

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

PENNSYLVANIA PUBLIC UTILITY :
COMMISSION :
 : Docket No. R-2018-3006818
v. :
 :
PEOPLES NATURAL GAS COMPANY LLC :

**PREPARED REBUTTAL TESTIMONY OF
ERIC PETRICHEVICH
SENIOR FINANCIAL ANALYST
PNG COMPANIES LLC**

DATE SERVED: May 28, 2019
DATE ADMITTED: _____

Peoples Statement No. 8-R

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Eric Petrichevich, and my business address is 375 North Shore Drive, Suite
3 600, Pittsburgh, PA 15212.

4

5 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

6 A. I am employed as Senior Financial Analyst for PNG Companies LLC (“PNG”). I
7 provide services to Peoples Natural Gas Company LLC (“Peoples” or the “Company”).

8

9 **Q. HAVE YOU PREVIOUSLY SUBMITTED DIRECT TESTIMONY IN THIS**
10 **PROCEEDING?**

11 A. Yes. My direct testimony is set forth in Peoples Statement No. 8.

12

13 **Q. HAVE YOU REVIEWED THE DIRECT TESTIMONY SUBMITTED BY OTHER**
14 **PARTIES?**

15 A. Yes. In particular, with regard to this Rebuttal Testimony, I have reviewed the Direct
16 Testimony submitted by Dante Mugrace on behalf of the Office of Consumer Advocate
17 (“OCA”) and the Direct Testimony submitted by Christopher Keller on behalf of the
18 Bureau of Investigation and Enforcement (“I&E”).

19

20 **Q. WHAT IS THE PURPOSE OF THIS REBUTTAL TESTIMONY?**

1 A. In direct testimony I&E’s witness Keller made statements and suggested modifications
2 regarding the Cash Working Capital claim that I previously provided. I will rebut certain
3 of those positions and recommendations in this testimony.

4 I am also sponsoring Exhibit EJP-R-1, a revised Cash Working Capital (“CWC”) Claim.
5

6 **Q. HOW HAVE YOU ARRANGED YOUR REBUTTAL TESTIMONY?**

7 A. I have arranged my rebuttal testimony by subject matter. Where more than one witness
8 has addressed the same subject matter with testimony that I wish to rebut, I address all of
9 that testimony in the same section. I will address the following issues in the order listed:
10 (1) Revisions to the CWC claim identified in response to discovery questions and
11 testimony from I&E; and (2) response to OCA’s proposed adjustments to the CWC
12 claim.
13

14 **Q. PLEASE EXPLAIN THE REVISIONS TO THE CASH WORKING CAPITAL
15 CLAIM IDENTIFIED DURING DISCOVERY.**

16 A. There were certain CWC Claim adjustments identified and provided in the interrogatory
17 responses to I&E-RE-105, I&E-RE-109, I&E-RE-110 and I&E-RE-111 (all of which
18 have been provided in I&E Exhibit No.1 Schedule 11). I&E-RE-105 reflects changes
19 made to the Gas Purchase Costs, I&E-RE-109 reflects changes made to Taxes Other
20 Than Income Taxes, I&E-RE-110 reflects changes made to Income Taxes, and I&E-RE-
21 111 details a reference correction for the Income Taxes section of the lead lag exhibit. All
22 of these changes have been incorporated into **Peoples Exhibit No. EJP-R-1**. Please note
23 that there are no other changes to my direct testimony.

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Q. DO YOU AGREE WITH WITNESS KELLER’S CLAIM THAT THE CWC ALLOWANCE SHOULD BE \$34,260,278?

A. No.

Q. WHAT DO YOU RECOMMEND?

A. I recommend an allowance of \$34,974,480 or an increase of \$714,202 to I&E’s proposed allowance. (I&E Exhibit No.1, Schedule 12, pages one and two).

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION?

A. My recommendation is based on the following: (1) to reflect the revisions made to the initial CWC claim, as noted above; (2) to accept I&E’s adjustment related to bad debt expense in the Company’s initial CWC claim; and (3) to reflect the adjustments to CWC resulting from O&M expenses that have been accepted by the Company in response to adjustments from other parties.

Q. I&E REMOVED BAD DEBT EXPENSE FROM BEING INCLUDED IN THE “OTHER O&M EXPNESES” GROUPING. DO YOU AGREE?

A. Yes, bad debt expense should be not included in the “Other O&M Expenses” category. Bad debt expense is a non-cash item and therefore should not be included in the cash working capital claim under “Other O&M Expenses”.

1 **Q. DO YOU AGREE WITH OCA WITNESS MUGRACE'S ADJUSTMENTS TO**
2 **THE COMPANY'S CWC?**

3 A. No. Mr. Mugrace has made different expense adjustments that impact the CWC claim.
4 The Company does not accept these expense adjustments so the associated cash working
5 capital adjustments should not be accepted. Please refer to the Direct Testimony of
6 Andrew Wachter (Peoples Statement No. 3) for the Company's response with respect to
7 the different expense adjustments.

8
9 **Q. HAVE YOU ADJUSTED THE LEAD-LAG STUDY TO AGREE WITH FPFTY**
10 **LEVEL OF EXPENSES AT PROPOSED RATES?**

11 A. Yes. I have included the revisions described above and expenses consistent with
12 Peoples' rebuttal testimony. The final rebuttal CWC is \$34,974,480 as shown on **Peoples**
13 **Exhibit EJP-R-1**, which is attached hereto.

14
15 **Q. CAN YOU SUMMARIZE THE IMPACTS OF THE ADJUSTMENTS INCLUDED**
16 **IN THE COMPANY'S REBUTTAL TESTIMONY ON THE AMOUNT OF RATE**
17 **INCREASE REQUESTED?**

18 A. The \$195,165 reduction to the original CWC rate base claim results in approximately
19 \$15,000 reduction in the rate increase.

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<u>List of Adjustments</u>	<u>Amount of Change</u>
I&E-RE-105 Purchased Gas Costs	\$ 89,487
I&E-RE-2019 Taxes Other than Income	\$ (390)
I&E-RE-110 Income Taxes	\$ (15,733)
I&E-RE-111 State & Federal Taxes	\$ 514,504
I&E Testimony - Bad Debt Removal	\$ (783,033)
Total Change to CWC	\$ (195,165)

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3 **Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

4 A. Yes. I reserve the right to supplement my testimony as additional issues arise during the
5 course of this proceeding. Thank you.

Line No.	Description (A)	Revenue Lag (B)	Expense Lead (C)	Net Lag (D)	CWC Factor (E)	Adjusted Historic Test Year Expenses (F)	Historic Test Year Cash Working Capital Requirement (G)	Future Test Year Expenses	Future Test Year Cash Working Capital Requirement	Fully Projected Future Test Year Expenses	Fully Projected Future Test Year Cash Working Capital Requirement
1	Gas Purchase Costs	63.90	(37.80)	26.10	0.0715	275,058,804	19,670,703	272,881,849	19,515,019	270,963,553	19,377,833
2	Payroll	63.90	(15.23)	48.67	0.1333	67,975,239	9,063,968	71,695,157	9,559,990	74,635,995	9,952,128
3	Pensions and Benefits	63.90	(50.78)	13.12	0.0359	17,100,269	614,706	20,979,786	754,164	21,905,847	787,453
4	Taxes Other Than Income Taxes	63.90	(32.17)	31.73	0.0869	9,927,952	863,033	10,209,015	887,466	10,431,213	906,782
5	Other O&M Expenses	63.90	(40.12)	23.78	0.0652	73,451,512	4,785,956	79,485,836	5,179,141	83,468,352	5,438,634
	Income Taxes										
6	State	63.90	(55.13)	8.78	0.0240	3,769,634	90,635	838,957	20,172	4,510,741	108,454
7	Federal	63.90	(37.50)	26.40	0.0723	6,740,857	487,574	2,896,431	209,502	15,161,413	1,096,644
	Interest Expense										
8	Long Term Debt	63.90	(90.38)	(26.48)	(0.0726)	31,226,897	(2,265,742)	35,506,989	(2,576,294)	39,075,251	(2,835,198)
9	Short Term Debt	63.90	(19.95)	43.96	0.1204	818,404	98,557	969,062	116,700	1,177,078	141,750
10	Total					<u>\$ 486,069,569</u>	<u>\$ 33,409,392</u>	<u>\$ 495,463,082</u>	<u>\$ 33,665,860</u>	<u>\$ 521,329,443</u>	<u>\$ 34,974,480</u>

Line No.	Description (A)	Revenue Lag (B)	Expense Lead (C)	Net Lag (D)	CWC Factor (E)	Adjusted Historic Test Year Expenses (F)	Historic Test Year Cash Working Capital Requirement (G)	Future Test Year Expenses	Future Test Year Cash Working Capital Requirement	Fully Projected Future Test Year Expenses	Fully Projected Future Test Year Cash Working Capital Requirement
1	Gas Purchase Costs	63.90	(37.80)	26.10	0.0715	153,722,300	10,993,379	152,627,464	10,915,083	151,599,591	10,841,575
2	Payroll	63.90	(15.23)	48.67	0.1333	44,136,697	5,885,284	46,461,985	6,195,343	48,280,909	6,437,882
3	Pensions and Benefits	63.90	(50.78)	13.12	0.0359	11,220,700	403,352	13,560,223	487,451	14,147,509	508,563
4	Taxes Other Than Income Taxes	63.90	(32.17)	31.73	0.0869	6,552,802	569,633	6,728,492	584,905	6,865,923	596,852
5	Other O&M Expenses	63.90	(40.12)	23.78	0.0652	50,111,038	3,265,137	53,662,656	3,496,553	56,070,953	3,653,473
	Income Taxes										
6	State	63.90	(55.13)	8.78	0.0240	1,800,174	43,283	136,990	3,294	2,266,196	54,487
7	Federal	63.90	(37.50)	26.40	0.0723	785,204	56,795	773,679	55,961	7,768,995	561,941
	Interest Expense										
8	Long Term Debt	63.90	(90.38)	(26.48)	(0.0726)	16,213,395	(1,176,401)	18,551,597	(1,346,055)	20,456,122	(1,484,243)
9	Short Term Debt	63.90	(19.95)	43.96	0.1204	424,926	51,172	506,313	60,973	616,207	74,207
10	Total					<u>\$ 284,967,235</u>	<u>\$ 20,091,633</u>	<u>\$ 293,009,398</u>	<u>\$ 20,453,509</u>	<u>\$ 308,072,404</u>	<u>\$ 21,244,738</u>

