422	250,491,358
REVREQ%	290,340,824	0.06%	5.65%	1.45%	6.57%	86.27%
STDPT	INT	-	-	13,462,916	161,499,363	1,338,840,918
STDPT%	1,513,803,197	0.00%	0.00%	0.89%	10.67%	88.44%
Taxes	INT	(17,508)	(687,825)	(19,438)	1,557,559	4,267,620
Taxes%	5,100,408	-0.34%	-13.49%	-0.38%	30.54%	83.67%

Peoples Natural Gas Company LLC - Peoples Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step I. Functionalization</b>						
<u>Functional Allocator</u>	<u>Total</u>	<u>Gas Supply</u>	<u>Gathering</u>	<u>Storage</u>	<u>Transmission</u>	<u>Distribution</u>
DIST	EXT	-	-	-	-	1
DIST%	1	0.00%	0.00%	0.00%	0.00%	100.00%
Gathering	EXT	-	1	-	-	-
Gathering%	1	0.00%	100.00%	0.00%	0.00%	0.00%
FUNC_303	INT	0%	5%	1%	6%	87%
FUNC_303%	1	0.03%	5.38%	1.16%	6.00%	87.43%
STOR	EXT	-	-	1	-	-
STOR%	1	0.00%	0.00%	100.00%	0.00%	0.00%
SUPP	EXT	1	-	-	-	-
SUPP%	1	100.00%	0.00%	0.00%	0.00%	0.00%
TRANS	EXT	-	-	-	1	-
TRANS%	1	0.00%	0.00%	0.00%	100.00%	0.00%
FUNC_Income b/f Tax	INT	(173,291)	(6,808,050)	(192,393)	15,416,609	42,240,616
FUNC_Income b/f Tax%	50,483,491	-0.34%	-13.49%	-0.38%	30.54%	83.67%
INTANGIBLE_PLANT	INT	27,410	5,060,541	1,091,461	5,645,261	82,265,568
INTANGIBLE_PLANT%	94,090,242	0.03%	5.38%	1.16%	6.00%	87.43%
LABOR	INT	-	3,357,979	686,007	1,448,452	34,406,823
LABOR%	39,899,260	0.00%	8.42%	1.72%	3.63%	86.23%
PSTD/LP	INT	-	2,937,349	590,445	1,747,142	32,109,576
PSTD/LP%	37,384,511	0.00%	7.86%	1.58%	4.67%	85.89%
PSTD/P	INT	-	78,435,672	13,462,916	161,499,363	1,338,840,918
PSTD/P%	1,592,238,869	0.00%	4.93%	0.85%	10.14%	84.09%
REVREQ	INT	174,430	16,400,723	4,199,891	19,074,422	250,491,358
REVREQ%	290,340,824	0.06%	5.65%	1.45%	6.57%	86.27%
STDPT	INT	-	-	13,462,916	161,499,363	1,338,840,918
STDPT%	1,513,803,197	0.00%	0.00%	0.89%	10.67%	88.44%
Taxes	INT	(17,508)	(687,825)	(19,438)	1,557,559	4,267,620
Taxes%	5,100,408	-0.34%	-13.49%	-0.38%	30.54%	83.67%

Peoples Natural Gas Company LLC - Equitable Division  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step I. Functionalization</b>						
<u>Functional Allocator</u>	<u>Total</u>	<u>Gas Supply</u>	<u>Gathering</u>	<u>Storage</u>	<u>Transmission</u>	<u>Distribution</u>
DIST	EXT	-	-	-	-	1
DIST%	1	0.00%	0.00%	0.00%	0.00%	100.00%
Gathering	EXT	-	1	-	-	-
Gathering%	1	0.00%	100.00%	0.00%	0.00%	0.00%
FUNC_303	INT	0%	3%	0%	2%	95%
FUNC_303%	1	0.02%	2.79%	0.17%	2.14%	94.88%
STOR	EXT	-	-	1	-	-
STOR%	1	0.00%	0.00%	100.00%	0.00%	0.00%
SUPP	EXT	1	-	-	-	-
SUPP%	1	100.00%	0.00%	0.00%	0.00%	0.00%
TRANS	EXT	-	-	-	1	-
TRANS%	1	0.00%	0.00%	0.00%	100.00%	0.00%
FUNC_Income b/f Tax	INT	(233,660)	(3,875,989)	(13,525)	587,669	58,730,415
FUNC_Income b/f Tax%	55,194,909	-0.42%	-7.02%	-0.02%	1.06%	106.41%
INTANGIBLE_PLANT	INT	9,581	1,233,987	73,448	943,556	41,905,223
INTANGIBLE_PLANT%	44,165,795	0.02%	2.79%	0.17%	2.14%	94.88%
LABOR	INT	-	2,271,358	-	1,164,208	20,598,674
LABOR%	24,034,240	0.00%	9.45%	0.00%	4.84%	85.71%
PSTD/LP	INT	-	1,487,364	-	796,198	15,173,217
PSTD/LP%	17,456,779	0.00%	8.52%	0.00%	4.56%	86.92%
PSTD/P	INT	-	45,725,287	-	40,899,670	1,284,088,225
PSTD/P%	1,370,713,182	0.00%	3.34%	0.00%	2.98%	93.68%
REVREQ	INT	234,352	10,154,377	1,796,583	6,403,386	184,649,378
REVREQ%	203,238,076	0.12%	5.00%	0.88%	3.15%	90.85%
STDPT	INT	-	-	-	40,899,670	1,284,088,225
STDPT%	1,324,987,895	0.00%	0.00%	0.00%	3.09%	96.91%
Taxes	INT	(30,206)	(501,066)	(1,748)	75,970	7,592,337
Taxes%	7,135,286	-0.42%	-7.02%	-0.02%	1.06%	106.41%

Peoples Natural Gas Company LLC - Equitable Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step I. Functionalization</b>						
<u>Functional Allocator</u>	<u>Total</u>	<u>Gas Supply</u>	<u>Gathering</u>	<u>Storage</u>	<u>Transmission</u>	<u>Distribution</u>
DIST	EXT	-	-	-	-	1
DIST%	1	0.00%	0.00%	0.00%	0.00%	100.00%
Gathering	EXT	-	1	-	-	-
Gathering%	1	0.00%	100.00%	0.00%	0.00%	0.00%
FUNC_303	INT	0%	3%	0%	2%	95%
FUNC_303%	1	0.02%	2.79%	0.17%	2.14%	94.88%
STOR	EXT	-	-	1	-	-
STOR%	1	0.00%	0.00%	100.00%	0.00%	0.00%
SUPP	EXT	1	-	-	-	-
SUPP%	1	100.00%	0.00%	0.00%	0.00%	0.00%
TRANS	EXT	-	-	-	1	-
TRANS%	1	0.00%	0.00%	0.00%	100.00%	0.00%
FUNC_Income b/f Tax	INT	(233,660)	(3,875,989)	(13,525)	587,669	58,730,415
FUNC_Income b/f Tax%	55,194,909	-0.42%	-7.02%	-0.02%	1.06%	106.41%
INTANGIBLE_PLANT	INT	9,581	1,233,987	73,448	943,556	41,905,223
INTANGIBLE_PLANT%	44,165,795	0.02%	2.79%	0.17%	2.14%	94.88%
LABOR	INT	-	2,271,358	-	1,164,208	20,598,674
LABOR%	24,034,240	0.00%	9.45%	0.00%	4.84%	85.71%
PSTD/LP	INT	-	1,487,364	-	796,198	15,173,217
PSTD/LP%	17,456,779	0.00%	8.52%	0.00%	4.56%	86.92%
PSTD/P	INT	-	45,725,287	-	40,899,670	1,284,088,225
PSTD/P%	1,370,713,182	0.00%	3.34%	0.00%	2.98%	93.68%
REVREQ	INT	234,352	10,154,377	1,796,583	6,403,386	184,649,378
REVREQ%	203,238,076	0.12%	5.00%	0.88%	3.15%	90.85%
STDPT	INT	-	-	-	40,899,670	1,284,088,225
STDPT%	1,324,987,895	0.00%	0.00%	0.00%	3.09%	96.91%
Taxes	INT	(30,206)	(501,066)	(1,748)	75,970	7,592,337
Taxes%	7,135,286	-0.42%	-7.02%	-0.02%	1.06%	106.41%

Peoples Natural Gas Company LLC - Combined  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step II. Classification</b>				
<u>Classification</u> <u>Allocator</u>	<u>Total</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>
COMMODITY	EXT	0	1	0
COMMODITY%	1	0.00%	100.00%	0.00%
CUST	EXT	0	0	1
CUST%	1	0.00%	0.00%	100.00%
DEMAND	EXT	1		0
DEMAND%	1	100.00%	0.00%	0.00%
MINSYSTEM	EXT	1	0	0
MINSYSTEM%	1	66.76%	0.00%	33.24%
DIST_PreTax	INT	54106612	0	49381065
DIST_PreTax%	103,487,676	52.28%	0.00%	47.72%
DIST-303	INT	0	0	1
DIST-303%	1	33.37%	0.00%	66.63%
DISTGENPTXL	INT	56256947	0	70362878
DISTGENPTXL%	126,619,825	44.43%	0.00%	55.57%
DIST-INTANG	INT	41647780	0	83127695
DIST-INTANG%	124,775,474	33.38%	0.00%	66.62%
DISTL/P	INT	17094545	0	30303545
DISTL/P%	47,398,089	36.07%	0.00%	63.93%
DISTLABOR	INT	18952518	0	36052979
DISTLABOR%	55,005,497	34.46%	0.00%	65.54%
DISTO&M	INT	32173767	0	33599756
DISTO&M%	65,773,523	48.92%	0.00%	51.08%
DISTPT	INT	1220799929	0	1526904688
DISTPT%	2,747,704,617	44.43%	0.00%	55.57%
DISTREVREQ	INT	169503327	0	263537722
DISTREVREQ%	433,041,050	39.14%	0.00%	60.86%
MAIN&SERVICE	INT	468892871	0	865916150
MAIN&SERVICE%	1,334,809,021	35.13%	0.00%	64.87%
STOR_PreTax	INT	-1240046	916200	0
STOR_PreTax%	(323,846)	382.91%	-282.91%	0.00%
STOR-303	INT	1	0	0
STOR-303%	1	71.00%	29.00%	0.00%

Peoples Natural Gas Company LLC - Combined  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step II. Classification</b>				
<u>Classification</u> <u>Allocator</u>	<u>Total</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>
STORGENPTXL	INT	649912	0	0
STORGENPTXL%	649,912	100.00%	0.00%	0.00%
STORL/P	INT	534224	750	0
STORL/P%	534,974	99.86%	0.14%	0.00%
STORLABOR	INT	506606	0	0
STORLABOR%	506,606	100.00%	0.00%	0.00%
STORPT	INT	13462916	0	0
STORPT%	13,462,916	100.00%	0.00%	0.00%
STORREVREQ	INT	2802668	3087014	0
STORREVREQ%	5,889,682	47.59%	52.41%	0.00%
STORTOTPT	INT	14836576	295025	0
STORTOTPT%	15,131,600	98.05%	1.95%	0.00%
SUPP_PreTax	INT	0	-408039	0
SUPP_PreTax%	(408,039)	0.00%	100.00%	0.00%
SUPPREVREQ	INT	0	26559887	0
SUPPREVREQ%	26,559,887	0.00%	100.00%	0.00%
TRAN_PreTax	INT	14919959	0	0
TRAN_PreTax%	14,919,959	100.00%	0.00%	0.00%
TRAN-303	INT	1	0	0
TRAN-303%	1	100.00%	0.00%	0.00%
TRANGENPTXL	INT	9770653	0	0
TRANGENPTXL%	9,770,653	100.00%	0.00%	0.00%
TRAN-INTANG	INT	6112931	0	0
TRAN-INTANG%	6,112,931	100.00%	0.00%	0.00%
TRANLABOR	INT	2612659	0	0
TRANLABOR%	2,612,659	100.00%	0.00%	0.00%
TRANPT	INT	208511964	0	0
TRANPT%	208,511,964	100.00%	0.00%	0.00%
TRANREVREQ	INT	25002996	0	0
TRANREVREQ%	25,002,996	100.00%	0.00%	0.00%

Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step II. Classification</b>				
<u>Classification</u> <u>Allocator</u>	<u>Total</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>
COMMODITY	EXT	0	1	0
COMMODITY%	1	0.00%	100.00%	0.00%
CUST	EXT	0	0	1
CUST%	1	0.00%	0.00%	100.00%
DEMAND	EXT	1	0	0
DEMAND%	1	100.00%	0.00%	0.00%
MINSYSTEM	EXT	1	0	0
MINSYSTEM%	1	66.76%	0.00%	33.24%
DIST_PreTax	INT	80331372	52015	23104289
DIST_PreTax%	103,487,676	77.62%	0.05%	22.33%
DIST-303	INT	0	0	1
DIST-303%	1	46.14%	2.34%	51.52%
DISTGENPTXL	INT	82467163	136980	44015681
DISTGENPTXL%	126,619,825	65.13%	0.11%	34.76%
DIST-INTANG	INT	57576634	2922717	64276124
DIST-INTANG%	124,775,474	46.14%	2.34%	51.51%
DISTL/P	INT	24081082	9025	23307982
DISTL/P%	47,398,089	50.81%	0.02%	49.17%
DISTLABOR	INT	26429277	1034	28575185
DISTLABOR%	55,005,497	48.05%	0.00%	51.95%
DISTO&M	INT	45602353	4389	20166781
DISTO&M%	65,773,523	69.33%	0.01%	30.66%
DISTPT	INT	1789572877	2972534	955159206
DISTPT%	2,747,704,617	65.13%	0.11%	34.76%
DISTREVREQ	INT	245681359	536981	186822710
DISTREVREQ%	433,041,050	56.73%	0.12%	43.14%
MAIN&SERVICE	INT	702395077	0	632413944
MAIN&SERVICE%	1,334,809,021	52.62%	0.00%	47.38%
STOR_PreTax	INT	-1240046	916200	0
STOR_PreTax%	(323,846)	382.91%	-282.91%	0.00%
STOR-303	INT	1	0	0
STOR-303%	1	71.00%	29.00%	0.00%

Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step II. Classification</b>				
<u>Classification</u> <u>Allocator</u>	<u>Total</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>
STORGENPTXL	INT	649912	0	0
STORGENPTXL%	649,912	100.00%	0.00%	0.00%
STORL/P	INT	534224	750	0
STORL/P%	534,974	99.86%	0.14%	0.00%
STORLABOR	INT	506606	0	0
STORLABOR%	506,606	100.00%	0.00%	0.00%
STORPT	INT	13462916	0	0
STORPT%	13,462,916	100.00%	0.00%	0.00%
STORREVREQ	INT	2802668	3087014	0
STORREVREQ%	5,889,682	47.59%	52.41%	0.00%
STORTOTPT	INT	14836576	295025	0
STORTOTPT%	15,131,600	98.05%	1.95%	0.00%
SUPP_PreTax	INT	0	-408039	0
SUPP_PreTax%	(408,039)	0.00%	100.00%	0.00%
SUPPREVREQ	INT	0	26559887	0
SUPPREVREQ%	26,559,887	0.00%	100.00%	0.00%
TRAN_PreTax	INT	14919959	0	0
TRAN_PreTax%	14,919,959	100.00%	0.00%	0.00%
TRAN-303	INT	1	0	0
TRAN-303%	1	100.00%	0.00%	0.00%
TRANGENPTXL	INT	9770653	0	0
TRANGENPTXL%	9,770,653	100.00%	0.00%	0.00%
TRAN-INTANG	INT	6112931	0	0
TRAN-INTANG%	6,112,931	100.00%	0.00%	0.00%
TRANLABOR	INT	2612659	0	0
TRANLABOR%	2,612,659	100.00%	0.00%	0.00%
TRANPT	INT	208511964	0	0
TRANPT%	208,511,964	100.00%	0.00%	0.00%
TRANREVREQ	INT	25002996	0	0
TRANREVREQ%	25,002,996	100.00%	0.00%	0.00%

Peoples Natural Gas Company LLC - Peoples Division  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step II. Classification</b>				
<u>Classification</u> <u>Allocator</u>	<u>Total</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>
COMMODITY	EXT	0	1	0
COMMODITY%	1	0.00%	100.00%	0.00%
CUST	EXT	0	0	1
CUST%	1	0.00%	0.00%	100.00%
DEMAND	EXT	1	0	0
DEMAND%	1	100.00%	0.00%	0.00%
MINSYSTEM	EXT	1	0	0
MINSYSTEM%	1	64.25%	0.00%	35.75%
DIST_PreTax	INT	22252224	0	19988392
DIST_PreTax%	42,240,616	52.68%	0.00%	47.32%
DIST-303	INT	0	0	1
DIST-303%	1	33.20%	0.00%	66.80%
DISTGENPTXL	INT	30735060	0	41999192
DISTGENPTXL%	72,734,252	42.26%	0.00%	57.74%
DIST-INTANG	INT	27309749	0	54955819
DIST-INTANG%	82,265,568	33.20%	0.00%	66.80%
DISTL/P	INT	11655474	0	20454101
DISTL/P%	32,109,576	36.30%	0.00%	63.70%
DISTLABOR	INT	12108143	0	22298679
DISTLABOR%	34,406,823	35.19%	0.00%	64.81%
DISTO&M	INT	20213987	0	21694497
DISTO&M%	41,908,484	48.23%	0.00%	51.77%
DISTPT	INT	600512036	0	820594450
DISTPT%	1,421,106,486	42.26%	0.00%	57.74%
DISTREVREQ	INT	90937472	0	159553887
DISTREVREQ%	250,491,358	36.30%	0.00%	63.70%
MAIN&SERVICE	INT	254068554	0	438006058
MAIN&SERVICE%	692,074,613	36.71%	0.00%	63.29%
STOR_PreTax	INT	-807108	614716	0
STOR_PreTax%	(192,393)	419.51%	-319.51%	0.00%
STOR-303	INT	1	0	0
STOR-303%	1	81.95%	18.05%	0.00%

Peoples Natural Gas Company LLC - Peoples Division  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step II. Classification</b>				
<u>Classification</u> <u>Allocator</u>	<u>Total</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>
STORGENPTXL	INT	731390	0	0
STORGENPTXL%	731,390	100.00%	0.00%	0.00%
STORL/P	INT	589803	642	0
STORL/P%	590,445	99.89%	0.11%	0.00%
STORLABOR	INT	506606	0	0
STORLABOR%	506,606	100.00%	0.00%	0.00%
STORPT	INT	13462916	0	0
STORPT%	13,462,916	100.00%	0.00%	0.00%
STORREVREQ	INT	2876364	1323527	0
STORREVREQ%	4,199,891	68.49%	31.51%	0.00%
STORTOTPT	INT	15089440	197045	0
STORTOTPT%	15,286,485	98.71%	1.29%	0.00%
SUPP_PreTax	INT	0	-173291	0
SUPP_PreTax%	(173,291)	0.00%	100.00%	0.00%
SUPPREVREQ	INT	0	16400723	0
SUPPREVREQ%	16,400,723	0.00%	100.00%	0.00%
TRAN_PreTax	INT	15416609	0	0
TRAN_PreTax%	15,416,609	100.00%	0.00%	0.00%
TRAN-303	INT	1	0	0
TRAN-303%	1	100.00%	0.00%	0.00%
TRANGENPTXL	INT	8773660	0	0
TRANGENPTXL%	8,773,660	100.00%	0.00%	0.00%
TRAN-INTANG	INT	5645261	0	0
TRAN-INTANG%	5,645,261	100.00%	0.00%	0.00%
TRANLABOR	INT	1448452	0	0
TRANLABOR%	1,448,452	100.00%	0.00%	0.00%
TRANPT	INT	167144624	0	0
TRANPT%	167,144,624	100.00%	0.00%	0.00%
TRANREVREQ	INT	19074422	0	0
TRANREVREQ%	19,074,422	100.00%	0.00%	0.00%

Peoples Natural Gas Company LLC - Peoples Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step II. Classification</b>				
<u>Classification</u> <u>Allocator</u>	<u>Total</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>
COMMODITY	EXT	0	1	0
COMMODITY%	1	0.00%	100.00%	0.00%
CUST	EXT	0	0	1
CUST%	1	0.00%	0.00%	100.00%
DEMAND	EXT	1	0	0
DEMAND%	1	100.00%	0.00%	0.00%
MINSYSTEM	EXT	1	0	0
MINSYSTEM%	1	64.25%	0.00%	35.75%
DIST_PreTax	INT	34412027	0	7828589
DIST_PreTax%	42,240,616	81.47%	0.00%	18.53%
DIST-303	INT	0	0	1
DIST-303%	1	49.59%	0.00%	50.41%
DISTGENPTXL	INT	46608527	0	26125724
DISTGENPTXL%	72,734,252	64.08%	0.00%	35.92%
DIST-INTANG	INT	40793337	0	41472231
DIST-INTANG%	82,265,568	49.59%	0.00%	50.41%
DISTL/P	INT	16934533	0	15175043
DISTL/P%	32,109,576	52.74%	0.00%	47.26%
DISTLABOR	INT	17420433	0	16986390
DISTLABOR%	34,406,823	50.63%	0.00%	49.37%
DISTO&M	INT	29597055	0	12311428
DISTO&M%	41,908,484	70.62%	0.00%	29.38%
DISTPT	INT	910653219	0	510453267
DISTPT%	1,421,106,486	64.08%	0.00%	35.92%
DISTREVREQ	INT	136038532	0	114452826
DISTREVREQ%	250,491,358	54.31%	0.00%	45.69%
MAIN&SERVICE	INT	395448035	0	296626578
MAIN&SERVICE%	692,074,613	57.14%	0.00%	42.86%
STOR_PreTax	INT	-807108	614716	0
STOR_PreTax%	(192,393)	419.51%	-319.51%	0.00%
STOR-303	INT	1	0	0
STOR-303%	1	81.95%	18.05%	0.00%

Peoples Natural Gas Company LLC - Peoples Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step II. Classification</b>				
<u>Classification</u> <u>Allocator</u>	<u>Total</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>
STORGENPTXL	INT	731390	0	0
STORGENPTXL%	731,390	100.00%	0.00%	0.00%
STORL/P	INT	589803	642	0
STORL/P%	590,445	99.89%	0.11%	0.00%
STORLABOR	INT	506606	0	0
STORLABOR%	506,606	100.00%	0.00%	0.00%
STORPT	INT	13462916	0	0
STORPT%	13,462,916	100.00%	0.00%	0.00%
STORREVREQ	INT	2876364	1323527	0
STORREVREQ%	4,199,891	68.49%	31.51%	0.00%
STORTOTPT	INT	15089440	197045	0
STORTOTPT%	15,286,485	98.71%	1.29%	0.00%
SUPP_PreTax	INT	0	-173291	0
SUPP_PreTax%	(173,291)	0.00%	100.00%	0.00%
SUPPREVREQ	INT	0	16400723	0
SUPPREVREQ%	16,400,723	0.00%	100.00%	0.00%
TRAN_PreTax	INT	15416609	0	0
TRAN_PreTax%	15,416,609	100.00%	0.00%	0.00%
TRAN-303	INT	1	0	0
TRAN-303%	1	100.00%	0.00%	0.00%
TRANGENPTXL	INT	8773660	0	0
TRANGENPTXL%	8,773,660	100.00%	0.00%	0.00%
TRAN-INTANG	INT	5645261	0	0
TRAN-INTANG%	5,645,261	100.00%	0.00%	0.00%
TRANLABOR	INT	1448452	0	0
TRANLABOR%	1,448,452	100.00%	0.00%	0.00%
TRANPT	INT	167144624	0	0
TRANPT%	167,144,624	100.00%	0.00%	0.00%
TRANREVREQ	INT	19074422	0	0
TRANREVREQ%	19,074,422	100.00%	0.00%	0.00%

Peoples Natural Gas Company LLC - Equitable Division  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step II. Classification</b>				
<u>Classification</u> <u>Allocator</u>	<u>Total</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>
COMMODITY	EXT	0	1	0
COMMODITY%	1	0.00%	100.00%	0.00%
CUST	EXT	0	0	1
CUST%	1	0.00%	0.00%	100.00%
DEMAND	EXT	1	0	0
DEMAND%	1	100.00%	0.00%	0.00%
MINSYSTEM	EXT	1	0	0
MINSYSTEM%	1	68.61%	0.00%	31.39%
DIST_PreTax	INT	31243514	0	27486901
DIST_PreTax%	58,730,415	53.20%	0.00%	46.80%
DIST-303	INT	0	0	1
DIST-303%	1	29.80%	0.00%	70.20%
DISTGENPTXL	INT	24477731	0	28483246
DISTGENPTXL%	52,960,977	46.22%	0.00%	53.78%
DIST-INTANG	INT	12496559	0	29408664
DIST-INTANG%	41,905,223	29.82%	0.00%	70.18%
DISTL/P	INT	5275047	0	9898170
DISTL/P%	15,173,217	34.77%	0.00%	65.23%
DISTLABOR	INT	6698542	0	13900132
DISTLABOR%	20,598,674	32.52%	0.00%	67.48%
DISTO&M	INT	11652049	0	12212990
DISTO&M%	23,865,039	48.82%	0.00%	51.18%
DISTPT	INT	612853326	0	713140122
DISTPT%	1,325,993,448	46.22%	0.00%	53.78%
DISTREVREQ	INT	78094227	0	106555151
DISTREVREQ%	184,649,378	42.29%	0.00%	57.71%
MAIN&SERVICE	INT	210599939	0	432134470
MAIN&SERVICE%	642,734,409	32.77%	0.00%	67.23%
STOR_PreTax	INT	0	-13525	0
STOR_PreTax%	(13,525)	0.00%	100.00%	0.00%
STOR-303	INT	0	0	0
STOR-303%	0	0.00%	100.00%	0.00%

Peoples Natural Gas Company LLC - Equitable Division  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step II. Classification</b>				
<u>Classification</u> <u>Allocator</u>	<u>Total</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>
STORGENPTXL	INT	0	0	0
STORGENPTXL%	0	0.00%	0.00%	0.00%
STORL/P	INT	0	0	0
STORL/P%	0	0.00%	0.00%	0.00%
STORLABOR	INT	0	0	0
STORLABOR%	0	0.00%	0.00%	0.00%
STORPT	INT	0	0	0
STORPT%	0	0.00%	0.00%	0.00%
STORREVREQ	INT	0	1796583	0
STORREVREQ%	1,796,583	0.00%	100.00%	0.00%
STORTOTPT	INT	0	73448	0
STORTOTPT%	73,448	0.00%	100.00%	0.00%
SUPP_PreTax	INT	0	-233660	0
SUPP_PreTax%	(233,660)	0.00%	100.00%	0.00%
SUPPREVREQ	INT	0	10154377	0
SUPPREVREQ%	10,154,377	0.00%	100.00%	0.00%
TRAN_PreTax	INT	587669	0	0
TRAN_PreTax%	587,669	100.00%	0.00%	0.00%
TRAN-303	INT	1	0	0
TRAN-303%	1	100.00%	0.00%	0.00%
TRANGENPTXL	INT	1686867	0	0
TRANGENPTXL%	1,686,867	100.00%	0.00%	0.00%
TRAN-INTANG	INT	943556	0	0
TRAN-INTANG%	943,556	100.00%	0.00%	0.00%
TRANLABOR	INT	1164208	0	0
TRANLABOR%	1,164,208	100.00%	0.00%	0.00%
TRANPT	INT	41843226	0	0
TRANPT%	41,843,226	100.00%	0.00%	0.00%
TRANREVREQ	INT	6403386	0	0
TRANREVREQ%	6,403,386	100.00%	0.00%	0.00%

Peoples Natural Gas Company LLC - Equitable Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step II. Classification</b>				
<u>Classification</u> <u>Allocator</u>	<u>Total</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>
COMMODITY	EXT	0	1	0
COMMODITY%	1	0.00%	100.00%	0.00%
CUST	EXT	0	0	1
CUST%	1	0.00%	0.00%	100.00%
DEMAND	EXT	1	0	0
DEMAND%	1	100.00%	0.00%	0.00%
MINSYSTEM	EXT	1	0	0
MINSYSTEM%	1	68.61%	0.00%	31.39%
DIST_PreTax	INT	45042570	137259	13550585
DIST_PreTax%	58,730,415	76.69%	0.23%	23.07%
DIST-303	INT	0	0	1
DIST-303%	1	34.09%	8.54%	57.37%
DISTGENPTXL	INT	34990288	143388	17827302
DISTGENPTXL%	52,960,977	66.07%	0.27%	33.66%
DIST-INTANG	INT	14300184	3575760	24029279
DIST-INTANG%	41,905,223	34.13%	8.53%	57.34%
DISTL/P	INT	7267325	7285	7898607
DISTL/P%	15,173,217	47.90%	0.05%	52.06%
DISTLABOR	INT	9131733	892	11466048
DISTLABOR%	20,598,674	44.33%	0.00%	55.66%
DISTO&M	INT	16131634	1795	7731611
DISTO&M%	23,865,039	67.60%	0.01%	32.40%
DISTPT	INT	876058093	3590020	446345335
DISTPT%	1,325,993,448	66.07%	0.27%	33.66%
DISTREVREQ	INT	110543913	675402	73430063
DISTREVREQ%	184,649,378	59.87%	0.37%	39.77%
MAIN&SERVICE	INT	306947043	0	335787366
MAIN&SERVICE%	642,734,409	47.76%	0.00%	52.24%
STOR_PreTax	INT	-1	-13524	0
STOR_PreTax%	(13,525)	0.00%	100.00%	0.00%
STOR-303	INT	0	0	0
STOR-303%	0	0.00%	100.00%	0.00%

Peoples Natural Gas Company LLC - Equitable Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step II. Classification</b>				
<u>Classification</u> <u>Allocator</u>	<u>Total</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>
STORGENPTXL	INT	0	0	0
STORGENPTXL%	0	0.00%	0.00%	0.00%
STORL/P	INT	0	0	0
STORL/P%	0	0.00%	0.00%	0.00%
STORLABOR	INT	0	0	0
STORLABOR%	0	0.00%	0.00%	0.00%
STORPT	INT	0	0	0
STORPT%	0	0.00%	0.00%	0.00%
STORREVREQ	INT	1	1796582	0
STORREVREQ%	1,796,583	0.00%	100.00%	0.00%
STORTOTPT	INT	2	73446	0
STORTOTPT%	73,448	0.00%	100.00%	0.00%
SUPP_PreTax	INT	0	-233660	0
SUPP_PreTax%	(233,660)	0.00%	100.00%	0.00%
SUPPREVREQ	INT	0	10154377	0
SUPPREVREQ%	10,154,377	0.00%	100.00%	0.00%
TRAN_PreTax	INT	587669	0	0
TRAN_PreTax%	587,669	100.00%	0.00%	0.00%
TRAN-303	INT	1	0	0
TRAN-303%	1	100.00%	0.00%	0.00%
TRANGENPTXL	INT	1686867	0	0
TRANGENPTXL%	1,686,867	100.00%	0.00%	0.00%
TRAN-INTANG	INT	943556	0	0
TRAN-INTANG%	943,556	100.00%	0.00%	0.00%
TRANLABOR	INT	1164208	0	0
TRANLABOR%	1,164,208	100.00%	0.00%	0.00%
TRANPT	INT	41843226	0	0
TRANPT%	41,843,226	100.00%	0.00%	0.00%
TRANREVREQ	INT	6403386	0	0
TRANREVREQ%	6,403,386	100.00%	0.00%	0.00%

Peoples Natural Gas Company LLC - Combined  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
Collections	EXT	58,027,491	1,861,406	1,067,554	414,058
Collections%	61,370,509	94.55%	3.03%	1.74%	0.67%
ConnectionFee	EXT	3,399,900	1,697,645	198,823	4,534
ConnectionFee%	5,300,901	64.14%	32.03%	3.75%	0.09%
Cust_Avg	EXT	580,997	41,304	4,953	235
Cust_Avg%	627,488	92.59%	6.58%	0.79%	0.04%
Cust_Avg(Low Pressure)	EXT	580,997	41,304	4,953	-
Cust_Avg(Low Pressure)%	627,253	92.63%	6.58%	0.79%	0.00%
Cust_Deposit	EXT	(15,313,754)	(4,396,413)	(1,959,019)	(1,178,605)
Cust_Deposit%	(22,847,791)	67.03%	19.24%	8.57%	5.16%
CUST-902	EXT	3,922,875	352,021	186,623	122,556
CUST-902%	4,584,075	85.58%	7.68%	4.07%	2.67%
CUST-903	EXT	12,353,041	788,417	86,194	5,649
CUST-903%	13,233,301	93.35%	5.96%	0.65%	0.04%
CUST-908	EXT	9,498,538	24,444	-	-
CUST-908%	9,522,982	99.74%	0.26%	0.00%	0.00%
CUST-912	EXT	488,078	22,227	6,301	1,033,649
CUST-912%	1,550,255	31.48%	1.43%	0.41%	66.68%
DesignDay	EXT	682,227	137,419	202,949	198,406
DesignDay%	1,221,001	55.87%	11.25%	16.62%	16.25%
DesignDay(Low Pressure)	EXT	682,227	137,419	202,949	-
DesignDay(Low Pressure)%	1,022,594	66.72%	13.44%	19.85%	0.00%
Gas_Revenue	EXT	203,033,014	30,944,442	24,410,131	12,575,967
Gas_Revenue%	270,963,554	74.93%	11.42%	9.01%	4.64%
GatherVolumes	EXT	7,470,092	2,971,947	7,582,152	23,980,734
GatherVolumes%	42,004,925	17.78%	7.08%	18.05%	57.09%
LGS_Direct	EXT	-	-	-	1
LGS_Direct%	1	0.00%	0.00%	0.00%	100.00%
M&R Equipment	EXT	-	79	622	604
M&R Equipment%	1,305	0.00%	6.08%	47.63%	46.29%
Meter_Invest	EXT	113,044,045	15,486,750	6,393,335	393,232
Meter_Invest%	135,317,363	83.54%	11.44%	4.72%	0.29%
Non-gas_Revenue	EXT	265,681,853	32,006,975	42,777,457	36,747,373
Non-gas_Revenue%	377,213,659	70.43%	8.49%	11.34%	9.74%
Peak & Average	EXT	0.4941	0.0984	0.1531	0.2543
Peak & Average%	1	0.4941	0.0984	0.1531	0.2543

Peoples Natural Gas Company LLC - Combined  
Design Day Method for the 12 Months Ending October 31, 2020

Step III. Allocation					
Allocation Allocator	Total	Residential Service	Small General Service	Medium General Service	Large General Service
Peak & Average - LP	EXT	66.20%	13.16%	20.64%	0.00%
Peak & Average - LP%	1	66.20%	13.16%	20.64%	0.00%
Revenues	EXT	468,714,867	62,951,417	67,187,588	49,323,340
Revenues%	648,177,213	72.31%	9.71%	10.37%	7.61%
Sales_Firm	EXT	41,241,059	6,045,557	3,372,216	161,482
Sales_Firm%	50,820,315	81.15%	11.90%	6.64%	0.32%
Service_Invest	EXT	869,208,883	49,521,168	10,976,187	482,741
Service_Invest%	930,188,979	93.44%	5.32%	1.18%	0.05%
THRUPUT	EXT	50,052,933	9,818,232	16,324,057	40,337,390
THRUPUT%	116,532,613	42.95%	8.43%	14.01%	34.61%
Transport-Thru	EXT	8,811,874	3,772,675	12,951,841	40,175,909
Transport-Thru%	65,712,299	13.41%	5.74%	19.71%	61.14%
Winter6	EXT	0	0	0	0
Winter6%	1	44.88%	8.88%	14.29%	31.96%
Write-offs	EXT	11,183,933	262,580	17,331	1,635
Write-offs%	11,465,479	97.54%	2.29%	0.15%	0.01%
CUST-908-910	INT	5,858,926	218,857	25,354	2
CUST-908-910%	6,103,139	96.00%	3.59%	0.42%	0.00%
DIST_303-C	INT	373,607,960	27,487,838	7,408,992	2,251,877
DIST_303-C%	410,756,667	90.96%	6.69%	1.80%	0.55%
DIST_303-D	INT	208,727,729	42,020,410	62,042,208	33,465,383
DIST_303-D%	346,255,731	60.28%	12.14%	17.92%	9.66%
DIST_Intang-C	INT	75,609,614	5,562,935	1,499,447	455,698
DIST_Intang-C%	83,127,695	90.96%	6.69%	1.80%	0.55%
DIST_Intang-D	INT	25,105,852	5,054,232	7,462,464	4,025,232
DIST_Intang-D%	41,647,780	60.28%	12.14%	17.92%	9.66%
DIST_PreTax-C	INT	105,706	8,275,304	21,783,839	19,216,215
DIST_PreTax-C%	49,381,065	0.21%	16.76%	44.11%	38.91%
DIST_PreTax-D	INT	47,033,255	1,683,940	384,145	5,005,272
DIST_PreTax-D%	54,106,612	86.93%	3.11%	0.71%	9.25%
DISTGENPTXL-C	INT	63,891,437	4,793,505	1,378,002	299,934
DISTGENPTXL-C%	70,362,878	90.80%	6.81%	1.96%	0.43%
DISTGENPTXL-D	INT	33,901,231	6,828,622	10,084,941	5,442,153
DISTGENPTXL-D%	56,256,947	60.26%	12.14%	17.93%	9.67%
DISTL/P-C	INT	27,087,332	2,008,784	503,604	703,824
DISTL/P-C%	30,303,545	89.39%	6.63%	1.66%	2.32%
DISTL/P-D	INT	10,206,061	2,055,774	3,036,110	1,796,600
DISTL/P-D%	17,094,545	59.70%	12.03%	17.76%	10.51%