Line No.	Description (A)	Revenue Lag (B)	Expense Lead (C)	Net Lag (D)	CWC Factor (E)	Adjusted Historic Test Year Expenses (F)	Historic Test Year Cash Working Capital Requirement (G)	Future Test Year Expenses	Future Test Year Cash Working Capital Requirement	Fully Projected Future Test Year Expenses	Fully Projected Future Test Year Cash Working Capital Requirement
1	Gas Purchase Costs	63.90	(37.80)	26.10	0.0715	121,336,504	8,677,324	120,254,385	8,599,937	119,363,963	8,536,259
2	Payroll	63.90	(15.23)	48.67	0.1333	23,838,542	3,178,684	25,233,172	3,364,647	26,355,086	3,514,245
3	Pensions and Benefits	63.90	(50.78)	13.12	0.0359	5,879,569	211,354	7,419,563	266,712	7,758,338	278,890
4	Taxes Other Than Income Taxes	63.90	(32.17)	31.73	0.0869	3,375,150	293,401	3,480,523	302,561	3,565,291	309,929
5	Other O&M Expenses	63.90	(40.12)	23.78	0.0652	23,340,473	1,520,819	25,823,181	1,682,588	27,397,399	1,785,161
	Income Taxes										
6	State	63.90	(55.13)	8.78	0.0240	3,029,202	72,833	985,862	23,704	4,069,466	97,844
7	Federal	63.90	(37.50)	26.40	0.0723	5,731,559	414,571	1,865,351	134,923	7,699,845	556,939
	Interest Expense										
8	Long Term Debt	63.90	(90.38)	(26.48)	(0.0726)	15,020,693	(1,089,862)	16,940,933	(1,229,190)	18,581,153	(1,348,200)
9	Short Term Debt	63.90	(19.95)	43.96	0.1204	393,667	47,408	462,354	55,679	559,727	67,405
10	Total					<u>\$ 201,945,358</u>	<u>\$ 13,326,530</u>	<u>\$ 202,465,324</u>	<u>\$ 13,201,560</u>	<u>\$ 215,350,266</u>	<u>\$ 13,798,473</u>

Calculation of Revenue Lag Time

Line No.	Description	[A] <u>Reference or Factor</u>	[B] <u>Accounts Receivable Balance End of Month</u>	[C] <u>Total Monthly Sales</u>	[D] <u>A/R Turnover [C] / [B]</u>	[E] <u>Days Lag 365 / [D]</u>
1	Annual Number of Days					<u>365</u>
2	September, 2017		\$ 52,175			
3	October		\$ 51,302	\$ 39,993		
4	November		\$ 69,374	\$ 77,866		
5	December		\$ 92,303	\$ 118,934		
6	January		\$ 136,148	\$ 128,709		
7	February		\$ 140,580	\$ 89,002		
8	March		\$ 141,350	\$ 79,389		
9	April		\$ 141,342	\$ 63,989		
10	May		\$ 116,410	\$ 32,843		
11	June		\$ 99,395	\$ 31,093		
12	July		\$ 82,343	\$ 24,426		
13	August		\$ 70,476	\$ 26,257		
14	September, 2018		\$ 61,989	\$ 26,435		
15	Total	Sum Ln2 to Ln14	<u>\$ 1,255,187</u>			
16	Average A/R Balance		<u>\$ 96,552.88</u>	<u>\$ 738,937</u>		
17	Factor				<u>7.65</u>	<u>47.69</u>
18	Collection Days Lag					47.69
19	Billing Lag					1.00
20	Service Lag			365 / 12 * 0.5		<u>15.21</u>
21	Total Revenue Lag Days	Sum Ln18 to Ln20				<u>63.90</u>

Calculation of Purchased Gas Costs Lead Time

Weighted Expense Lead Time:

37.80 days

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Company	Period Start	Period End	Payment Amount	Due Date	Payment Date	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor	Weighted Lead Time
1	Dominion Transmission, Inc.	10/1/2017	10/31/2017	\$ (912,582.91)	11/13/2017	11/13/2017	15.00	13.00	28.00	0.311%	0.09
2	EQT Energy	10/1/2017	10/31/2017	\$ (3,062,397.80)	11/27/2017	11/22/2017	15.00	22.00	37.00	1.045%	0.39
3	Equitrans	10/1/2017	10/31/2017	\$ (5,898,411.14)	11/21/2017	11/21/2017	15.00	21.00	36.00	2.013%	0.72
4	Guttman Energy	10/1/2017	10/31/2017	\$ (998,563.63)	11/25/2017	11/22/2017	15.00	22.00	37.00	0.341%	0.13
5	Macquarie (USG&E)	10/1/2017	10/31/2017	\$ 3,410.00	11/22/2017	11/22/2017	15.00	22.00	37.00	-0.001%	(0.00)
6	National Fuel Gas Supply	10/1/2017	10/31/2017	\$ (117,345.37)	11/27/2017	11/27/2017	15.00	27.00	42.00	0.040%	0.02
7	NJR	10/1/2017	10/31/2017	\$ 70,142.52	11/22/2017	11/22/2017	15.00	22.00	37.00	-0.024%	(0.01)
8	Range Resources	10/1/2017	10/31/2017	\$ (152,871.75)	11/27/2017	11/22/2017	15.00	22.00	37.00	0.052%	0.02
9	Sequent Energy Management	10/1/2017	10/31/2017	\$ 12,450.00	11/22/2017	11/22/2017	15.00	22.00	37.00	-0.004%	(0.00)
10	South Jersey Energy	10/1/2017	10/31/2017	\$ 714.24	11/22/2017	11/22/2017	15.00	22.00	37.00	0.000%	(0.00)
11	South Jersey Resources	10/1/2017	10/31/2017	\$ 142,628.80	11/27/2017	11/27/2017	15.00	27.00	42.00	-0.049%	(0.02)
12	Supreme	10/1/2017	10/31/2017	\$ 2,777.60	11/22/2017	11/22/2017	15.00	22.00	37.00	-0.001%	(0.00)
13	Tenaska Marketing Ventures	10/1/2017	10/31/2017	\$ (269,528.25)	11/27/2017	11/27/2017	15.00	27.00	42.00	0.092%	0.04
14	Tennessee Gas Pipeline	10/1/2017	10/31/2017	\$ 1,485.12	11/20/2017	11/20/2017	15.00	20.00	35.00	-0.001%	(0.00)
15	Texas Eastern Transmission, LP	10/1/2017	10/31/2017	\$ (207,596.72)	11/20/2017	11/20/2017	15.00	20.00	35.00	0.071%	0.02
16	UGI Energy Services	10/1/2017	10/31/2017	\$ (12,609.45)	11/25/2017	11/22/2017	15.00	22.00	37.00	0.004%	0.00
17	Xoom	10/1/2017	10/31/2017	\$ 8,858.30	11/22/2017	11/22/2017	15.00	22.00	37.00	-0.003%	(0.00)
18	Dominion Transmission, Inc.	11/1/2017	11/30/2017	\$ (913,769.37)	12/11/2017	12/15/2017	14.50	15.00	29.50	0.312%	0.09
19	EQT Energy	11/1/2017	11/30/2017	\$ (863,929.53)	12/21/2017	12/22/2017	14.50	22.00	36.50	0.295%	0.11
20	EQT Energy	11/1/2017	11/30/2017	\$ (10,569,410.85)	12/21/2017	12/22/2017	14.50	22.00	36.50	3.606%	1.32
21	Equitrans	11/1/2017	11/30/2017	\$ (10,807,345.05)	12/21/2017	12/21/2017	14.50	21.00	35.50	3.688%	1.31
22	Guttman Energy	11/1/2017	11/30/2017	\$ (857,674.20)	12/26/2017	12/26/2017	14.50	26.00	40.50	0.293%	0.12
23	National Fuel Gas Supply	11/1/2017	11/30/2017	\$ (120,949.03)	12/26/2017	12/26/2017	14.50	26.00	40.50	0.041%	0.02
24	Range Resources	11/1/2017	11/30/2017	\$ (306,155.00)	12/26/2017	12/26/2017	14.50	26.00	40.50	0.104%	0.04
25	Shell (Ambit)	11/1/2017	11/30/2017	\$ 29,550.68	12/22/2017	12/22/2017	14.50	22.00	36.50	-0.010%	(0.00)
26	South Jersey Energy	11/1/2017	11/30/2017	\$ 1,689.60	12/22/2017	12/22/2017	14.50	22.00	36.50	-0.001%	(0.00)
27	South Jersey Resources	11/1/2017	11/30/2017	\$ (141,347.55)	12/26/2017	12/26/2017	14.50	26.00	40.50	0.048%	0.02
28	Supreme	11/1/2017	11/30/2017	\$ 6,336.00	12/22/2017	12/22/2017	14.50	22.00	36.50	-0.002%	(0.00)
29	Tenaska Marketing Ventures	11/1/2017	11/30/2017	\$ (10,350.00)	12/26/2017	12/22/2017	14.50	22.00	36.50	0.004%	0.00
30	Tennessee Gas Pipeline	11/1/2017	11/30/2017	\$ 611.37	12/20/2017	12/20/2017	14.50	20.00	34.50	0.000%	(0.00)
31	Texas Eastern Transmission, LP	11/1/2017	11/30/2017	\$ (175,877.25)	12/20/2017	12/22/2017	14.50	22.00	36.50	0.060%	0.02
32	Xoom	11/1/2017	11/30/2017	\$ 24,068.10	12/22/2017	12/22/2017	14.50	22.00	36.50	-0.008%	(0.00)
33	BP Energy	12/1/2017	12/31/2017	\$ (34,255.00)	1/25/2018	1/25/2018	15.00	25.00	40.00	0.012%	0.00
34	Dominion Transmission, Inc.	12/1/2017	12/31/2017	\$ (930,991.36)	1/12/2018	1/16/2018	15.00	16.00	31.00	0.318%	0.10
35	EDF Trading North America	12/1/2017	12/31/2017	\$ (255,434.00)	1/25/2018	1/25/2018	15.00	25.00	40.00	0.087%	0.03
36	EQT Energy	12/1/2017	12/31/2017	\$ (2,376,687.18)	1/25/2018	1/25/2018	15.00	25.00	40.00	0.811%	0.32
37	EQT Energy	12/1/2017	12/31/2017	\$ (12,699,335.88)	1/25/2018	1/25/2018	15.00	25.00	40.00	4.333%	1.73
38	Equitrans	12/1/2017	12/31/2017	\$ (11,041,160.08)	1/21/2018	1/21/2018	15.00	21.00	36.00	3.767%	1.36
39	Guttman Energy	12/1/2017	12/31/2017	\$ (1,049,149.43)	1/25/2018	1/25/2018	15.00	25.00	40.00	0.358%	0.14
40	MidAtlantic	12/1/2017	12/31/2017	\$ 6,829.06	1/25/2018	1/25/2018	15.00	25.00	40.00	-0.002%	(0.00)
41	National Fuel Gas Supply	12/1/2017	12/31/2017	\$ (124,560.15)	1/25/2018	1/25/2018	15.00	25.00	40.00	0.043%	0.02