Peoples Natural Gas Company LLC - Combined  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
DISTLABOR-C	INT	32,143,228	2,379,098	581,701	948,952
DISTLABOR-C%	36,052,979	89.16%	6.60%	1.61%	2.63%
DISTLABOR-D	INT	11,289,094	2,273,925	3,358,295	2,031,204
DISTLABOR-D%	18,952,518	59.57%	12.00%	17.72%	10.72%
DISTMAIN-SERVICE-C	INT	1,094,093,238	69,436,807	11,751,686	444,107
DISTMAIN-SERVICE-C%	1,175,725,838	93.06%	5.91%	1.00%	0.04%
DISTMAIN-SERVICE-D	INT	660,431,664	133,028,749	196,465,267	101,092,167
DISTMAIN-SERVICE-D%	1,091,017,847	60.53%	12.19%	18.01%	9.27%
DISTMETER-REG-C	INT	181,425,926	24,854,896	10,260,751	631,103
DISTMETER-REG-C%	217,172,677	83.54%	11.44%	4.72%	0.29%
DISTO&M_LABOR-C	INT	21,630,197	1,709,243	440,166	24,980
DISTO&M_LABOR-C%	23,804,586	90.87%	7.18%	1.85%	0.10%
DISTO&M_LABOR-D	INT	11,538,665	2,324,196	3,432,538	2,076,108
DISTO&M_LABOR-D%	19,371,507	59.57%	12.00%	17.72%	10.72%
DISTO&M-C	INT	30,586,978	2,389,588	585,682	37,508
DISTO&M-C%	33,599,756	91.03%	7.11%	1.74%	0.11%
DISTO&M-D	INT	19,233,568	3,874,156	5,721,623	3,344,420
DISTO&M-D%	32,173,767	59.78%	12.04%	17.78%	10.39%
DISTPT-C	INT	1,310,989,404	98,358,005	28,275,239	6,154,345
DISTPT-C%	1,443,776,993	90.80%	6.81%	1.96%	0.43%
DISTPT-D	INT	710,573,733	143,128,714	211,381,534	114,068,169
DISTPT-D%	1,179,152,150	60.26%	12.14%	17.93%	9.67%
DISTREVREQ-C	INT	239,885,219	16,851,038	4,321,981	2,479,484
DISTREVREQ-C%	263,537,722	91.03%	6.39%	1.64%	0.94%
DISTREVREQ-D	INT	101,897,940	20,524,505	30,311,589	16,769,294
DISTREVREQ-D%	169,503,327	60.12%	12.11%	17.88%	9.89%
MAINSPT-C	INT	503,138,249	35,768,511	4,289,230	115,903
MAINSPT-C%	543,311,894	92.61%	6.58%	0.79%	0.02%
MAINSPT-D	INT	660,431,664	133,028,749	196,465,267	101,092,167
MAINSPT-D%	1,091,017,847	60.53%	12.19%	18.01%	9.27%
STOR_303-D	INT	2,043,692	410,471	614,715	730,790
STOR_303-D%	3,799,668	53.79%	10.80%	16.18%	19.23%
STOR_303-E	INT	555,320	109,828	176,780	395,393
STOR_303-E%	1,237,321	44.88%	8.88%	14.29%	31.96%
STOR_Intang-D	INT	388,691	78,068	116,913	138,990
STOR_Intang-D%	722,662	53.79%	10.80%	16.18%	19.23%

Peoples Natural Gas Company LLC - Combined  
Design Day Method for the 12 Months Ending October 31, 2020

Step III. Allocation					
Allocation Allocator	Total	Residential Service	Small General Service	Medium General Service	Large General Service
STOR_Intang-E	INT	132,410	26,187	42,151	94,277
STOR_Intang-E%	295,025	44.88%	8.88%	14.29%	31.96%
STOR_PreTax-D	INT	(522,165)	(153,131)	(244,006)	(320,744)
STOR_PreTax-D%	(1,240,046)	42.11%	12.35%	19.68%	25.87%
STOR_PreTax-E	INT	656,344	78,738	101,294	79,824
STOR_PreTax-E%	916,200	71.64%	8.59%	11.06%	8.71%
STOR_Total Plant-E	INT	132,410	26,187	42,151	94,277
STOR_Total Plant-E%	295,025	44.88%	8.88%	14.29%	31.96%
STORGENPTXL-D	INT	349,562	70,209	105,143	124,997
STORGENPTXL-D%	649,912	53.79%	10.80%	16.18%	19.23%
STORL/P-D	INT	287,338	57,711	86,427	102,747
STORL/P-D%	534,224	53.79%	10.80%	16.18%	19.23%
STORL/P-E	INT	337	67	107	240
STORL/P-E%	750	44.88%	8.88%	14.29%	31.96%
STORLABOR-D	INT	272,483	54,728	81,959	97,435
STORLABOR-D%	506,606	53.79%	10.80%	16.18%	19.23%
STORO&M-D	INT	522,309	104,905	157,103	186,769
STORO&M-D%	971,086	53.79%	10.80%	16.18%	19.23%
STORPT-D	INT	7,241,172	1,454,375	2,178,046	2,589,323
STORPT-D%	13,462,916	53.79%	10.80%	16.18%	19.23%
STORREVREQ-D	INT	1,507,445	302,767	453,419	539,037
STORREVREQ-D%	2,802,668	53.79%	10.80%	16.18%	19.23%
STORREVREQ-E	INT	1,385,477	274,012	441,052	986,473
STORREVREQ-E%	3,087,014	44.88%	8.88%	14.29%	31.96%
SUPP_303-E	INT	16,229,485	2,472,470	1,944,093	994,497
SUPP_303-E%	21,640,545	75.00%	11.43%	8.98%	4.60%
SUPPPT-E	INT	35,018	5,335	4,195	2,146
SUPPPT-E%	46,694	75.00%	11.43%	8.98%	4.60%
SUPPREVREQ-E	INT	380,276	55,780	31,327	1,840
SUPPREVREQ-E%	469,222	81.04%	11.89%	6.68%	0.39%
TRAN_303-D	INT	31,229,261	6,290,415	9,290,083	9,082,154
TRAN_303-D%	55,891,913	55.87%	11.25%	16.62%	16.25%
TRAN_Intang-D	INT	3,415,563	687,986	1,016,062	993,320
TRAN_Intang-D%	6,112,931	55.87%	11.25%	16.62%	16.25%
TRAN_PreTax-D	INT	12,335,199	948,893	986,801	649,066
TRAN_PreTax-D%	14,919,959	82.68%	6.36%	6.61%	4.35%
TRANGENPTXL-D	INT	5,459,292	1,099,649	1,624,031	1,587,682
TRANGENPTXL-D%	9,770,653	55.87%	11.25%	16.62%	16.25%

Peoples Natural Gas Company LLC - Combined  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
TRANL/P-D	INT	1,384,752	278,926	411,936	402,716
TRANL/P-D%	2,478,331	55.87%	11.25%	16.62%	16.25%
TRANLABOR-D	INT	1,459,807	294,045	434,264	424,544
TRANLABOR-D%	2,612,659	55.87%	11.25%	16.62%	16.25%
TRANPT-D	INT	113,089,208	22,779,217	33,641,787	32,888,821
TRANPT-D%	202,399,033	55.87%	11.25%	16.62%	16.25%
TRANREVREQ-D	INT	13,970,270	2,813,989	4,155,877	4,062,861
TRANREVREQ-D%	25,002,996	55.87%	11.25%	16.62%	16.25%

Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020

Step III. Allocation					
Allocation Allocator	Total	Residential Service	Small General Service	Medium General Service	Large General Service
Collections	EXT	58,027,491	1,861,406	1,067,554	414,058
Collections%	61,370,509	94.55%	3.03%	1.74%	0.67%
ConnectionFee	EXT	3,399,900	1,697,645	198,823	4,534
ConnectionFee%	5,300,901	64.14%	32.03%	3.75%	0.09%
Cust_Avg	EXT	580,997	41,304	4,953	235
Cust_Avg%	627,488	92.59%	6.58%	0.79%	0.04%
Cust_Avg(Low Pressure)	EXT	580,997	41,304	4,953	-
Cust_Avg(Low Pressure)%	627,253	92.63%	6.58%	0.79%	0.00%
Cust_Deposit	EXT	(15,313,754)	(4,396,413)	(1,959,019)	(1,178,605)
Cust_Deposit%	(22,847,791)	67.03%	19.24%	8.57%	5.16%
CUST-902	EXT	3,922,875	352,021	186,623	122,556
CUST-902%	4,584,075	85.58%	7.68%	4.07%	2.67%
CUST-903	EXT	12,353,041	788,417	86,194	5,649
CUST-903%	13,233,301	93.35%	5.96%	0.65%	0.04%
CUST-908	EXT	9,498,538	24,444	-	-
CUST-908%	9,522,982	99.74%	0.26%	0.00%	0.00%
CUST-912	EXT	488,078	22,227	6,301	1,033,649
CUST-912%	1,550,255	31.48%	1.43%	0.41%	66.68%
DesignDay	EXT	682,227	137,419	202,949	198,406
DesignDay%	1,221,001	55.87%	11.25%	16.62%	16.25%
DesignDay(Low Pressure)	EXT	682,227	137,419	202,949	-
DesignDay(Low Pressure)%	1,022,594	66.72%	13.44%	19.85%	0.00%
Gas_Revenue	EXT	203,033,014	30,944,442	24,410,131	12,575,967
Gas_Revenue%	270,963,554	74.93%	11.42%	9.01%	4.64%
GatherVolumes	EXT	7,470,092	2,971,947	7,582,152	23,980,734
GatherVolumes%	42,004,925	17.78%	7.08%	18.05%	57.09%
LGS_Direct	EXT	-	-	-	1
LGS_Direct%	1	0.00%	0.00%	0.00%	100.00%
M&R Equipment	EXT	-	79	622	604
M&R Equipment%	1,305	0.00%	6.08%	47.63%	46.29%
Meter_Invest	EXT	113,044,045	15,486,750	6,393,335	393,232
Meter_Invest%	135,317,363	83.54%	11.44%	4.72%	0.29%
Non-gas_Revenue	EXT	265,681,853	32,006,975	42,777,457	36,747,373
Non-gas_Revenue%	377,213,659	70.43%	8.49%	11.34%	9.74%
Peak & Average	EXT	0.4941	0.0984	0.1531	0.2543
Peak & Average%	1	0.4941	0.0984	0.1531	0.2543

Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020

Step III. Allocation					
Allocation Allocator	Total	Residential Service	Small General Service	Medium General Service	Large General Service
Peak & Average - LP	EXT	66.20%	13.16%	20.64%	0.00%
Peak & Average - LP%	1	66.20%	13.16%	20.64%	0.00%
Revenues	EXT	468,714,867	62,951,417	67,187,588	49,323,340
Revenues%	648,177,213	72.31%	9.71%	10.37%	7.61%
Sales_Firm	EXT	41,241,059	6,045,557	3,372,216	161,482
Sales_Firm%	50,820,315	81.15%	11.90%	6.64%	0.32%
Service_Invest	EXT	869,208,883	49,521,168	10,976,187	482,741
Service_Invest%	930,188,979	93.44%	5.32%	1.18%	0.05%
THRUPUT	EXT	50,052,933	9,818,232	16,324,057	40,337,390
THRUPUT%	116,532,613	42.95%	8.43%	14.01%	34.61%
Transport-Thru	EXT	8,811,874	3,772,675	12,951,841	40,175,909
Transport-Thru%	65,712,299	13.41%	5.74%	19.71%	61.14%
Winter6	EXT	0	0	0	0
Winter6%	1	44.88%	8.88%	14.29%	31.96%
Write-offs	EXT	11,183,933	262,580	17,331	1,635
Write-offs%	11,465,479	97.54%	2.29%	0.15%	0.01%
CUST-908-910	INT	5,858,926	218,857	25,354	2
CUST-908-910%	6,103,139	96.00%	3.59%	0.42%	0.00%
DIST_303-C	INT	223,239,124	16,784,817	6,149,329	2,226,767
DIST_303-C%	248,400,037	89.87%	6.76%	2.48%	0.90%
DIST_303-D	INT	287,807,346	57,270,853	89,255,327	74,053,694
DIST_303-D%	508,387,220	56.61%	11.27%	17.56%	14.57%
DIST_Intang-C	INT	57,765,444	4,343,278	1,591,236	576,166
DIST_Intang-C%	64,276,124	89.87%	6.76%	2.48%	0.90%
DIST_Intang-D	INT	32,595,187	6,486,125	10,108,480	8,386,842
DIST_Intang-D%	57,576,634	56.61%	11.27%	17.56%	14.57%
DIST_PreTax-C	INT	(10,115,504)	5,294,522	14,938,007	12,987,264
DIST_PreTax-C%	23,104,289	-43.78%	22.92%	64.65%	56.21%
DIST_PreTax-D	INT	73,435,732	3,655,654	1,281,875	1,958,111
DIST_PreTax-D%	80,331,372	91.42%	4.55%	1.60%	2.44%
DISTGENPTXL-C	INT	39,474,609	3,061,220	1,181,542	298,311
DISTGENPTXL-C%	44,015,681	89.68%	6.95%	2.68%	0.68%
DISTGENPTXL-D	INT	46,675,530	9,291,696	14,483,251	12,016,686
DISTGENPTXL-D%	82,467,163	56.60%	11.27%	17.56%	14.57%
DISTL/P-C	INT	20,616,612	1,537,267	451,336	702,767
DISTL/P-C%	23,307,982	88.45%	6.60%	1.94%	3.02%
DISTL/P-D	INT	13,613,794	2,712,954	4,208,777	3,545,556
DISTL/P-D%	24,081,082	56.53%	11.27%	17.48%	14.72%

Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
DISTLABOR-C	INT	25,230,333	1,871,433	525,796	947,623
DISTLABOR-C%	28,575,185	88.29%	6.55%	1.84%	3.32%
DISTLABOR-D	INT	14,936,766	2,977,415	4,613,326	3,901,769
DISTLABOR-D%	26,429,277	56.52%	11.27%	17.46%	14.76%
DISTMAIN-SERVICE-C	INT	590,954,989	33,668,295	7,462,456	328,204
DISTMAIN-SERVICE-C%	632,413,944	93.44%	5.32%	1.18%	0.05%
DISTMAIN-SERVICE-D	INT	925,503,455	184,150,809	287,665,041	237,010,435
DISTMAIN-SERVICE-D%	1,634,329,741	56.63%	11.27%	17.60%	14.50%
DISTMETER-REG-C	INT	181,425,926	24,854,896	10,260,751	631,103
DISTMETER-REG-C%	217,172,677	83.54%	11.44%	4.72%	0.29%
DISTO&M_LABOR-C	INT	14,562,283	1,190,898	384,555	23,744
DISTO&M_LABOR-C%	16,161,479	90.10%	7.37%	2.38%	0.15%
DISTO&M_LABOR-D	INT	15,266,978	3,043,238	4,715,314	3,988,027
DISTO&M_LABOR-D%	27,013,557	56.52%	11.27%	17.46%	14.76%
DISTO&M-C	INT	18,162,205	1,484,780	484,662	35,134
DISTO&M-C%	20,166,781	90.06%	7.36%	2.40%	0.17%
DISTO&M-D	INT	25,784,704	5,137,596	7,975,690	6,704,363
DISTO&M-D%	45,602,353	56.54%	11.27%	17.49%	14.70%
DISTPT-C	INT	798,971,178	61,959,492	23,914,560	6,037,852
DISTPT-C%	890,883,082	89.68%	6.95%	2.68%	0.68%
DISTPT-D	INT	980,291,315	195,146,551	304,180,897	252,377,480
DISTPT-D%	1,731,996,244	56.60%	11.27%	17.56%	14.57%
DISTREVREQ-C	INT	168,797,889	11,770,849	3,767,920	2,486,052
DISTREVREQ-C%	186,822,710	90.35%	6.30%	2.02%	1.33%
DISTREVREQ-D	INT	139,012,953	27,680,296	43,093,738	35,894,372
DISTREVREQ-D%	245,681,359	56.58%	11.27%	17.54%	14.61%
MAINSPT-C	INT	-	-	-	-
MAINSPT-C%	0	0.00%	0.00%	0.00%	0.00%
MAINSPT-D	INT	925,503,455	184,150,809	287,665,041	237,010,435
MAINSPT-D%	1,634,329,741	56.63%	11.27%	17.60%	14.50%
STOR_303-D	INT	2,043,692	410,471	614,715	730,790
STOR_303-D%	3,799,668	53.79%	10.80%	16.18%	19.23%
STOR_303-E	INT	555,320	109,828	176,780	395,393
STOR_303-E%	1,237,321	44.88%	8.88%	14.29%	31.96%
STOR_Intang-D	INT	388,691	78,068	116,913	138,990
STOR_Intang-D%	722,662	53.79%	10.80%	16.18%	19.23%

Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
STOR_Intang-E	INT	132,410	26,187	42,151	94,277
STOR_Intang-E%	295,025	44.88%	8.88%	14.29%	31.96%
STOR_PreTax-D	INT	(522,165)	(153,131)	(244,006)	(320,744)
STOR_PreTax-D%	(1,240,046)	42.11%	12.35%	19.68%	25.87%
STOR_PreTax-E	INT	656,344	78,738	101,294	79,824
STOR_PreTax-E%	916,200	71.64%	8.59%	11.06%	8.71%
STOR_Total Plant-E	INT	132,410	26,187	42,151	94,277
STOR_Total Plant-E%	295,025	44.88%	8.88%	14.29%	31.96%
STORGENPTXL-D	INT	349,562	70,209	105,143	124,997
STORGENPTXL-D%	649,912	53.79%	10.80%	16.18%	19.23%
STORL/P-D	INT	287,338	57,711	86,427	102,747
STORL/P-D%	534,224	53.79%	10.80%	16.18%	19.23%
STORL/P-E	INT	337	67	107	240
STORL/P-E%	750	44.88%	8.88%	14.29%	31.96%
STORLABOR-D	INT	272,483	54,728	81,959	97,435
STORLABOR-D%	506,606	53.79%	10.80%	16.18%	19.23%
STORO&M-D	INT	522,309	104,905	157,103	186,769
STORO&M-D%	971,086	53.79%	10.80%	16.18%	19.23%
STORPT-D	INT	7,241,172	1,454,375	2,178,046	2,589,323
STORPT-D%	13,462,916	53.79%	10.80%	16.18%	19.23%
STORREVREQ-D	INT	1,507,445	302,767	453,419	539,037
STORREVREQ-D%	2,802,668	53.79%	10.80%	16.18%	19.23%
STORREVREQ-E	INT	1,385,477	274,012	441,052	986,473
STORREVREQ-E%	3,087,014	44.88%	8.88%	14.29%	31.96%
SUPP_303-E	INT	16,229,485	2,472,470	1,944,093	994,497
SUPP_303-E%	21,640,545	75.00%	11.43%	8.98%	4.60%
SUPPPT-E	INT	35,018	5,335	4,195	2,146
SUPPPT-E%	46,694	75.00%	11.43%	8.98%	4.60%
SUPPREVREQ-E	INT	380,276	55,780	31,327	1,840
SUPPREVREQ-E%	469,222	81.04%	11.89%	6.68%	0.39%
TRAN_303-D	INT	31,229,261	6,290,415	9,290,083	9,082,154
TRAN_303-D%	55,891,913	55.87%	11.25%	16.62%	16.25%
TRAN_Intang-D	INT	3,415,563	687,986	1,016,062	993,320
TRAN_Intang-D%	6,112,931	55.87%	11.25%	16.62%	16.25%
TRAN_PreTax-D	INT	12,335,199	948,893	986,801	649,066
TRAN_PreTax-D%	14,919,959	82.68%	6.36%	6.61%	4.35%
TRANGENPTXL-D	INT	5,459,292	1,099,649	1,624,031	1,587,682
TRANGENPTXL-D%	9,770,653	55.87%	11.25%	16.62%	16.25%

Peoples Natural Gas Company LLC - Combined  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
TRANL/P-D	INT	1,384,752	278,926	411,936	402,716
TRANL/P-D%	2,478,331	55.87%	11.25%	16.62%	16.25%
TRANLABOR-D	INT	1,459,807	294,045	434,264	424,544
TRANLABOR-D%	2,612,659	55.87%	11.25%	16.62%	16.25%
TRANPT-D	INT	113,089,208	22,779,217	33,641,787	32,888,821
TRANPT-D%	202,399,033	55.87%	11.25%	16.62%	16.25%
TRANREVREQ-D	INT	13,970,270	2,813,989	4,155,877	4,062,861
TRANREVREQ-D%	25,002,996	55.87%	11.25%	16.62%	16.25%

Peoples Natural Gas Company LLC - Peoples Division  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
Collections	EXT	35,753,915	1,337,447	726,595	283,880
Collections%	38,101,837	93.84%	3.51%	1.91%	0.75%
ConnectionFee	EXT	1,699,950	848,822	99,412	2,267
ConnectionFee%	2,650,451	64.14%	32.03%	3.75%	0.09%
Cust_Avg	EXT	333,053	25,185	2,996	166
Cust_Avg%	361,400	92.16%	6.97%	0.83%	0.05%
Cust_Avg(Low Pressure)	EXT	333,053	25,185	2,996	-
Cust_Avg(Low Pressure)%	361,234	92.20%	6.97%	0.83%	0.00%
Cust_Deposit	EXT	(8,443,463)	(2,777,252)	(1,888,708)	(118,592)
Cust_Deposit%	(13,228,015)	63.83%	21.00%	14.28%	0.90%
CUST-902	EXT	2,976,549	266,801	179,154	98,594
CUST-902%	3,521,098	84.53%	7.58%	5.09%	2.80%
CUST-903	EXT	7,605,712	522,892	56,672	3,051
CUST-903%	8,188,327	92.88%	6.39%	0.69%	0.04%
CUST-908	EXT	5,335,885	13,454	-	-
CUST-908%	5,349,339	99.75%	0.25%	0.00%	0.00%
CUST-912	EXT	246,827	9,240	2,252	516,808
CUST-912%	775,128	31.84%	1.19%	0.29%	66.67%
DesignDay	EXT	393,088	82,511	118,512	105,246
DesignDay%	699,356	56.21%	11.80%	16.95%	15.05%
DesignDay(Low Pressure)	EXT	393,088	82,511	118,512	-
DesignDay(Low Pressure)%	594,110	66.16%	13.89%	19.95%	0.00%
Gas_Revenue	EXT	112,295,218	18,192,281	14,394,378	6,717,713
Gas_Revenue%	151,599,590	74.07%	12.00%	9.49%	4.43%
GatherVolumes	EXT	6,086,736	2,185,961	4,967,279	14,239,825
GatherVolumes%	27,479,800	22.15%	7.95%	18.08%	51.82%
LGS_Direct	EXT	-	-	-	1
LGS_Direct%	1	0.00%	0.00%	0.00%	100.00%
M&R Equipment	EXT	-	31	364	488
M&R Equipment%	883	0.00%	3.52%	41.22%	55.26%
Meter_Invest	EXT	69,316,464	9,163,078	3,887,502	299,029
Meter_Invest%	82,666,073	83.85%	11.08%	4.70%	0.36%
Non-gas_Revenue	EXT	158,897,797	18,311,514	22,893,435	23,561,662
Non-gas_Revenue%	223,664,408	71.04%	8.19%	10.24%	10.53%
Peak & Average	EXT	0.4992	0.1034	0.1581	0.2394
Peak & Average%	1	0.4992	0.1034	0.1581	0.2394

Peoples Natural Gas Company LLC - Peoples Division  
Design Day Method for the 12 Months Ending October 31, 2020

Step III. Allocation						
Allocation Allocator	Total	Residential Service	Small General Service	Medium General Service	Large General Service	
Peak & Average - LP	EXT	65.56%	13.55%	20.89%	0.00%	
Peak & Average - LP%	1	65.56%	13.55%	20.89%	0.00%	
Revenues	EXT	271,193,015	36,503,795	37,287,813	30,279,375	
Revenues%	375,263,998	72.27%	9.73%	9.94%	8.07%	
Sales_Firm	EXT	22,085,640	3,522,781	1,965,721	67,802	
Sales_Firm%	27,641,945	79.90%	12.74%	7.11%	0.25%	
Service_Invest	EXT	508,872,691	29,568,148	6,643,423	333,939	
Service_Invest%	545,418,202	93.30%	5.42%	1.22%	0.06%	
THRUPUT	EXT	28,949,757	5,888,739	9,733,128	21,787,762	
THRUPUT%	66,359,385	43.63%	8.87%	14.67%	32.83%	
Transport-Thru	EXT	6,864,117	2,365,958	7,767,406	21,719,960	
Transport-Thru%	38,717,441	17.73%	6.11%	20.06%	56.10%	
Winter6	EXT	0	0	0	0	
Winter6%	1	45.67%	9.38%	14.95%	30.00%	
Write-offs	EXT	6,540,628	174,919	17,331	-	
Write-offs%	6,732,877	97.14%	2.60%	0.26%	0.00%	
CUST-908-910	INT	6,742,470	152,627	16,691	2	
CUST-908-910%	6,911,790	97.55%	2.21%	0.24%	0.00%	
DIST_303-C	INT	224,328,744	17,302,838	5,345,852	2,358,995	
DIST_303-C%	249,336,428	89.97%	6.94%	2.14%	0.95%	
DIST_303-D	INT	105,077,395	22,043,005	31,653,123	14,282,204	
DIST_303-D%	173,055,727	60.72%	12.74%	18.29%	8.25%	
DIST_Intang-C	INT	49,443,918	3,813,689	1,178,270	519,942	
DIST_Intang-C%	54,955,819	89.97%	6.94%	2.14%	0.95%	
DIST_Intang-D	INT	16,582,157	3,478,584	4,995,147	2,253,860	
DIST_Intang-D%	27,309,749	60.72%	12.74%	18.29%	8.25%	
DIST_PreTax-C	INT	(7,572,510)	3,867,036	11,313,153	12,380,713	
DIST_PreTax-C%	19,988,392	-37.88%	19.35%	56.60%	61.94%	
DIST_PreTax-D	INT	21,135,239	(412,633)	(1,879,425)	3,409,043	
DIST_PreTax-D%	22,252,224	94.98%	-1.85%	-8.45%	15.32%	
DISTGENPTXL-C	INT	37,691,037	2,992,387	963,037	352,731	
DISTGENPTXL-C%	41,999,192	89.74%	7.12%	2.29%	0.84%	
DISTGENPTXL-D	INT	18,673,784	3,919,711	5,629,951	2,511,615	
DISTGENPTXL-D%	30,735,060	60.76%	12.75%	18.32%	8.17%	
DISTL/P-C	INT	18,234,534	1,379,173	365,057	475,338	
DISTL/P-C%	20,454,101	89.15%	6.74%	1.78%	2.32%	
DISTL/P-D	INT	7,015,435	1,472,569	2,115,092	1,052,379	
DISTL/P-D%	11,655,474	60.19%	12.63%	18.15%	9.03%	

Peoples Natural Gas Company LLC - Peoples Division  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
DISTLABOR-C	INT	19,857,011	1,489,430	379,200	573,038
DISTLABOR-C%	22,298,679	89.05%	6.68%	1.70%	2.57%
DISTLABOR-D	INT	7,272,559	1,526,540	2,192,615	1,116,429
DISTLABOR-D%	12,108,143	60.06%	12.61%	18.11%	9.22%
DISTMAIN-SERVICE-C	INT	541,997,966	36,138,032	5,999,078	248,781
DISTMAIN-SERVICE-C%	584,383,856	92.75%	6.18%	1.03%	0.04%
DISTMAIN-SERVICE-D	INT	315,955,384	66,320,444	95,257,241	39,586,357
DISTMAIN-SERVICE-D%	517,119,426	61.10%	12.82%	18.42%	7.66%
DISTMETER-REG-C	INT	123,904,996	16,379,242	6,949,012	534,522
DISTMETER-REG-C%	147,767,772	83.85%	11.08%	4.70%	0.36%
DISTO&M_LABOR-C	INT	13,532,419	1,074,916	267,270	19,255
DISTO&M_LABOR-C%	14,893,860	90.86%	7.22%	1.79%	0.13%
DISTO&M_LABOR-D	INT	7,365,468	1,546,042	2,220,626	1,130,692
DISTO&M_LABOR-D%	12,262,829	60.06%	12.61%	18.11%	9.22%
DISTO&M-C	INT	19,721,831	1,561,123	375,107	36,436
DISTO&M-C%	21,694,497	90.91%	7.20%	1.73%	0.17%
DISTO&M-D	INT	12,186,556	2,558,009	3,674,140	1,795,283
DISTO&M-D%	20,213,987	60.29%	12.65%	18.18%	8.88%
DISTPT-C	INT	687,101,647	54,550,743	17,556,008	6,430,233
DISTPT-C%	765,638,631	89.74%	7.12%	2.29%	0.84%
DISTPT-D	INT	348,262,075	73,101,762	104,997,370	46,841,080
DISTPT-D%	573,202,287	60.76%	12.75%	18.32%	8.17%
DISTREVREQ-C	INT	144,382,437	10,414,442	2,914,780	1,842,226
DISTREVREQ-C%	159,553,887	90.49%	6.53%	1.83%	1.15%
DISTREVREQ-D	INT	55,085,967	11,562,426	16,607,157	7,681,922
DISTREVREQ-D%	90,937,472	60.58%	12.71%	18.26%	8.45%
MAINSPT-C	INT	265,246,723	20,057,346	2,386,041	67,168
MAINSPT-C%	287,757,278	92.18%	6.97%	0.83%	0.02%
MAINSPT-D	INT	315,955,384	66,320,444	95,257,241	39,586,357
MAINSPT-D%	517,119,426	61.10%	12.82%	18.42%	7.66%
STOR_303-D	INT	2,424,459	507,158	740,949	800,141
STOR_303-D%	4,472,707	54.21%	11.34%	16.57%	17.89%
STOR_303-E	INT	289,669	59,499	94,797	190,289
STOR_303-E%	634,254	45.67%	9.38%	14.95%	30.00%
STOR_Intang-D	INT	484,824	101,417	148,169	160,006
STOR_Intang-D%	894,416	54.21%	11.34%	16.57%	17.89%

Peoples Natural Gas Company LLC - Peoples Division  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
STOR_Intang-E	INT	89,992	18,485	29,451	59,118
STOR_Intang-E%	197,045	45.67%	9.38%	14.95%	30.00%
STOR_PreTax-D	INT	(204,864)	(134,130)	(223,239)	(244,875)
STOR_PreTax-D%	(807,108)	25.38%	16.62%	27.66%	30.34%
STOR_PreTax-E	INT	442,785	50,675	61,116	60,139
STOR_PreTax-E%	614,716	72.03%	8.24%	9.94%	9.78%
STOR_Total Plant-E	INT	89,992	18,485	29,451	59,118
STOR_Total Plant-E%	197,045	45.67%	9.38%	14.95%	30.00%
STORGENPTXL-D	INT	396,455	82,932	121,162	130,841
STORGENPTXL-D%	731,390	54.21%	11.34%	16.57%	17.89%
STORL/P-D	INT	319,707	66,878	97,707	105,512
STORL/P-D%	589,803	54.21%	11.34%	16.57%	17.89%
STORL/P-E	INT	293	60	96	192
STORL/P-E%	642	45.67%	9.38%	14.95%	30.00%
STORLABOR-D	INT	274,609	57,444	83,924	90,629
STORLABOR-D%	506,606	54.21%	11.34%	16.57%	17.89%
STORO&M-D	INT	526,383	110,111	160,870	173,722
STORO&M-D%	971,086	54.21%	11.34%	16.57%	17.89%
STORPT-D	INT	7,297,658	1,526,553	2,230,269	2,408,436
STORPT-D%	13,462,916	54.21%	11.34%	16.57%	17.89%
STORREVREQ-D	INT	1,559,151	326,149	476,499	514,565
STORREVREQ-D%	2,876,364	54.21%	11.34%	16.57%	17.89%
STORREVREQ-E	INT	604,465	124,159	197,818	397,085
STORREVREQ-E%	1,323,527	45.67%	9.38%	14.95%	30.00%
SUPP_303-E	INT	9,380,067	1,519,561	1,201,622	560,053
SUPP_303-E%	12,661,304	74.08%	12.00%	9.49%	4.42%
SUPPPT-E	INT	20,307	3,290	2,601	1,212
SUPPPT-E%	27,410	74.08%	12.00%	9.49%	4.42%
SUPPREVREQ-E	INT	666	119	254	284
SUPPREVREQ-E%	1,322	50.36%	8.97%	19.20%	21.47%
TRAN_303-D	INT	25,394,550	5,330,429	7,656,191	6,799,159
TRAN_303-D%	45,180,329	56.21%	11.80%	16.95%	15.05%
TRAN_Intang-D	INT	3,173,037	666,035	956,637	849,552
TRAN_Intang-D%	5,645,261	56.21%	11.80%	16.95%	15.05%
TRAN_PreTax-D	INT	12,249,055	959,851	951,063	1,256,641
TRAN_PreTax-D%	15,416,609	79.45%	6.23%	6.17%	8.15%
TRANGENPTXL-D	INT	4,931,419	1,035,127	1,486,771	1,320,343
TRANGENPTXL-D%	8,773,660	56.21%	11.80%	16.95%	15.05%

Peoples Natural Gas Company LLC - Peoples Division  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
TRANL/P-D	INT	982,018	206,130	296,068	262,926
TRANL/P-D%	1,747,142	56.21%	11.80%	16.95%	15.05%
TRANLABOR-D	INT	814,133	170,890	245,452	217,977
TRANLABOR-D%	1,448,452	56.21%	11.80%	16.95%	15.05%
TRANPT-D	INT	90,774,099	19,053,888	27,367,441	24,303,936
TRANPT-D%	161,499,363	56.21%	11.80%	16.95%	15.05%
TRANREVREQ-D	INT	10,721,178	2,250,423	3,232,323	2,870,497
TRANREVREQ-D%	19,074,422	56.21%	11.80%	16.95%	15.05%

Peoples Natural Gas Company LLC - Peoples Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
Collections	EXT	35,753,915	1,337,447	726,595	283,880
Collections%	38,101,837	93.84%	3.51%	1.91%	0.75%
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ConnectionFee%	2,650,451	64.14%	32.03%	3.75%	0.09%
Cust_Avg	EXT	333,053	25,185	2,996	166
Cust_Avg%	361,400	92.16%	6.97%	0.83%	0.05%
Cust_Avg(Low Pressure)	EXT	333,053	25,185	2,996	-
Cust_Avg(Low Pressure)%	361,234	92.20%	6.97%	0.83%	0.00%
Cust_Deposit	EXT	(8,443,463)	(2,777,252)	(1,888,708)	(118,592)
Cust_Deposit%	(13,228,015)	63.83%	21.00%	14.28%	0.90%
CUST-902	EXT	2,976,549	266,801	179,154	98,594
CUST-902%	3,521,098	84.53%	7.58%	5.09%	2.80%
CUST-903	EXT	7,605,712	522,892	56,672	3,051
CUST-903%	8,188,327	92.88%	6.39%	0.69%	0.04%
CUST-908	EXT	5,335,885	13,454	-	-
CUST-908%	5,349,339	99.75%	0.25%	0.00%	0.00%
CUST-912	EXT	246,827	9,240	2,252	516,808
CUST-912%	775,128	31.84%	1.19%	0.29%	66.67%
DesignDay	EXT	393,088	82,511	118,512	105,246
DesignDay%	699,356	56.21%	11.80%	16.95%	15.05%
DesignDay(Low Pressure)	EXT	393,088	82,511	118,512	-
DesignDay(Low Pressure)%	594,110	66.16%	13.89%	19.95%	0.00%
Gas_Revenue	EXT	112,295,218	18,192,281	14,394,378	6,717,713
Gas_Revenue%	151,599,590	74.07%	12.00%	9.49%	4.43%
GatherVolumes	EXT	6,086,736	2,185,961	4,967,279	14,239,825
GatherVolumes%	27,479,800	22.15%	7.95%	18.08%	51.82%
LGS_Direct	EXT	-	-	-	1
LGS_Direct%	1	0.00%	0.00%	0.00%	100.00%
M&R Equipment	EXT	-	31	364	488
M&R Equipment%	883	0.00%	3.52%	41.22%	55.26%
Meter_Invest	EXT	69,316,464	9,163,078	3,887,502	299,029
Meter_Invest%	82,666,073	83.85%	11.08%	4.70%	0.36%
Non-gas_Revenue	EXT	158,897,797	18,311,514	22,893,435	23,561,662
Non-gas_Revenue%	223,664,408	71.04%	8.19%	10.24%	10.53%
Peak & Average	EXT	0.4992	0.1034	0.1581	0.2394
Peak & Average%	1	0.4992	0.1034	0.1581	0.2394

Peoples Natural Gas Company LLC - Peoples Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

Step III. Allocation						
Allocation Allocator	Total	Residential Service	Small General Service	Medium General Service	Large General Service	
Peak & Average - LP	EXT	65.56%	13.55%	20.89%	0.00%	
Peak & Average - LP%	1	65.56%	13.55%	20.89%	0.00%	
Revenues	EXT	271,193,015	36,503,795	37,287,813	30,279,375	
Revenues%	375,263,998	72.27%	9.73%	9.94%	8.07%	
Sales_Firm	EXT	22,085,640	3,522,781	1,965,721	67,802	
Sales_Firm%	27,641,945	79.90%	12.74%	7.11%	0.25%	
Service_Invest	EXT	508,872,691	29,568,148	6,643,423	333,939	
Service_Invest%	545,418,202	93.30%	5.42%	1.22%	0.06%	
THRUPUT	EXT	28,949,757	5,888,739	9,733,128	21,787,762	
THRUPUT%	66,359,385	43.63%	8.87%	14.67%	32.83%	
Transport-Thru	EXT	6,864,117	2,365,958	7,767,406	21,719,960	
Transport-Thru%	38,717,441	17.73%	6.11%	20.06%	56.10%	
Winter6	EXT	0	0	0	0	
Winter6%	1	45.67%	9.38%	14.95%	30.00%	
Write-offs	EXT	6,540,628	174,919	17,331	-	
Write-offs%	6,732,877	97.14%	2.60%	0.26%	0.00%	
CUST-908-910	INT	6,742,470	152,627	16,691	2	
CUST-908-910%	6,911,790	97.55%	2.21%	0.24%	0.00%	
DIST_303-C	INT	142,838,175	11,128,196	4,628,061	2,347,078	
DIST_303-C%	160,941,510	88.75%	6.91%	2.88%	1.46%	
DIST_303-D	INT	150,434,637	31,129,338	47,650,694	32,235,977	
DIST_303-D%	261,450,645	57.54%	11.91%	18.23%	12.33%	
DIST_Intang-C	INT	36,807,271	2,867,571	1,192,583	604,807	
DIST_Intang-C%	41,472,231	88.75%	6.91%	2.88%	1.46%	
DIST_Intang-D	INT	23,471,852	4,857,014	7,434,791	5,029,680	
DIST_Intang-D%	40,793,337	57.54%	11.91%	18.23%	12.33%	
DIST_PreTax-C	INT	(10,947,012)	2,557,937	7,768,270	8,449,393	
DIST_PreTax-C%	7,828,589	-139.83%	32.67%	99.23%	107.93%	
DIST_PreTax-D	INT	34,519,153	112,020	(2,580,567)	2,361,421	
DIST_PreTax-D%	34,412,027	100.31%	0.33%	-7.50%	6.86%	
DISTGENPTXL-C	INT	23,042,911	1,887,011	841,277	354,526	
DISTGENPTXL-C%	26,125,724	88.20%	7.22%	3.22%	1.36%	
DISTGENPTXL-D	INT	26,817,132	5,550,950	8,502,666	5,737,779	
DISTGENPTXL-D%	46,608,527	57.54%	11.91%	18.24%	12.31%	
DISTL/P-C	INT	13,373,527	1,003,280	323,569	474,667	
DISTL/P-C%	15,175,043	88.13%	6.61%	2.13%	3.13%	
DISTL/P-D	INT	9,724,226	2,015,216	3,070,487	2,124,604	
DISTL/P-D%	16,934,533	57.42%	11.90%	18.13%	12.55%	

Peoples Natural Gas Company LLC - Peoples Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

Step III. Allocation					
Allocation Allocator	Total	Residential Service	Small General Service	Medium General Service	Large General Service
DISTLABOR-C	INT	14,968,192	1,108,982	337,188	572,028
DISTLABOR-C%	16,986,390	88.12%	6.53%	1.99%	3.37%
DISTLABOR-D	INT	9,998,547	2,072,641	3,154,028	2,195,218
DISTLABOR-D%	17,420,433	57.40%	11.90%	18.11%	12.60%
DISTMAIN-SERVICE-C	INT	276,751,242	16,080,686	3,613,037	181,613
DISTMAIN-SERVICE-C%	296,626,578	93.30%	5.42%	1.22%	0.06%
DISTMAIN-SERVICE-D	INT	463,618,271	95,902,008	147,335,286	98,021,139
DISTMAIN-SERVICE-D%	804,876,704	57.60%	11.92%	18.31%	12.18%
DISTMETER-REG-C	INT	123,904,996	16,379,242	6,949,012	534,522
DISTMETER-REG-C%	147,767,772	83.85%	11.08%	4.70%	0.36%
DISTO&M_LABOR-C	INT	8,580,487	689,638	225,285	18,294
DISTO&M_LABOR-C%	9,513,704	90.19%	7.25%	2.37%	0.19%
DISTO&M_LABOR-D	INT	10,126,281	2,099,119	3,194,322	2,223,262
DISTO&M_LABOR-D%	17,642,985	57.40%	11.90%	18.11%	12.60%
DISTO&M-C	INT	11,083,263	893,224	300,214	34,727
DISTO&M-C%	12,311,428	90.02%	7.26%	2.44%	0.28%
DISTO&M-D	INT	17,001,386	3,522,566	5,372,276	3,700,827
DISTO&M-D%	29,597,055	57.44%	11.90%	18.15%	12.50%
DISTPT-C	INT	413,641,660	33,873,608	15,101,696	6,364,072
DISTPT-C%	468,981,036	88.20%	7.22%	3.22%	1.36%
DISTPT-D	INT	500,490,970	103,597,969	158,686,159	107,084,785
DISTPT-D%	869,859,882	57.54%	11.91%	18.24%	12.31%
DISTREVREQ-C	INT	102,788,756	7,246,613	2,569,109	1,848,347
DISTREVREQ-C%	114,452,826	89.81%	6.33%	2.24%	1.61%
DISTREVREQ-D	INT	78,224,586	16,197,520	24,769,394	16,847,031
DISTREVREQ-D%	136,038,532	57.50%	11.91%	18.21%	12.38%
MAINSPT-C	INT	-	-	-	-
MAINSPT-C%	0	0.00%	0.00%	0.00%	0.00%
MAINSPT-D	INT	463,618,271	95,902,008	147,335,286	98,021,139
MAINSPT-D%	804,876,704	57.60%	11.92%	18.31%	12.18%
STOR_303-D	INT	2,424,459	507,158	740,949	800,141
STOR_303-D%	4,472,707	54.21%	11.34%	16.57%	17.89%
STOR_303-E	INT	289,669	59,499	94,797	190,289
STOR_303-E%	634,254	45.67%	9.38%	14.95%	30.00%
STOR_Intang-D	INT	484,824	101,417	148,169	160,006
STOR_Intang-D%	894,416	54.21%	11.34%	16.57%	17.89%

Peoples Natural Gas Company LLC - Peoples Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
STOR_Intang-E	INT	89,992	18,485	29,451	59,118
STOR_Intang-E%	197,045	45.67%	9.38%	14.95%	30.00%
STOR_PreTax-D	INT	(204,864)	(134,130)	(223,239)	(244,875)
STOR_PreTax-D%	(807,108)	25.38%	16.62%	27.66%	30.34%
STOR_PreTax-E	INT	442,785	50,675	61,116	60,139
STOR_PreTax-E%	614,716	72.03%	8.24%	9.94%	9.78%
STOR_Total Plant-E	INT	89,992	18,485	29,451	59,118
STOR_Total Plant-E%	197,045	45.67%	9.38%	14.95%	30.00%
STORGENPTXL-D	INT	396,455	82,932	121,162	130,841
STORGENPTXL-D%	731,390	54.21%	11.34%	16.57%	17.89%
STORL/P-D	INT	319,707	66,878	97,707	105,512
STORL/P-D%	589,803	54.21%	11.34%	16.57%	17.89%
STORL/P-E	INT	293	60	96	192
STORL/P-E%	642	45.67%	9.38%	14.95%	30.00%
STORLABOR-D	INT	274,609	57,444	83,924	90,629
STORLABOR-D%	506,606	54.21%	11.34%	16.57%	17.89%
STORO&M-D	INT	526,383	110,111	160,870	173,722
STORO&M-D%	971,086	54.21%	11.34%	16.57%	17.89%
STORPT-D	INT	7,297,658	1,526,553	2,230,269	2,408,436
STORPT-D%	13,462,916	54.21%	11.34%	16.57%	17.89%
STORREVREQ-D	INT	1,559,151	326,149	476,499	514,565
STORREVREQ-D%	2,876,364	54.21%	11.34%	16.57%	17.89%
STORREVREQ-E	INT	604,465	124,159	197,818	397,085
STORREVREQ-E%	1,323,527	45.67%	9.38%	14.95%	30.00%
SUPP_303-E	INT	9,380,067	1,519,561	1,201,622	560,053
SUPP_303-E%	12,661,304	74.08%	12.00%	9.49%	4.42%
SUPPPT-E	INT	20,307	3,290	2,601	1,212
SUPPPT-E%	27,410	74.08%	12.00%	9.49%	4.42%
SUPPREVREQ-E	INT	666	119	254	284
SUPPREVREQ-E%	1,322	50.36%	8.97%	19.20%	21.47%
TRAN_303-D	INT	25,394,550	5,330,429	7,656,191	6,799,159
TRAN_303-D%	45,180,329	56.21%	11.80%	16.95%	15.05%
TRAN_Intang-D	INT	3,173,037	666,035	956,637	849,552
TRAN_Intang-D%	5,645,261	56.21%	11.80%	16.95%	15.05%
TRAN_PreTax-D	INT	12,249,055	959,851	951,063	1,256,641
TRAN_PreTax-D%	15,416,609	79.45%	6.23%	6.17%	8.15%
TRANGENPTXL-D	INT	4,931,419	1,035,127	1,486,771	1,320,343
TRANGENPTXL-D%	8,773,660	56.21%	11.80%	16.95%	15.05%

Peoples Natural Gas Company LLC - Peoples Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
TRANL/P-D	INT	982,018	206,130	296,068	262,926
TRANL/P-D%	1,747,142	56.21%	11.80%	16.95%	15.05%
TRANLABOR-D	INT	814,133	170,890	245,452	217,977
TRANLABOR-D%	1,448,452	56.21%	11.80%	16.95%	15.05%
TRANPT-D	INT	90,774,099	19,053,888	27,367,441	24,303,936
TRANPT-D%	161,499,363	56.21%	11.80%	16.95%	15.05%
TRANREVREQ-D	INT	10,721,178	2,250,423	3,232,323	2,870,497
TRANREVREQ-D%	19,074,422	56.21%	11.80%	16.95%	15.05%

Peoples Natural Gas Company LLC - Equitable Division  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
Collections	EXT	22,273,576	523,959	340,959	130,178
Collections%	23,268,672	95.72%	2.25%	1.47%	0.56%
ConnectionFee	EXT	1,699,950	848,822	99,412	2,267
ConnectionFee%	2,650,451	64.14%	32.03%	3.75%	0.09%
Cust_Avg	EXT	247,943	16,119	1,957	69
Cust_Avg%	266,088	93.18%	6.06%	0.74%	0.03%
Cust_Avg(Low Pressure)	EXT	247,943	16,119	1,957	-
Cust_Avg(Low Pressure)%	266,019	93.21%	6.06%	0.74%	0.00%
Cust_Deposit	EXT	(6,870,291)	(1,619,162)	(70,311)	(1,060,013)
Cust_Deposit%	(9,619,777)	71.42%	16.83%	0.73%	11.02%
CUST-902	EXT	946,326	85,220	7,469	23,962
CUST-902%	1,062,977	89.03%	8.02%	0.70%	2.25%
CUST-903	EXT	4,747,329	265,525	29,522	2,598
CUST-903%	5,044,975	94.10%	5.26%	0.59%	0.05%
CUST-908	EXT	4,162,653	10,990	-	-
CUST-908%	4,173,643	99.74%	0.26%	0.00%	0.00%
CUST-912	EXT	241,252	12,987	4,049	516,841
CUST-912%	775,128	31.12%	1.68%	0.52%	66.68%
DesignDay	EXT	289,139	54,908	84,437	93,161
DesignDay%	521,645	55.43%	10.53%	16.19%	17.86%
DesignDay(Low Pressure)	EXT	289,139	54,908	84,437	-
DesignDay(Low Pressure)%	428,484	67.48%	12.81%	19.71%	0.00%
Gas_Revenue	EXT	90,737,796	12,752,161	10,015,753	5,858,254
Gas_Revenue%	119,363,964	76.02%	10.68%	8.39%	4.91%
GatherVolumes	EXT	1,383,356	785,986	2,614,873	9,740,908
GatherVolumes%	14,525,124	9.52%	5.41%	18.00%	67.06%
LGS_Direct	EXT	-	-	-	1
LGS_Direct%	1	0.00%	0.00%	0.00%	100.00%
M&R Equipment	EXT	-	48	258	116
M&R Equipment%	422	0.00%	11.43%	61.04%	27.52%
Meter_Invest	EXT	43,727,581	6,323,673	2,505,833	94,203
Meter_Invest%	52,651,290	83.05%	12.01%	4.76%	0.18%
Non-gas_Revenue	EXT	106,784,056	13,695,461	19,884,022	13,185,711
Non-gas_Revenue%	153,549,251	69.54%	8.92%	12.95%	8.59%
Peak & Average	EXT	0.4874	0.0918	0.1466	0.2742
Peak & Average%	1	0.4874	0.0918	0.1466	0.2742

Peoples Natural Gas Company LLC - Equitable Division  
Design Day Method for the 12 Months Ending October 31, 2020

Step III. Allocation						
Allocation Allocator	Total	Residential Service	Small General Service	Medium General Service	Large General Service	
Peak & Average - LP	EXT	67.11%	12.62%	20.27%	0.00%	
Peak & Average - LP%	1	67.11%	12.62%	20.27%	0.00%	
Revenues	EXT	197,521,852	26,447,622	29,899,775	19,043,965	
Revenues%	272,913,215	72.38%	9.69%	10.96%	6.98%	
Sales_Firm	EXT	19,155,419	2,522,776	1,406,495	93,680	
Sales_Firm%	23,178,370	82.64%	10.88%	6.07%	0.40%	
Service_Invest	EXT	360,336,192	19,953,020	4,332,764	148,802	
Service_Invest%	384,770,777	93.65%	5.19%	1.13%	0.04%	
THRUPUT	EXT	21,103,177	3,929,493	6,590,930	18,549,629	
THRUPUT%	50,173,228	42.06%	7.83%	13.14%	36.97%	
Transport-Thru	EXT	1,947,758	1,406,717	5,184,435	18,455,949	
Transport-Thru%	26,994,858	7.22%	5.21%	19.21%	68.37%	
Winter6	EXT	0	0	0	0	
Winter6%	1	43.86%	8.22%	13.43%	34.49%	
Write-offs	EXT	4,643,305	87,661	-	1,635	
Write-offs%	4,732,601	98.11%	1.85%	0.00%	0.03%	
CUST-908-910	INT	(884,800)	67,333	8,816	-	
CUST-908-910%	(808,651)	109.42%	-8.33%	-1.09%	0.00%	
DIST_303-C	INT	128,457,860	8,681,512	1,710,629	227,136	
DIST_303-C%	139,077,137	92.36%	6.24%	1.23%	0.16%	
DIST_303-D	INT	105,513,386	20,023,844	30,782,050	20,126,176	
DIST_303-D%	176,445,456	59.80%	11.35%	17.45%	11.41%	
DIST_Intang-C	INT	27,163,080	1,835,787	361,789	48,008	
DIST_Intang-C%	29,408,664	92.36%	6.24%	1.23%	0.16%	
DIST_Intang-D	INT	7,472,844	1,418,164	2,180,101	1,425,450	
DIST_Intang-D%	12,496,559	59.80%	11.35%	17.45%	11.41%	
DIST_PreTax-C	INT	6,095,403	4,280,107	10,399,546	6,711,845	
DIST_PreTax-C%	27,486,901	22.18%	15.57%	37.83%	24.42%	
DIST_PreTax-D	INT	25,232,999	2,100,677	2,450,742	1,459,096	
DIST_PreTax-D%	31,243,514	80.76%	6.72%	7.84%	4.67%	
DISTGENPTXL-C	INT	26,221,373	1,813,870	425,482	22,521	
DISTGENPTXL-C%	28,483,246	92.06%	6.37%	1.49%	0.08%	
DISTGENPTXL-D	INT	14,606,595	2,773,818	4,265,552	2,831,767	
DISTGENPTXL-D%	24,477,731	59.67%	11.33%	17.43%	11.57%	
DISTL/P-C	INT	8,897,943	627,704	139,987	232,536	
DISTL/P-C%	9,898,170	89.89%	6.34%	1.41%	2.35%	
DISTL/P-D	INT	3,118,785	592,262	910,777	653,223	
DISTL/P-D%	5,275,047	59.12%	11.23%	17.27%	12.38%	

Peoples Natural Gas Company LLC - Equitable Division  
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<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
DISTLABOR-C	INT	12,448,479	880,916	194,858	375,879
DISTLABOR-C%	13,900,132	89.56%	6.34%	1.40%	2.70%
DISTLABOR-D	INT	3,950,140	750,138	1,153,558	844,706
DISTLABOR-D%	6,698,542	58.97%	11.20%	17.22%	12.61%
DISTMAIN-SERVICE-C	INT	557,088,548	33,185,960	5,696,174	172,337
DISTMAIN-SERVICE-C%	596,143,019	93.45%	5.57%	0.96%	0.03%
DISTMAIN-SERVICE-D	INT	340,820,968	64,722,493	99,529,674	64,024,250
DISTMAIN-SERVICE-D%	569,097,384	59.89%	11.37%	17.49%	11.25%
DISTMETER-REG-C	INT	57,641,676	8,335,862	3,303,188	124,178
DISTMETER-REG-C%	69,404,905	83.05%	12.01%	4.76%	0.18%
DISTO&M_LABOR-C	INT	8,230,457	656,178	175,495	6,231
DISTO&M_LABOR-C%	9,068,361	90.76%	7.24%	1.94%	0.07%
DISTO&M_LABOR-D	INT	4,099,040	778,414	1,197,041	876,547
DISTO&M_LABOR-D%	6,951,043	58.97%	11.20%	17.22%	12.61%
DISTO&M-C	INT	11,115,726	869,384	220,172	7,708
DISTO&M-C%	12,212,990	91.02%	7.12%	1.80%	0.06%
DISTO&M-D	INT	6,895,358	1,309,440	2,013,648	1,433,603
DISTO&M-D%	11,652,049	59.18%	11.24%	17.28%	12.30%
DISTPT-C	INT	629,435,904	43,541,394	10,213,553	540,607
DISTPT-C%	683,731,458	92.06%	6.37%	1.49%	0.08%
DISTPT-D	INT	358,250,849	68,032,458	104,619,708	69,453,752
DISTPT-D%	600,356,767	59.67%	11.33%	17.43%	11.57%
DISTREVREQ-C	INT	97,865,807	6,547,547	1,408,726	733,072
DISTREVREQ-C%	106,555,151	91.85%	6.14%	1.32%	0.69%
DISTREVREQ-D	INT	46,518,990	8,833,864	13,584,507	9,156,866
DISTREVREQ-D%	78,094,227	59.57%	11.31%	17.40%	11.73%
MAINSPT-C	INT	242,625,112	15,773,068	1,914,995	42,478
MAINSPT-C%	260,355,653	93.19%	6.06%	0.74%	0.02%
MAINSPT-D	INT	340,820,968	64,722,493	99,529,674	64,024,250
MAINSPT-D%	569,097,384	59.89%	11.37%	17.49%	11.25%
STOR_303-D	INT	0	0	0	0
STOR_303-D%	0	54.21%	11.34%	16.57%	17.89%
STOR_303-E	INT	147,940	27,713	45,299	116,328
STOR_303-E%	337,280	43.86%	8.22%	13.43%	34.49%
STOR_Intang-D	INT	0	0	0	0
STOR_Intang-D%	0	54.21%	11.34%	16.57%	17.89%

Peoples Natural Gas Company LLC - Equitable Division  
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Step III. Allocation					
Allocation Allocator	Total	Residential Service	Small General Service	Medium General Service	Large General Service
STOR_Intang-E	INT	32,216	6,035	9,865	25,332
STOR_Intang-E%	73,448	43.86%	8.22%	13.43%	34.49%
STOR_PreTax-D	INT	(0)	(0)	(0)	(0)
STOR_PreTax-D%	(0)	54.21%	11.34%	16.57%	17.89%
STOR_PreTax-E	INT	(5,932)	(1,111)	(1,816)	(4,665)
STOR_PreTax-E%	(13,525)	43.86%	8.22%	13.43%	34.49%
STOR_Total Plant-E	INT	32,216	6,035	9,865	25,332
STOR_Total Plant-E%	73,448	43.86%	8.22%	13.43%	34.49%
STORGENPTXL-D	INT	0	0	0	0
STORGENPTXL-D%	0	0.00%	0.00%	0.00%	0.00%
STORL/P-D	INT	-	-	-	-
STORL/P-D%	0	0.00%	0.00%	0.00%	0.00%
STORL/P-E	INT	-	-	-	-
STORL/P-E%	0	0.00%	0.00%	0.00%	0.00%
STORLABOR-D	INT	0	0	0	0
STORLABOR-D%	0	0.00%	0.00%	0.00%	0.00%
STORO&M-D	INT	0	0	0	0
STORO&M-D%	0	0.00%	0.00%	0.00%	0.00%
STORPT-D	INT	0	0	0	0
STORPT-D%	0	0.00%	0.00%	0.00%	0.00%
STORREVREQ-D	INT	0	0	0	0
STORREVREQ-D%	0	54.21%	11.34%	16.57%	17.89%
STORREVREQ-E	INT	788,032	147,617	241,294	619,640
STORREVREQ-E%	1,796,583	43.86%	8.22%	13.43%	34.49%
SUPP_303-E	INT	6,186,125	868,638	679,692	394,321
SUPP_303-E%	8,128,777	76.10%	10.69%	8.36%	4.85%
SUPPPT-E	INT	7,291	1,024	801	465
SUPPPT-E%	9,581	76.10%	10.69%	8.36%	4.85%
SUPPREVREQ-E	INT	385,209	50,744	28,333	1,962
SUPPREVREQ-E%	466,248	82.62%	10.88%	6.08%	0.42%
TRAN_303-D	INT	5,393,369	1,024,210	1,575,021	1,737,748
TRAN_303-D%	9,730,349	55.43%	10.53%	16.19%	17.86%
TRAN_Intang-D	INT	522,997	99,318	152,730	168,510
TRAN_Intang-D%	943,556	55.43%	10.53%	16.19%	17.86%
TRAN_PreTax-D	INT	1,020,465	(8,888)	(72,390)	(351,518)
TRAN_PreTax-D%	587,669	173.65%	-1.51%	-12.32%	-59.82%
TRANGENPTXL-D	INT	935,002	177,559	273,048	301,259
TRANGENPTXL-D%	1,686,867	55.43%	10.53%	16.19%	17.86%

Peoples Natural Gas Company LLC - Equitable Division  
Design Day Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
TRANL/P-D	INT	441,319	83,807	128,878	142,193
TRANL/P-D%	796,198	55.43%	10.53%	16.19%	17.86%
TRANLABOR-D	INT	645,301	122,544	188,447	207,916
TRANLABOR-D%	1,164,208	55.43%	10.53%	16.19%	17.86%
TRANPT-D	INT	22,670,001	4,305,073	6,620,302	7,304,294
TRANPT-D%	40,899,670	55.43%	10.53%	16.19%	17.86%
TRANREVREQ-D	INT	3,549,290	674,016	1,036,496	1,143,584
TRANREVREQ-D%	6,403,386	55.43%	10.53%	16.19%	17.86%

Peoples Natural Gas Company LLC - Equitable Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

Step III. Allocation					
Allocation Allocator	Total	Residential Service	Small General Service	Medium General Service	Large General Service
Collections	EXT	22,273,576	523,959	340,959	130,178
Collections%	23,268,672	95.72%	2.25%	1.47%	0.56%
ConnectionFee	EXT	1,699,950	848,822	99,412	2,267
ConnectionFee%	2,650,451	64.14%	32.03%	3.75%	0.09%
Cust_Avg	EXT	247,943	16,119	1,957	69
Cust_Avg%	266,088	93.18%	6.06%	0.74%	0.03%
Cust_Avg(Low Pressure)	EXT	247,943	16,119	1,957	-
Cust_Avg(Low Pressure)%	266,019	93.21%	6.06%	0.74%	0.00%
Cust_Deposit	EXT	(6,870,291)	(1,619,162)	(70,311)	(1,060,013)
Cust_Deposit%	(9,619,777)	71.42%	16.83%	0.73%	11.02%
CUST-902	EXT	946,326	85,220	7,469	23,962
CUST-902%	1,062,977	89.03%	8.02%	0.70%	2.25%
CUST-903	EXT	4,747,329	265,525	29,522	2,598
CUST-903%	5,044,975	94.10%	5.26%	0.59%	0.05%
CUST-908	EXT	4,162,653	10,990	-	-
CUST-908%	4,173,643	99.74%	0.26%	0.00%	0.00%
CUST-912	EXT	241,252	12,987	4,049	516,841
CUST-912%	775,128	31.12%	1.68%	0.52%	66.68%
DesignDay	EXT	289,139	54,908	84,437	93,161
DesignDay%	521,645	55.43%	10.53%	16.19%	17.86%
DesignDay(Low Pressure)	EXT	289,139	54,908	84,437	-
DesignDay(Low Pressure)%	428,484	67.48%	12.81%	19.71%	0.00%
Gas_Revenue	EXT	90,737,796	12,752,161	10,015,753	5,858,254
Gas_Revenue%	119,363,964	76.02%	10.68%	8.39%	4.91%
GatherVolumes	EXT	1,383,356	785,986	2,614,873	9,740,908
GatherVolumes%	14,525,124	9.52%	5.41%	18.00%	67.06%
LGS_Direct	EXT	-	-	-	1
LGS_Direct%	1	0.00%	0.00%	0.00%	100.00%
M&R Equipment	EXT	-	48	258	116
M&R Equipment%	422	0.00%	11.43%	61.04%	27.52%
Meter_Invest	EXT	43,727,581	6,323,673	2,505,833	94,203
Meter_Invest%	52,651,290	83.05%	12.01%	4.76%	0.18%
Non-gas_Revenue	EXT	106,784,056	13,695,461	19,884,022	13,185,711
Non-gas_Revenue%	153,549,251	69.54%	8.92%	12.95%	8.59%
Peak & Average	EXT	0.4874	0.0918	0.1466	0.2742
Peak & Average%	1	0.4874	0.0918	0.1466	0.2742

Peoples Natural Gas Company LLC - Equitable Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

Step III. Allocation						
Allocation Allocator	Total	Residential Service	Small General Service	Medium General Service	Large General Service	
Peak & Average - LP	EXT	67.11%	12.62%	20.27%	0.00%	
Peak & Average - LP%	1	67.11%	12.62%	20.27%	0.00%	
Revenues	EXT	197,521,852	26,447,622	29,899,775	19,043,965	
Revenues%	272,913,215	72.38%	9.69%	10.96%	6.98%	
Sales_Firm	EXT	19,155,419	2,522,776	1,406,495	93,680	
Sales_Firm%	23,178,370	82.64%	10.88%	6.07%	0.40%	
Service_Invest	EXT	360,336,192	19,953,020	4,332,764	148,802	
Service_Invest%	384,770,777	93.65%	5.19%	1.13%	0.04%	
THRUPUT	EXT	21,103,177	3,929,493	6,590,930	18,549,629	
THRUPUT%	50,173,228	42.06%	7.83%	13.14%	36.97%	
Transport-Thru	EXT	1,947,758	1,406,717	5,184,435	18,455,949	
Transport-Thru%	26,994,858	7.22%	5.21%	19.21%	68.37%	
Winter6	EXT	0	0	0	0	
Winter6%	1	43.86%	8.22%	13.43%	34.49%	
Write-offs	EXT	4,643,305	87,661	-	1,635	
Write-offs%	4,732,601	98.11%	1.85%	0.00%	0.03%	
CUST-908-910	INT	(884,800)	67,333	8,816	-	
CUST-908-910%	(808,651)	109.42%	-8.33%	-1.09%	0.00%	
DIST_303-C	INT	55,145,547	3,914,982	1,137,283	215,674	
DIST_303-C%	60,413,485	91.28%	6.48%	1.88%	0.36%	
DIST_303-D	INT	141,653,290	26,649,791	42,636,885	44,040,640	
DIST_303-D%	254,980,607	55.55%	10.45%	16.72%	17.27%	
DIST_Intang-C	INT	21,933,985	1,557,185	452,363	85,746	
DIST_Intang-C%	24,029,279	91.28%	6.48%	1.88%	0.36%	
DIST_Intang-D	INT	7,944,395	1,494,612	2,391,222	2,469,955	
DIST_Intang-D%	14,300,184	55.55%	10.45%	16.72%	17.27%	
DIST_PreTax-C	INT	(476,371)	2,619,248	7,005,522	4,402,186	
DIST_PreTax-C%	13,550,585	-3.52%	19.33%	51.70%	32.49%	
DIST_PreTax-D	INT	37,970,827	3,441,288	3,907,662	(277,207)	
DIST_PreTax-D%	45,042,570	84.30%	7.64%	8.68%	-0.62%	
DISTGENPTXL-C	INT	16,286,805	1,169,484	349,992	21,021	
DISTGENPTXL-C%	17,827,302	91.36%	6.56%	1.96%	0.12%	
DISTGENPTXL-D	INT	19,432,062	3,658,177	5,850,342	6,049,707	
DISTGENPTXL-D%	34,990,288	55.54%	10.45%	16.72%	17.29%	
DISTL/P-C	INT	7,036,799	503,573	125,974	232,261	
DISTL/P-C%	7,898,607	89.09%	6.38%	1.59%	2.94%	
DISTL/P-D	INT	4,035,202	760,269	1,211,446	1,260,409	
DISTL/P-D%	7,267,325	55.53%	10.46%	16.67%	17.34%	

Peoples Natural Gas Company LLC - Equitable Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

Step III. Allocation					
Allocation Allocator	Total	Residential Service	Small General Service	Medium General Service	Large General Service
DISTLABOR-C	INT	10,184,136	728,504	177,862	375,547
DISTLABOR-C%	11,466,048	88.82%	6.35%	1.55%	3.28%
DISTLABOR-D	INT	5,070,144	955,490	1,520,900	1,585,200
DISTLABOR-D%	9,131,733	55.52%	10.46%	16.66%	17.36%
DISTMAIN-SERVICE-C	INT	314,463,436	17,412,892	3,781,180	129,859
DISTMAIN-SERVICE-C%	335,787,366	93.65%	5.19%	1.13%	0.04%
DISTMAIN-SERVICE-D	INT	460,672,538	86,697,456	138,837,446	143,245,597
DISTMAIN-SERVICE-D%	829,453,037	55.54%	10.45%	16.74%	17.27%
DISTMETER-REG-C	INT	57,641,676	8,335,862	3,303,188	124,178
DISTMETER-REG-C%	69,404,905	83.05%	12.01%	4.76%	0.18%
DISTO&M_LABOR-C	INT	5,878,937	498,805	158,853	5,931
DISTO&M_LABOR-C%	6,542,525	89.86%	7.62%	2.43%	0.09%
DISTO&M_LABOR-D	INT	5,261,262	991,507	1,578,230	1,644,954
DISTO&M_LABOR-D%	9,475,953	55.52%	10.46%	16.66%	17.36%
DISTO&M-C	INT	6,943,350	592,012	189,154	7,096
DISTO&M-C%	7,731,611	89.80%	7.66%	2.45%	0.09%
DISTO&M-D	INT	8,957,307	1,687,497	2,689,933	2,796,897
DISTO&M-D%	16,131,634	55.53%	10.46%	16.67%	17.34%
DISTPT-C	INT	385,822,785	27,704,241	8,291,051	497,979
DISTPT-C%	422,316,056	91.36%	6.56%	1.96%	0.12%
DISTPT-D	INT	478,582,319	90,095,371	144,085,090	148,995,128
DISTPT-D%	861,757,909	55.54%	10.45%	16.72%	17.29%
DISTREVREQ-C	INT	66,963,482	4,539,805	1,191,875	734,900
DISTREVREQ-C%	73,430,063	91.19%	6.18%	1.62%	1.00%
DISTREVREQ-D	INT	61,389,501	11,558,515	18,472,188	19,123,709
DISTREVREQ-D%	110,543,913	55.53%	10.46%	16.71%	17.30%
MAINSPT-C	INT	-	-	-	-
MAINSPT-C%	0	0.00%	0.00%	0.00%	0.00%
MAINSPT-D	INT	460,672,538	86,697,456	138,837,446	143,245,597
MAINSPT-D%	829,453,037	55.54%	10.45%	16.74%	17.27%
STOR_303-D	INT	0	0	0	0
STOR_303-D%	0	54.21%	11.34%	16.57%	17.89%
STOR_303-E	INT	147,940	27,713	45,299	116,328
STOR_303-E%	337,280	43.86%	8.22%	13.43%	34.49%
STOR_Intang-D	INT	1	0	0	0
STOR_Intang-D%	2	54.21%	11.34%	16.57%	17.89%

Peoples Natural Gas Company LLC - Equitable Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

Step III. Allocation					
Allocation Allocator	Total	Residential Service	Small General Service	Medium General Service	Large General Service
STOR_Intang-E	INT	32,215	6,035	9,864	25,331
STOR_Intang-E%	73,446	43.86%	8.22%	13.43%	34.49%
STOR_PreTax-D	INT	(0)	(0)	(0)	(0)
STOR_PreTax-D%	(1)	54.21%	11.34%	16.57%	17.89%
STOR_PreTax-E	INT	(5,932)	(1,111)	(1,816)	(4,664)
STOR_PreTax-E%	(13,524)	43.86%	8.22%	13.43%	34.49%
STOR_Total Plant-E	INT	32,215	6,035	9,864	25,331
STOR_Total Plant-E%	73,446	43.86%	8.22%	13.43%	34.49%
STORGENPTXL-D	INT	0	0	0	0
STORGENPTXL-D%	0	0.00%	0.00%	0.00%	0.00%
STORL/P-D	INT	-	-	-	-
STORL/P-D%	0	0.00%	0.00%	0.00%	0.00%
STORL/P-E	INT	-	-	-	-
STORL/P-E%	0	0.00%	0.00%	0.00%	0.00%
STORLABOR-D	INT	0	0	0	0
STORLABOR-D%	0	0.00%	0.00%	0.00%	0.00%
STORO&M-D	INT	0	0	0	0
STORO&M-D%	0	0.00%	0.00%	0.00%	0.00%
STORPT-D	INT	0	0	0	0
STORPT-D%	0	0.00%	0.00%	0.00%	0.00%
STORREVREQ-D	INT	0	0	0	0
STORREVREQ-D%	1	54.21%	11.34%	16.57%	17.89%
STORREVREQ-E	INT	788,031	147,617	241,294	619,640
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TRANGENPTXL-D%	1,686,867	55.43%	10.53%	16.19%	17.86%

Peoples Natural Gas Company LLC - Equitable Division  
Peak&Average Method for the 12 Months Ending October 31, 2020

<b>Step III. Allocation</b>					
<b>Allocation Allocator</b>	<b>Total</b>	<b>Residential Service</b>	<b>Small General Service</b>	<b>Medium General Service</b>	<b>Large General Service</b>
TRANL/P-D	INT	441,319	83,807	128,878	142,193
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TRANLABOR-D	INT	645,301	122,544	188,447	207,916
TRANLABOR-D%	1,164,208	55.43%	10.53%	16.19%	17.86%
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TRANREVREQ-D	INT	3,549,290	674,016	1,036,496	1,143,584
TRANREVREQ-D%	6,403,386	55.43%	10.53%	16.19%	17.86%

**Peoples Natural Gas Company LLC**  
§ 53.53 IV.B

9. Supply a cost analysis supporting minimum charges for all rate schedules.

\* \* \* \* \*

Refer to the attachment.



Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service	Small			Medium			Large		
					General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service
<b>E. DISTRIBUTION PLANT</b>													
39 Land and Land Rights	374	3,851,326	DISIPT-C	3,497,110	262,373	75,425	16,417						
40 Structures and Improvements	375	17,477,991	DISIPT-C	15,870,499	1,190,697	342,293	74,503						
41 Low Pressure Mains	376	233,502,206	Cust_Avg(Low Pressure)	216,282,692	15,375,714	1,843,800	0						
42 Regulated Pressure Mains	376	309,809,688	Cust_Avg	286,855,557	20,392,797	2,445,430	115,903						
43 M & R Station Equipment	378	0	DISIPT-C	0	0	0	0						
44 Services	380	632,413,944	Service_Invest	590,954,989	33,668,295	7,462,456	328,204						
45 Meters	381	126,828,614	Meter_Invest	105,952,549	14,515,233	5,992,268	368,564						
46 Meter Installations	382	90,344,063	Meter_Invest	75,473,377	10,339,663	4,268,483	262,540						
47 Industrial M & R Station Equipment	385	10,644,190	M&R Equipment	0	646,956	5,069,737	4,927,497						
48 Other Property on Customers Premise	386	14,644,532	Meter_Invest	12,234,033	1,676,032	691,910	42,557						
49 Other Equipment	387	4,260,439	DISIPT-C	3,868,597	290,244	83,437	18,161						
50 Subtotal - DISTRIBUTION PLANT	374-387	1,443,776,993		1,310,989,404	98,358,005	28,275,239	6,154,345						
<b>F. GENERAL PLANT</b>													
51 Land and Land Rights	389	117,603	DISIPT-C	106,787	8,012	2,303	501						
52 Structures and Improvements	390	7,257,148	DISIPT-C	6,589,691	494,397	142,126	30,935						
54 Office Furniture and Equipment	391	4,962,571	DISIPT-C	4,506,152	338,078	97,188	21,154						
55 Transportation Equipment	392	31,920,552	DISIPT-C	28,984,743	2,174,603	625,139	136,067						
56 Stores Equipment	393	0	DISIPT-C	0	0	0	0						
57 Tools, Shop and Garage Equipment	394	3,675,929	DISIPT-C	3,337,845	250,424	71,990	15,669						
58 Laboratory Equipment	395	0	DISIPT-C	0	0	0	0						
59 Power Operated Equipment	396	4,405,762	DISIPT-C	4,000,553	300,145	86,283	18,780						
60 Communication Equipment	397	18,023,707	DISIPT-C	16,366,024	1,227,874	352,980	76,829						
61 Miscellaneous Equipment	398	117,208	DISIPT-C	106,428	7,985	2,295	500						
62 Other Tangible Plant	399	0	DISIPT-C	0	0	0	0						
63 Subtotal - GENERAL PLANT	389-399	70,480,481		63,998,224	4,801,517	1,380,305	300,435						
64 TOTAL PLANT IN SERVICE		1,597,385,169		1,450,597,242	108,722,457	31,154,991	6,910,478						
<b>G. UTILITY PLANT</b>													
65 Land and Land Rights	105	0	DISIPT-C	0	0	0	0						
66 TOTAL UTILITY PLANT		1,597,385,169		1,450,597,242	108,722,457	31,154,991	6,910,478						

Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service	Small		Medium		Large	
					General Service	General Service	General Service	General Service	General Service	General Service
<b>67 II. DEPRECIATION RESERVE</b>										
68 Intangible Plant	303	39,269,336	DIST_Intang-C	35,717,811	2,627,918	708,336	215,271			
69 Production Plant	325-337	0	DISTPT-C	0	0	0	0			
70 Storage Plant	350-357	0	DISTPT-C	0	0	0	0			
71 Transmission	365-371	0	DISTPT-C	0	0	0	0			
72 Distribution Land Structures & Improvements	374-375	12,037,484	DISTPT-C	10,930,368	820,059	235,745	51,312			
73 Distribution Mains	376	136,991,059	MAINSPT-C	126,861,647	9,018,699	1,081,490	29,224			
74 Distribution M&R General	378	0	DISTPT-C	0	0	0	0			
75 Distribution Services	380	257,018,152	Service_Invest	240,168,897	13,683,068	3,032,802	133,385			
76 Distribution - Meters	381	28,466,508	Meter_Invest	23,780,904	3,257,924	1,344,956	82,724			
77 Distribution - Meters Installations	382	37,863,819	Meter_Invest	31,631,412	4,333,424	1,788,951	110,032			
78 Industrial M & R Station Equipment - Other	385	4,876,879	M&R Equipment	0	296,418	2,322,816	2,257,645			
79 Other Property on Customers Premises	386	13,387,293	Meter_Invest	11,183,737	1,532,144	632,509	38,903			
80 Other Equipment	387	1,073,841	DISTPT-C	975,077	73,156	21,030	4,577			
81 General Plant	389-399	26,457,382	DISTPT-C	24,024,034	1,802,422	518,147	112,779			
<b>82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)</b>		<b>557,441,753</b>		<b>505,273,887</b>	<b>37,445,232</b>	<b>11,686,782</b>	<b>3,035,852</b>			
83 Retirement Obligation		0	DISTPTXL-CUST	0	0	0	0			
<b>84 TOTAL - DEPRECIATION RESERVE</b>		<b>557,441,753</b>		<b>505,273,887</b>	<b>37,445,232</b>	<b>11,686,782</b>	<b>3,035,852</b>			
<b>85 III. OTHER RATE BASE ITEMS</b>										
86 Gas Storage Underground - NonCurrent		0	DISTPT-C	0	0	0	0			
87 Gas Stored Underground - Current		0	DISTPT-C	0	0	0	0			
88 Materials and Supplies		1,575,311	DISTPT-C	1,430,426	107,319	30,851	6,715			
89 Prepayments		3,153,216	DISTO&M-C	2,870,478	224,254	54,964	3,520			
90 Cash Working Capital		17,313,391	DISTPT-C	15,721,038	1,179,483	339,069	73,801			
91 Deferred Income Taxes		(102,247,518)	DISTPT-C	(92,843,571)	(6,965,662)	(2,002,437)	(435,847)			
92 Customer Advances and Deposits		(3,129,038)	Cust_Deposit	(2,097,241)	(602,095)	(268,291)	(161,412)			
<b>93 Total - OTHER RATE BASE ITEMS</b>		<b>(83,334,637)</b>		<b>(74,918,871)</b>	<b>(6,056,701)</b>	<b>(1,845,843)</b>	<b>(513,223)</b>			
<b>94 TOTAL RATE BASE (Excl. Working Capital)</b>		<b>956,608,779</b>		<b>870,404,485</b>	<b>65,220,525</b>	<b>17,622,366</b>	<b>3,361,403</b>			
95 Gas Purchases Cash Working Capital		0	DISTO&M-C	0	0	0	0			
<b>96 TOTAL RATE BASE</b>		<b>956,608,779</b>		<b>870,404,485</b>	<b>65,220,525</b>	<b>17,622,366</b>	<b>3,361,403</b>			

Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service						
<b>97 2: EXPENSES</b>																		
<b>98 I. OPERATION &amp; MAINTENANCE EXPENSE</b>																		
<b>99 A. NATURAL GAS PRODUCTION EXPENSES</b>																		
100 1. Natural Gas Production and Gathering																		
101 Operation Supervision & Engineering	750	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Production Maps	751	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103 Gas Wells Expense	752	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104 Field Lines Expense	753	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Field Compressor Station Expense	754/756	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Other Expense	759	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Rents	760	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109 Maint Supervision & Engineering	762	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111 Field Lines	764, 787	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 Field Meas/Reg	765, 766	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113 Other Equipment	769	0	DISIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116 2. Other Gas Supply Expenses																		
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119 Gas used for Other Util Ops-Credit	812/755	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0





Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service			
<b>196 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>															
197 A. Labor-Related:															
198 Administrative & General Salaries	920	13,473,686	DISTLABOR-C	12,012,538	889,114	217,393	217,393	354,641							
199 Office Supplies & Expenses	921	4,938,723	DISTLABOR-C	4,403,145	325,901	79,684	79,684	129,992							
200 Admin. Expenses Transferred-Credit	922	(13,074,496)	DISTLABOR-C	(11,656,638)	(862,772)	(210,952)	(210,952)	(344,134)							
201 Outside Services Employed	923	8,902,955	DISTLABOR-C	7,937,478	587,497	143,646	143,646	234,335							
202 Employee Pensions and Benefits	926	11,810,501	DISTLABOR-C	10,529,716	779,363	190,558	190,558	310,865							
203 Subtotal - A&G Labor-Related	920-923, 926	26,051,369		23,226,239	1,719,103	420,329	420,329	685,699							
204 B. Plant-Related:															
205 Property Insurance	924	144,348	DISTPT-C	131,072	9,834	2,827	2,827	615							
206 Injuries and Damages	925	4,021,121	DISTPT-C	3,651,289	273,941	78,750	78,750	17,141							
207 Maintenance of General Plant	932	86,707	DISTGENPTXL-C	78,732	5,907	1,698	1,698	370							
208 Subtotal - A&G Plant-Related		4,252,176		3,861,093	289,682	83,276	83,276	18,126							
209 C. Other-Related:															
210 Franchise Requirements	927	0	DISTL/P-C	0	0	0	0	0							
211 Regulatory Commission Expenses	928	685,745	DISTREVREQ-C	624,199	43,848	11,246	11,246	6,452							
212 Duplicate Charges - Credit	929	0	DISTL/P-C	0	0	0	0	0							
213 Misc. Gen'l Expenses	930	3,217,372	Cust Avg	2,978,993	211,779	25,396	25,396	1,204							
214 Rents	931	1,791,923	DISTL/P-C	1,601,740	118,784	29,779	29,779	41,619							
215 Subtotal - A&G Other-Related	927-931	5,695,039		5,204,933	374,411	66,421	66,421	49,274							
216 <b>Total - ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	920-932	35,998,584		32,292,265	2,383,195	570,026	570,026	753,099							
217 <b>TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)</b>		114,945,430		104,812,321	6,771,361	1,518,890	1,518,890	1,842,858							
218															
219 <b>VI. DEPRECIATION EXPENSE</b>															
220 Intangible Plant	403	10,212,386	DIST_Intang-C	9,288,776	683,417	184,210	184,210	55,983							
221 Production Plant	403	0	DISTPT-C	0	0	0	0	0							
222 Storage Plant	403	0	DISTPT-C	0	0	0	0	0							
223 Transmission	403	0	DISTPT-C	0	0	0	0	0							
224 Distribution Land Structures & Improvements	403	701,313	DISTPT-C	636,812	47,777	13,735	13,735	2,989							
225 Distribution Mains	403	9,247,922	MAINSPT-C	8,564,111	608,830	73,009	73,009	1,973							
226 Distribution M&R General	403	0	DISTPT-C	0	0	0	0	0							
227 Distribution Services	403	15,295,585	Service_Invest	14,292,857	814,303	180,487	180,487	7,938							
228 Distribution - Meters	403	4,930,443	Meter_Invest	4,118,889	564,277	232,948	232,948	14,328							
229 Distribution - Meters Installations	403.10	1,741,537	Meter_Invest	1,454,879	199,315	82,282	82,282	5,061							
230 Industrial M & R Station Equipment - Other	403.11	225,744	M&R Equipment	0	13,721	107,520	107,520	104,503							
231 Other Property on Customers Premises	403.12	269,216	Meter_Invest	224,903	30,811	12,720	12,720	782							
232 Other Equipment	403.13	173,316	DISTPT-C	157,375	11,807	3,394	3,394	739							
233 General Plant	403.14	5,005,513	DISTPT-C	4,545,144	341,003	98,029	98,029	21,337							
234 <b>Total - DEPRECIATION EXPENSE</b>	403	47,802,974		43,283,747	3,315,260	986,334	986,334	215,634							

Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Medium Service			Large Service											
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service										
<b>235 VII. TAXES OTHER THAN INCOME TAXES</b>																					
236 A. General Taxes																					
237 Payroll Taxes	408.15	3,180,030	DISTLABOR-C	2,835,173	209,847	51,309	83,702														
238 Plant Related Taxes	408.17	2,357,331	DISTPT-C	2,140,522	160,594	46,166	10,049														
239 Gas Related	408.18	0	DISTPT-C	4,975,695	370,441	97,475	93,750														
240 Subtotal - General Taxes		5,537,361																			
<b>241 TOTAL EXPENSES (excl. GRT &amp; Gas Purchases)</b>	408.1	168,285,766		153,071,763	10,457,063	2,604,699	2,152,241														
242 B. Revenue Taxes: (GRT)																					
243 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0														
244 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0														
<b>245 Subtotal - Revenue Taxes (GRT)</b>		0		0	0	0	0														
246 C. Income Taxes																					
247 Fed & State Income Taxes Based on Net Income	409	5,745,071	DIST_PreTax-C	12,298	962,762	2,534,366	2,235,645														
248 Other	409	0	DISTREVREQ-C	12,298	962,762	2,534,366	2,235,645														
<b>249 Subtotal - Income Taxes</b>		5,745,071		12,298	962,762	2,534,366	2,235,645														
<b>250 TOTAL TAXES (Excl. General Taxes)</b>		5,745,071		12,298	962,762	2,534,366	2,235,645														
<b>251 TOTAL EXPENSES</b>		174,030,836		153,084,061	11,419,824	5,139,065	4,387,886														
<b>252 3: OPERATING REVENUES</b>																					
253 Sales & Transportation Operating Revenues	480-485	212,106,636	Non-gas_Revenue	149,392,480	17,997,471	24,053,696	20,662,989														
254 Gas Revenues		0	Gas_Revenue	0	0	0	0														
255 Forfeited Discounts	487	2,477,073	Collections	2,342,140	75,131	43,089	16,712														
256 Miscellaneous Service Revenues		1,829,989	ConnectionFee	1,173,721	586,065	68,638	1,565														
257 Gathering		0	Non-gas_Revenue	0	0	0	0														
258 Intercompany Software License Fees		64,628	Non-gas_Revenue	45,519	5,484	7,329	6,296														
259 Pooling		1,086,102	Transport_Thru	145,644	62,355	214,070	664,033														
260 Direct Customer Cashouts		16,462	LGS_Direct	0	0	0	16,462														
261 Royalties		176	Non-gas_Revenue	124	15	20	17														
262 Tax Discount		177	Non-gas_Revenue	124	15	20	17														
262 Rent from Gas Property		85,587	DISTPT-C	77,715	5,831	1,676	365														
<b>263 Total - OPERATING REVENUES</b>		217,666,830		153,177,469	18,732,367	24,388,538	21,368,457														
264 Other Income	412	0	DISTREVREQ-C	0	0	0	0														
<b>265 NET INCOME</b>		43,635,994		93,408	7,312,542	19,249,473	16,980,570														
266 Return		4.56%		0.01%	11.21%	109.23%	505.16%														







Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service			
<b>E. DISTRIBUTION PLANT</b>															
38 Land and Land Rights	374	2,409,207	DISIPT-C	2,160,650	167,556	64,672								16,328	
39 Structures and Improvements	375	10,933,403	DISIPT-C	9,805,410	760,401	293,493								74,100	
41 Low Pressure Mains	376	0	Cust_Avg(Low Pressure)	0	0	0								0	
42 Regulated Pressure Mains	376	0	Cust_Avg	0	0	0								0	
43 M & R Station Equipment	378	0	DISIPT-C	0	0	0								0	
44 Services	380	632,413,944	Service_Invest	590,954,989	33,668,295	7,462,456								328,204	
45 Meters	381	126,828,614	Meter_Invest	105,952,549	14,515,233	5,992,268								368,564	
46 Meter Installations	382	90,344,063	Meter_Invest	75,473,377	10,339,663	4,268,483								262,540	
47 Industrial M & R Station Equipment	385	10,644,190	M&R Equipment	0	646,956	5,069,737								4,927,497	
48 Other Property on Customers Premise	386	14,644,532	Meter_Invest	12,234,033	1,676,032	691,910								42,557	
49 Other Equipment	387	2,665,129	DISIPT-C	2,390,169	185,355	71,542								18,063	
50 Subtotal - DISTRIBUTION PLANT	374-387	890,883,082		798,971,178	61,959,492	23,914,560								6,037,852	
<b>F. GENERAL PLANT</b>															
51 Land and Land Rights	389	73,567	DISIPT-C	65,977	5,116	1,975								499	
52 Structures and Improvements	390	4,539,728	DISIPT-C	4,071,367	315,731	121,863								30,767	
54 Office Furniture and Equipment	391	3,104,349	DISIPT-C	2,784,075	215,903	83,332								21,039	
55 Transportation Equipment	392	19,967,984	DISIPT-C	17,907,899	1,388,741	536,014								135,331	
56 Stores Equipment	393	0	DISIPT-C	0	0	0								0	
57 Tools, Shop and Garage Equipment	394	2,299,487	DISIPT-C	2,062,250	159,926	61,727								15,584	
58 Laboratory Equipment	395	0	DISIPT-C	0	0	0								0	
59 Power Operated Equipment	396	2,756,036	DISIPT-C	2,471,697	191,678	73,982								18,679	
60 Communication Equipment	397	11,274,777	DISIPT-C	10,111,565	784,143	302,656								76,413	
61 Miscellaneous Equipment	398	73,320	DISIPT-C	65,756	5,099	1,968								497	
62 Other Tangible Plant	399	0	DISIPT-C	0	0	0								0	
63 Subtotal - GENERAL PLANT	389-399	44,089,249		39,540,586	3,066,337	1,183,517								298,810	
<b>64 TOTAL PLANT IN SERVICE</b>															
		999,248,454		896,277,208	69,369,107	26,689,312								6,912,827	
<b>G. UTILITY PLANT</b>															
65	105	0	DISIPT-C	0	0	0								0	
<b>66 TOTAL UTILITY PLANT</b>															
		999,248,454		896,277,208	69,369,107	26,689,312								6,912,827	







Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service			
<b>158 D. DISTRIBUTION EXPENSES</b>															
159 Operation Supervision & Engineering	870	(613,388)	DISTO&M LABOR-C	(552,693)	(45,199)	(14,595)									(901)
160 Distribution Load Dispatching	871	0	DISTPT-C	0	0	0									0
161 Mains and Services Expenses	874	5,779,564	DISTMAIN-SERVICE-C	5,400,675	307,691	68,199									2,999
162 Meas. & Reg. Station Expenses	875	0	DISTPT-C	0	0	0									0
163 Meas. & Reg. Station Expenses - City Gate	877	0	DISTPT-C	0	0	0									0
164 Meter & House Regulator Expenses	878	5,800,677	DISTMETER-REG-C	4,845,882	663,874	274,064									16,857
165 Customer Installations Expenses	879	5,354,119	Service_Invest	5,003,121	285,041	63,178									2,779
166 Other Expenses	880	826,560	DISTO&M-C	744,400	60,855	19,864									1,440
167 Rents	881	119,617	DISTO&M-C	107,727	8,807	2,875									208
168 Maint. of Structures & Improvements	886	1,338,548	DISTPT-C	1,200,451	93,094	35,932									9,072
169 Maint. of Mains	887	0	MAINSPT-C	0	0	0									0
170 Maint. of Compressor Station Equip.	888	0	DISTPT-C	0	0	0									0
171 Maint. of Meas. & Reg. Station Expenses-General	889	0	DISTPT-C	0	0	0									0
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,555	M&R Equipment	0	95	741									720
173 Maint. of Services	892	987,954	Service_Invest	923,187	52,596	11,658									513
174 Maint. of Meters & House Regulators	893	388,121	DISTMETER-REG-C	324,236	44,420	18,338									1,128
175 Maint. of Other Equipment	894	183,453	DISTO&M-C	165,218	13,507	4,409									320
<b>176 Subtotal - DISTRIBUTION EXPENSES</b>	<b>870-894</b>	<b>20,166,781</b>		<b>18,162,205</b>	<b>1,484,780</b>	<b>484,662</b>									<b>35,134</b>
<b>177 Total - OPERATION &amp; MAINTENANCE EXPENSES</b>		<b>20,166,781</b>		<b>18,162,205</b>	<b>1,484,780</b>	<b>484,662</b>									<b>35,134</b>
<b>178 II. CUSTOMER ACCOUNTS EXPENSES</b>															
179 Supervision	901	0	CUST-902-903	0	0	0									0
180 Meter Reading Expenses	902	4,799,922	CUST-902	4,107,589	368,596	195,411									128,327
181 Customer Records & Collection Expense	903	17,132,673	CUST-903	15,993,032	1,020,735	111,593									7,313
182 Uncollectible Accounts	904	15,502,183	Write-offs	15,121,513	355,028	23,433									2,210
<b>183 Subtotal - CUSTOMER ACCOUNTS EXPENSES</b>	<b>902-904</b>	<b>37,434,779</b>		<b>35,222,133</b>	<b>1,744,360</b>	<b>330,436</b>									<b>137,851</b>
<b>184 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>															
185 Supervision	907	437,767	CUST-908-910	420,250	15,698	1,819									0
186 Customer Assistance Expenses	908	2,892,225	CUST-908	2,884,801	7,424	0									0
187 Info. & Instructional Advertising Expense	909	3,206,633	Cust_Avg_xLGS	2,970,162	211,151	25,320									0
188 Misc. Customer Serv. & Inform. Expen.	910	4,280	Cust_Avg	3,963	282	34									2
<b>189 Subtotal - CUSTOMER SERVICE</b>	<b>907-910</b>	<b>6,540,906</b>		<b>6,279,177</b>	<b>234,555</b>	<b>27,173</b>									<b>2</b>
<b>190 IV. SALES EXPENSES (C-8)</b>															
191 Supervision	911	0	CUST-912	0	0	0									0
192 Demonstrating & Selling Expenses	912, 913	1,371,405	CUST-912	431,769	19,663	5,574									914,398
193 Miscellaneous Sales Expenses	916	0	CUST-912	0	0	0									0
<b>194 Subtotal - SALES EXPENSES</b>	<b>911-916</b>	<b>1,371,405</b>		<b>431,769</b>	<b>19,663</b>	<b>5,574</b>									<b>914,398</b>
<b>195 Total-CUSTOMER ACCOUNTS, SERVICES &amp; SALES EXPENSES</b>	<b>901-916</b>	<b>45,347,090</b>		<b>41,933,079</b>	<b>1,998,577</b>	<b>363,183</b>									<b>1,052,251</b>





Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
				105,904,793	12,758,463	17,051,739	14,648,057	0	53,261	30,546	11,848	1,660,350	415,463	48,658	1,110	832,055	0	0
<b>267 SUMMARY</b>		150,363,053																
<b>268 OPERATING REVENUES</b>																		
269 Sales & Transportation Operating Revenues		0																
270 Gas Revenues		1,756,005																
271 Forfeited Discounts		1,297,285																
272 Miscellaneous Service Revenues		0																
273 Gathering		45,815																
274 Intercompany Software License Fees		769,941																
275 Pooling		11,670																
276 Direct Customer Cashouts		125																
277 Royalties		125																
278 Tax Discount		53,539																
278 Rent from Gas Property		154,297,558																
280 Total Operating Revenues				108,580,906	13,279,023	17,289,359	15,148,269	3,724	1,437	363								
<b>281 EXPENSES</b>																		
282 Production Expenses		0																
283 Natural Gas Storage, Terminating & Proc. Exp.		0																
284 Transmission Expenses		0																
285 Distribution Expenses		20,166,781		18,162,205	1,484,780	484,662	35,134											
286 Total Operating Expenses		20,166,781		18,162,205	1,484,780	484,662	35,134											
<b>287 CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		45,347,090		41,933,079	1,998,577	363,183	1,052,251											
<b>288 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		27,647,009		24,566,241	1,821,688	507,362	751,718											
<b>289 DEPRECIATION EXPENSE</b>		34,037,299		30,486,962	2,411,829	910,184	228,325											
<b>290 TAXES OTHER THAN INCOME TAXES</b>		3,995,091		3,547,923	267,627	85,962	93,579											
291 Other Income		0		0	0	0	0											
<b>292 INCOME BEFORE INCOME TAXES</b>		23,104,289		(10,115,504)	5,294,522	14,938,007	12,987,264											
				-44%	23%	65%	56%											
<b>293 FEDERAL INCOME TAXES</b>		2,687,990		(1,176,853)	615,973	1,737,911	1,510,959											
294 Federal Income Taxes-Current		0		0	0	0	0											
295 State Net Income Tax		2,687,990		(1,176,853)	615,973	1,737,911	1,510,959											
296 Subtotal - Income Taxes		2,687,990		(1,176,853)	615,973	1,737,911	1,510,959											
<b>297 NET OPERATING INCOME</b>		20,416,300		(8,938,650)	4,678,549	13,200,096	11,476,305											
<b>298 RATE BASE</b>		549,217,740		492,939,041	38,409,398	14,530,482	3,338,819											
<b>299 RATE OF RETURN</b>		3.72%		-1.81%	12.18%	90.84%	343.72%											
<b>300 Unitized</b>		0.46		(0.23)	1.52	11.36	42.98											

Allocation Phase  
**Distribution Customer**

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Medium General Service			Large General Service				
				Residential Service	Small General Service	8.00%	Medium General Service	8.00%	Large General Service	8.00%				
301 REVENUE REQUIREMENTS ANALYSIS														
302 System Average Rate of Return Achieved		8.00%		492,939,041	38,409,398	8.00%	14,530,482	8.00%	3,338,819	8.00%				
303 RATE BASE		549,217,740												
304 OPERATING EXPENSES		20,166,781		18,162,205	1,484,780		484,662		35,134					
305 CUST. ACCTS., SERVICES, & SALES EXP.		45,347,090		41,933,079	1,998,577		363,183		1,052,251					
306 ADMINISTRATIVE & GENERAL EXPENSES		27,647,009		24,566,241	1,821,688		507,362		751,718					
307 DEPRECIATION EXPENSE		34,037,299		30,486,962	2,411,829		910,184		228,325					
308 GENERAL TAXES		3,995,091		3,547,923	267,627		85,962		93,579					
309 TOTAL		131,193,269		118,696,410	7,984,501		2,351,352		2,161,006					
310 RETURN ON RATEBASE		43,926,488		39,425,313	3,071,987		1,162,149		267,039					
311 FIT ON RETURN														
312 State Income Tax on Return		9,489,976	21.60%	8,517,532	663,679		251,073		57,692					
313 Increase in Uncoll		2,212,976	GRT_T-F	0	0		0		0					
314 Additional Late Fees		0		2,158,635	50,681		3,345		315					
315 TOTAL REVENUE REQUIREMENT		186,822,710		168,797,889	11,770,849		3,767,920		2,486,052					
0 Number of Bills per Rate Class		7,529,853	BILLCUST	6,971,958	495,642.22		59,436		2,817					
0 Minimum Customer Charge Peak & Avg Method				24.21	23.75		63.39		882.52					

Ratio of Taxes to Return

**Peoples Natural Gas Company LLC**  
§ 53.53 IV.B

10. Supply a cost analysis supporting demand charges for all tariffs which contain demand charges.

\* \* \* \* \*

Peoples has Standby Customer Charges in its Rate GS/SB. The cost basis for these charges are contained in Exhibit 11, Schedule 4 (53.53 IV-B-9).

**Peoples Natural Gas Company LLC**  
**Peoples Division**  
§ 53.53 IV.B

5. Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present rate and the proposed rates. The Analysis should show only those revenues collected from the basic tariff.

\* \* \* \* \*

Refer to Exhibit No. 3, Schedule 15, Attachment D for the analysis at current rates and Exhibit No. 3, Schedule 15, Attachment E for the analysis at proposed rates.

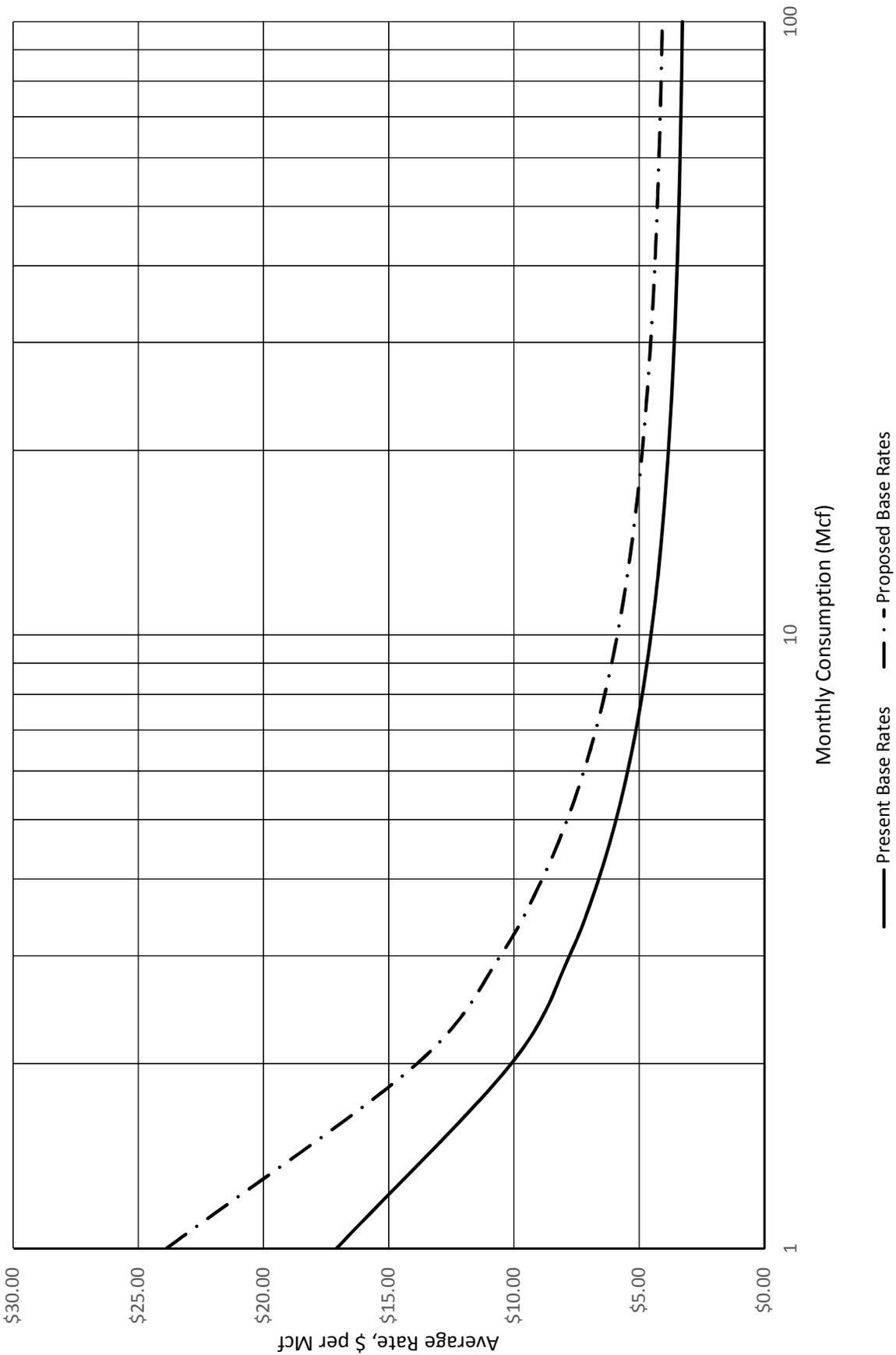
**Peoples Natural Gas Company LLC**  
§ 53.53 IV.B

7. Supply a graph of present and proposed base rates on hyperbolic cross section paper.

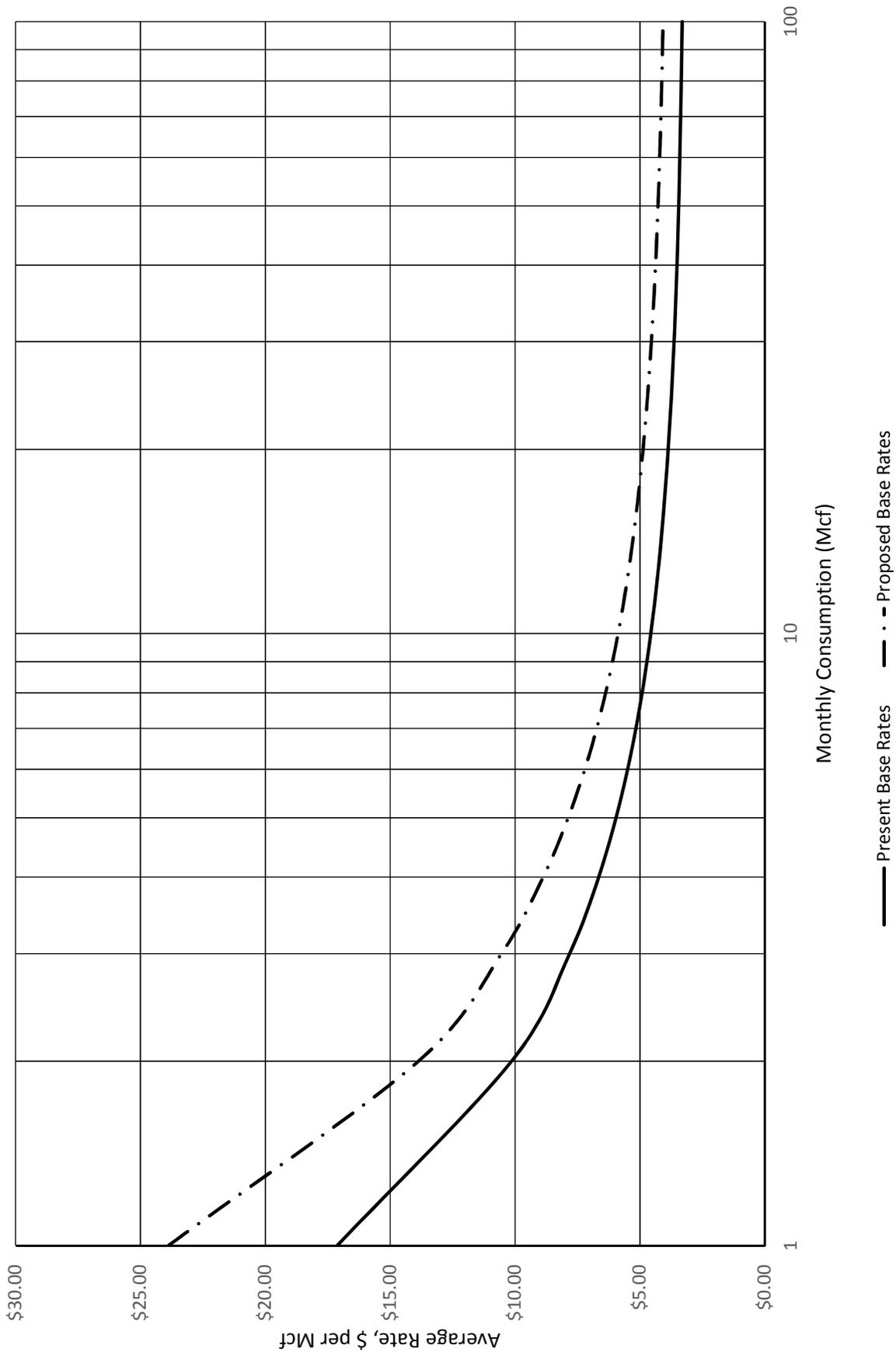
\* \* \* \* \*

Refer to the attachment.