Line No.	(A) Company	(B) Period Start	(C) Period End	(D) Payment Amount	(E) Due Date	(F) Payment Date	(G) Service Lead Time	(H) Payment Lead Time	(I) Total Lead Time	(J) Weighting Factor	(K) Weighted Lead Time
42	NJR	12/1/2017	12/31/2017	\$ 114,300.00	1/25/2018	1/25/2018	15.00	25.00	40.00	-0.039%	(0.02)
43	PNG Agency	12/1/2017	12/31/2017	\$ 64,912.80	1/25/2018	1/25/2018	15.00	25.00	40.00	-0.022%	(0.01)
44	Range Resources	12/1/2017	12/31/2017	\$ (2,416,059.45)	1/25/2018	1/25/2018	15.00	25.00	40.00	0.824%	0.33
45	Shell (Ambit)	12/1/2017	12/31/2017	\$ 45,870.08	1/25/2018	1/25/2018	15.00	25.00	40.00	-0.016%	(0.01)
46	South Jersey Energy	12/1/2017	12/31/2017	\$ 4,131.68	1/25/2018	1/25/2018	15.00	25.00	40.00	-0.001%	(0.00)
47	South Jersey Resources	12/1/2017	12/31/2017	\$ (514,828.40)	1/25/2018	1/25/2018	15.00	25.00	40.00	0.176%	0.07
48	Supreme	12/1/2017	12/31/2017	\$ 14,587.36	1/25/2018	1/25/2018	15.00	25.00	40.00	-0.005%	(0.00)
49	Tenaska Marketing Ventures	12/1/2017	12/31/2017	\$ 42,525.00	1/25/2018	1/25/2018	15.00	25.00	40.00	-0.015%	(0.01)
50	Tennessee Gas Pipeline	12/1/2017	12/31/2017	\$ 5,266.52	1/22/2018	1/22/2018	15.00	22.00	37.00	-0.002%	(0.00)
51	Texas Eastern Transmission, LP	12/1/2017	12/31/2017	\$ (179,616.10)	1/22/2018	1/22/2018	15.00	22.00	37.00	0.061%	0.02
52	Xoom	12/1/2017	12/31/2017	\$ 36,580.00	1/25/2018	1/25/2018	15.00	25.00	40.00	-0.012%	(0.00)
53	BP Energy	1/1/2018	1/31/2018	\$ (847,300.00)	2/26/2018	2/23/2018	15.00	23.00	38.00	0.289%	0.11
54	Dominion	1/1/2018	1/31/2018	\$ 834,975.00	2/23/2018	2/23/2018	15.00	23.00	38.00	-0.285%	(0.11)
55	Dominion Transmission, Inc.	1/1/2018	1/31/2018	\$ (933,032.19)	2/12/2018	2/15/2018	15.00	15.00	30.00	0.318%	0.10
56	EDF Trading North America	1/1/2018	1/31/2018	\$ (654,062.00)	2/26/2018	2/26/2018	15.00	26.00	41.00	0.223%	0.09
57	EQT Energy	1/1/2018	1/31/2018	\$ (125,593.40)	2/26/2018	2/23/2018	15.00	23.00	38.00	0.043%	0.02
58	EQT Energy	1/1/2018	1/31/2018	\$ (16,471,967.43)	2/26/2018	2/23/2018	15.00	23.00	38.00	5.620%	2.14
59	EQT Energy	1/1/2018	1/31/2018	\$ (13,388,418.21)	2/26/2018	2/23/2018	15.00	23.00	38.00	4.568%	1.74
60	Equitrans	1/1/2018	1/31/2018	\$ (11,130,848.43)	2/21/2018	2/21/2018	15.00	21.00	36.00	3.798%	1.37
61	Guttman Energy	1/1/2018	1/31/2018	\$ (1,199,892.64)	2/25/2018	2/23/2018	15.00	23.00	38.00	0.409%	0.16
62	IGS	1/1/2018	1/31/2018	\$ 9,977.75	2/23/2018	2/23/2018	15.00	23.00	38.00	-0.003%	(0.00)
63	Macquarie (USG&E)	1/1/2018	1/31/2018	\$ 115,267.15	2/23/2018	2/23/2018	15.00	23.00	38.00	-0.039%	(0.01)
64	MidAtlantic	1/1/2018	1/31/2018	\$ 13,475.58	2/23/2018	2/23/2018	15.00	23.00	38.00	-0.005%	(0.00)
65	National Fuel Gas Supply	1/1/2018	1/31/2018	\$ (124,294.56)	2/26/2018	2/26/2018	15.00	26.00	41.00	0.042%	0.02
66	PNG Agency	1/1/2018	1/31/2018	\$ 193,097.32	2/23/2018	2/23/2018	15.00	23.00	38.00	-0.066%	(0.03)
67	Range Resources	1/1/2018	1/31/2018	\$ (32,750.00)	2/26/2018	2/23/2018	15.00	23.00	38.00	0.011%	0.00
68	Shell (Ambit)	1/1/2018	1/31/2018	\$ 43,632.50	2/23/2018	2/23/2018	15.00	23.00	38.00	-0.015%	(0.01)
69	South Jersey Energy	1/1/2018	1/31/2018	\$ 4,572.50	2/23/2018	2/23/2018	15.00	23.00	38.00	-0.002%	(0.00)
70	South Jersey Resources	1/1/2018	1/31/2018	\$ (904,509.40)	2/26/2018	2/23/2018	15.00	23.00	38.00	0.309%	0.12
71	Supreme	1/1/2018	1/31/2018	\$ 17,360.00	2/23/2018	2/23/2018	15.00	23.00	38.00	-0.006%	(0.00)
72	Tennessee Gas Pipeline	1/1/2018	1/31/2018	\$ 3,557.88	2/22/2018	2/22/2018	15.00	22.00	37.00	-0.001%	(0.00)
73	Texas Eastern Transmission, LP	1/1/2018	1/31/2018	\$ (181,685.74)	2/20/2018	2/20/2018	15.00	20.00	35.00	0.062%	0.02
74	Xoom	1/1/2018	1/31/2018	\$ 40,535.29	2/23/2018	2/23/2018	15.00	23.00	38.00	-0.014%	(0.01)
75	Dominion Retail	2/1/2018	2/28/2018	\$ 39,195.00	3/26/2018	3/26/2018	13.50	26.00	39.50	-0.013%	(0.01)
76	Dominion Transmission, Inc.	2/1/2018	2/28/2018	\$ (928,845.21)	3/12/2018	3/15/2018	13.50	15.00	28.50	0.317%	0.09
77	EDF Trading North America	2/1/2018	2/28/2018	\$ (142,625.00)	3/26/2018	3/26/2018	13.50	26.00	39.50	0.049%	0.02
78	EQT Energy	2/1/2018	2/28/2018	\$ (71,680.00)	3/26/2018	3/26/2018	13.50	26.00	39.50	0.024%	0.01
79	EQT Energy	2/1/2018	2/28/2018	\$ (6,461,273.09)	3/26/2018	3/26/2018	13.50	26.00	39.50	2.205%	0.87
80	EQT Energy	2/1/2018	2/28/2018	\$ (3,323,675.96)	3/26/2018	3/26/2018	13.50	26.00	39.50	1.134%	0.45
81	Equitrans	2/1/2018	2/28/2018	\$ (10,832,690.52)	3/21/2018	3/21/2018	13.50	21.00	34.50	3.696%	1.28
82	Guttman Energy	2/1/2018	2/28/2018	\$ (1,463,347.84)	3/25/2018	3/26/2018	13.50	26.00	39.50	0.499%	0.20
83	IGS	2/1/2018	2/28/2018	\$ 41,350.12	3/26/2018	3/26/2018	13.50	26.00	39.50	-0.014%	(0.01)
84	Macquarie (USG&E)	2/1/2018	2/28/2018	\$ 40,460.00	3/26/2018	3/26/2018	13.50	26.00	39.50	-0.014%	(0.01)
85	MidAtlantic	2/1/2018	2/28/2018	\$ 35,760.00	3/26/2018	3/26/2018	13.50	26.00	39.50	-0.012%	(0.00)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Company	Period Start	Period End	Payment Amount	Due Date	Payment Date	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor	Weighted Lead Time
86	National Fuel Gas Supply	2/1/2018	2/28/2018	\$ (121,952.68)	3/26/2018	3/26/2018	13.50	26.00	39.50	0.042%	0.02
87	PNG Agency	2/1/2018	2/28/2018	\$ 276,925.95	3/26/2018	3/26/2018	13.50	26.00	39.50	-0.094%	(0.04)
88	Range Resources	2/1/2018	2/28/2018	\$ (153,300.00)	3/26/2018	3/26/2018	13.50	26.00	39.50	0.052%	0.02
89	Shell (Ambit)	2/1/2018	2/28/2018	\$ 46,912.32	3/26/2018	3/26/2018	13.50	26.00	39.50	-0.016%	(0.01)
90	South Jersey Energy	2/1/2018	2/28/2018	\$ 5,416.32	3/26/2018	3/26/2018	13.50	26.00	39.50	-0.002%	(0.00)
91	South Jersey Resources	2/1/2018	2/28/2018	\$ (544,954.40)	3/26/2018	3/26/2018	13.50	26.00	39.50	0.186%	0.07
92	Supreme	2/1/2018	2/28/2018	\$ 23,936.64	3/26/2018	3/26/2018	13.50	26.00	39.50	-0.008%	(0.00)
93	Tennessee Gas Pipeline	2/1/2018	2/28/2018	\$ 80,765.69	3/22/2018	3/22/2018	13.50	22.00	35.50	-0.028%	(0.01)
94	Texas Eastern Transmission, LP	2/1/2018	2/28/2018	\$ (170,504.98)	3/20/2018	3/20/2018	13.50	20.00	33.50	0.058%	0.02
95	UGI Energy Services	2/1/2018	2/28/2018	\$ 324,719.28	3/26/2018	3/26/2018	13.50	26.00	39.50	-0.111%	(0.04)
96	Xoom	2/1/2018	2/28/2018	\$ 44,135.47	3/26/2018	3/26/2018	13.50	26.00	39.50	-0.015%	(0.01)
97	Dominion Transmission, Inc.	3/1/2018	3/31/2018	\$ (928,690.57)	4/12/2018	4/16/2018	15.00	16.00	31.00	0.317%	0.10
98	EQT Energy	3/1/2018	3/31/2018	\$ (9,520,080.68)	4/25/2018	4/25/2018	15.00	25.00	40.00	3.248%	1.30
99	EQT Energy	3/1/2018	3/31/2018	\$ (2,072,101.42)	4/25/2018	4/25/2018	15.00	25.00	40.00	0.707%	0.28
100	Equitrans	3/1/2018	3/31/2018	\$ (11,497,615.60)	4/21/2018	4/19/2018	15.00	19.00	34.00	3.923%	1.33
101	Guttman Energy	3/1/2018	3/31/2018	\$ (445,280.00)	4/25/2018	4/25/2018	15.00	25.00	40.00	0.152%	0.06
102	IGS	3/1/2018	3/31/2018	\$ 26,040.00	4/25/2018	4/25/2018	15.00	25.00	40.00	-0.009%	(0.00)
103	National Fuel Gas Supply	3/1/2018	3/31/2018	\$ (125,755.51)	4/25/2018	4/25/2018	15.00	25.00	40.00	0.043%	0.02
104	PNG Agency	3/1/2018	3/31/2018	\$ 255,393.81	4/25/2018	4/25/2018	15.00	25.00	40.00	-0.087%	(0.03)
105	Shell (Ambit)	3/1/2018	3/31/2018	\$ 36,521.10	4/25/2018	4/25/2018	15.00	25.00	40.00	-0.012%	(0.00)
106	South Jersey Energy	3/1/2018	3/31/2018	\$ 3,508.89	4/25/2018	4/25/2018	15.00	25.00	40.00	-0.001%	(0.00)
107	South Jersey Resources	3/1/2018	3/31/2018	\$ (677,599.00)	4/25/2018	4/25/2018	15.00	25.00	40.00	0.231%	0.09
108	Tennessee Gas Pipeline	3/1/2018	3/31/2018	\$ 17,042.18	4/23/2018	4/23/2018	15.00	23.00	38.00	-0.006%	(0.00)
109	Texas Eastern Transmission, LP	3/1/2018	3/31/2018	\$ (177,027.54)	4/20/2018	4/20/2018	15.00	20.00	35.00	0.060%	0.02
110	Xoom	3/1/2018	3/31/2018	\$ 22,329.30	4/25/2018	4/25/2018	15.00	25.00	40.00	-0.008%	(0.00)
111	BP Energy	4/1/2018	4/30/2018	\$ (837,537.64)	5/25/2018	5/25/2018	14.50	25.00	39.50	0.286%	0.11
112	Dominion Transmission, Inc.	4/1/2018	4/30/2018	\$ (919,862.06)	5/11/2018	5/14/2018	14.50	14.00	28.50	0.314%	0.09
113	EQT Energy	4/1/2018	4/30/2018	\$ (1,396,385.00)	5/25/2018	5/25/2018	14.50	25.00	39.50	0.476%	0.19
114	EQT Energy	4/1/2018	4/30/2018	\$ (11,083,632.00)	5/25/2018	5/25/2018	14.50	25.00	39.50	3.782%	1.49
115	EQT Energy	4/1/2018	4/30/2018	\$ (670,776.96)	5/25/2018	5/25/2018	14.50	25.00	39.50	0.229%	0.09
116	Equitrans	4/1/2018	4/30/2018	\$ (6,499,081.19)	5/21/2018	5/21/2018	14.50	21.00	35.50	2.218%	0.79
117	Guttman Energy	4/1/2018	4/30/2018	\$ (1,212,084.60)	5/25/2018	5/25/2018	14.50	25.00	39.50	0.414%	0.16
118	National Fuel Gas Supply	4/1/2018	4/30/2018	\$ (119,850.76)	5/25/2018	5/25/2018	14.50	25.00	39.50	0.041%	0.02
119	PNG Agency	4/1/2018	4/30/2018	\$ 16,831.50	5/25/2018	5/25/2018	14.50	25.00	39.50	-0.006%	(0.00)
120	Sequent Energy Management	4/1/2018	4/30/2018	\$ (722,728.61)	5/25/2018	5/25/2018	14.50	25.00	39.50	0.247%	0.10
121	South Jersey Energy	4/1/2018	4/30/2018	\$ 294.00	5/25/2018	5/25/2018	14.50	25.00	39.50	0.000%	(0.00)
122	South Jersey Resources	4/1/2018	4/30/2018	\$ (252,775.50)	5/25/2018	5/25/2018	14.50	25.00	39.50	0.086%	0.03
123	Tennessee Gas Pipeline	4/1/2018	4/30/2018	\$ 10,711.45	5/21/2018	5/21/2018	14.50	21.00	35.50	-0.004%	(0.00)
124	Texas Eastern Transmission, LP	4/1/2018	4/30/2018	\$ (194,126.48)	5/21/2018	5/21/2018	14.50	21.00	35.50	0.066%	0.02
125	Xoom	4/1/2018	4/30/2018	\$ 15,187.20	5/25/2018	5/25/2018	14.50	25.00	39.50	-0.005%	(0.00)
126	Dominion Transmission, Inc.	5/1/2018	5/31/2018	\$ (912,130.21)	6/11/2018	6/15/2018	15.00	15.00	30.00	0.311%	0.09
127	EQT Energy	5/1/2018	5/31/2018	\$ (8,630,400.00)	6/25/2018	6/25/2018	15.00	25.00	40.00	2.945%	1.18
128	Equitrans	5/1/2018	5/31/2018	\$ (6,195,034.06)	6/21/2018	6/21/2018	15.00	21.00	36.00	2.114%	0.76
129	Guttman Energy	5/1/2018	5/31/2018	\$ (1,019,590.00)	6/25/2018	6/25/2018	15.00	25.00	40.00	0.348%	0.14