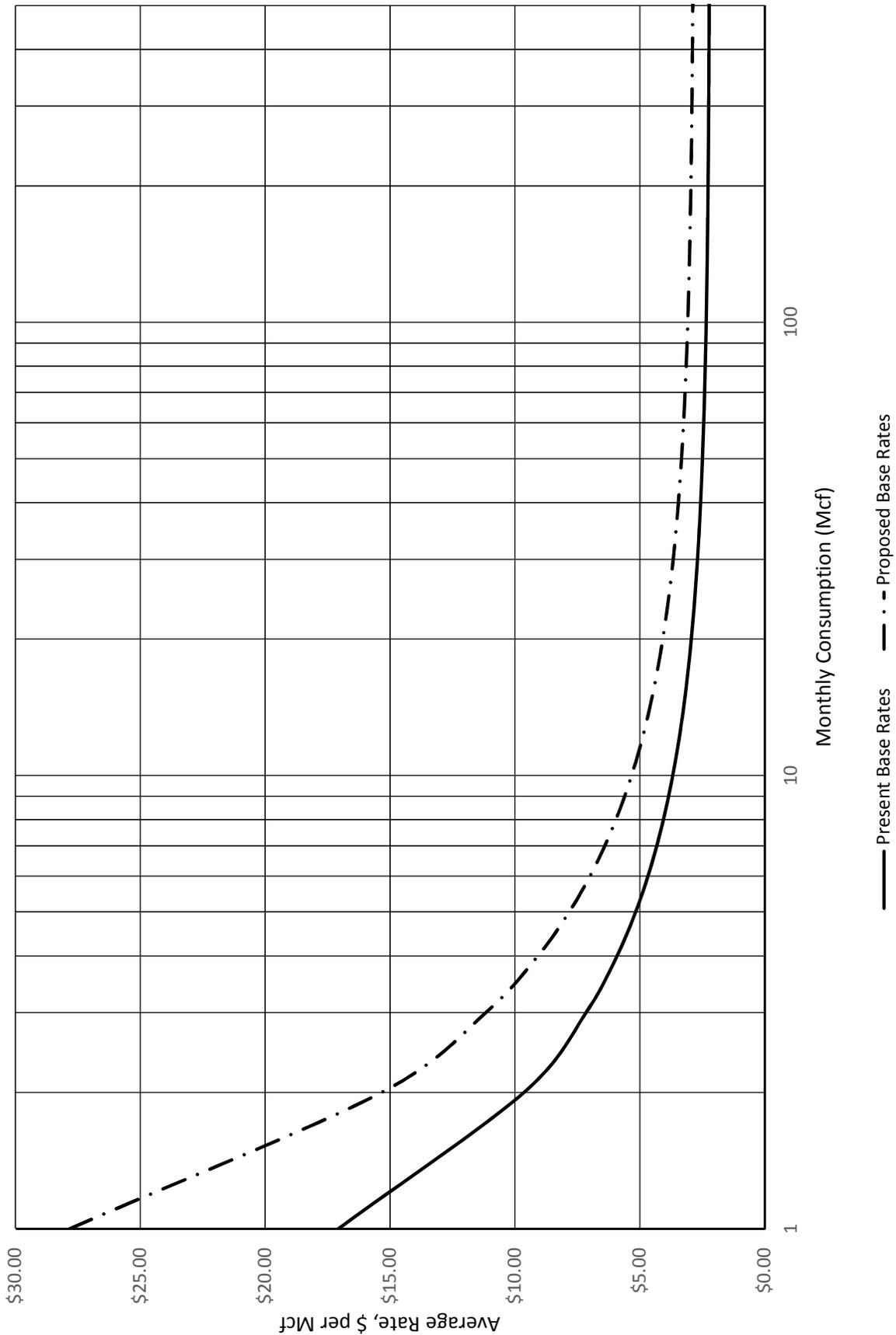
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Residential Service - Peoples Division



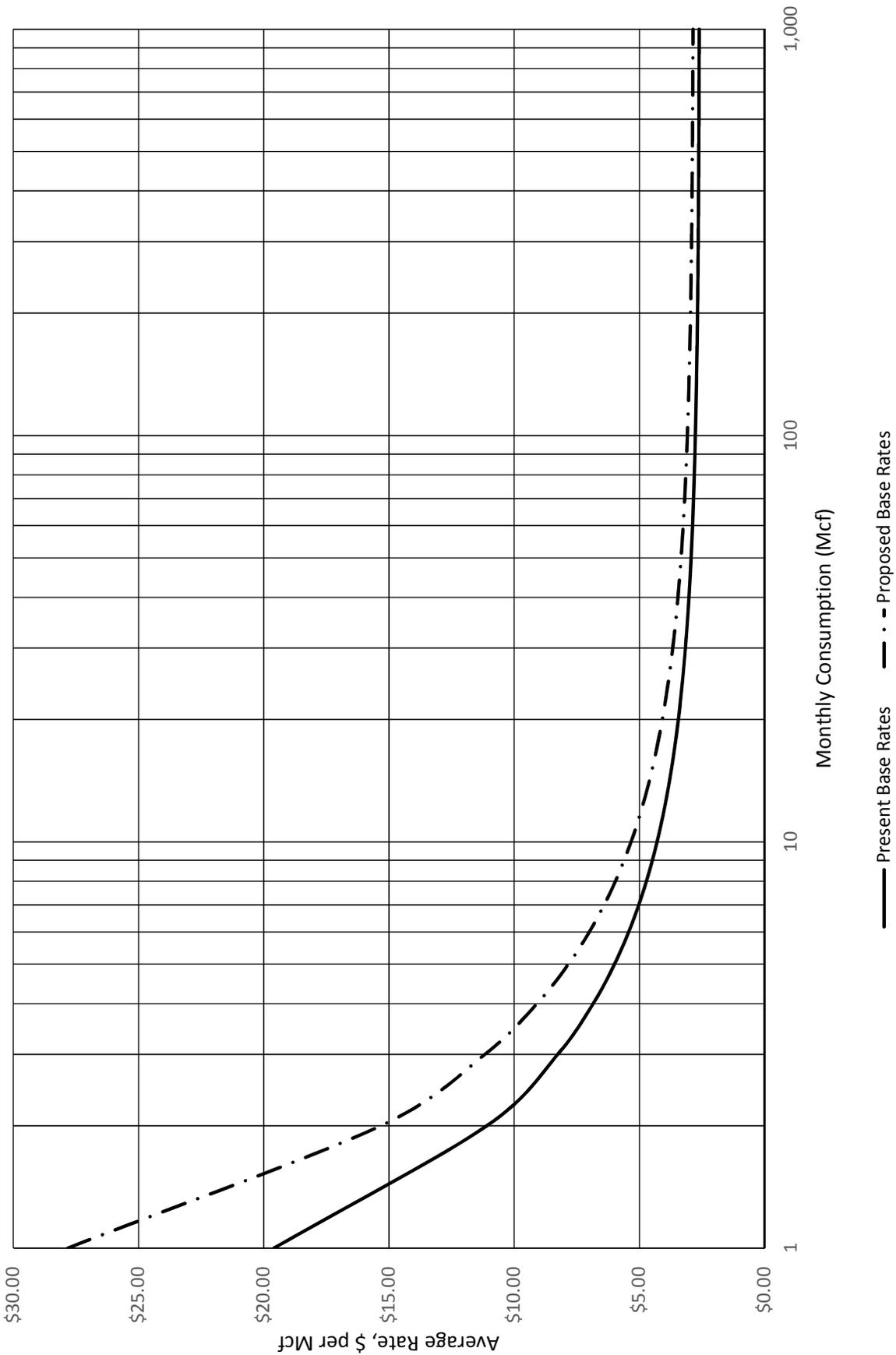
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Residential Service - Equitable Division



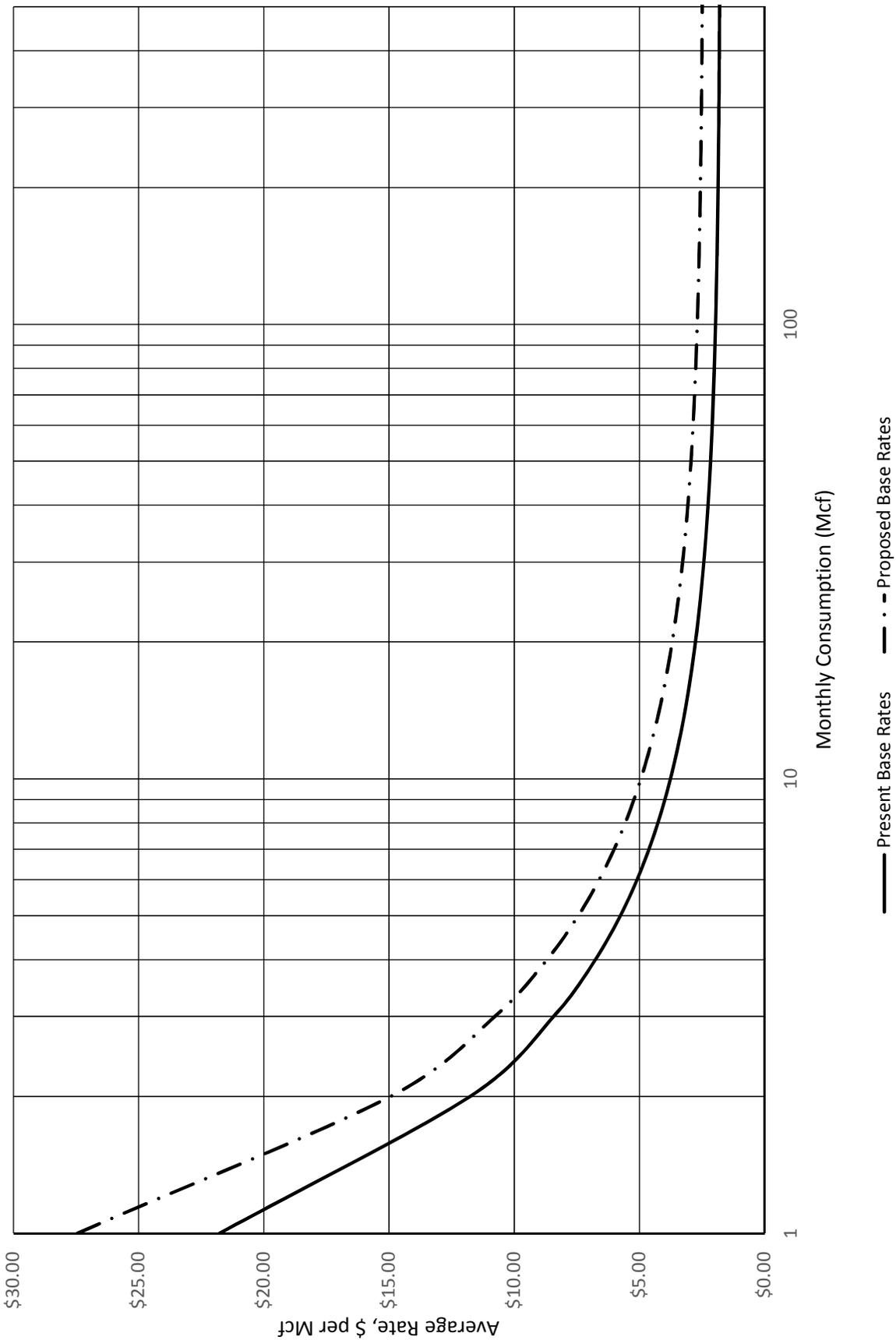
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Small General Service: 0-499 Mcf - Peoples Division



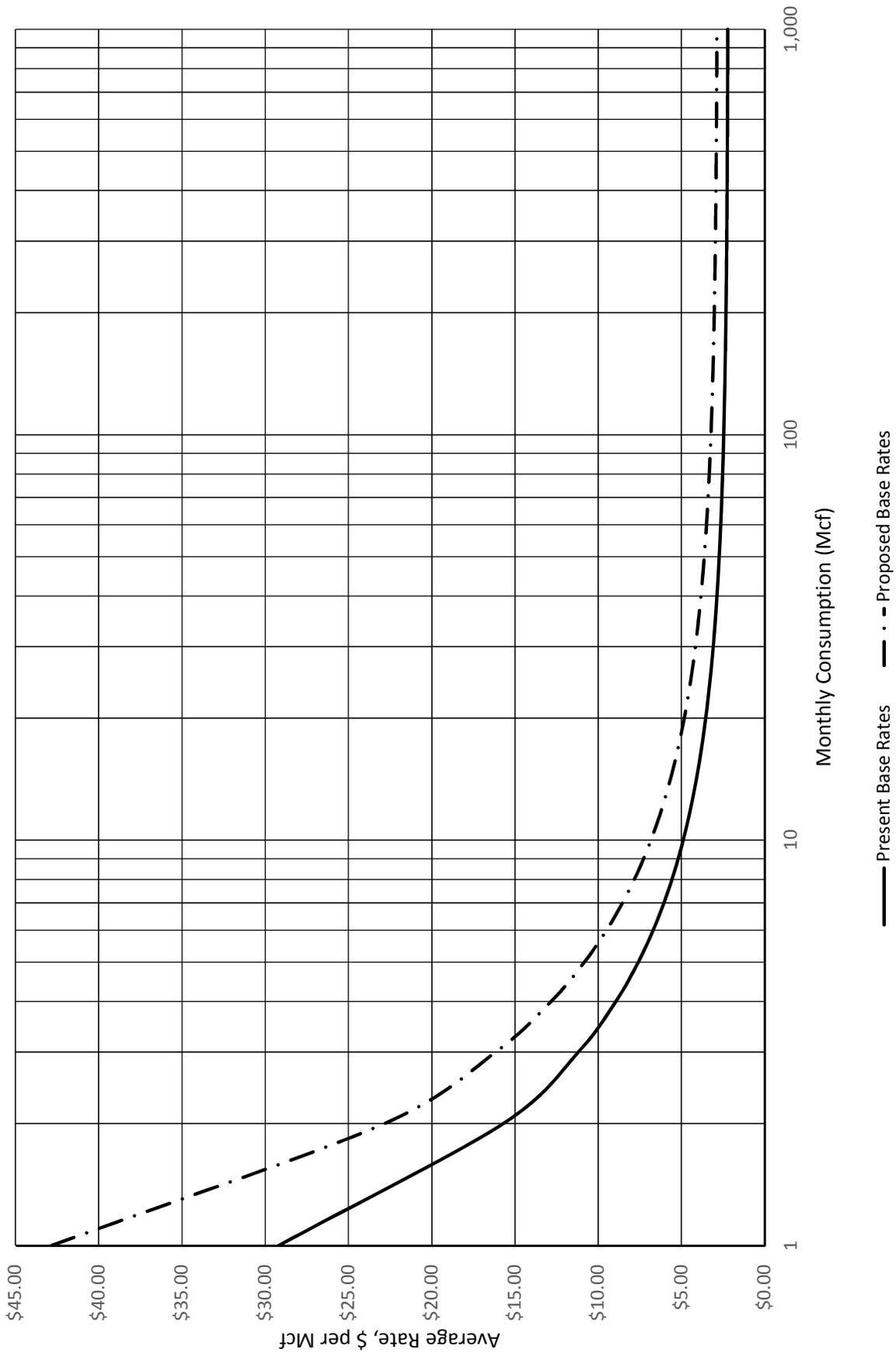
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Small General Service: 0-499 Mcf - Equitable Division



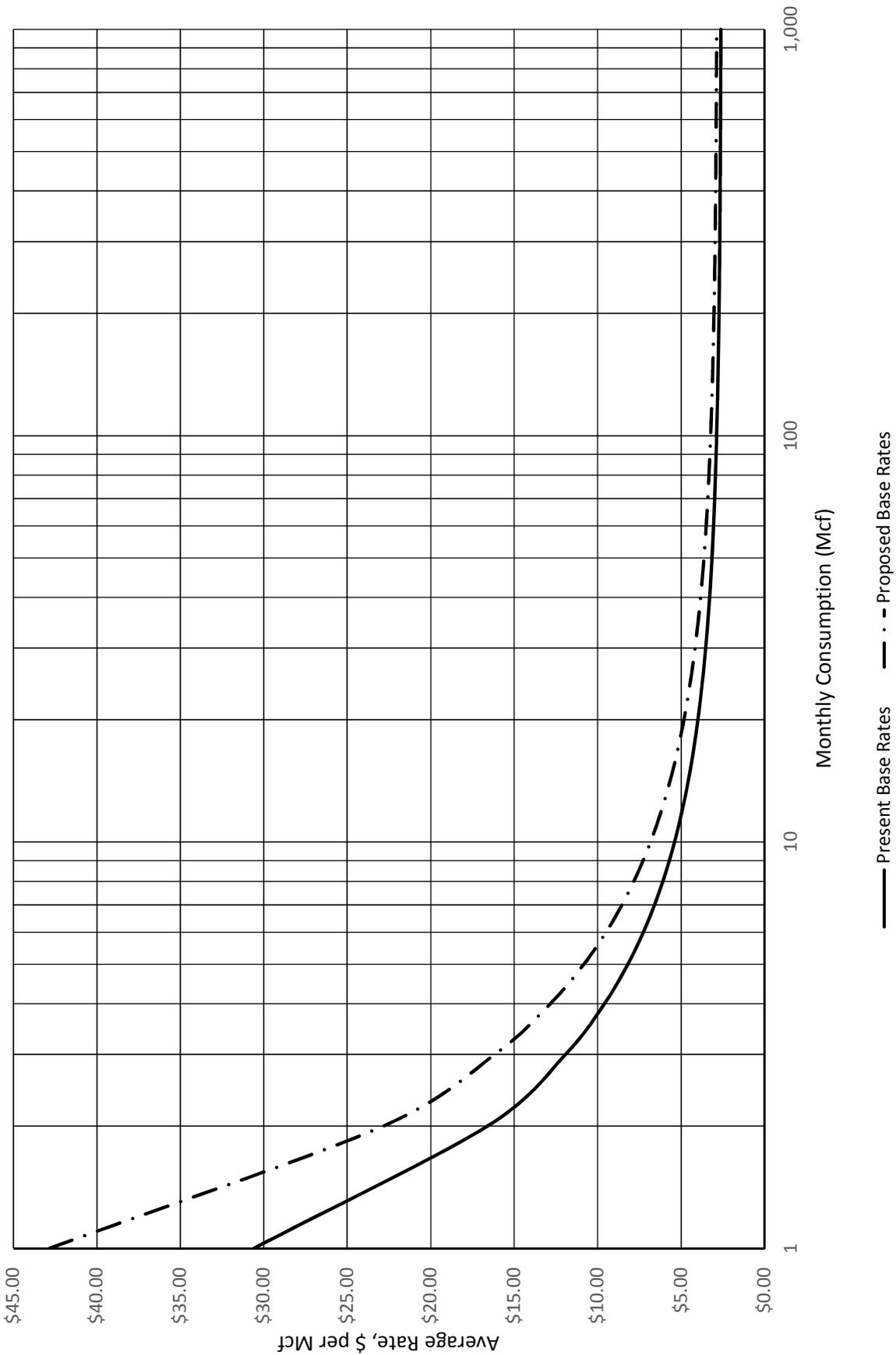
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Small General Service: 0-499 Mcf - Peoples' Industrial Transitional Ratepayers



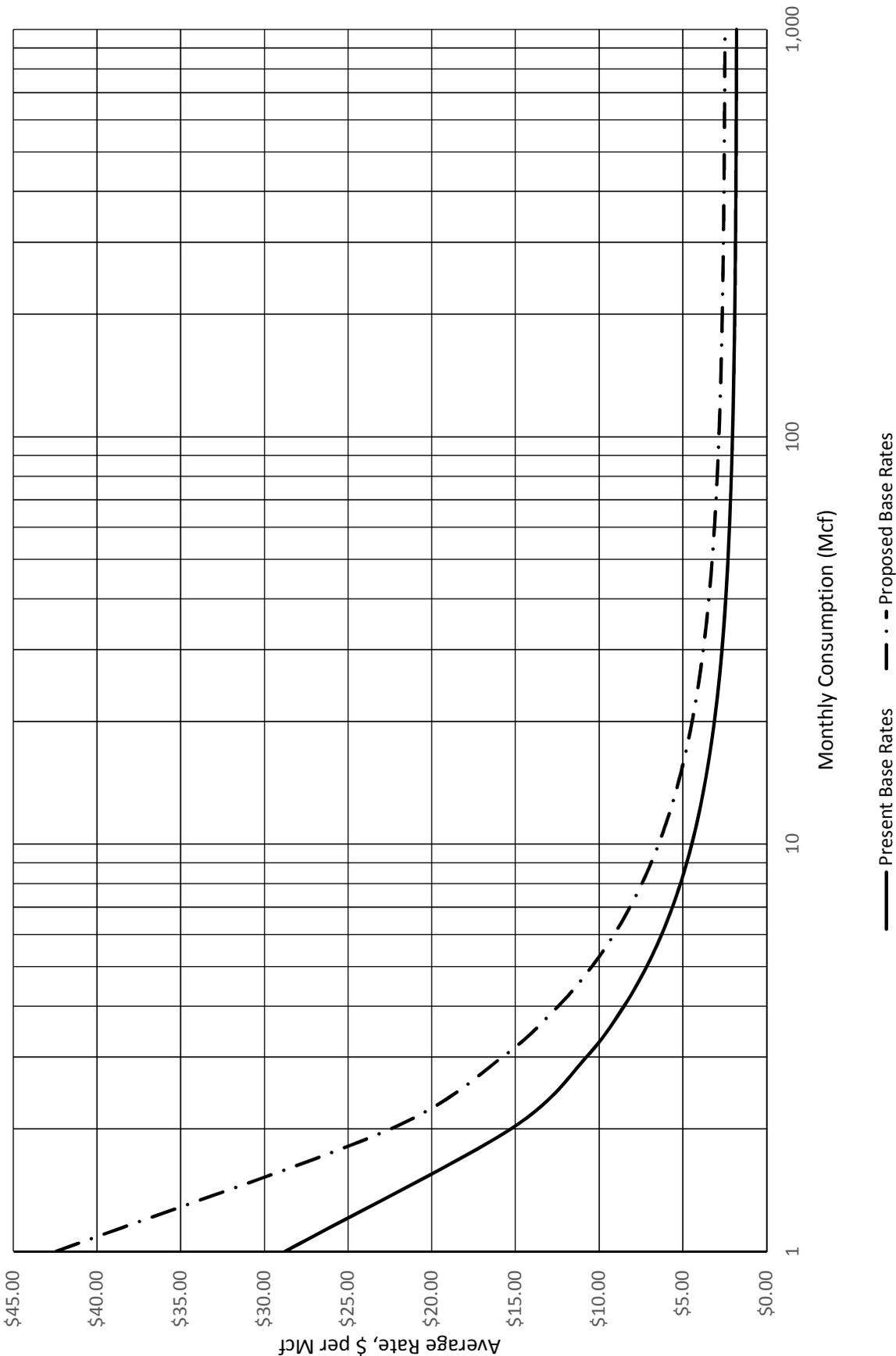
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Small General Service: 500-999 Mcf - Peoples Division



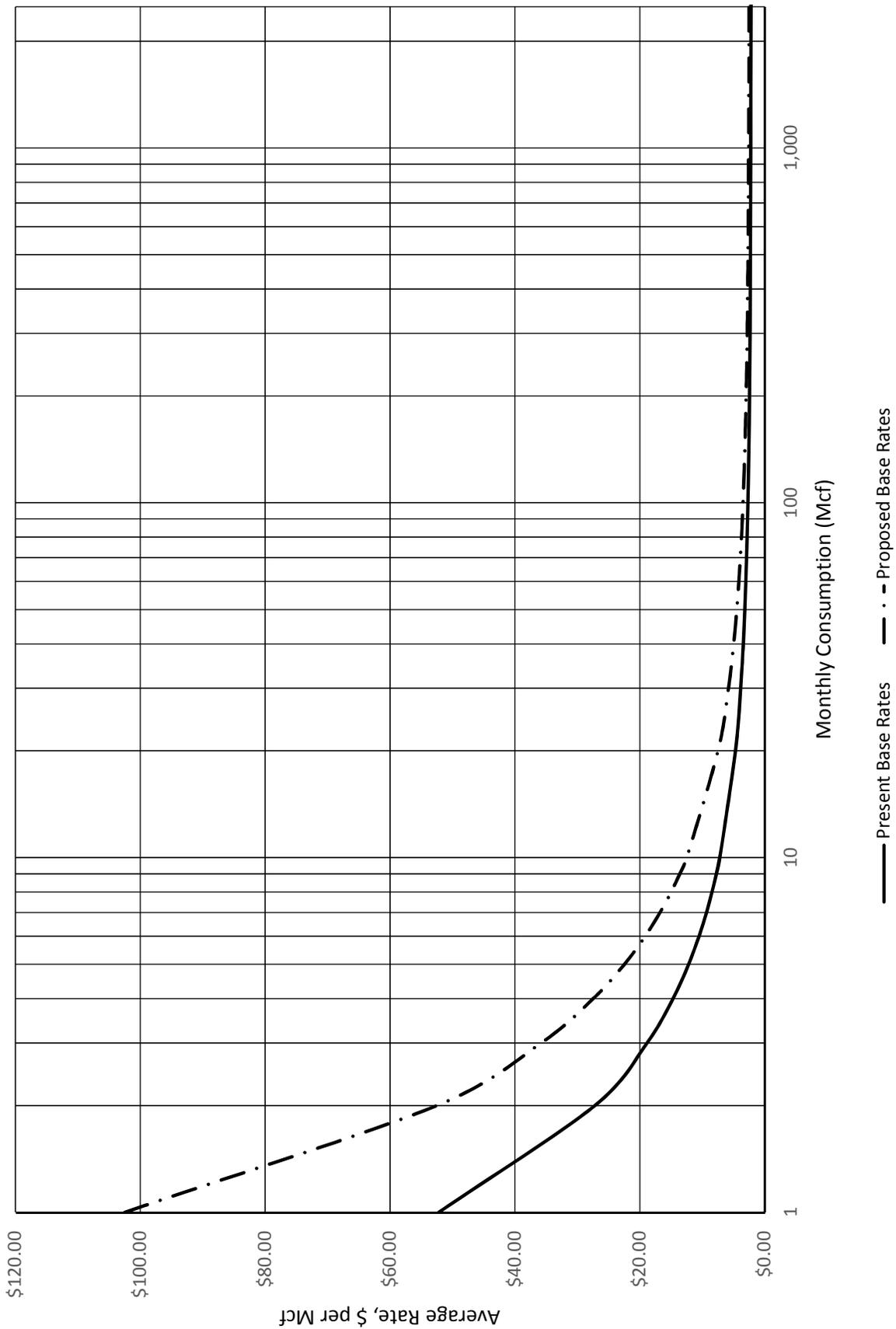
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Small General Service: 500-999 Mcf - Equitable Division



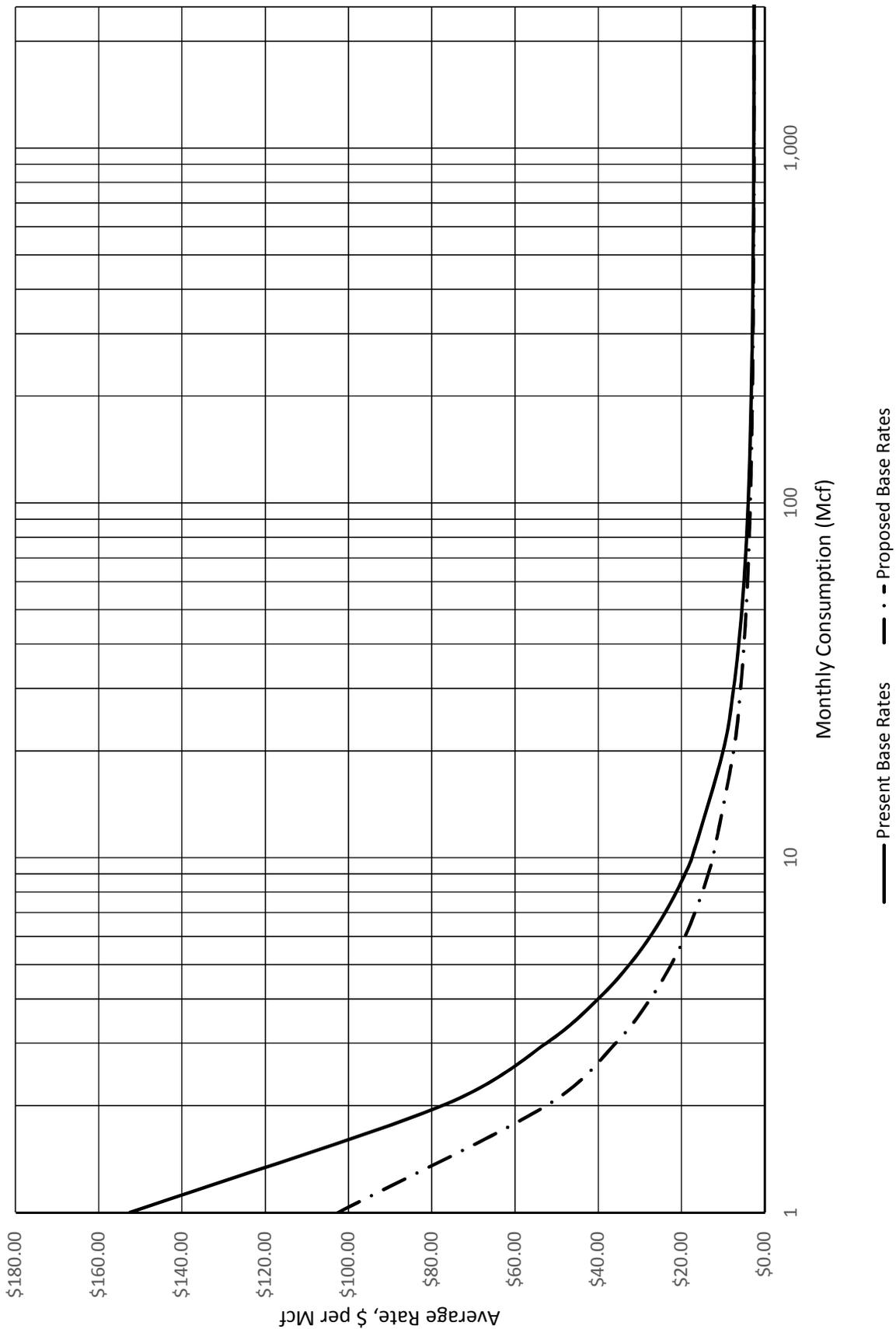
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Small General Service: 500-999 Mcf - Peoples' Transitional Industrial Ratepayers



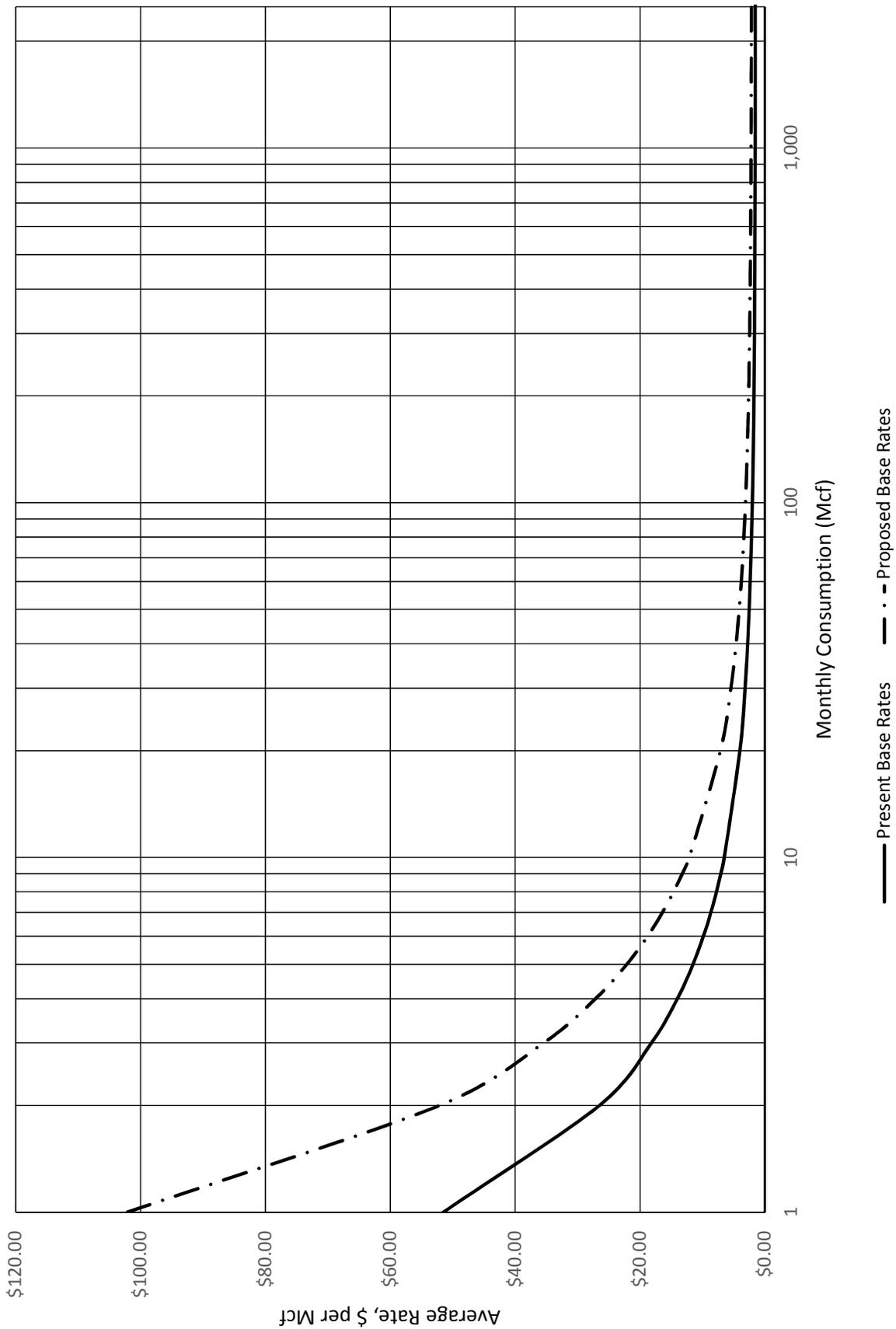
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Medium General Service: 1,000-2,499 Mcf - Peoples Division



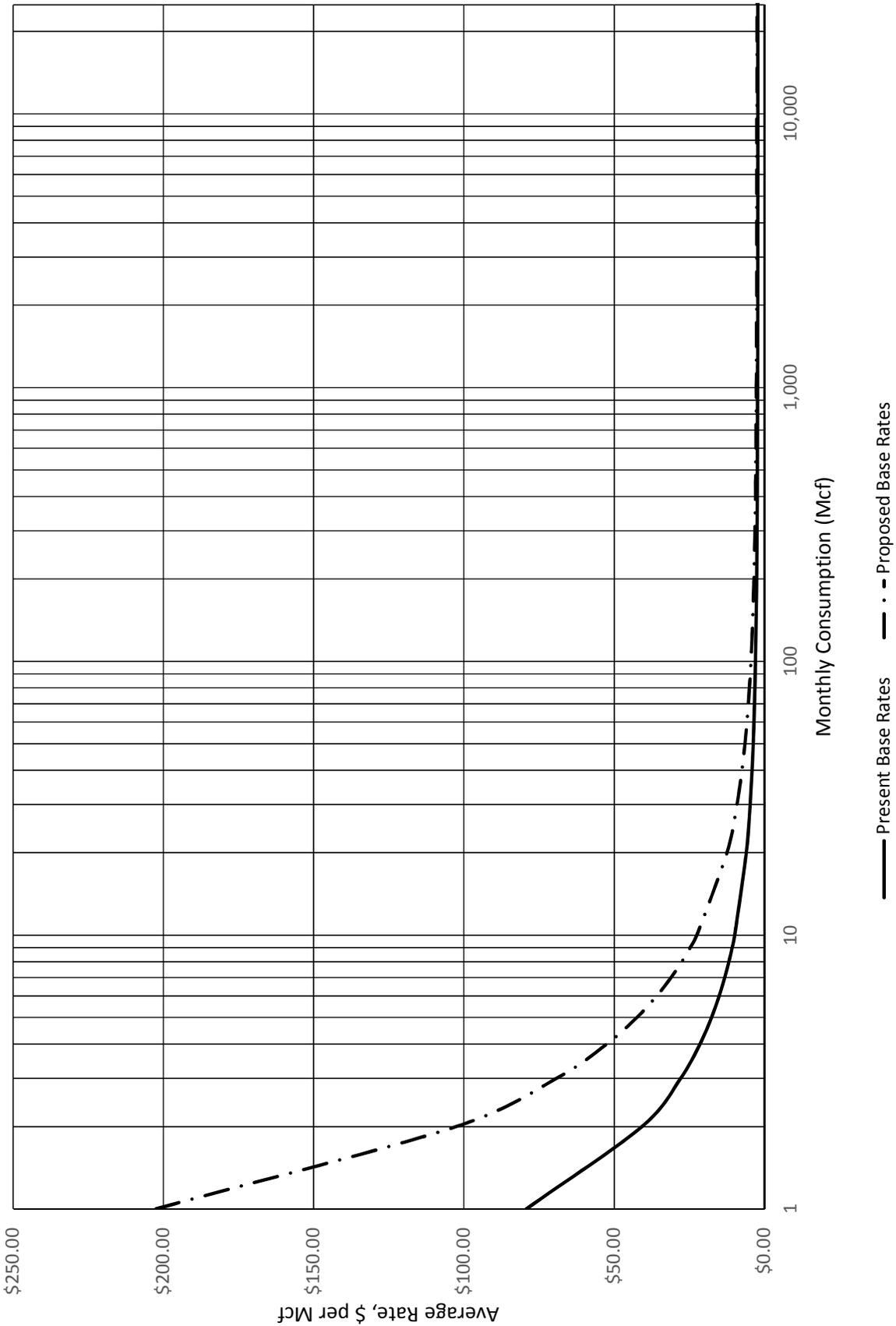
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Medium General Service: 1,000-2,499 Mcf - Equitable Division



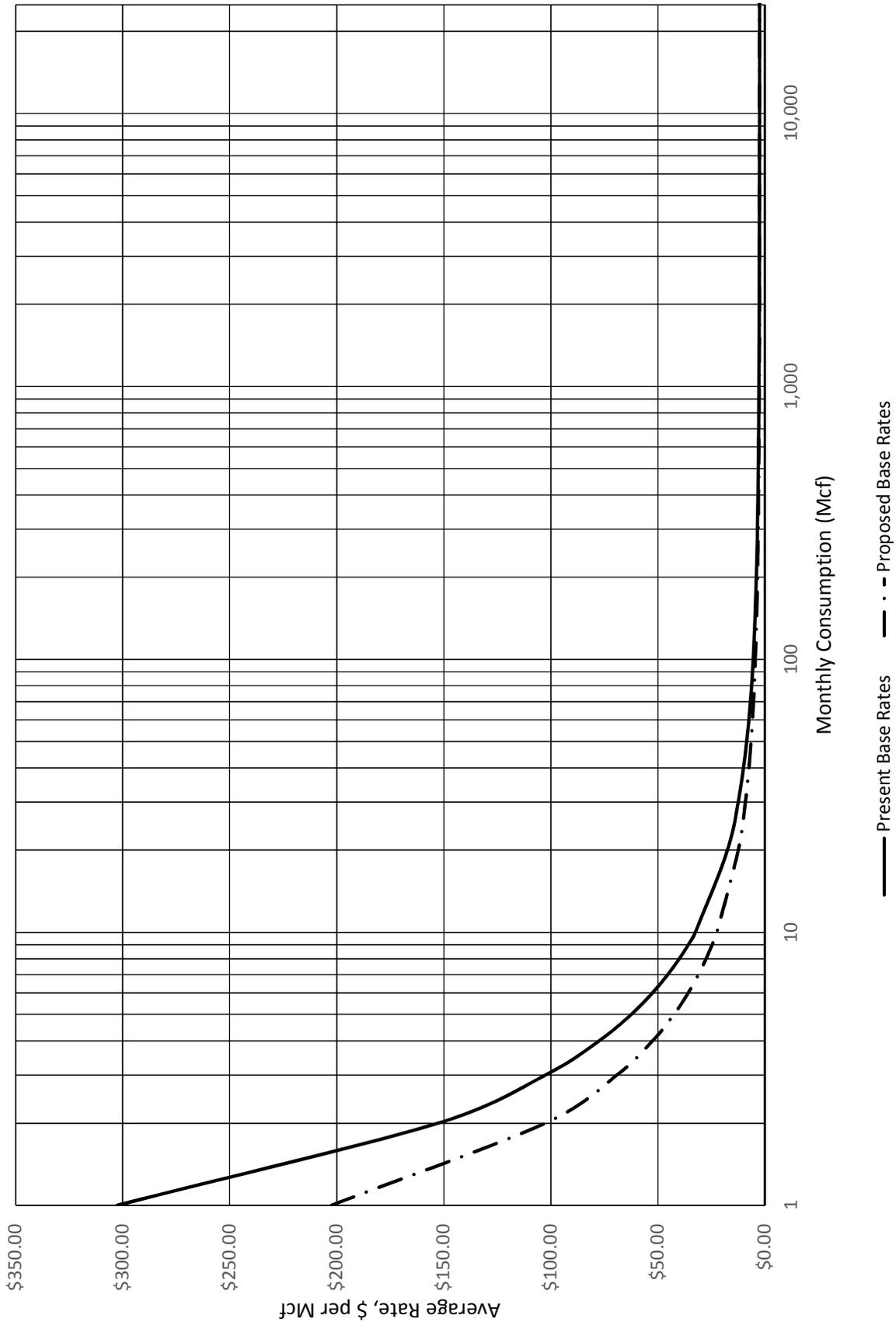
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Medium General Service: 1,000-2,499 Mcf - Peoples' Transitional Industrial Ratepayers



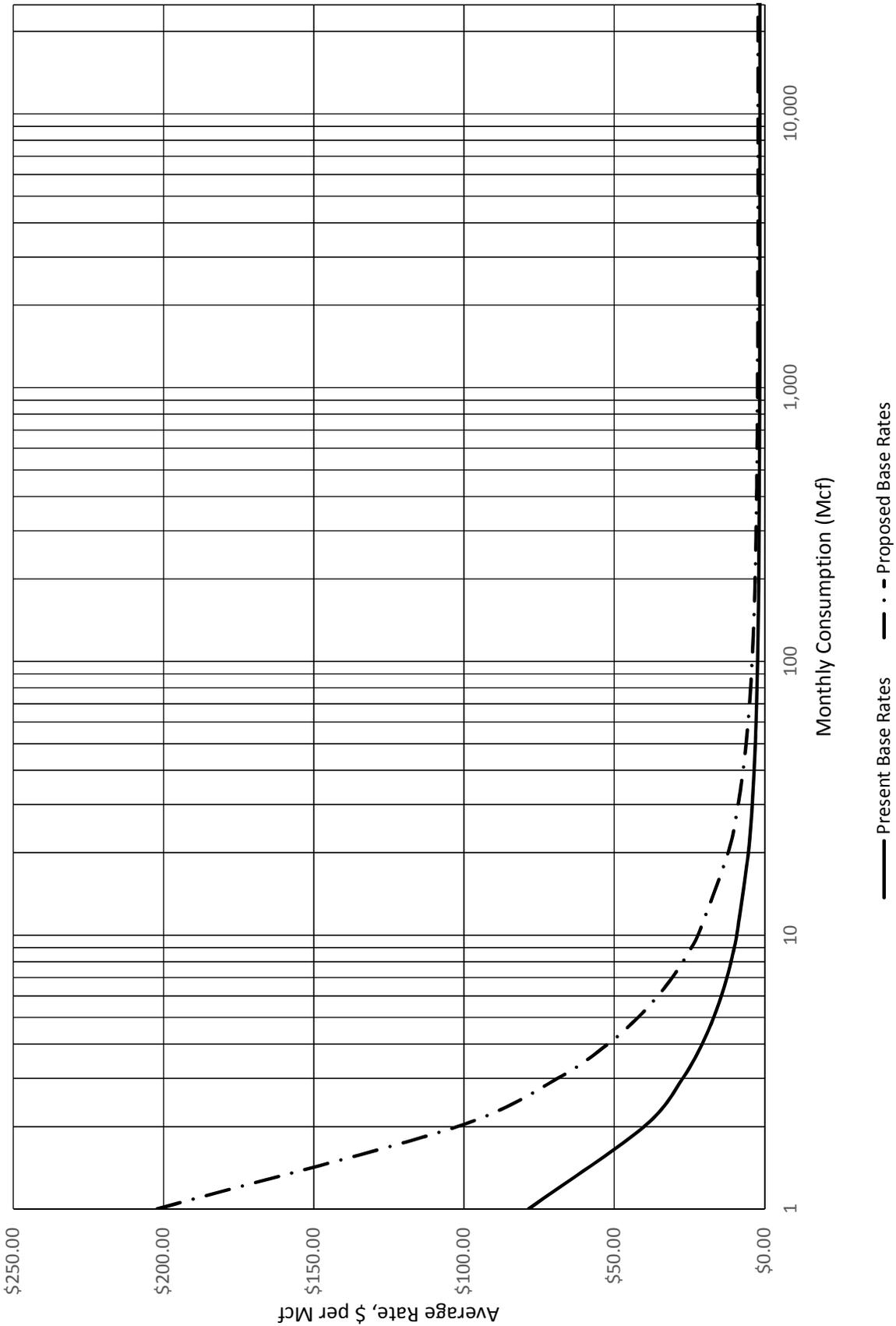
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Medium General Service: 2,500-24,999 Mcf - Peoples Division



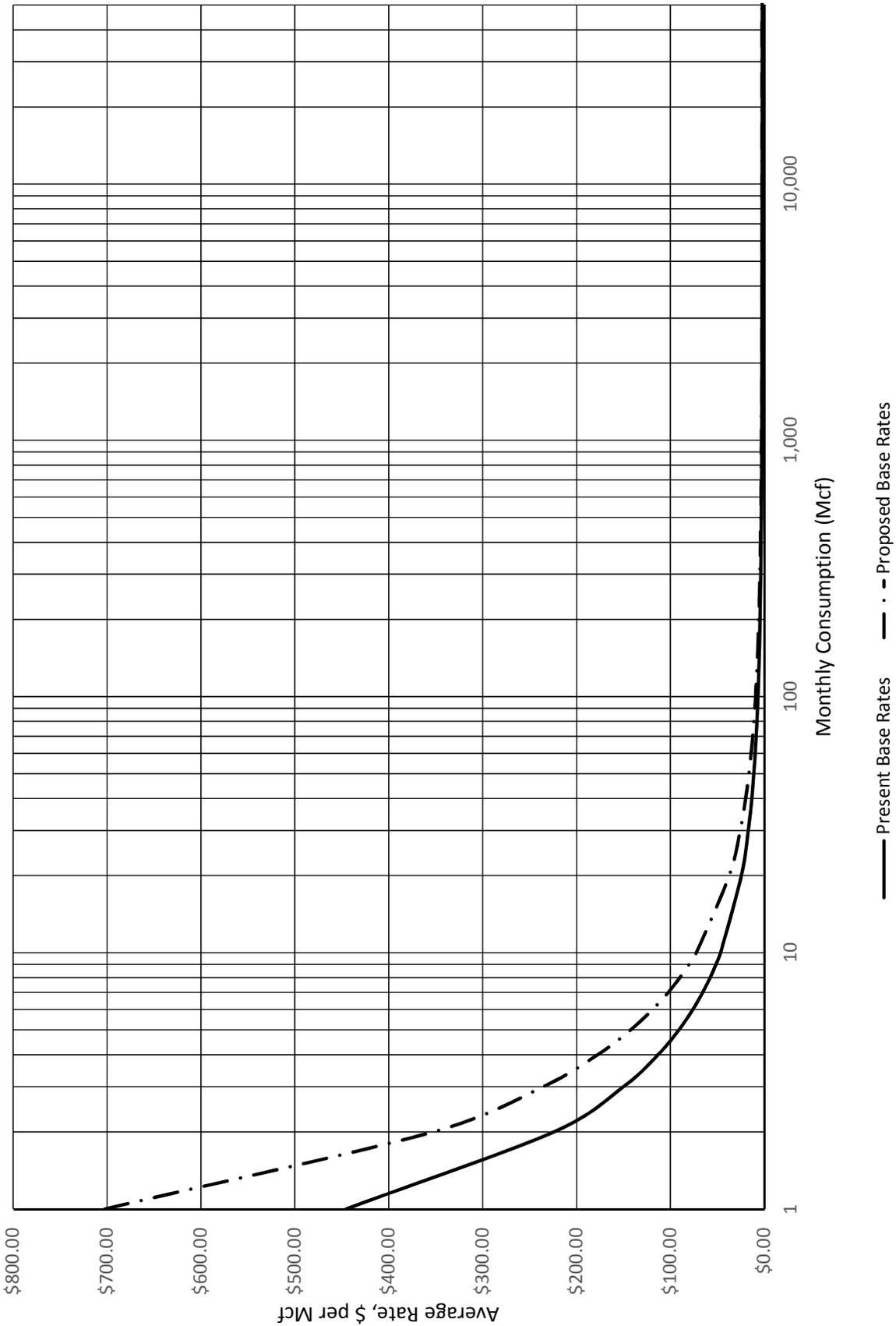
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Medium General Service: 2,500-24,999 Mcf - Equitable Division



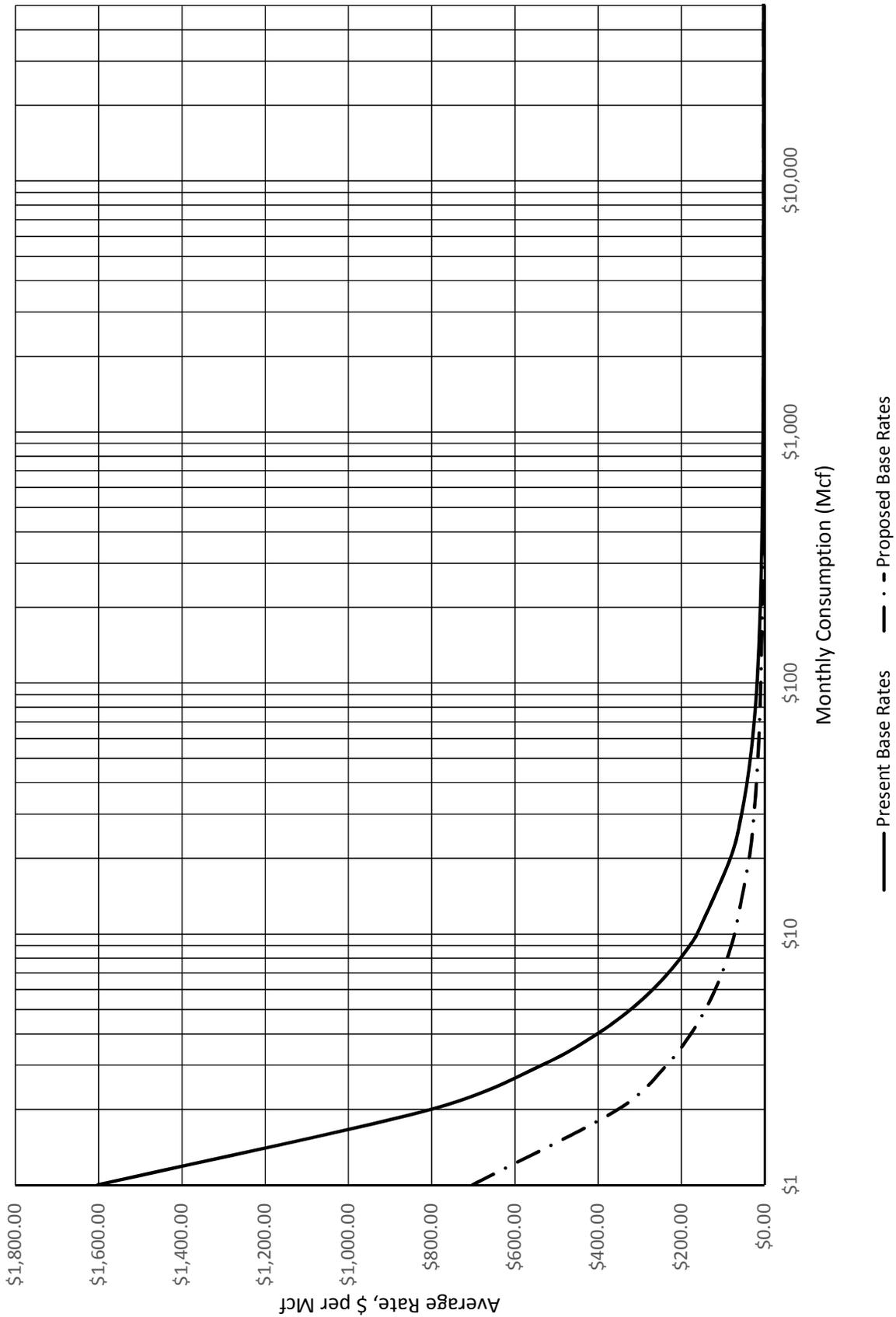
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Medium General Service: 2,500-24,999 Mcf - Peoples' Industrial Transitional Ratepayers



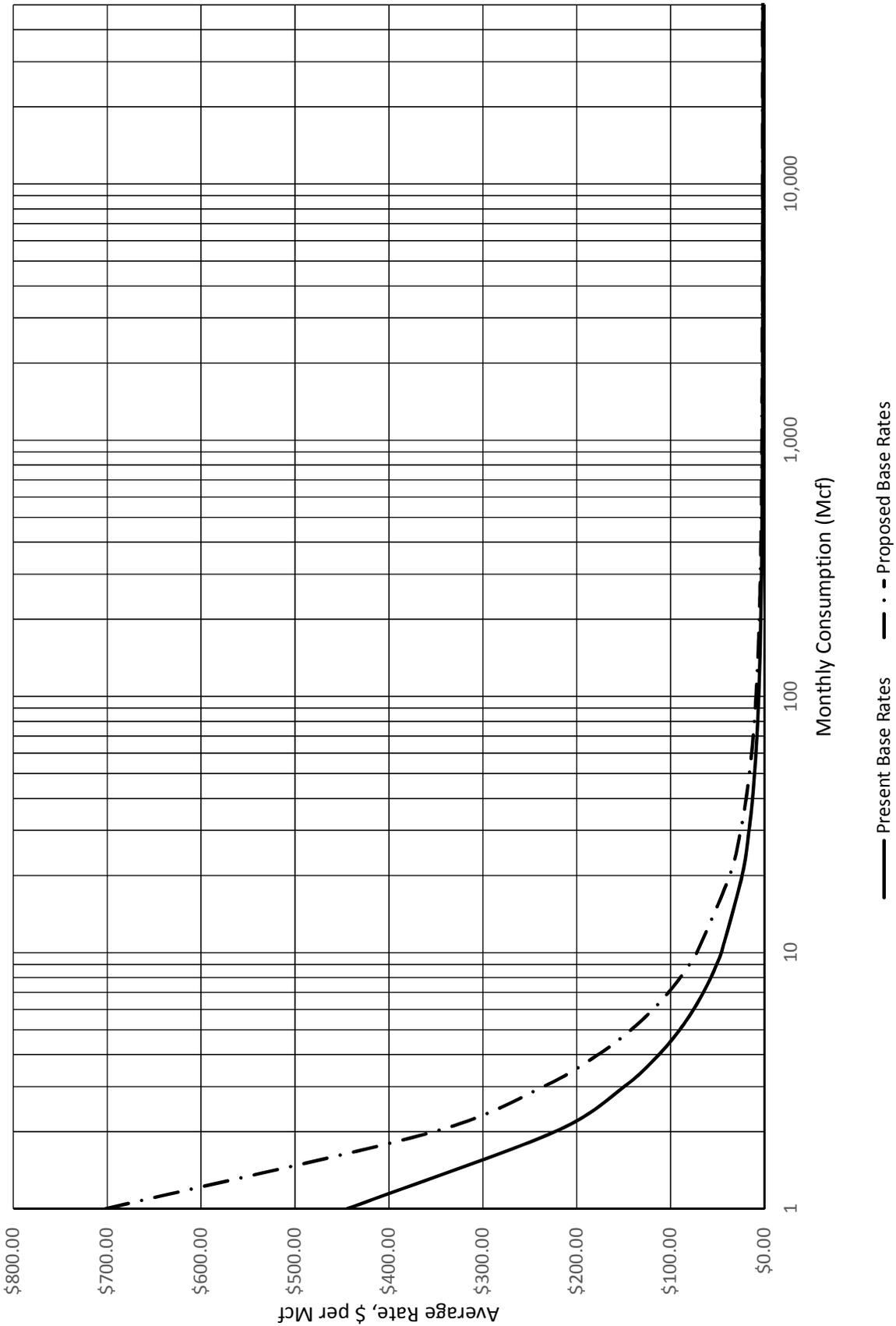
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 25,000-49,999 Mcf - Peoples Division



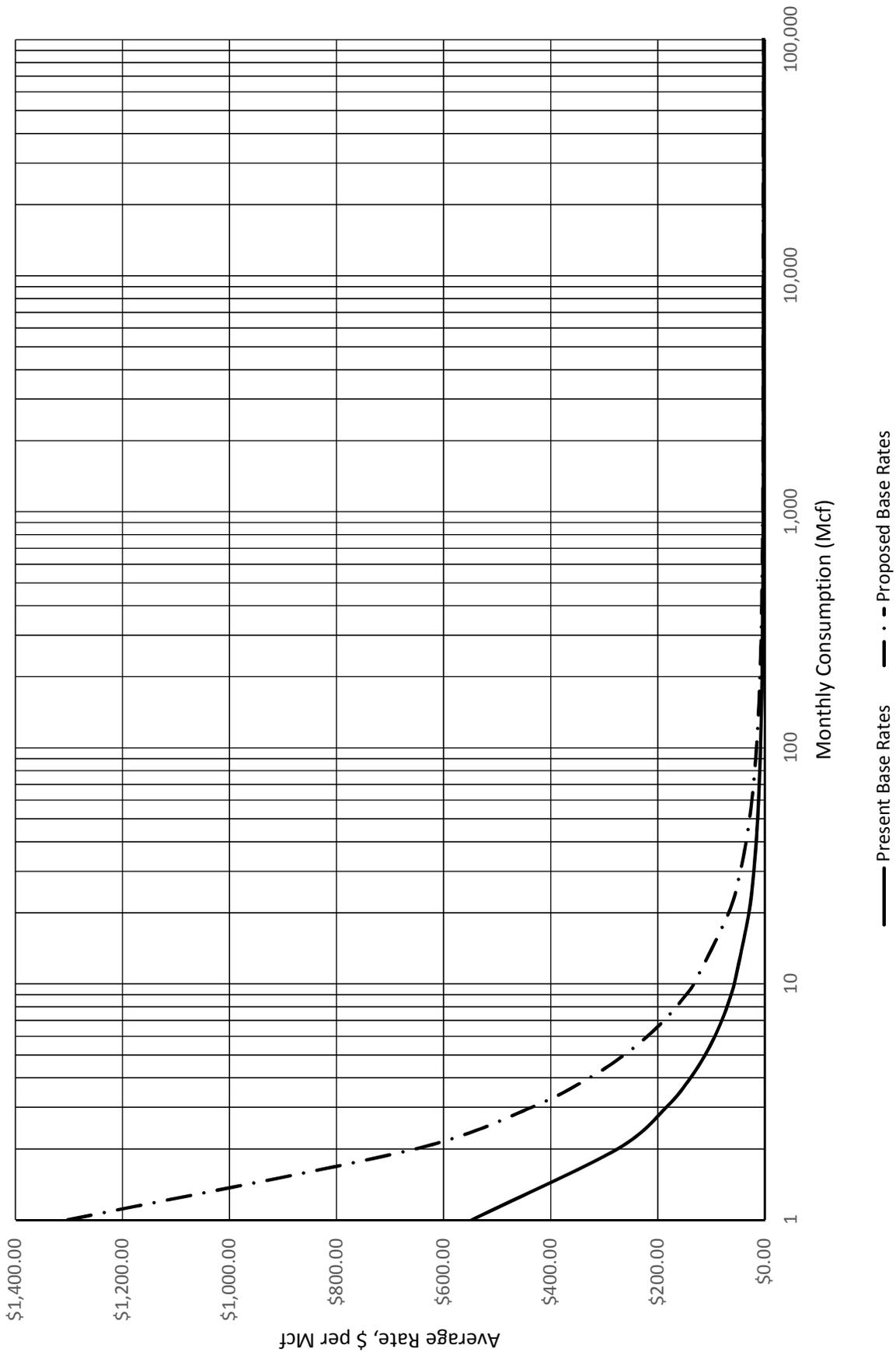
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 25,000-49,999 Mcf - Equitable Division



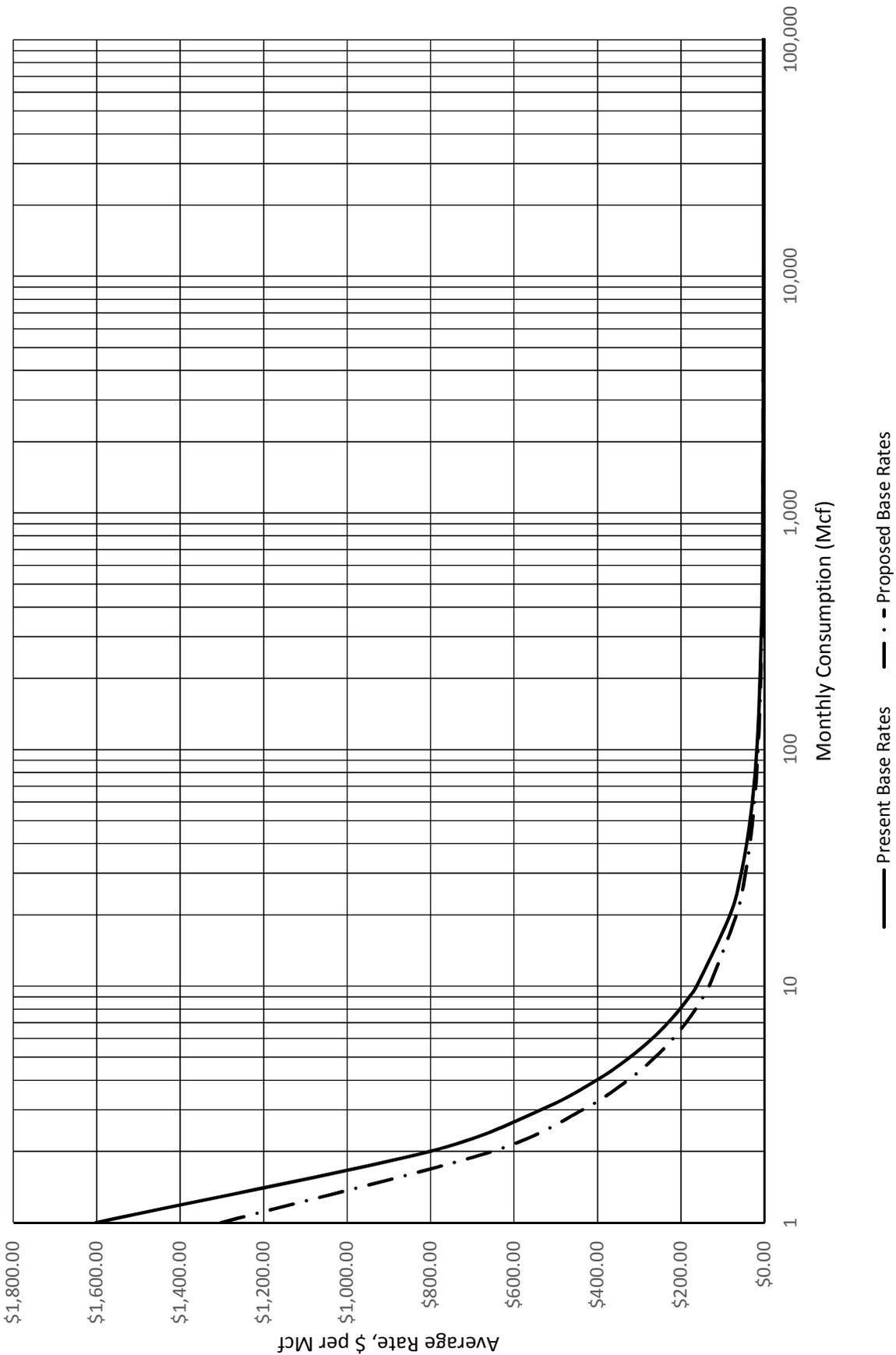
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 25,000-49,999 Mcf - Peoples' Transitional Industrial Ratepayers



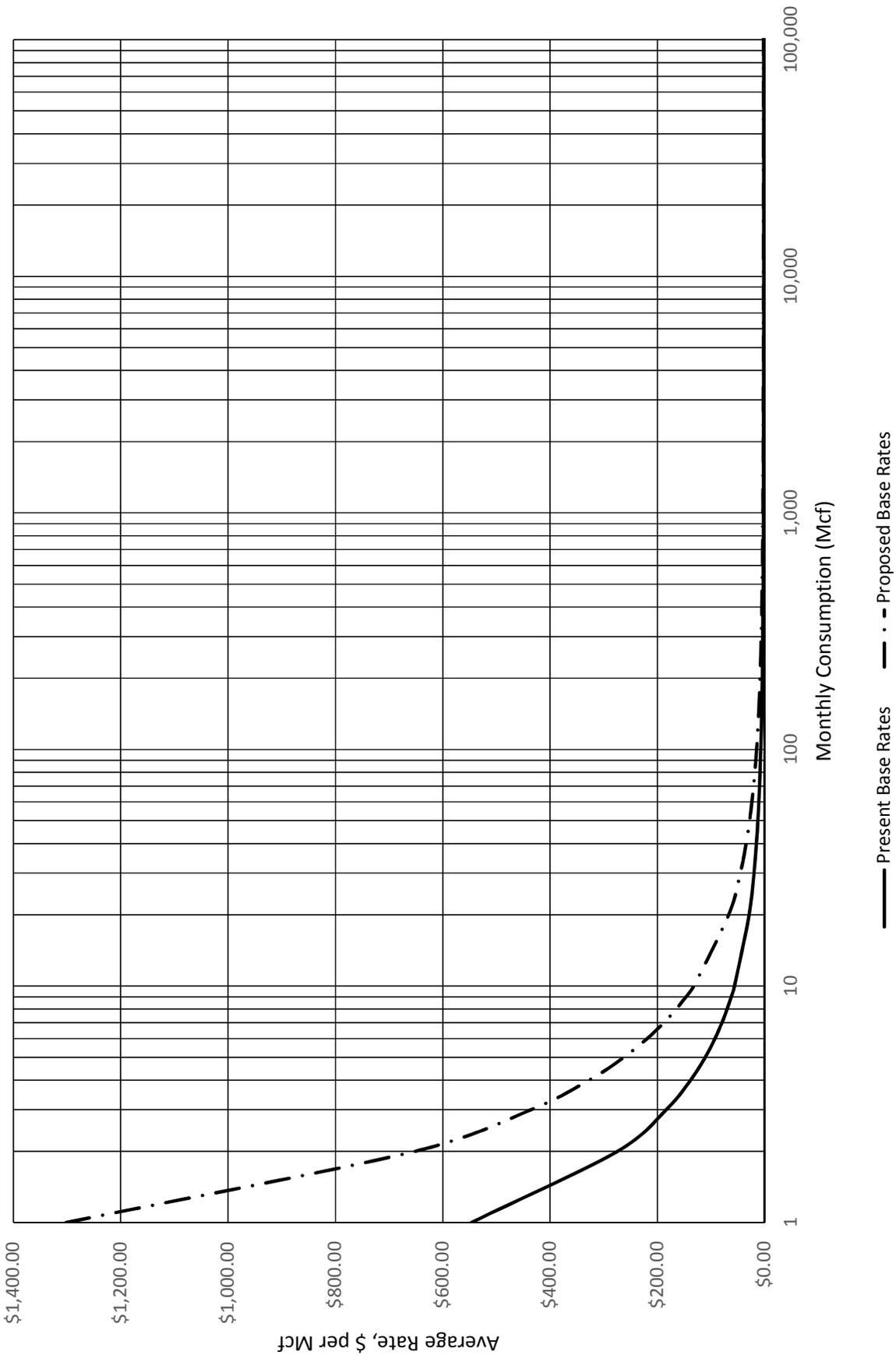
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 50,000-99,999 Mcf - Peoples Division



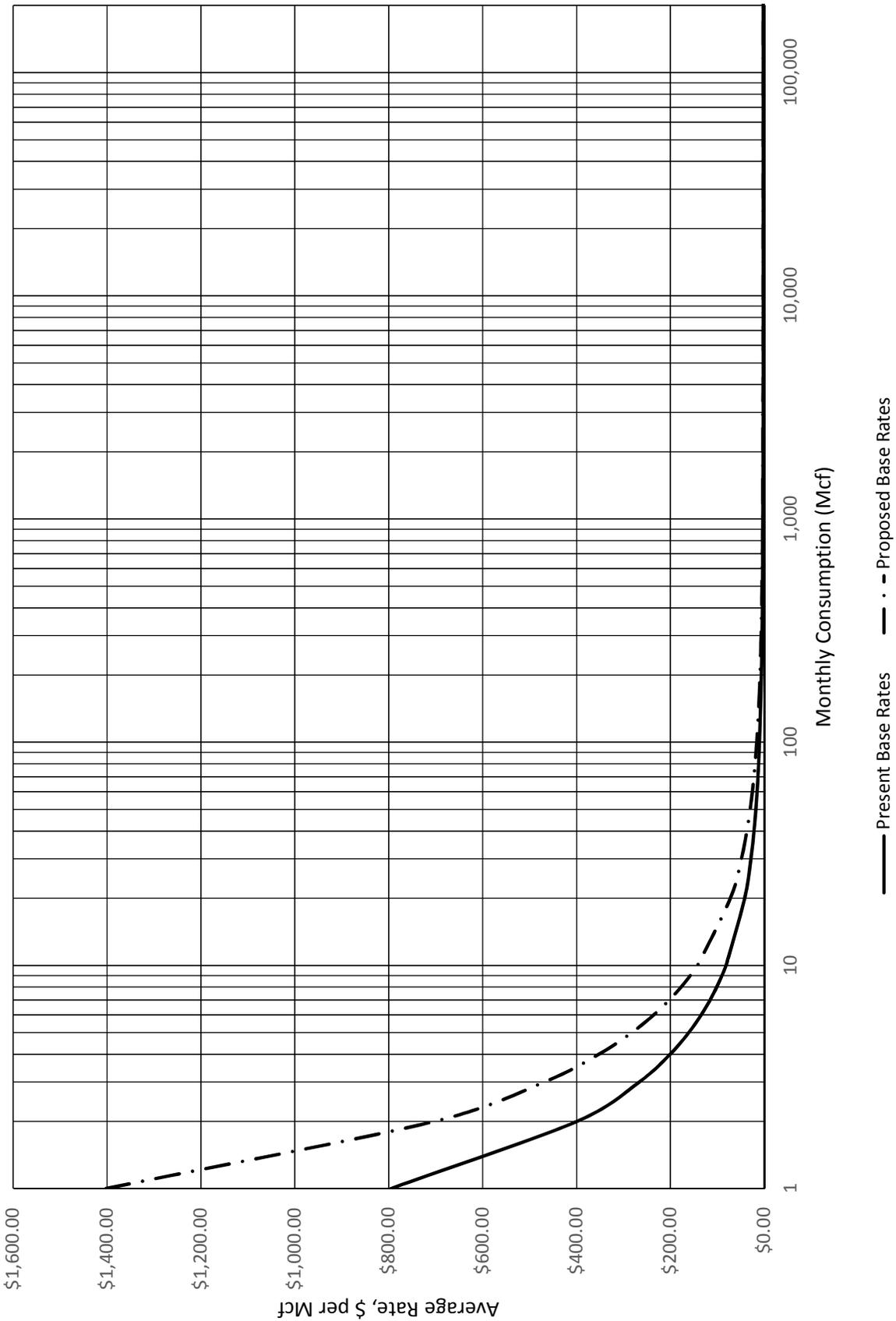
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 50,000-99,999 Mcf - Equitable Division



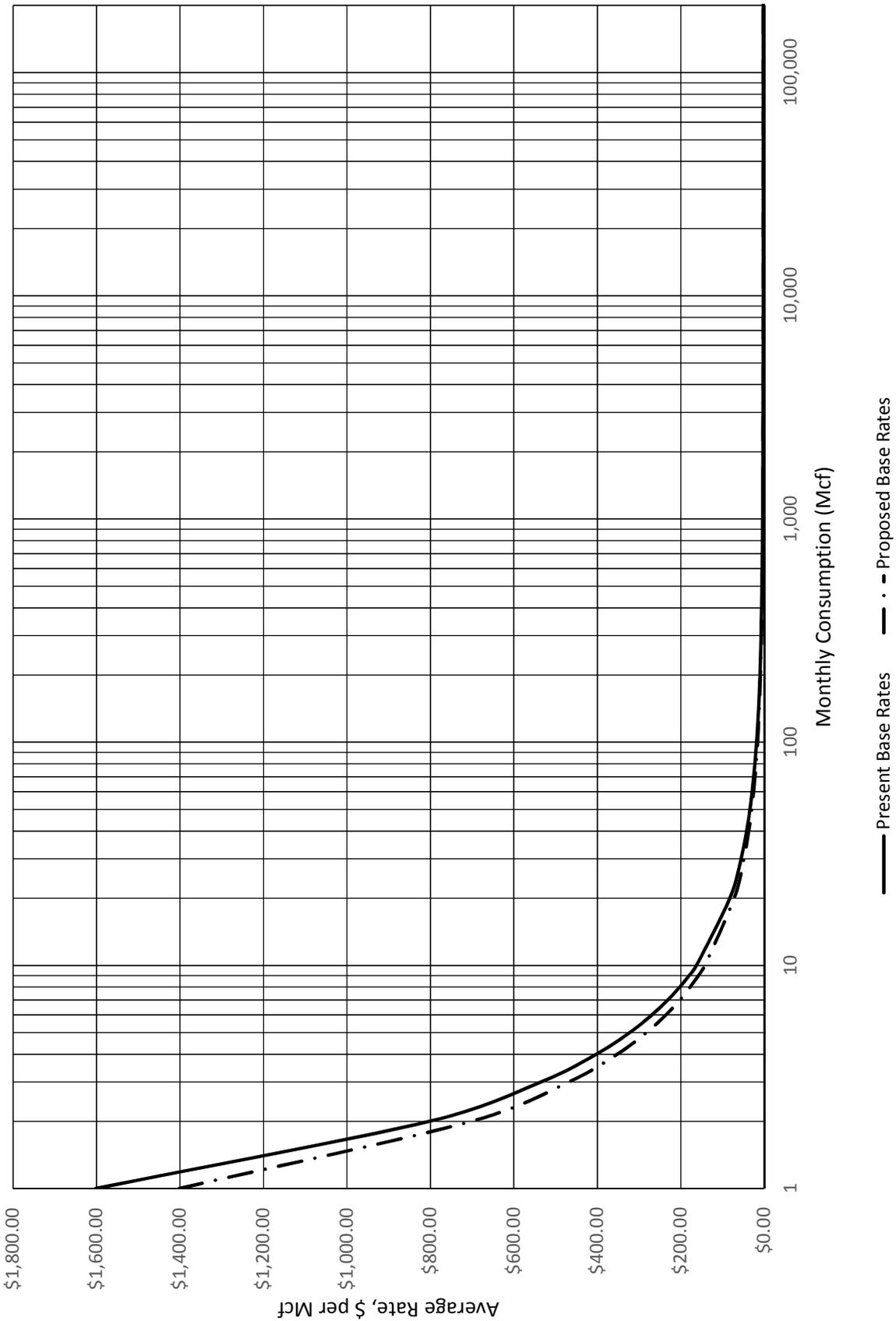
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 50,000-99,999 Mcf - Peoples' Transitional Industrial Ratepayers