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Line No.	Company	Period Start	Period End	Payment Amount	Due Date	Payment Date	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor	Weighted Lead Time
130	Macquarie (USG&E)	5/1/2018	5/31/2018	\$ 17,476.56	6/25/2018	6/25/2018	15.00	25.00	40.00	-0.006%	(0.00)
131	National Fuel Gas Supply	5/1/2018	5/31/2018	\$ (122,014.14)	6/25/2018	6/25/2018	15.00	25.00	40.00	0.042%	0.02
132	Range Resources	5/1/2018	5/31/2018	\$ (444,592.50)	6/25/2018	6/25/2018	15.00	25.00	40.00	0.152%	0.06
133	Sequent Energy Management	5/1/2018	5/31/2018	\$ (20,995.00)	6/25/2018	6/25/2018	15.00	25.00	40.00	0.007%	0.00
134	South Jersey Resources	5/1/2018	5/31/2018	\$ (343,653.00)	6/25/2018	6/25/2018	15.00	25.00	40.00	0.117%	0.05
135	Tenaska	5/1/2018	5/31/2018	\$ (410,307.40)	6/25/2018	6/25/2018	15.00	25.00	40.00	0.140%	0.06
136	Tennessee Gas Pipeline	5/1/2018	5/31/2018	\$ 6,738.61	6/22/2018	6/22/2018	15.00	22.00	37.00	-0.002%	(0.00)
137	Texas Eastern Transmission, LP	5/1/2018	5/31/2018	\$ (156,876.53)	6/20/2018	6/20/2018	15.00	20.00	35.00	0.054%	0.02
138	Xoom	5/1/2018	5/31/2018	\$ 13,592.88	6/25/2018	6/25/2018	15.00	25.00	40.00	-0.005%	(0.00)
139	Dominion Transmission, Inc.	6/1/2018	6/30/2018	\$ (875,291.10)	7/12/2018	7/16/2018	14.50	16.00	30.50	0.299%	0.09
140	EQT Energy	6/1/2018	6/30/2018	\$ (1,054,411.20)	7/25/2018	7/25/2018	14.50	25.00	39.50	0.360%	0.14
141	EQT Energy	6/1/2018	6/30/2018	\$ (4,606,588.80)	7/25/2018	7/25/2018	14.50	25.00	39.50	1.572%	0.62
142	Equitrans	6/1/2018	6/30/2018	\$ (6,166,213.58)	7/21/2018	7/19/2018	14.50	19.00	33.50	2.104%	0.70
143	Guttman Energy	6/1/2018	6/30/2018	\$ (795,000.00)	7/25/2018	7/25/2018	14.50	25.00	39.50	0.271%	0.11
144	National Fuel Gas Supply	6/1/2018	6/30/2018	\$ (120,734.14)	7/25/2018	7/25/2018	14.50	25.00	39.50	0.041%	0.02
145	Range Resources	6/1/2018	6/30/2018	\$ (1,661,491.00)	7/25/2018	7/25/2018	14.50	25.00	39.50	0.567%	0.22
146	Sequent Energy Management	6/1/2018	6/30/2018	\$ (1,780,995.00)	7/25/2018	7/25/2018	14.50	25.00	39.50	0.608%	0.24
147	South Jersey Resources	6/1/2018	6/30/2018	\$ (126,026.00)	7/25/2018	7/25/2018	14.50	25.00	39.50	0.043%	0.02
148	Tennessee Gas Pipeline	6/1/2018	6/30/2018	\$ 2,892.07	7/23/2018	7/23/2018	14.50	23.00	37.50	-0.001%	(0.00)
149	Texas Eastern Transmission, LP	6/1/2018	6/30/2018	\$ (152,421.71)	7/20/2018	7/20/2018	14.50	20.00	34.50	0.052%	0.02
150	UGI Energy Services	6/1/2018	6/30/2018	\$ (341,927.15)	7/25/2018	7/25/2018	14.50	25.00	39.50	0.117%	0.05
151	Xoom	6/1/2018	6/30/2018	\$ 8,591.40	7/25/2018	7/25/2018	14.50	25.00	39.50	-0.003%	(0.00)
152	Dominion Transmission, Inc.	7/1/2018	7/31/2018	\$ (923,467.24)	8/13/2018	8/13/2018	15.00	13.00	28.00	0.315%	0.09
153	EQT Energy	7/1/2018	7/31/2018	\$ (6,165,900.00)	8/27/2018	8/24/2018	15.00	24.00	39.00	2.104%	0.82
154	Equitrans	7/1/2018	7/31/2018	\$ (6,130,120.33)	8/21/2018	8/21/2018	15.00	21.00	36.00	2.092%	0.75
155	Guttman Energy	7/1/2018	7/31/2018	\$ (858,700.00)	8/25/2018	8/24/2018	15.00	24.00	39.00	0.293%	0.11
156	National Fuel Gas Supply	7/1/2018	7/31/2018	\$ (120,440.42)	8/27/2018	8/27/2018	15.00	27.00	42.00	0.041%	0.02
157	Range Resources	7/1/2018	7/31/2018	\$ (841,042.21)	8/27/2018	8/24/2018	15.00	24.00	39.00	0.287%	0.11
158	Sequent Energy Management	7/1/2018	7/31/2018	\$ (1,289,987.50)	8/27/2018	8/27/2018	15.00	27.00	42.00	0.440%	0.18
159	Shell (Ambit)	7/1/2018	7/31/2018	\$ 393.70	8/24/2018	8/24/2018	15.00	24.00	39.00	0.000%	(0.00)
160	South Jersey Energy	7/1/2018	7/31/2018	\$ 158.10	8/24/2018	8/24/2018	15.00	24.00	39.00	0.000%	(0.00)
161	South Jersey Resources	7/1/2018	7/31/2018	\$ (96,499.00)	8/27/2018	8/24/2018	15.00	24.00	39.00	0.033%	0.01
162	Tennessee Gas Pipeline	7/1/2018	7/31/2018	\$ 162.09	8/20/2018	8/20/2018	15.00	20.00	35.00	0.000%	(0.00)
163	Texas Eastern Transmission, LP	7/1/2018	7/31/2018	\$ (156,021.30)	8/20/2018	8/20/2018	15.00	20.00	35.00	0.053%	0.02
164	UGI Energy Services	7/1/2018	7/31/2018	\$ (1,539,769.14)	8/25/2018	8/24/2018	15.00	24.00	39.00	0.525%	0.20
165	Xoom	7/1/2018	7/31/2018	\$ 12,621.96	8/24/2018	8/24/2018	15.00	24.00	39.00	-0.004%	(0.00)
166	Dominion Transmission, Inc.	8/1/2018	8/31/2018	\$ (926,583.19)	9/17/2018	9/17/2018	15.00	17.00	32.00	0.316%	0.10
167	EQT Energy	8/1/2018	8/31/2018	\$ (5,355,784.80)	9/25/2018	9/25/2018	15.00	25.00	40.00	1.827%	0.73
168	Equitrans	8/1/2018	8/31/2018	\$ (6,132,576.61)	9/21/2018	9/21/2018	15.00	21.00	36.00	2.093%	0.75
169	Guttman Energy	8/1/2018	8/31/2018	\$ (877,300.00)	9/25/2018	9/25/2018	15.00	25.00	40.00	0.299%	0.12
170	IGS	8/1/2018	8/31/2018	\$ (2,212.60)	9/25/2018	9/25/2018	15.00	25.00	40.00	0.001%	0.00
171	National Fuel Gas Supply	8/1/2018	8/31/2018	\$ (119,814.10)	9/25/2018	9/25/2018	15.00	25.00	40.00	0.041%	0.02
172	PESCO	8/1/2018	8/31/2018	\$ (165,344.70)	9/25/2018	9/25/2018	15.00	25.00	40.00	0.056%	0.02
173	Range Resources	8/1/2018	8/31/2018	\$ (1,702,767.00)	9/25/2018	9/25/2018	15.00	25.00	40.00	0.581%	0.23