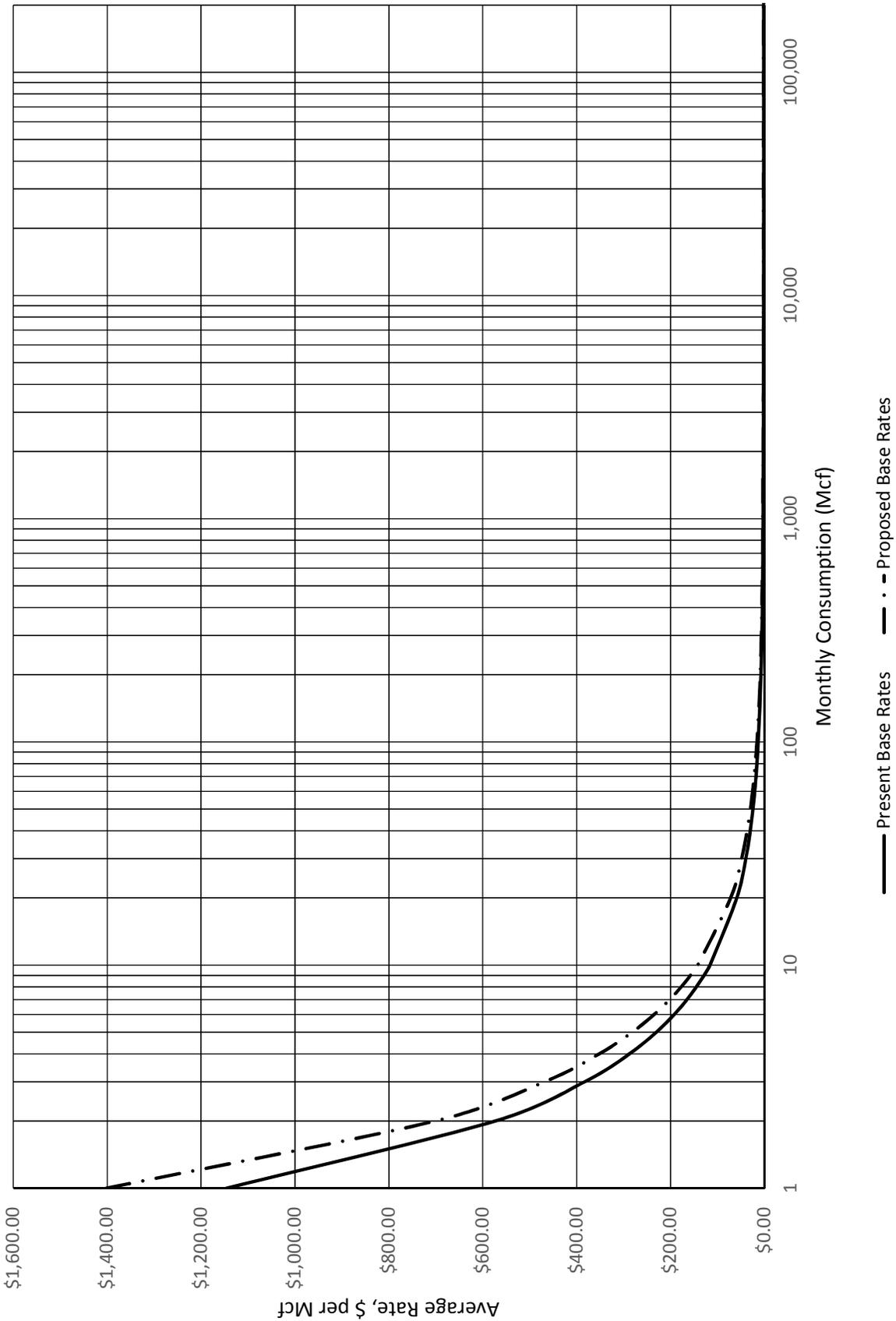
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 100,000-199,999 Mcf - Peoples Division



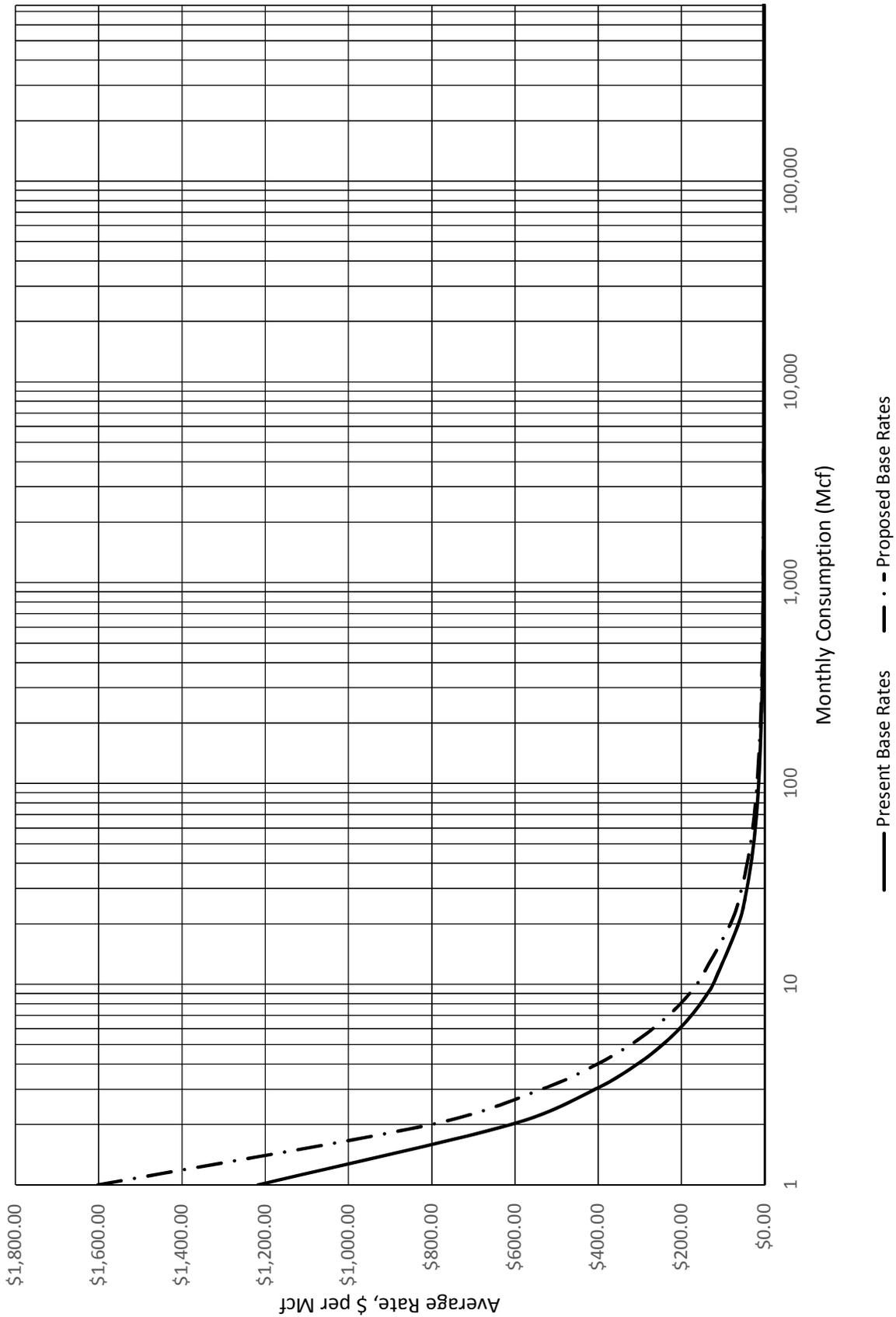
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 100,000-199,999 Mcf - Equitable Division



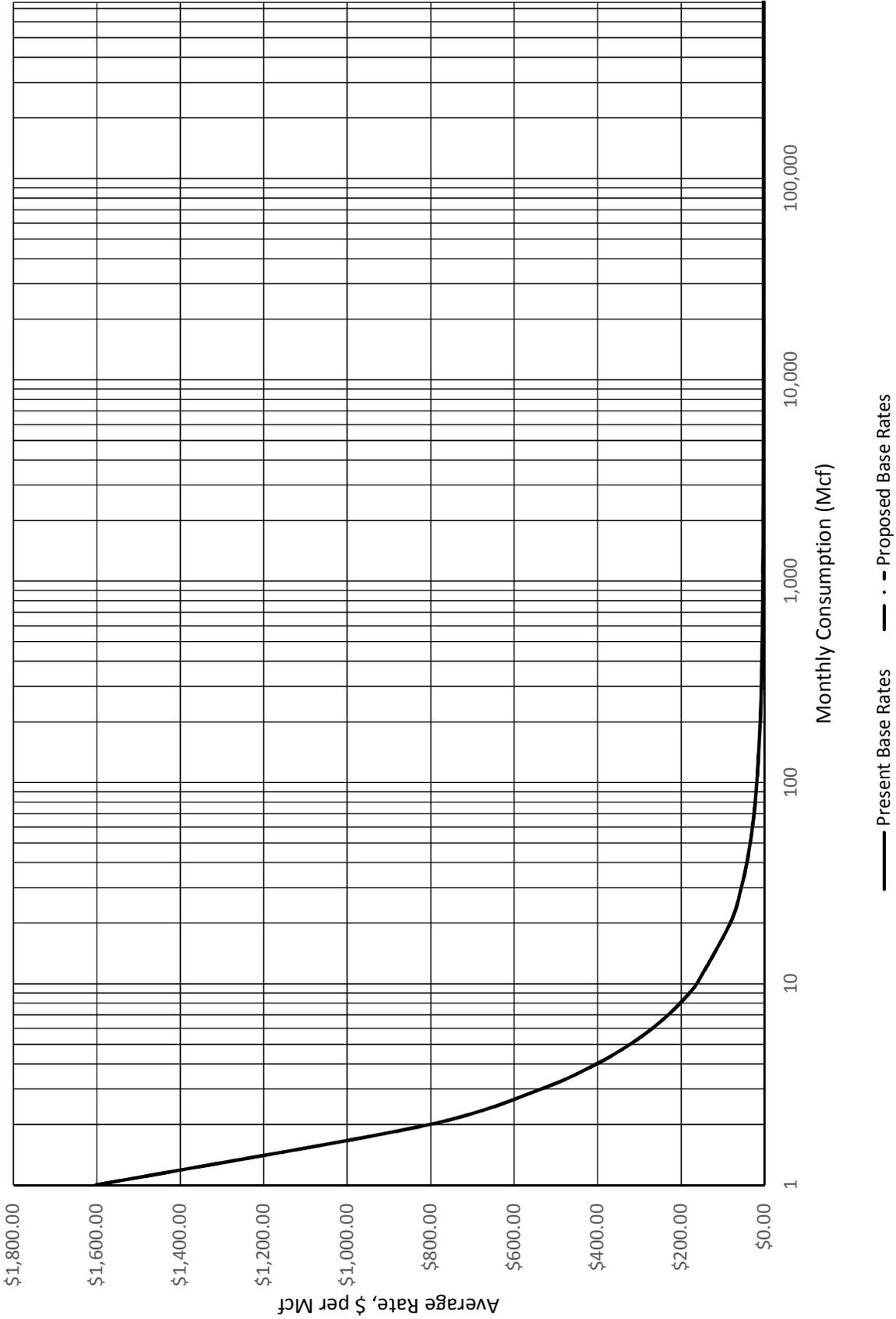
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 100,000-199,999 Mcf - Peoples' Industrial Transitional Ratepayers



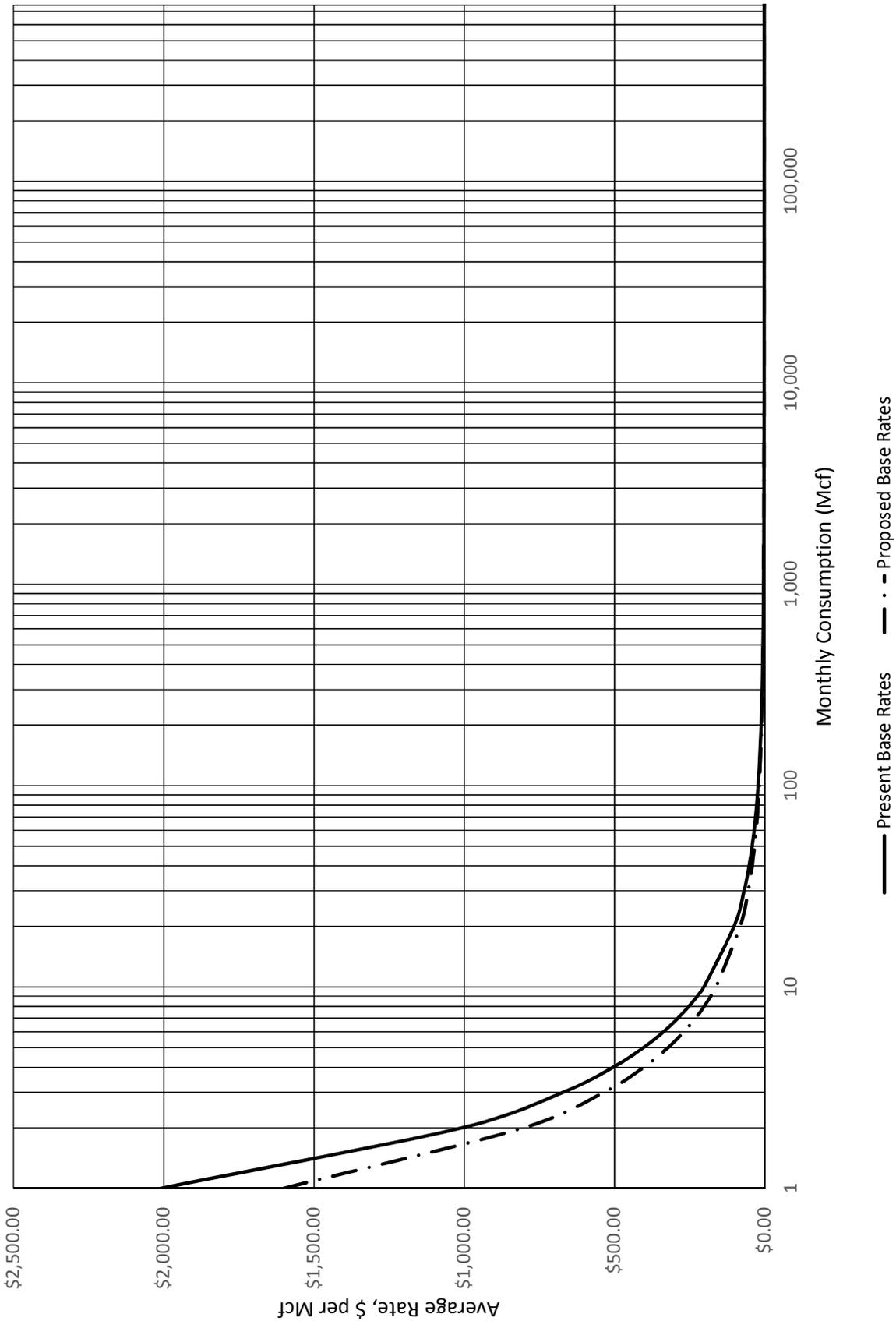
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 200,000-749,999 Mcf - Peoples Division



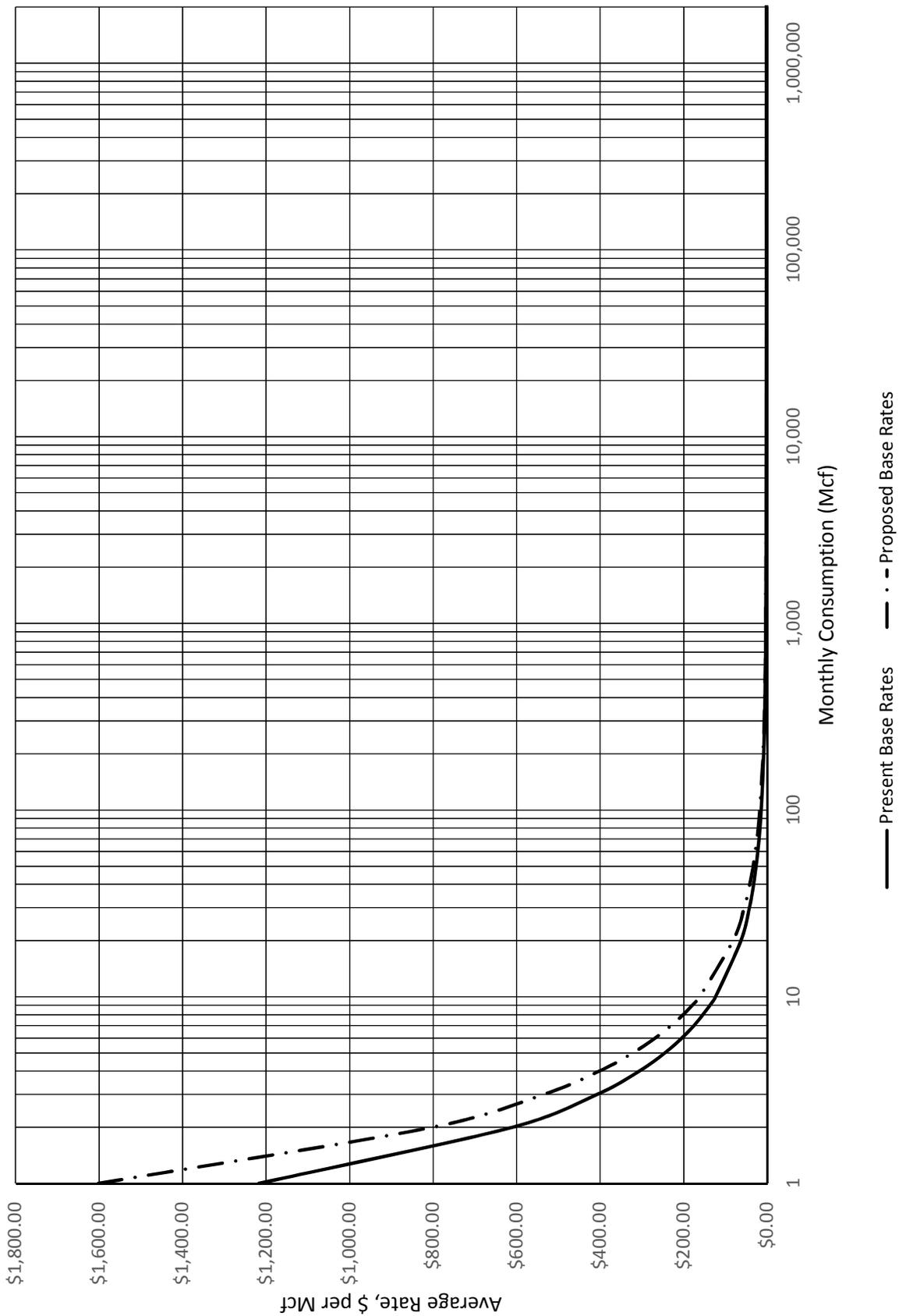
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 200,000-749,999 Mcf - Equitable Division



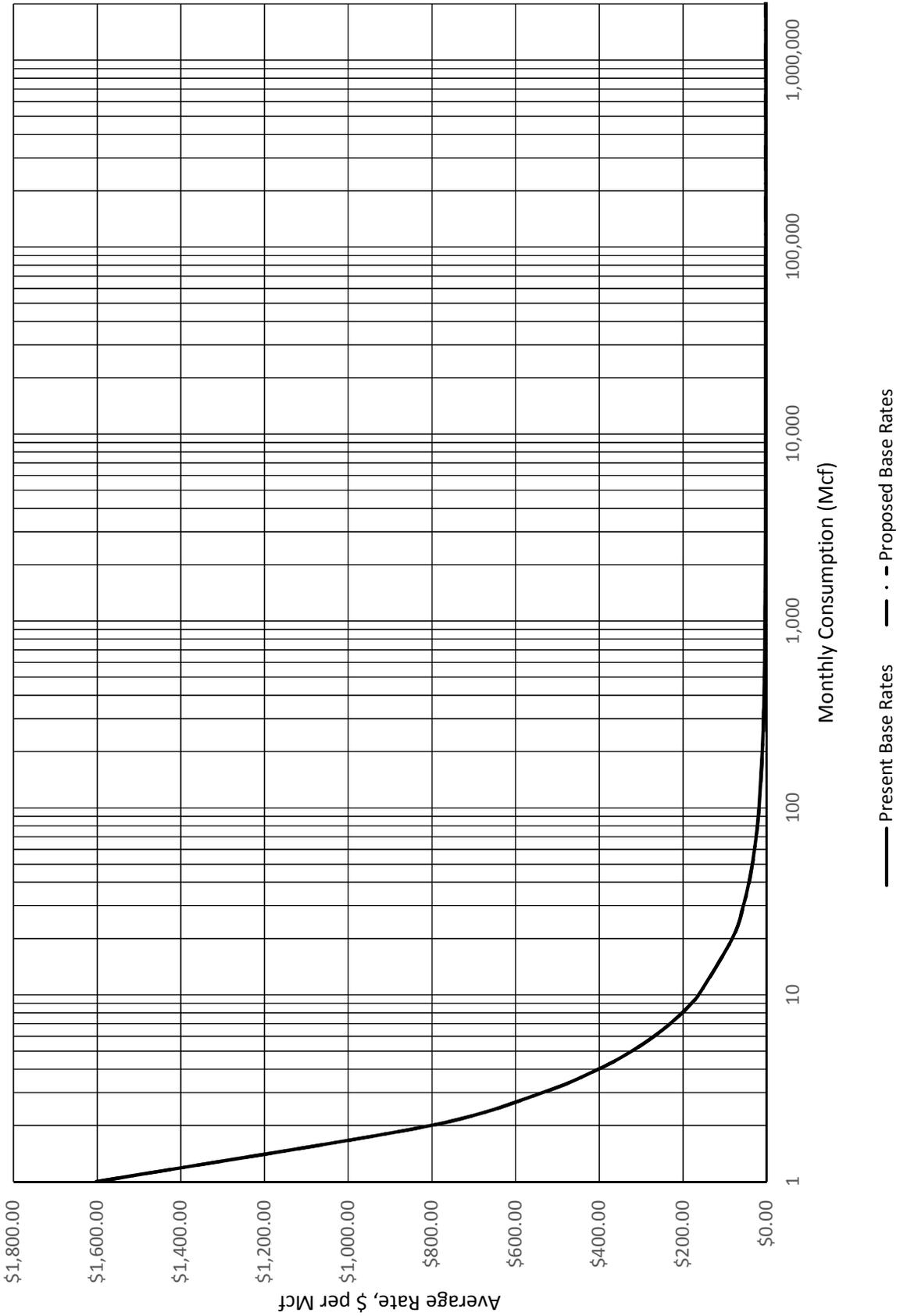
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 200,000-749,999 Mcf - Peoples' Transitional Industrial Ratepayers



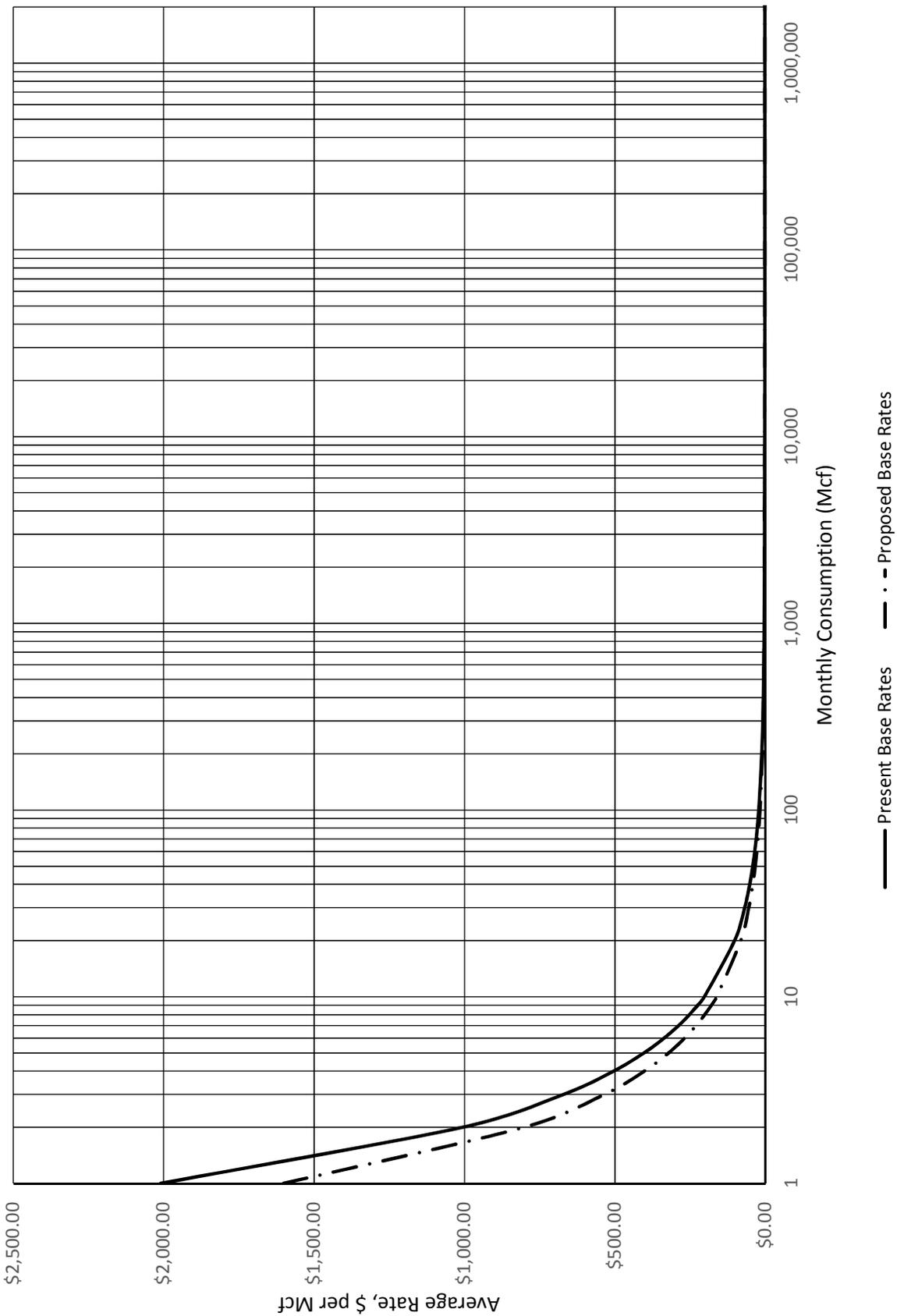
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 750,000-1,999,999 Mcf - Peoples Division



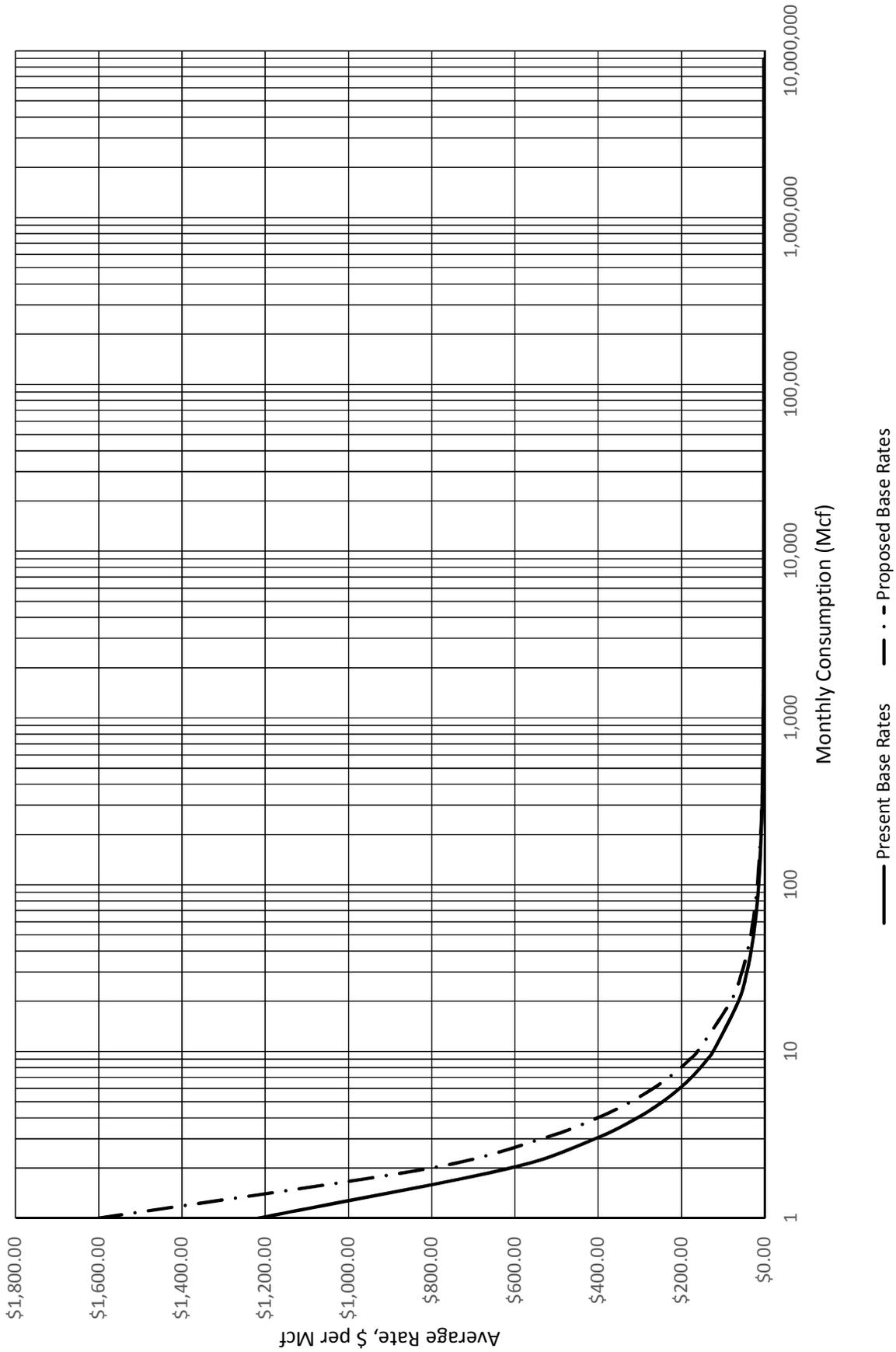
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 750,000-1,999,999 Mcf - Equitable Division



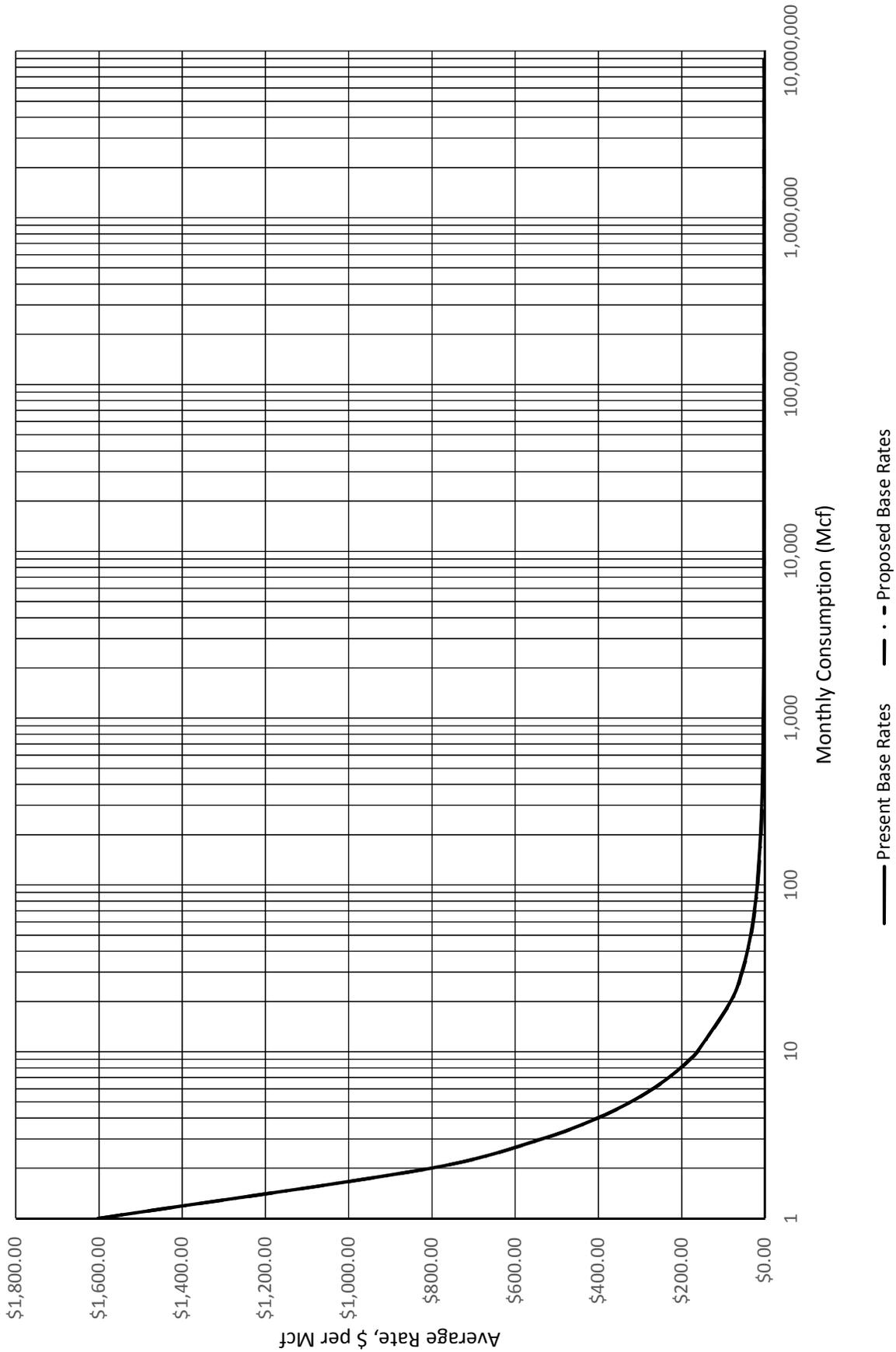
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: 750,000-1,999,999 Mcf - Peoples' Transitional Industrial Ratepayers



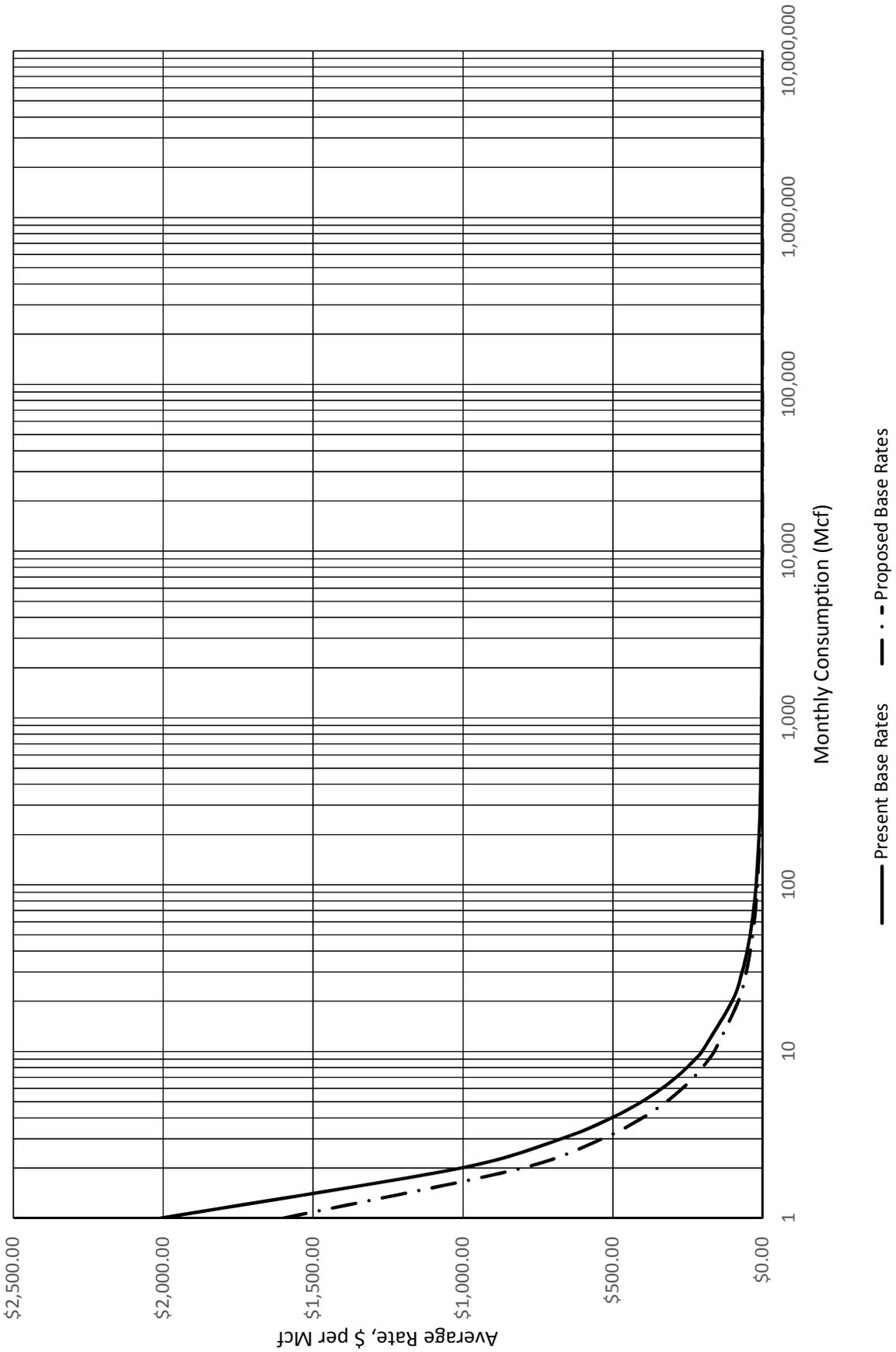
Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: >2,000,000 Mcf/Year - Peoples Division



Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: >2,000,000 Mcf/Year - Equitable Division



Peoples Natural Gas Company LLC  
Present and Proposed Base Rates  
Large General Service: >2,000,000 Mcf/Year - Peoples' Transitional Industrial Ratepayers



**Peoples Natural Gas Company LLC**  
§ 53.53 IV.B

- 12. Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the percent increase or decrease.

\* \* \* \* \*

Refer to the attachment.