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Line No.	Company	Period Start	Period End	Payment Amount	Due Date	Payment Date	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor	Weighted Lead Time
174	Sequent Energy Management	8/1/2018	8/31/2018	\$ (2,848,725.00)	9/25/2018	9/25/2018	15.00	25.00	40.00	0.972%	0.39
175	South Jersey Energy	8/1/2018	8/31/2018	\$ 81.22	9/25/2018	9/25/2018	15.00	25.00	40.00	0.000%	(0.00)
176	South Jersey Resources	8/1/2018	8/31/2018	\$ (95,608.50)	9/25/2018	9/25/2018	15.00	25.00	40.00	0.033%	0.01
177	Tennessee Gas Pipeline	8/1/2018	8/31/2018	\$ 3,287.35	9/24/2018	9/24/2018	15.00	24.00	39.00	-0.001%	(0.00)
178	Texas Eastern Transmission, LP	8/1/2018	8/31/2018	\$ (157,513.13)	9/20/2018	9/20/2018	15.00	20.00	35.00	0.054%	0.02
179	UGI Energy Services	8/1/2018	8/31/2018	\$ (1,111,320.90)	9/25/2018	9/25/2018	15.00	25.00	40.00	0.379%	0.15
180	Xoom	8/1/2018	8/31/2018	\$ 4,862.40	9/25/2018	9/25/2018	15.00	25.00	40.00	-0.002%	(0.00)
181	BP Energy	9/1/2018	9/30/2018	\$ (2,295,590.00)	10/25/2018	10/25/2018	14.50	25.00	39.50	0.783%	0.31
182	Dominion Transmission, Inc.	9/1/2018	9/30/2018	\$ (927,217.67)	10/15/2018	10/15/2018	14.50	15.00	29.50	0.316%	0.09
183	EQT Energy	9/1/2018	9/30/2018	\$ (6,807,376.80)	10/25/2018	10/25/2018	14.50	25.00	39.50	2.323%	0.92
184	Equitrans	9/1/2018	9/30/2018	\$ (6,181,356.89)	10/22/2018	10/22/2018	14.50	22.00	36.50	2.109%	0.77
185	Guttman Energy	9/1/2018	9/30/2018	\$ (873,000.00)	10/25/2018	10/25/2018	14.50	25.00	39.50	0.298%	0.12
186	National Fuel Gas Supply	9/1/2018	9/30/2018	\$ (119,488.16)	10/25/2018	10/25/2018	14.50	25.00	39.50	0.041%	0.02
187	Range Resources	9/1/2018	9/30/2018	\$ (952,130.00)	10/25/2018	10/25/2018	14.50	25.00	39.50	0.325%	0.13
188	Sequent Energy Management	9/1/2018	9/30/2018	\$ (16,380.00)	10/25/2018	10/25/2018	14.50	25.00	39.50	0.006%	0.00
189	South Jersey Energy	9/1/2018	9/30/2018	\$ 972.00	10/25/2018	10/25/2018	14.50	25.00	39.50	0.000%	(0.00)
190	South Jersey Resources	9/1/2018	9/30/2018	\$ (134,550.00)	10/25/2018	10/25/2018	14.50	25.00	39.50	0.046%	0.02
191	Tennessee Gas Pipeline	9/1/2018	9/30/2018	\$ 1,216.41	10/25/2018	10/25/2018	14.50	25.00	39.50	0.000%	(0.00)
192	Texas Eastern Transmission, LP	9/1/2018	9/30/2018	\$ (170,561.95)	10/22/2018	10/22/2018	14.50	22.00	36.50	0.058%	0.02
193	UGI Energy Services	9/1/2018	9/30/2018	\$ (272,938.40)	10/25/2018	10/25/2018	14.50	25.00	39.50	0.093%	0.04
194	Xoom	9/1/2018	9/30/2018	\$ 8,109.60	10/25/2018	10/25/2018	14.50	25.00	39.50	-0.003%	(0.00)
195	Local Producer Gas Payments	10/1/2017	10/31/2017	\$ (806,343.59)	11/30/2017	11/30/2017	15.00	30.00	45.00	0.275%	0.12
196	Local Producer Gas Payments	11/1/2017	11/30/2017	\$ (1,199,266.12)	12/30/2017	12/30/2017	14.50	30.00	44.50	0.409%	0.18
197	Local Producer Gas Payments	12/1/2017	12/31/2017	\$ (1,673,572.03)	1/31/2018	1/31/2018	15.00	31.00	46.00	0.571%	0.26
198	Local Producer Gas Payments	1/1/2018	1/31/2018	\$ (1,492,700.19)	2/28/2018	2/28/2018	15.00	28.00	43.00	0.509%	0.22
199	Local Producer Gas Payments	2/1/2018	2/28/2018	\$ (2,017,903.75)	3/30/2018	3/30/2018	13.50	30.00	43.50	0.689%	0.30
200	Local Producer Gas Payments	3/1/2018	3/31/2018	\$ (1,517,893.46)	4/30/2018	4/30/2018	15.00	30.00	45.00	0.518%	0.23
201	Local Producer Gas Payments	4/1/2018	4/30/2018	\$ (1,630,935.99)	5/31/2018	5/31/2018	14.50	31.00	45.50	0.556%	0.25
202	Local Producer Gas Payments	5/1/2018	5/31/2018	\$ (1,685,134.72)	6/29/2018	6/29/2018	15.00	29.00	44.00	0.575%	0.25
203	Local Producer Gas Payments	6/1/2018	6/30/2018	\$ (1,095,150.77)	7/31/2018	7/31/2018	14.50	31.00	45.50	0.374%	0.17
204	Local Producer Gas Payments	7/1/2018	7/31/2018	\$ (1,096,125.05)	8/31/2018	8/31/2018	15.00	31.00	46.00	0.374%	0.17
205	Local Producer Gas Payments	8/1/2018	8/31/2018	\$ (1,158,879.18)	9/28/2018	9/28/2018	15.00	28.00	43.00	0.395%	0.17
206	Local Producer Gas Payments	9/1/2018	9/30/2018	\$ (1,172,946.69)	10/31/2018	10/31/2018	14.50	31.00	45.50	0.400%	0.18
				<u>\$ (293,073,849.91)</u>							

Calculation of Payroll Lead Time

Weighted Expense Lead Time: 15.23 days

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	Type	Pay Period End Date	Pay Date	Payroll Amt.	Pay Period Begin	Mid Point of Pay Period	Payment Lead Time	Total Lead Time	Weighting Factor	Weighted Lead Time
1	Union Payroll	10/14/2017	10/25/2017	\$ 1,976,592	10/01/2017	6.5	11.00	17.50	1.69%	0.29
2	Union Payroll	10/28/2017	11/08/2017	\$ 2,032,755	10/15/2017	6.5	11.00	17.50	1.73%	0.30
3	Union Payroll	11/11/2017	11/22/2017	\$ 2,218,955	10/29/2017	6.5	11.00	17.50	1.89%	0.33
4	Union Payroll	11/25/2017	12/06/2017	\$ 2,158,744	11/12/2017	6.5	11.00	17.50	1.84%	0.32
5	Union Payroll	12/09/2017	12/20/2017	\$ 2,049,522	11/26/2017	6.5	11.00	17.50	1.75%	0.31
6	Union Payroll	12/23/2017	01/03/2018	\$ 2,483,079	12/10/2017	6.5	11.00	17.50	2.12%	0.37
7	Union Payroll	01/06/2018	01/17/2018	\$ 2,887,478	12/24/2017	6.5	11.00	17.50	2.46%	0.43
8	Union Payroll	01/20/2018	01/31/2018	\$ 3,596,413	01/07/2018	6.5	11.00	17.50	3.07%	0.54
9	Union Payroll	02/03/2018	02/14/2018	\$ 2,800,874	01/21/2018	6.5	11.00	17.50	2.39%	0.42
10	Union Payroll	02/17/2018	02/28/2018	\$ 5,355,192	02/04/2018	6.5	11.00	17.50	4.57%	0.80
11	Union Payroll	03/03/2018	03/14/2018	\$ 2,763,954	02/18/2018	6.5	11.00	17.50	2.36%	0.41
12	Union Payroll	03/17/2018	03/28/2018	\$ 2,535,080	03/04/2018	6.5	11.00	17.50	2.16%	0.38
13	Union Payroll	03/31/2018	04/11/2018	\$ 2,503,812	03/18/2018	6.5	11.00	17.50	2.13%	0.37
14	Union Payroll	04/14/2018	04/25/2018	\$ 2,495,250	04/01/2018	6.5	11.00	17.50	2.13%	0.37
15	Union Payroll	04/28/2018	05/09/2018	\$ 2,486,524	04/15/2018	6.5	11.00	17.50	2.12%	0.37
16	Union Payroll	05/12/2018	05/23/2018	\$ 2,413,982	04/29/2018	6.5	11.00	17.50	2.06%	0.36
17	Union Payroll	05/26/2018	06/06/2018	\$ 2,409,059	05/13/2018	6.5	11.00	17.50	2.05%	0.36
18	Union Payroll	06/09/2018	06/20/2018	\$ 2,381,627	05/27/2018	6.5	11.00	17.50	2.03%	0.36
19	Union Payroll	06/23/2018	07/03/2018	\$ 2,365,144	06/10/2018	6.5	10.00	16.50	2.02%	0.33
20	Union Payroll	07/07/2018	07/18/2018	\$ 2,318,415	06/24/2018	6.5	11.00	17.50	1.98%	0.35
21	Union Payroll	07/21/2018	08/01/2018	\$ 2,357,892	07/08/2018	6.5	11.00	17.50	2.01%	0.35
22	Union Payroll	08/04/2018	08/15/2018	\$ 2,386,588	07/22/2018	6.5	11.00	17.50	2.03%	0.36
23	Union Payroll	08/18/2018	08/29/2018	\$ 2,369,329	08/05/2018	6.5	11.00	17.50	2.02%	0.35
24	Union Payroll	09/01/2018	09/12/2018	\$ 2,330,332	08/19/2018	6.5	11.00	17.50	1.99%	0.35
25	Union Payroll	09/15/2018	09/26/2018	\$ 2,523,174	09/02/2018	6.5	11.00	17.50	2.15%	0.38
26	Union Payroll	10/08/2017	10/18/2017	\$ 52,529	09/25/2017	6.5	10.00	16.50	0.04%	0.01
27	Union Payroll	10/22/2017	11/01/2017	\$ 55,263	10/09/2017	6.5	10.00	16.50	0.05%	0.01
28	Union Payroll	11/05/2017	11/15/2017	\$ 54,083	10/23/2017	6.5	10.00	16.50	0.05%	0.01
29	Union Payroll	11/19/2017	11/29/2017	\$ 54,262	11/06/2017	6.5	10.00	16.50	0.05%	0.01
30	Union Payroll	12/03/2017	12/13/2017	\$ 54,831	11/20/2017	6.5	10.00	16.50	0.05%	0.01
31	Union Payroll	12/17/2017	12/27/2017	\$ 57,710	12/04/2017	6.5	10.00	16.50	0.05%	0.01
32	Union Payroll	12/31/2017	01/10/2018	\$ 47,038	12/18/2017	6.5	10.00	16.50	0.04%	0.01
33	Union Payroll	01/14/2018	01/24/2018	\$ 47,256	01/01/2018	6.5	10.00	16.50	0.04%	0.01
34	Union Payroll	01/28/2018	02/07/2018	\$ 51,250	01/15/2018	6.5	10.00	16.50	0.04%	0.01
35	Union Payroll	02/11/2018	02/21/2018	\$ 92,517	01/29/2018	6.5	10.00	16.50	0.08%	0.01
36	Union Payroll	02/25/2018	03/07/2018	\$ 48,459	02/12/2018	6.5	10.00	16.50	0.04%	0.01
37	Union Payroll	03/11/2018	03/21/2018	\$ 48,532	02/26/2018	6.5	10.00	16.50	0.04%	0.01
38	Union Payroll	03/25/2018	04/04/2018	\$ 50,011	03/12/2018	6.5	10.00	16.50	0.04%	0.01
39	Union Payroll	04/08/2018	04/18/2018	\$ 46,976	03/26/2018	6.5	10.00	16.50	0.04%	0.01
40	Union Payroll	04/22/2018	05/02/2018	\$ 47,827	04/09/2018	6.5	10.00	16.50	0.04%	0.01
41	Union Payroll	05/06/2018	05/16/2018	\$ 48,660	04/23/2018	6.5	10.00	16.50	0.04%	0.01
42	Union Payroll	05/20/2018	05/30/2018	\$ 49,934	05/07/2018	6.5	10.00	16.50	0.04%	0.01
43	Union Payroll	06/03/2018	06/13/2018	\$ 47,766	05/21/2018	6.5	10.00	16.50	0.04%	0.01
44	Union Payroll	06/17/2018	06/27/2018	\$ 49,543	06/04/2018	6.5	10.00	16.50	0.04%	0.01