**Peoples Natural Gas Company LLC  
Annual Bill Comparison**

**RESIDENTIAL RETAIL SERVICE**

PEOPLES DIVISION	PRESENT RATES			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 13.95	12	\$ 167.40	\$ 20.00	12	\$ 240.00
Rider DSIC	\$ 0.6975	12	\$ 8.37	\$ -	12	\$ -
Rider TCJA	\$ (0.6728)	12	\$ (8.07)	\$ -	12	\$ -
Rider Supplier Choice	\$ 0.0115	12	\$ 0.14	\$ 0.0067	12	\$ 0.08
Base Cost of Gas	\$ 4.5679	86	\$ 392.84	\$ 4.5679	86	\$ 392.84
Delivery Rate	\$ 3.1330	86	\$ 269.44	\$ 3.8753	86	\$ 333.28
Rider STAS	\$ (0.0072)	86	\$ (0.62)	\$ -	86	\$ -
Rider MFC	\$ 0.1024	86	\$ 8.81	\$ 0.0982	86	\$ 8.45
Rider USR	\$ 0.4667	86	\$ 40.14	\$ 0.4094	86	\$ 35.21
Rider GPC	\$ 0.1055	86	\$ 9.07	\$ 0.0801	86	\$ 6.89
Rider Rate Credit	\$ -	86	\$ -	\$ -	86	\$ -
Rider DSIC	\$ 0.1904	86	\$ 16.37	\$ -	86	\$ -
Rider TCJA	\$ (0.1511)	86	\$ (13.00)	\$ -	86	\$ -
Total Rate per Mcf	<u>\$ 8.4076</u>			<u>\$ 9.0309</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 890.89</b>	<b>\$ 1,016.74</b>
AVERAGE MONTHLY BILL	<b>\$ 74.24</b>	<b>\$ 84.73</b>

CHANGE IN ANNUAL BILL	<b>\$ 125.85</b>
CHANGE IN MONTHLY BILL	<b>\$ 10.49</b>
PERCENTAGE CHANGE IN BILL	<b>14.1%</b>

EQUITABLE DIVISION	PRESENT RATES			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 13.25	12	\$ 159.00	\$ 20.00	12	\$ 240.00
Rider DSIC	\$ 0.6625	12	\$ 7.95	\$ -	12	\$ -
Rider TCJA	\$ (0.9508)	12	\$ (11.41)	\$ -	12	\$ -
Rider Supplier Choice	\$ 0.0001	12	\$ 0.00	\$ 0.0067	12	\$ 0.08
Base Cost of Gas	\$ 4.5679	86	\$ 392.84	\$ 4.5679	86	\$ 392.84
Delivery Rate	\$ 3.1687	86	\$ 272.51	\$ 3.8753	86	\$ 333.28
Rider STAS	\$ (0.0304)	86	\$ (2.62)	\$ -	86	\$ -
Rider MFC	\$ 0.1024	86	\$ 8.81	\$ 0.0982	86	\$ 8.45
Rider USR	\$ 0.2040	86	\$ 17.54	\$ 0.4094	86	\$ 35.21
Rider GPC	\$ 0.1055	86	\$ 9.07	\$ 0.0801	86	\$ 6.89
Rider DSIC	\$ 0.1790	86	\$ 15.40	\$ -	86	\$ -
Rider TCJA	\$ (0.2274)	86	\$ (19.55)	\$ -	86	\$ -
Total Rate per Mcf	<u>\$ 8.0697</u>			<u>\$ 9.0309</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 849.54</b>	<b>\$ 1,016.74</b>
AVERAGE MONTHLY BILL	<b>\$ 70.79</b>	<b>\$ 84.73</b>

CHANGE IN ANNUAL BILL	<b>\$ 167.20</b>
CHANGE IN MONTHLY BILL	<b>\$ 13.93</b>
PERCENTAGE CHANGE IN BILL	<b>19.7%</b>

PERCENT CHANGE

**Peoples Natural Gas Company LLC  
Annual Bill Comparison**

**SMALL GENERAL RETAIL SERVICE: 0-499 Mcf**

PEOPLES DIVISION	PRESENT RATES - Commercial SGS - 1			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 14.88	12	\$ 178.56	\$ 25.00	12	\$ 300.00
Rider DSIC	\$ 0.7440	12	\$ 8.93	\$ -	12	\$ -
Rider TCJA	\$ (0.7177)	12	\$ (8.61)	\$ -	12	\$ -
Rider Supplier Choice	\$ 0.0115	12	\$ 0.14	\$ 0.0067	12	\$ 0.08
Base Cost of Gas	\$ 4.5199	238	\$ 1,075.74	\$ 4.5199	238	\$ 1,075.74
Delivery Rate	\$ 2.1939	238	\$ 522.15	\$ 2.8312	238	\$ 673.83
Rider STAS	\$ (0.0050)	238	\$ (1.20)	\$ -	238	\$ -
Rider MFC	\$ 0.0261	238	\$ 6.21	\$ 0.0083	238	\$ 1.98
Rider GPC	\$ 0.1055	238	\$ 25.11	\$ 0.0801	238	\$ 19.06
Rider Rate Credit	\$ -	238	\$ -	\$ -	238	\$ -
Rider DSIC	\$ 0.1163	238	\$ 27.67	\$ -	238	\$ -
Rider TCJA	\$ (0.1058)	238	\$ (25.18)	\$ -	238	\$ -
Total Rate per Mcf	<u>\$ 6.8508</u>			<u>\$ 7.4395</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 1,809.51</b>	<b>\$ 2,070.68</b>
AVERAGE MONTHLY BILL	<b>\$ 150.79</b>	<b>\$ 172.56</b>

CHANGE IN ANNUAL BILL	<b>\$ 261.17</b>
CHANGE IN MONTHLY BILL	<b>\$ 21.76</b>
PERCENTAGE CHANGE IN BILL	<b>14.4%</b>

EQUITABLE DIVISION	PRESENT RATES - GSS - 1			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 17.00	12	\$ 204.00	\$ 25.00	12	\$ 300.00
Rider DSIC	\$ 0.8500	12	\$ 10.20	\$ -	12	\$ -
Rider TCJA	\$ (1.2199)	12	\$ (14.64)	\$ -	12	\$ -
Rider Supplier Choice	\$ 0.0001	12	\$ 0.00	\$ 0.0067	12	\$ 0.08
Base Cost of Gas	\$ 4.5199	238	\$ 1,075.74	\$ 4.5199	238	\$ 1,075.74
Delivery Rate	\$ 2.5910	238	\$ 616.66	\$ 2.8312	238	\$ 673.83
Rider STAS	\$ (0.0249)	238	\$ (5.92)	\$ -	238	\$ -
Rider MFC	\$ 0.0261	238	\$ 6.21	\$ 0.0083	238	\$ 1.98
Rider GPC	\$ 0.1055	238	\$ 25.11	\$ 0.0801	238	\$ 19.06
Rider DSIC	\$ 0.1361	238	\$ 32.40	\$ -	238	\$ -
Rider TCJA	\$ (0.1859)	238	\$ (44.25)	\$ -	238	\$ -
Total Rate per Mcf	<u>\$ 7.1678</u>			<u>\$ 7.4395</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 1,905.50</b>	<b>\$ 2,070.68</b>
AVERAGE MONTHLY BILL	<b>\$ 158.79</b>	<b>\$ 172.56</b>

CHANGE IN ANNUAL BILL	<b>\$ 165.18</b>
CHANGE IN MONTHLY BILL	<b>\$ 13.76</b>
PERCENTAGE CHANGE IN BILL	<b>8.7%</b>

**Peoples Natural Gas Company LLC  
Annual Bill Comparison**

**SMALL GENERAL RETAIL SERVICE: 0-499 Mcf**

PEOPLES' TRANSITIONAL INDUSTRIAL RATEPAYERS	PRESENT RATES - Industrial SGS-1			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 20.00	12	\$ 240.00	\$ 25.00	12	\$ 300.00
Rider DSIC	\$ 1.0000	12	\$ 12.00	\$ -	12	\$ -
Rider TCJA	\$ (0.9646)	12	\$ (11.58)	\$ -	12	\$ -
Rider Supplier Choice	\$ 0.0115	12	\$ 0.14	\$ 0.0067	12	\$ 0.08
Base Cost of Gas	\$ 4.5199	238	\$ 1,075.74	\$ 4.5199	238	\$ 1,075.74
Delivery Rate	\$ 1.7623	238	\$ 419.43	\$ 2.4430	238	\$ 581.43
Rider STAS	\$ (0.0041)	238	\$ (0.98)	\$ -	238	\$ -
Rider MFC	\$ 0.0261	238	\$ 6.21	\$ 0.0083	238	\$ 1.98
Rider GPC	\$ 0.1055	238	\$ 25.11	\$ 0.0801	238	\$ 19.06
Rider Rate Credit	\$ -	238	\$ -	\$ -	238	\$ -
Rider DSIC	\$ 0.0947	238	\$ 22.54	\$ -	238	\$ -
Rider TCJA	\$ (0.0850)	238	\$ (20.23)	\$ -	238	\$ -
Total Rate per Mcf	<u>\$ 6.4194</u>			<u>\$ 7.0513</u>		
TOTAL AVERAGE ANNUAL BILL			<b>\$ 1,768.38</b>			<b>\$ 1,978.29</b>
AVERAGE MONTHLY BILL			<b>\$ 147.37</b>			<b>\$ 164.86</b>
				CHANGE IN ANNUAL BILL		<b>\$ 209.91</b>
				CHANGE IN MONTHLY BILL		<b>\$ 17.49</b>
				PERCENTAGE CHANGE IN BILL		<b>11.9%</b>

**Peoples Natural Gas Company LLC  
Annual Bill Comparison**

**MEDIUM GENERAL RETAIL SERVICE: 2,500 - 24,999 Mcf**

PEOPLES DIVISION	PRESENT RATES - Commercial MGS - 2			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 77.00	12	\$ 924.00	\$ 200.00	12	\$ 2,400.00
Rider DSIC	\$ 3.8500	12	\$ 46.20	\$ -	12	\$ -
Rider TCJA	\$ (3.7139)	12	\$ (44.57)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.3204	3,224	\$ 13,928.97	\$ 4.3204	3,224	\$ 13,928.97
Delivery Rate	\$ 2.1904	3,224	\$ 7,061.85	\$ 2.4794	3,224	\$ 7,993.59
Rider STAS	\$ (0.0050)	3,224	\$ (16.24)	\$ -	3,224	\$ -
Rider MFC	\$ 0.0261	3,224	\$ 84.15	\$ 0.0083	3,224	\$ 26.76
Rider GPC	\$ 0.1055	3,224	\$ 340.13	\$ 0.0801	3,224	\$ 258.24
Rider Rate Credit	\$ -	3,224	\$ -	\$ -	3,224	\$ -
Rider DSIC	\$ 0.1161	3,224	\$ 374.31	\$ -	3,224	\$ -
Rider TCJA	\$ (0.1056)	3,224	\$ (340.60)	\$ -	3,224	\$ -
Total Rate per Mcf	<u>\$ 6.6478</u>			<u>\$ 6.8882</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 22,358.20</b>	<b>\$ 24,607.56</b>
AVERAGE MONTHLY BILL	<b>\$ 1,863.18</b>	<b>\$ 2,050.63</b>

CHANGE IN ANNUAL BILL	<b>\$ 2,249.36</b>
CHANGE IN MONTHLY BILL	<b>\$ 187.45</b>
PERCENTAGE CHANGE IN BILL	<b>10.1%</b>

EQUITABLE DIVISION	PRESENT RATES - GSL - 2			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 300.00	12	\$ 3,600.00	\$ 200.00	12	\$ 2,400.00
Rider DSIC	\$ 15.0000	12	\$ 180.00	\$ -	12	\$ -
Rider TCJA	\$ (21.5268)	12	\$ (258.32)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.3204	3,224	\$ 13,928.97	\$ 4.3204	3,224	\$ 13,928.97
Delivery Rate	\$ 2.4950	3,224	\$ 8,043.88	\$ 2.4794	3,224	\$ 7,993.59
Rider STAS	\$ (0.0240)	3,224	\$ (77.22)	\$ -	3,224	\$ -
Rider MFC	\$ 0.0261	3,224	\$ 84.08	\$ 0.0083	3,224	\$ 26.76
Rider GPC	\$ 0.1055	3,224	\$ 340.13	\$ 0.0801	3,224	\$ 258.24
Rider DSIC	\$ 0.1313	3,224	\$ 423.40	\$ -	3,224	\$ -
Rider TCJA	\$ (0.1790)	3,224	\$ (577.20)	\$ -	3,224	\$ -
Total Rate per Mcf	<u>\$ 6.8753</u>			<u>\$ 6.8882</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 25,687.73</b>	<b>\$ 24,607.56</b>
AVERAGE MONTHLY BILL	<b>\$ 2,140.64</b>	<b>\$ 2,050.63</b>

CHANGE IN ANNUAL BILL	<b>\$ (1,080.17)</b>
CHANGE IN MONTHLY BILL	<b>\$ (90.01)</b>
PERCENTAGE CHANGE IN BILL	<b>-4.2%</b>

**Peoples Natural Gas Company LLC  
Annual Bill Comparison**

**MEDIUM GENERAL RETAIL SERVICE: 2,500 - 24,999 Mcf**

PEOPLES' TRANSITIONAL INDUSTRIAL RATEPAYERS	PRESENT RATES - Industrial MGS-2			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 77.00	12	\$ 924.00	\$ 200.00	12	\$ 2,400.00
Rider DSIC	\$ 3.8500	12	\$ 46.20	\$ -	12	\$ -
Rider TCJA	\$ (3.7139)	12	\$ (44.57)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.3204	3,224	\$ 13,928.97	\$ 4.3204	3,224	\$ 13,928.97
Delivery Rate	\$ 1.5243	3,224	\$ 4,914.34	\$ 2.1315	3,224	\$ 6,871.96
Rider STAS	\$ (0.0035)	3,224	\$ (11.30)	\$ -	3,224	\$ -
Rider MFC	\$ 0.0261	3,224	\$ 84.15	\$ 0.0083	3,224	\$ 26.76
Rider GPC	\$ 0.1055	3,224	\$ 340.13	\$ 0.0801	3,224	\$ 258.24
Rider Rate Credit	\$ -	3,224	\$ -	\$ -	3,224	\$ -
Rider DSIC	\$ 0.0828	3,224	\$ 266.93	\$ -	3,224	\$ -
Rider TCJA	\$ (0.0735)	3,224	\$ (237.02)	\$ -	3,224	\$ -
Total Rate per Mcf	<u>\$ 5.9821</u>			<u>\$ 6.5403</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 20,211.83</b>	<b>\$ 23,485.93</b>
AVERAGE MONTHLY BILL	<b>\$ 1,684.32</b>	<b>\$ 1,957.16</b>

CHANGE IN ANNUAL BILL	<b>\$ 3,274.10</b>
CHANGE IN MONTHLY BILL	<b>\$ 272.84</b>
PERCENTAGE CHANGE IN BILL	<b>16.2%</b>

**Peoples Natural Gas Company LLC  
Annual Bill Comparison**

**LARGE GENERAL RETAIL SERVICE: 25,000 - 49,999 Mcf**

PEOPLES DIVISION	PRESENT RATES - Commercial LGS - 1			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 443.00	12	\$ 5,316.00	\$ 700.00	12	\$ 8,400.00
Rider DSIC	\$ 22.1500	12	\$ 265.80	\$ -	12	\$ -
Rider TCJA	\$ (21.3663)	12	\$ (256.40)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.1605	31,581	\$ 131,392.75	\$ 4.1605	31,581	\$ 131,392.75
Delivery Rate - 25,000 - 49,999	\$ 2.3913	31,581	\$ 75,519.65	\$ 2.4581	31,581	\$ 77,629.26
Rider STAS	\$ (0.0055)	31,581	\$ (173.70)	\$ -	31,581	\$ -
Rider MFC	\$ 0.0261	31,581	\$ 824.26	\$ 0.0083	31,581	\$ 262.12
Rider GPC	\$ 0.1055	31,581	\$ 3,331.80	\$ 0.0801	31,581	\$ 2,529.64
Rider Rate Credit	\$ -	31,581	\$ -	\$ -	31,581	\$ -
Rider DSIC	\$ 0.1261	31,581	\$ 3,982.36	\$ -	31,581	\$ -
Rider TCJA	\$ (0.1153)	31,581	\$ (3,641.29)	\$ -	31,581	\$ -
Total Rate per Mcf	<u>\$ 6.6887</u>			<u>\$ 6.7070</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 216,561.24</b>	<b>\$ 220,213.77</b>
AVERAGE MONTHLY BILL	<b>\$ 18,046.77</b>	<b>\$ 18,351.15</b>

CHANGE IN ANNUAL BILL	<b>\$ 3,652.53</b>
CHANGE IN MONTHLY BILL	<b>\$ 304.38</b>
PERCENTAGE CHANGE IN BILL	<b>1.7%</b>

EQUITABLE DIVISION	PRESENT RATES - GSL			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 1,600.00	12	\$ 19,200.00	\$ 700.00	12	\$ 8,400.00
Rider DSIC	\$ 80.0000	12	\$ 960.00	\$ -	12	\$ -
Rider TCJA	\$ (114.8096)	12	\$ (1,377.72)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.1605	31,581	\$ 131,392.75	\$ 4.1605	31,581	\$ 131,392.75
Delivery Rate - 25,000 - 49,999	\$ 2.4950	31,581	\$ 78,794.60	\$ 2.4581	31,581	\$ 77,629.26
Rider STAS	\$ (0.0240)	31,581	\$ (756.43)	\$ -	31,581	\$ -
Rider MFC	\$ 0.0261	31,581	\$ 823.60	\$ 0.0083	31,581	\$ 262.12
Rider GPC	\$ 0.1055	31,581	\$ 3,331.80	\$ 0.0801	31,581	\$ 2,529.64
Rider DSIC	\$ 0.1313	31,581	\$ 4,147.50	\$ -	31,581	\$ -
Rider TCJA	\$ (0.1790)	31,581	\$ (5,653.98)	\$ -	31,581	\$ -
Total Rate per Mcf	<u>\$ 6.7154</u>			<u>\$ 6.7070</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 230,862.12</b>	<b>\$ 220,213.77</b>
AVERAGE MONTHLY BILL	<b>\$ 19,238.51</b>	<b>\$ 18,351.15</b>

CHANGE IN ANNUAL BILL	<b>\$ (10,648.35)</b>
CHANGE IN MONTHLY BILL	<b>\$ (887.36)</b>
PERCENTAGE CHANGE IN BILL	<b>-4.6%</b>

**Peoples Natural Gas Company LLC  
Annual Bill Comparison**

**LARGE GENERAL RETAIL SERVICE: 25,000 - 49,999 Mcf**

PEOPLES' TRANSITIONAL INDUSTRIAL RATEPAYERS	PRESENT RATES - Industrial LGS - 1			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 443.00	12	\$ 5,316.00	\$ 700.00	12	\$ 8,400.00
Rider DSIC	\$ 22.1500	12	\$ 265.80	\$ -	12	\$ -
Rider TCJA	\$ (21.3663)	12	\$ (256.40)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.1605	31,581	\$ 131,392.75	\$ 4.1605	31,581	\$ 131,392.75
Delivery Rate - 25,000 - 49,999	\$ 1.7553	31,581	\$ 55,434.13	\$ 2.1248	31,581	\$ 67,103.31
Rider STAS	\$ (0.0040)	31,581	\$ (126.32)	\$ -	31,581	\$ -
Rider MFC	\$ 0.0261	31,581	\$ 824.26	\$ 0.0083	31,581	\$ 262.12
Rider GPC	\$ 0.1055	31,581	\$ 3,331.80	\$ 0.0801	31,581	\$ 2,529.64
Rider Rate Credit	\$ -	31,581	\$ -	\$ -	31,581	\$ -
Rider DSIC	\$ 0.0943	31,581	\$ 2,978.09	\$ -	31,581	\$ -
Rider TCJA	\$ (0.0847)	31,581	\$ (2,674.91)	\$ -	31,581	\$ -
Total Rate per Mcf	<u>\$ 6.0530</u>			<u>\$ 6.3737</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 196,485.20</b>	<b>\$ 209,687.82</b>
AVERAGE MONTHLY BILL	<b>\$ 16,373.77</b>	<b>\$ 17,473.98</b>

CHANGE IN ANNUAL BILL	<b>\$ 13,202.62</b>
CHANGE IN MONTHLY BILL	<b>\$ 1,100.22</b>
PERCENTAGE CHANGE IN BILL	<b>6.7%</b>

**Peoples Natural Gas Company LLC  
Annual Bill Comparison**

**LARGE GENERAL RETAIL SERVICE: 50,000 - 99,999 Mcf**

PEOPLES DIVISION	PRESENT RATES - Commercial LGS - 2			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 545.00	12	\$ 6,540	\$ 1,300.00	12	\$ 15,600
Rider DSIC	\$ 27.2500	12	\$ 327	\$ -	12	\$ -
Rider TCJA	\$ (26.2859)	12	\$ (315)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.1605	67,729	\$ 281,787	\$ 4.1605	67,729	\$ 281,787
Delivery Rate - 50,000 - 99,999	\$ 2.3913	67,729	\$ 161,960	\$ 2.4109	67,729	\$ 163,288
Rider STAS	\$ (0.0055)	67,729	\$ (373)	\$ -	67,729	\$ -
Rider MFC	\$ 0.0261	67,729	\$ 1,768	\$ 0.0083	67,729	\$ 562
Rider GPC	\$ 0.1055	67,729	\$ 7,145	\$ 0.0801	67,729	\$ 5,425
Rider Rate Credit	\$ -	67,729	\$ -	\$ -	67,729	\$ -
Rider DSIC	\$ 0.1261	67,729	\$ 8,541	\$ -	67,729	\$ -
Rider TCJA	\$ (0.1153)	67,729	\$ (7,809)	\$ -	67,729	\$ -
Total Rate per Mcf	<u>\$ 6.6887</u>			<u>\$ 6.6598</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 459,571</b>	<b>\$ 466,662</b>
AVERAGE MONTHLY BILL	<b>\$ 38,298</b>	<b>\$ 38,888</b>

CHANGE IN ANNUAL BILL	<b>\$ 7,091</b>
CHANGE IN MONTHLY BILL	<b>\$ 591</b>
PERCENTAGE CHANGE IN BILL	<b>1.5%</b>

EQUITABLE DIVISION	PRESENT RATES - GSL			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 1,600.00	12	\$ 19,200	\$ 1,300.00	12	\$ 15,600
Rider DSIC	\$ 80.0000	12	\$ 960	\$ -	12	\$ -
Rider TCJA	\$ (114.8096)	12	\$ (1,378)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.1605	67,729	\$ 281,787	\$ 4.1605	67,729	\$ 281,787
Delivery Rate - 50,000 - 99,999	\$ 2.4950	67,729	\$ 168,984	\$ 2.4109	67,729	\$ 163,288
Rider STAS	\$ (0.0240)	67,729	\$ (1,622)	\$ -	67,729	\$ -
Rider MFC	\$ 0.0261	67,729	\$ 1,766	\$ 0.0083	67,729	\$ 562
Rider GPC	\$ 0.1055	67,729	\$ 7,145	\$ 0.0801	67,729	\$ 5,425
Rider DSIC	\$ 0.1313	67,729	\$ 8,895	\$ -	67,729	\$ -
Rider TCJA	\$ (0.1790)	67,729	\$ (12,126)	\$ -	67,729	\$ -
Total Rate per Mcf	<u>\$ 6.7154</u>			<u>\$ 6.6598</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 473,611</b>	<b>\$ 466,662</b>
AVERAGE MONTHLY BILL	<b>\$ 39,468</b>	<b>\$ 38,888</b>

CHANGE IN ANNUAL BILL	<b>\$ (6,950)</b>
CHANGE IN MONTHLY BILL	<b>\$ (579)</b>
PERCENTAGE CHANGE IN BILL	<b>-1.5%</b>

**Peoples Natural Gas Company LLC  
Annual Bill Comparison**

**LARGE GENERAL RETAIL SERVICE: 50,000 - 99,999 Mcf**

PEOPLES' TRANSITIONAL INDUSTRIAL RATEPAYERS	PRESENT RATES - Industrial LGS - 2			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 545.00	12	\$ 6,540	\$ 1,300.00	12	\$ 15,600
Rider DSIC	\$ 27.2500	12	\$ 327	\$ -	12	\$ -
Rider TCJA	\$ (26.2859)	12	\$ (315)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.1605	67,729	\$ 281,787	\$ 4.1605	67,729	\$ 281,787
Delivery Rate - 50,000 - 99,999	\$ 1.7553	67,729	\$ 118,885	\$ 2.0840	67,729	\$ 141,147
Rider STAS	\$ (0.0040)	67,729	\$ (271)	\$ -	67,729	\$ -
Rider MFC	\$ 0.0261	67,729	\$ 1,768	\$ 0.0083	67,729	\$ 562
Rider GPC	\$ 0.1055	67,729	\$ 7,145	\$ 0.0801	67,729	\$ 5,425
Rider Rate Credit	\$ -	67,729	\$ -	\$ -	67,729	\$ -
Rider DSIC	\$ 0.0943	67,729	\$ 6,387	\$ -	67,729	\$ -
Rider TCJA	\$ (0.0847)	67,729	\$ (5,737)	\$ -	67,729	\$ -
Total Rate per Mcf	<u>\$ 6.0530</u>			<u>\$ 6.3329</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 416,515</b>	<b>\$ 444,521</b>
AVERAGE MONTHLY BILL	<b>\$ 34,710</b>	<b>\$ 37,043</b>

CHANGE IN ANNUAL BILL	<b>\$ 28,006</b>
CHANGE IN MONTHLY BILL	<b>\$ 2,333.81</b>
PERCENTAGE CHANGE IN BILL	<b>6.7%</b>

**Peoples Natural Gas Company LLC  
Annual Bill Comparison**

**LARGE GENERAL RETAIL SERVICE: 100,000 - 199,999 Mcf**

PEOPLES DIVISION	PRESENT RATES - Commercial LGS - 3			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 793.00	12	\$ 9,516	\$ 1,400.00	12	\$ 16,800
Rider DSIC	\$ 39.6500	12	\$ 476	\$ -	12	\$ -
Rider TCJA	\$ (38.2472)	12	\$ (459)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.1605	126,440	\$ 526,054	\$ 4.1605	126,440	\$ 526,054
Delivery Rate - 100,000 - 199,999	\$ 2.3913	126,440	\$ 302,356	\$ 2.3636	126,440	\$ 298,854
Rider STAS	\$ (0.0055)	126,440	\$ (695)	\$ -	126,440	\$ -
Rider MFC	\$ 0.0261	126,440	\$ 3,300	\$ 0.0083	126,440	\$ 1,049
Rider GPC	\$ 0.1055	126,440	\$ 13,339	\$ 0.0801	126,440	\$ 10,128
Rider Rate Credit	\$ -	126,440	\$ -	\$ -	126,440	\$ -
Rider DSIC	\$ 0.1261	126,440	\$ 15,944	\$ -	126,440	\$ -
Rider TCJA	\$ (0.1153)	126,440	\$ (14,579)	\$ -	126,440	\$ -
Total Rate per Mcf	<u>\$ 6.6887</u>			<u>\$ 6.6125</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 855,252</b>	<b>\$ 852,885</b>
AVERAGE MONTHLY BILL	<b>\$ 71,271</b>	<b>\$ 71,074</b>

CHANGE IN ANNUAL BILL	<b>\$ (2,368)</b>
CHANGE IN MONTHLY BILL	<b>\$ (197)</b>
PERCENTAGE CHANGE IN BILL	<b>-0.3%</b>

EQUITABLE DIVISION	PRESENT RATES - GSL			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 1,600.00	12	\$ 19,200	\$ 1,400.00	12	\$ 16,800
Rider DSIC	\$ 80.0000	12	\$ 960	\$ -	12	\$ -
Rider TCJA	\$ (114.8096)	12	\$ (1,378)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.1605	126,440	\$ 526,054	\$ 4.1605	126,440	\$ 526,054
Delivery Rate - 100,000 - 199,999	\$ 2.4950	126,440	\$ 315,468	\$ 2.3636	126,440	\$ 298,854
Rider STAS	\$ (0.0240)	126,440	\$ (3,028)	\$ -	126,440	\$ -
Rider MFC	\$ 0.0261	126,440	\$ 3,297	\$ 0.0083	126,440	\$ 1,049
Rider GPC	\$ 0.1055	126,440	\$ 13,339	\$ 0.0801	126,440	\$ 10,128
Rider DSIC	\$ 0.1313	126,440	\$ 16,605	\$ -	126,440	\$ -
Rider TCJA	\$ (0.1790)	126,440	\$ (22,637)	\$ -	126,440	\$ -
Total Rate per Mcf	<u>\$ 6.7154</u>			<u>\$ 6.6125</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 867,881</b>	<b>\$ 852,885</b>
AVERAGE MONTHLY BILL	<b>\$ 72,323</b>	<b>\$ 71,074</b>

CHANGE IN ANNUAL BILL	<b>\$ (14,996)</b>
CHANGE IN MONTHLY BILL	<b>\$ (1,250)</b>
PERCENTAGE CHANGE IN BILL	<b>-1.7%</b>

**Peoples Natural Gas Company LLC  
Annual Bill Comparison**

**LARGE GENERAL RETAIL SERVICE: 100,000 - 199,999 Mcf**

PEOPLES' TRANSITIONAL INDUSTRIAL RATEPAYERS	PRESENT RATES - Industrial LGS - 3			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 1,144.00	12	\$ 13,728	\$ 1,400.00	12	\$ 16,800
Rider DSIC	\$ 57.2000	12	\$ 686	\$ -	12	\$ -
Rider TCJA	\$ (55.1763)	12	\$ (662)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.1605	126,440	\$ 526,054	\$ 4.1605	126,440	\$ 526,054
Delivery Rate - 100,000 - 199,999	\$ 1.7553	126,440	\$ 221,940	\$ 2.0432	126,440	\$ 258,342
Rider STAS	\$ (0.0040)	126,440	\$ (506)	\$ -	126,440	\$ -
Rider MFC	\$ 0.0261	126,440	\$ 3,300	\$ 0.0083	126,440	\$ 1,049
Rider GPC	\$ 0.1055	126,440	\$ 13,339	\$ 0.0801	126,440	\$ 10,128
Rider Rate Credit	\$ -	126,440	\$ -	\$ -	126,440	\$ -
Rider DSIC	\$ 0.0943	126,440	\$ 11,923	\$ -	126,440	\$ -
Rider TCJA	\$ (0.0847)	126,440	\$ (10,709)	\$ -	126,440	\$ -
Total Rate per Mcf	<u>\$ 6.0530</u>			<u>\$ 6.2921</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 779,094</b>	<b>\$ 812,373</b>
AVERAGE MONTHLY BILL	<b>\$ 64,924</b>	<b>\$ 67,698</b>

CHANGE IN ANNUAL BILL	<b>\$ 33,280</b>
CHANGE IN MONTHLY BILL	<b>\$ 2,773</b>
PERCENTAGE CHANGE IN BILL	<b>4.3%</b>

**Peoples Natural Gas Company LLC  
Annual Bill Comparison**

**LARGE GENERAL RETAIL SERVICE: > 200,000 Mcf**

PEOPLES DIVISION	PRESENT RATES - Commercial LGS - 4			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 1,215.00	12	\$ 14,580	\$ 1,600.00	12	\$ 19,200
Rider DSIC	\$ 60.7500	12	\$ 729	\$ -	12	\$ -
Rider TCJA	\$ (58.6007)	12	\$ (703)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.1605	299,395	\$ 1,245,633	\$ 4.1605	299,395	\$ 1,245,633
Delivery Rate - 200,000 to 749,999	\$ 2.3913	299,395	\$ 715,943	\$ 2.2454	299,395	\$ 672,262
Rider STAS	\$ (0.0055)	299,395	\$ (1,647)	\$ -	299,395	\$ -
Rider MFC	\$ 0.0261	299,395	\$ 7,814	\$ 0.0083	299,395	\$ 2,485
Rider GPC	\$ 0.1055	299,395	\$ 31,586	\$ 0.0801	299,395	\$ 23,982
Rider Rate Credit	\$ -	299,395	\$ -	\$ -	299,395	\$ -
Rider DSIC	\$ 0.1261	299,395	\$ 37,754	\$ -	299,395	\$ -
Rider TCJA	\$ (0.1153)	299,395	\$ (34,520)	\$ -	299,395	\$ -
Total Rate per Mcf	<u>\$ 6.6887</u>			<u>\$ 6.4943</u>		
TOTAL AVERAGE ANNUAL BILL			<b>\$ 2,017,169</b>			<b>\$ 1,963,561</b>
AVERAGE MONTHLY BILL			<b>\$ 168,097</b>			<b>\$ 163,630</b>
				CHANGE IN ANNUAL BILL		<b>\$ (53,608)</b>
				CHANGE IN MONTHLY BILL		<b>\$ (4,467)</b>
				PERCENTAGE CHANGE IN BILL		<b>-2.7%</b>

EQUITABLE DIVISION	PRESENT RATES - GSL			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 1,600.00	12	\$ 19,200	\$ 1,600.00	12	\$ 19,200
Rider DSIC	\$ 80.0000	12	\$ 960	\$ -	12	\$ -
Rider TCJA	\$ (114.8096)	12	\$ (1,378)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.1605	299,395	\$ 1,245,633	\$ 4.1605	299,395	\$ 1,245,633
Delivery Rate - 200,000 to 749,999	\$ 2.4950	299,395	\$ 746,991	\$ 2.2454	299,395	\$ 672,262
Rider STAS	\$ (0.0240)	299,395	\$ (7,171)	\$ -	299,395	\$ -
Rider MFC	\$ 0.0261	299,395	\$ 7,808	\$ 0.0083	299,395	\$ 2,485
Rider GPC	\$ 0.1055	299,395	\$ 31,586	\$ 0.0801	299,395	\$ 23,982
Rider DSIC	\$ 0.1313	299,395	\$ 39,319	\$ -	299,395	\$ -
Rider TCJA	\$ (0.1790)	299,395	\$ (53,601)	\$ -	299,395	\$ -
Total Rate per Mcf	<u>\$ 6.7154</u>			<u>\$ 6.4943</u>		
TOTAL AVERAGE ANNUAL BILL			<b>\$ 2,029,347</b>			<b>\$ 1,963,561</b>
AVERAGE MONTHLY BILL			<b>\$ 169,112</b>			<b>\$ 163,630</b>
				CHANGE IN ANNUAL BILL		<b>\$ (65,786)</b>
				CHANGE IN MONTHLY BILL		<b>\$ (5,482)</b>
				PERCENTAGE CHANGE IN BILL		<b>-3.2%</b>

**Peoples Natural Gas Company LLC  
Annual Bill Comparison**

**LARGE GENERAL RETAIL SERVICE: > 200,000 Mcf**

PEOPLES' TRANSITIONAL INDUSTRIAL RATEPAYERS	PRESENT RATES - Industrial LGS - 4			PROPOSED RATES		
	Rate	Usage (Mcf)	Amount	Rate	Usage (Mcf)	Amount
Monthly Service Charge	\$ 2,009.00	12	\$ 24,108	\$ 1,600.00	12	\$ 19,200
Rider DSIC	\$ 100.4500	12	\$ 1,205	\$ -	12	\$ -
Rider TCJA	\$ (96.8961)	12	\$ (1,163)	\$ -	12	\$ -
Base Cost of Gas	\$ 4.1605	299,395	\$ 1,245,633	\$ 4.1605	299,395	\$ 1,245,633
Delivery Rate - 200,000 to 749,999	\$ 1.7553	299,395	\$ 525,528	\$ 1.9409	299,395	\$ 581,096
Rider STAS	\$ (0.0040)	299,395	\$ (1,198)	\$ -	299,395	\$ -
Rider MFC	\$ 0.0261	299,395	\$ 7,814	\$ 0.0083	299,395	\$ 2,485
Rider GPC	\$ 0.1055	299,395	\$ 31,586	\$ 0.0801	299,395	\$ 23,982
Rider Rate Credit	\$ -	299,395	\$ -	\$ -	299,395	\$ -
Rider DSIC	\$ 0.0943	299,395	\$ 28,233	\$ -	299,395	\$ -
Rider TCJA	\$ (0.0847)	299,395	\$ (25,359)	\$ -	299,395	\$ -
Total Rate per Mcf	<u>\$ 6.0530</u>			<u>\$ 6.1898</u>		

TOTAL AVERAGE ANNUAL BILL	<b>\$ 1,836,389</b>	<b>\$ 1,872,395</b>
AVERAGE MONTHLY BILL	<b>\$ 153,032</b>	<b>\$ 156,033</b>

CHANGE IN ANNUAL BILL	<b>\$ 36,007</b>
CHANGE IN MONTHLY BILL	<b>\$ 3,001</b>
PERCENTAGE CHANGE IN BILL	<b>2.0%</b>

**Peoples Natural Gas Company LLC**  
§ 53.53 III.A

47. Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.

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Peoples serves three small wholesale (NGDC) customers under its Rate SGS and MGS rate schedules. Since these customers represent a very small portion of the Peoples' service, they have been included in the respective rate classes as commercial customers for cost allocation purposes. Refer to Exhibit No. 11, Schedule No. 1 (53.53 IV.B.1) for the calculated rate of return for these rate classes.