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
Line No.	Type	Pay Period End Date	Pay Date	Payroll Amt.	Pay Period Begin	Mid Point of Pay Period	Payment Lead Time	Total Lead Time	Weighting Factor	Weighted Lead Time
45	Union Payroll	07/01/2018	07/11/2018	\$ 48,959	06/18/2018	6.5	10.00	16.50	0.04%	0.01
46	Union Payroll	07/15/2018	07/25/2018	\$ 46,227	07/02/2018	6.5	10.00	16.50	0.04%	0.01
47	Union Payroll	07/29/2018	08/08/2018	\$ 46,710	07/16/2018	6.5	10.00	16.50	0.04%	0.01
48	Union Payroll	08/12/2018	08/22/2018	\$ 49,153	07/30/2018	6.5	10.00	16.50	0.04%	0.01
49	Union Payroll	08/26/2018	09/05/2018	\$ 44,113	08/13/2018	6.5	10.00	16.50	0.04%	0.01
50	Union Payroll	09/09/2018	09/19/2018	\$ 44,535	08/27/2018	6.5	10.00	16.50	0.04%	0.01
51	Salaried Payroll	10/07/2017	10/13/2017	\$ 1,482,870	09/24/2017	6.5	6.00	12.50	1.26%	0.16
52	Salaried Payroll	10/21/2017	10/27/2017	\$ 1,733,588	10/08/2017	6.5	6.00	12.50	1.48%	0.18
53	Salaried Payroll	11/04/2017	11/09/2017	\$ 1,480,312	10/22/2017	6.5	5.00	11.50	1.26%	0.15
54	Salaried Payroll	11/18/2017	11/24/2017	\$ 1,481,380	11/05/2017	6.5	6.00	12.50	1.26%	0.16
55	Salaried Payroll	12/02/2017	12/08/2017	\$ 1,489,521	11/19/2017	6.5	6.00	12.50	1.27%	0.16
56	Salaried Payroll	12/16/2017	12/22/2017	\$ 1,561,593	12/03/2017	6.5	6.00	12.50	1.33%	0.17
57	Salaried Payroll	12/30/2017	01/05/2018	\$ 633,521	12/17/2017	6.5	6.00	12.50	0.54%	0.07
58	Salaried Payroll	01/13/2018	01/19/2018	\$ 722,641	12/31/2017	6.5	6.00	12.50	0.62%	0.08
59	Salaried Payroll	01/27/2018	02/02/2018	\$ 523,418	01/14/2018	6.5	6.00	12.50	0.45%	0.06
60	Salaried Payroll	02/10/2018	02/16/2018	\$ 2,251,691	01/28/2018	6.5	6.00	12.50	1.92%	0.24
61	Salaried Payroll	02/24/2018	03/02/2018	\$ 523,187	02/11/2018	6.5	6.00	12.50	0.45%	0.06
62	Salaried Payroll	03/10/2018	03/16/2018	\$ 531,369	02/25/2018	6.5	6.00	12.50	0.45%	0.06
63	Salaried Payroll	03/24/2018	03/29/2018	\$ 510,293	03/11/2018	6.5	5.00	11.50	0.44%	0.05
64	Salaried Payroll	04/07/2018	04/13/2018	\$ 567,762	03/25/2018	6.5	6.00	12.50	0.48%	0.06
65	Salaried Payroll	04/21/2018	04/27/2018	\$ 499,906	04/08/2018	6.5	6.00	12.50	0.43%	0.05
66	Salaried Payroll	05/05/2018	05/11/2018	\$ 500,688	04/22/2018	6.5	6.00	12.50	0.43%	0.05
67	Salaried Payroll	05/19/2018	05/25/2018	\$ 488,902	05/06/2018	6.5	6.00	12.50	0.42%	0.05
68	Salaried Payroll	06/02/2018	06/08/2018	\$ 483,080	05/20/2018	6.5	6.00	12.50	0.41%	0.05
69	Salaried Payroll	06/16/2018	06/22/2018	\$ 479,692	06/03/2018	6.5	6.00	12.50	0.41%	0.05
70	Salaried Payroll	06/30/2018	07/06/2018	\$ 481,375	06/17/2018	6.5	6.00	12.50	0.41%	0.05
71	Salaried Payroll	07/14/2018	07/20/2018	\$ 479,123	07/01/2018	6.5	6.00	12.50	0.41%	0.05
72	Salaried Payroll	07/28/2018	08/03/2018	\$ 475,464	07/15/2018	6.5	6.00	12.50	0.41%	0.05
73	Salaried Payroll	08/11/2018	08/17/2018	\$ 481,711	07/29/2018	6.5	6.00	12.50	0.41%	0.05
74	Salaried Payroll	08/25/2018	08/31/2018	\$ 483,230	08/12/2018	6.5	6.00	12.50	0.41%	0.05
75	Salaried Payroll	09/08/2018	09/14/2018	\$ 484,945	08/26/2018	6.5	6.00	12.50	0.41%	0.05
76	Salaried Payroll	09/22/2018	09/28/2018	\$ 488,585	09/09/2018	6.5	6.00	12.50	0.42%	0.05
77	Salaried Payroll	10/07/2017	10/13/2017	\$ 202,512	09/24/2017	6.5	6.00	12.50	0.17%	0.02
78	Salaried Payroll	10/21/2017	10/27/2017	\$ 199,566	10/08/2017	6.5	6.00	12.50	0.17%	0.02
79	Salaried Payroll	11/04/2017	11/09/2017	\$ 199,440	10/22/2017	6.5	5.00	11.50	0.17%	0.02
80	Salaried Payroll	11/18/2017	11/24/2017	\$ 201,521	11/05/2017	6.5	6.00	12.50	0.17%	0.02
81	Salaried Payroll	12/02/2017	12/08/2017	\$ 197,254	11/19/2017	6.5	6.00	12.50	0.17%	0.02
82	Salaried Payroll	12/16/2017	12/22/2017	\$ 200,680	12/03/2017	6.5	6.00	12.50	0.17%	0.02
83	Salaried Payroll	12/30/2017	01/05/2018	\$ 1,120,049	12/17/2017	6.5	6.00	12.50	0.96%	0.12
84	Salaried Payroll	01/13/2018	01/19/2018	\$ 1,055,396	12/31/2017	6.5	6.00	12.50	0.90%	0.11
85	Salaried Payroll	01/27/2018	02/02/2018	\$ 1,063,161	01/14/2018	6.5	6.00	12.50	0.91%	0.11
86	Salaried Payroll	02/10/2018	02/16/2018	\$ 8,214,310	01/28/2018	6.5	6.00	12.50	7.00%	0.88
87	Salaried Payroll	02/24/2018	03/02/2018	\$ 1,049,942	02/11/2018	6.5	6.00	12.50	0.90%	0.11
88	Salaried Payroll	03/10/2018	03/16/2018	\$ 1,069,047	02/25/2018	6.5	6.00	12.50	0.91%	0.11
89	Salaried Payroll	03/24/2018	03/29/2018	\$ 1,043,230	03/11/2018	6.5	5.00	11.50	0.89%	0.10
90	Salaried Payroll	03/24/2018	03/30/2018	\$ 489,822	03/12/2018	6.0	6.00	12.00	0.42%	0.05
91	Salaried Payroll	04/07/2018	04/13/2018	\$ 1,098,496	03/25/2018	6.5	6.00	12.50	0.94%	0.12

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	Type	Pay Period End Date	Pay Date	Payroll Amt.	Pay Period Begin	Mid Point of Pay Period	Payment Lead Time	Total Lead Time	Weighting Factor	Weighted Lead Time
92	Salaried Payroll	04/21/2018	04/27/2018	\$ 1,073,427	04/08/2018	6.5	6.00	12.50	0.92%	0.11
93	Salaried Payroll	05/05/2018	05/11/2018	\$ 1,059,221	04/22/2018	6.5	6.00	12.50	0.90%	0.11
94	Salaried Payroll	05/19/2018	05/25/2018	\$ 1,135,963	05/06/2018	6.5	6.00	12.50	0.97%	0.12
95	Salaried Payroll	06/02/2018	06/08/2018	\$ 1,083,815	05/20/2018	6.5	6.00	12.50	0.92%	0.12
96	Salaried Payroll	06/16/2018	06/22/2018	\$ 1,068,874	06/03/2018	6.5	6.00	12.50	0.91%	0.11
97	Salaried Payroll	06/30/2018	07/06/2018	\$ 1,070,224	06/17/2018	6.5	6.00	12.50	0.91%	0.11
98	Salaried Payroll	07/14/2018	07/20/2018	\$ 1,083,583	07/01/2018	6.5	6.00	12.50	0.92%	0.12
99	Salaried Payroll	07/28/2018	08/03/2018	\$ 1,103,784	07/15/2018	6.5	6.00	12.50	0.94%	0.12
100	Salaried Payroll	08/11/2018	08/17/2018	\$ 1,077,458	07/29/2018	6.5	6.00	12.50	0.92%	0.11
101	Salaried Payroll	08/25/2018	08/31/2018	\$ 1,069,701	08/12/2018	6.5	6.00	12.50	0.91%	0.11
102	Salaried Payroll	09/08/2018	09/14/2018	\$ 1,161,461	08/26/2018	6.5	6.00	12.50	0.99%	0.12
103	Salaried Payroll	09/22/2018	09/28/2018	\$ 1,084,654	09/09/2018	6.5	6.00	12.50	0.92%	0.12
				<u>\$ 117,280,350</u>						

Calculation of Pension & Benefits Lead Time

Weighted Expense Lead Time:

50.78 days

	(A)	(B)	(C)	(D)	(E)	(F)	(H)	(I)	(J)
Line No.	PENSIONS & BENEFITS	End of Period	Paid Date	Amount	Service Lead	Payment Lead	Total	Weighting Factor	Weighted Lead
1	Benefits - Medical - Salary & Union	10/31/2017	9/29/2017	\$ 1,100,000	15.21	(32.00)	(16.79)	5.39%	(0.91)
2	Benefits - Medical - Salary & Union	11/30/2017	10/31/2017	\$ 1,100,000	15.21	(30.00)	(14.79)	5.39%	(0.80)
3	Benefits - Medical - Salary & Union	12/31/2017	11/30/2017	\$ 1,100,000	15.21	(31.00)	(15.79)	5.39%	(0.85)
4	Benefits - Medical - Salary & Union	1/31/2018	12/29/2017	\$ 1,100,000	15.21	(33.00)	(17.79)	5.39%	(0.96)
5	Benefits - Medical - Salary & Union	2/28/2018	1/31/2018	\$ 1,100,000	15.21	(28.00)	(12.79)	5.39%	(0.69)
6	Benefits - Medical - Salary & Union	3/31/2018	2/28/2018	\$ 1,100,000	15.21	(31.00)	(15.79)	5.39%	(0.85)
7	Benefits - Medical - Salary & Union	4/30/2018	3/30/2018	\$ 1,100,000	15.21	(31.00)	(15.79)	5.39%	(0.85)
8	Benefits - Medical - Salary & Union	5/31/2018	4/30/2018	\$ 1,100,000	15.21	(31.00)	(15.79)	5.39%	(0.85)
9	Benefits - Medical - Salary & Union	6/30/2018	5/31/2018	\$ 1,100,000	15.21	(30.00)	(14.79)	5.39%	(0.80)
10	Benefits - Medical - Salary & Union	7/31/2018	6/29/2018	\$ 1,100,000	15.21	(32.00)	(16.79)	5.39%	(0.91)
11	Benefits - Medical - Salary & Union	8/31/2018	7/31/2018	\$ 1,100,000	15.21	(31.00)	(15.79)	5.39%	(0.85)
12	Benefits - Medical - Salary & Union	9/30/2018	8/31/2018	\$ 1,100,000	15.21	(30.00)	(14.79)	5.39%	(0.80)
13	Benefits - Dental, Life, LTD, IDI, Voluntary Benefits	10/31/2017	11/24/2017	\$ 114,484	15.21	24.00	39.21	0.56%	0.22
14	Benefits - Dental, Life, LTD, IDI, Voluntary Benefits	11/30/2017	12/22/2017	\$ 101,300	15.21	22.00	37.21	0.50%	0.18
15	Benefits - Dental, Life, LTD, IDI, Voluntary Benefits	12/31/2017	1/26/2018	\$ 53,819	15.21	26.00	41.21	0.26%	0.11
16	Benefits - Dental, Life, LTD, IDI, Voluntary Benefits	1/31/2018	2/23/2018	\$ 154,596	15.21	23.00	38.21	0.76%	0.29
17	Benefits - Dental, Life, LTD, IDI, Voluntary Benefits	2/28/2018	3/23/2018	\$ 142,854	15.21	23.00	38.21	0.70%	0.27
18	Benefits - Dental, Life, LTD, IDI, Voluntary Benefits	3/31/2018	4/27/2018	\$ 140,803	15.21	27.00	42.21	0.69%	0.29
19	Benefits - Dental, Life, LTD, IDI, Voluntary Benefits	4/30/2018	5/25/2018	\$ 144,656	15.21	25.00	40.21	0.71%	0.28
20	Benefits - Dental, Life, LTD, IDI, Voluntary Benefits	5/31/2018	6/22/2018	\$ 149,411	15.21	22.00	37.21	0.73%	0.27
21	Benefits - Dental, Life, LTD, IDI, Voluntary Benefits	6/30/2018	7/27/2018	\$ (83,822)	15.21	27.00	42.21	-0.41%	(0.17)
22	Benefits - Dental, Life, LTD, IDI, Voluntary Benefits	7/31/2018	8/31/2018	\$ 174,684	15.21	31.00	46.21	0.86%	0.40
23	Benefits - Dental, Life, LTD, IDI, Voluntary Benefits	8/31/2018	9/21/2018	\$ 92,068	15.21	21.00	36.21	0.45%	0.16
24	Benefits - Dental, Life, LTD, IDI, Voluntary Benefits	9/30/2018	10/26/2018	\$ 129,374	15.21	26.00	41.21	0.63%	0.26
25	OPEB - Peoples Union Retiree	12/29/2017	12/15/2017	\$ 1,802,431	182.50	(14.00)	168.50	8.83%	14.88
26	OPEB - Peoples Non-Union Retiree	12/29/2017	12/15/2017	\$ 172,816	182.50	(14.00)	168.50	0.85%	1.43
27	Peoples - Pension Contrib.	3/31/2018	4/10/2018	\$ 212,000	45.63	10.00	55.63	1.04%	0.58
28	Peoples - Pension Contrib.	12/31/2017	9/12/2018	\$ 1,359,000	182.50	255.00	437.50	6.66%	29.13
29	EGC - Pension Contrib.	12/31/2017	9/12/2018	\$ 433,000	182.50	255.00	437.50	2.12%	9.28
30	EGC - Pension Contrib.	12/31/2017	1/5/2018	\$ 173,000	45.63	5.00	50.63	0.85%	0.43
31	EGC - Pension Contrib.	3/31/2018	4/10/2018	\$ 265,000	45.63	10.00	55.63	1.30%	0.72
32	EGC - Pension Contrib.	6/30/2018	7/12/2018	\$ 265,000	45.63	12.00	57.63	1.30%	0.75
33	EGC - Pension Contrib.	9/30/2018	10/12/2018	\$ 265,000	45.63	12.00	57.63	1.30%	0.75
34	ChardSnyder - Claims & Employer Contributions	10/31/2017		\$ 66,233	7.02	1.00	8.02	0.32%	0.03
35	ChardSnyder - Claims & Employer Contributions	11/30/2017		\$ 74,233	7.02	1.00	8.02	0.36%	0.03
36	ChardSnyder - Claims & Employer Contributions	12/31/2017		\$ 67,958	7.02	1.00	8.02	0.33%	0.03
37	ChardSnyder - Claims & Employer Contributions	1/31/2018		\$ 62,605	7.02	1.00	8.02	0.31%	0.02
38	ChardSnyder - Claims & Employer Contributions	2/28/2018		\$ 62,605	7.02	1.00	8.02	0.31%	0.02
39	ChardSnyder - Claims & Employer Contributions	3/31/2018		\$ 119,105	7.02	1.00	8.02	0.58%	0.05

(A)	(B)	(C)	(D)	(E)	(F)	(H)	(I)	(J)	
Line No.	PENSIONS & BENEFITS	End of Period	Paid Date	Amount	Service Lead	Payment Lead	Total	Weighting Factor	Weighted Lead
40	ChardSnyder - Claims & Employer Contributions	4/30/2018		\$ 72,644	7.02	1.00	8.02	0.36%	0.03
41	ChardSnyder - Claims & Employer Contributions	5/31/2018		\$ 155,137	7.02	1.00	8.02	0.76%	0.06
42	ChardSnyder - Claims & Employer Contributions	6/30/2018		\$ 13,413	7.02	1.00	8.02	0.07%	0.01
43	ChardSnyder - Claims & Employer Contributions	7/31/2018		\$ 85,727	7.02	1.00	8.02	0.42%	0.03
44	ChardSnyder - Claims & Employer Contributions	8/31/2018		\$ 84,395	7.02	1.00	8.02	0.41%	0.03
45	ChardSnyder - Claims & Employer Contributions	9/30/2018		\$ 83,366	7.02	1.00	8.02	0.41%	0.03
				<u>\$ 20,408,896.96</u>					

Calculation of Other O&M Lead Time

Weighted Expense Lead Time:

40.12 days

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<u>Line No.</u>	<u>Name</u>	<u>Inv Amount</u>	<u>Invoice Date</u>	<u>Paid Date</u>	<u>Service Lead</u>	<u>Payment Lead</u>	<u>Total</u>	<u>Weighting Factor</u>	<u>Weighted Lead/Lag</u>
1	Selection Item 1	\$ (67,694.45)	5/31/2018	6/28/2018	15.21	28.00	43.21	9.30%	4.02
2	Selection Item 2	\$ (321.32)	8/20/2018	9/13/2018	15.21	24.00	39.21	0.04%	0.02
3	Selection Item 3	\$ (25,462.23)	8/11/2018	9/6/2018	15.21	26.00	41.21	3.50%	1.44
4	Selection Item 4	\$ (31,468.50)	4/7/2018	5/3/2018	15.21	26.00	41.21	4.32%	1.78
5	Selection Item 5	\$ (1,250.00)	4/1/2018	4/26/2018	15.21	25.00	40.21	0.17%	0.07
6	Selection Item 6	\$ (3,870.00)	1/8/2018	2/1/2018	15.21	24.00	39.21	0.53%	0.21
7	Selection Item 7	\$ (146.30)	11/28/2017	1/4/2018	15.21	37.00	52.21	0.02%	0.01
8	Selection Item 8	\$ (3,867.48)	11/14/2017	1/4/2018	15.21	51.00	66.21	0.53%	0.35
9	Selection Item 9	\$ (180.00)	10/24/2017	11/22/2017	15.21	29.00	44.21	0.02%	0.01
10	Selection Item 10	\$ (225.32)	3/7/2018	4/5/2018	15.21	29.00	44.21	0.03%	0.01
11	Selection Item 11	\$ (786.50)	6/23/2018	8/9/2018	15.21	47.00	62.21	0.11%	0.07
12	Selection Item 12	\$ (18,527.45)	1/24/2018	2/22/2018	15.21	29.00	44.21	2.55%	1.13
13	Selection Item 13	\$ (33.12)	5/22/2018	6/21/2018	15.21	30.00	45.21	0.00%	0.00
14	Selection Item 14	\$ (538.42)	6/28/2018	7/26/2018	15.21	28.00	43.21	0.07%	0.03
15	Selection Item 15	\$ (3,536.49)	7/18/2017	10/5/2017	15.21	79.00	94.21	0.49%	0.46
16	Selection Item 16	\$ (1,825.34)	8/21/2018	9/20/2018	15.21	30.00	45.21	0.25%	0.11
17	Selection Item 17	\$ (13,266.04)	10/3/2017	11/2/2017	15.21	30.00	45.21	1.82%	0.82
18	Selection Item 18	\$ (46.98)	10/6/2017	11/2/2017	15.21	27.00	42.21	0.01%	0.00
19	Selection Item 19	\$ (12,808.75)	4/19/2018	5/17/2018	15.21	28.00	43.21	1.76%	0.76
20	Selection Item 20	\$ (13,786.68)	6/20/2018	7/12/2018	15.21	22.00	37.21	1.89%	0.70
21	Selection Item 21	\$ (2,366.42)	2/15/2018	3/15/2018	15.21	28.00	43.21	0.33%	0.14
22	Selection Item 22	\$ (3,002.00)	4/22/2018	5/17/2018	15.21	25.00	40.21	0.41%	0.17
23	Selection Item 23	\$ (7,914.52)	5/13/2018	6/7/2018	15.21	25.00	40.21	1.09%	0.44
24	Selection Item 24	\$ (10,090.13)	5/18/2018	6/13/2018	15.21	26.00	41.21	1.39%	0.57
25	Selection Item 25	\$ (19,363.35)	8/6/2018	8/30/2018	15.21	24.00	39.21	2.66%	1.04
26	Selection Item 26	\$ (95.00)	4/12/2018	5/10/2018	0.50	28.00	28.50	0.01%	0.00
27	Selection Item 27	\$ (1.00)	3/7/2018	3/8/2018	0.50	1.00	1.50	0.00%	0.00
28	Selection Item 28	\$ (5.95)	5/11/2018	5/17/2018	0.50	6.00	6.50	0.00%	0.00
29	Selection Item 29	\$ (7.66)	2/7/2018	2/8/2018	0.50	1.00	1.50	0.00%	0.00
30	Selection Item 30	\$ (9.00)	5/8/2018	5/10/2018	0.50	2.00	2.50	0.00%	0.00
31	Selection Item 31	\$ (9.05)	1/4/2018	1/4/2018	0.50	-	0.50	0.00%	0.00
32	Selection Item 32	\$ (19.67)	11/17/2017	11/22/2017	0.50	5.00	5.50	0.00%	0.00
33	Selection Item 33	\$ (27.84)	5/7/2018	5/10/2018	0.50	3.00	3.50	0.00%	0.00
34	Selection Item 34	\$ (27.96)	10/12/2017	10/12/2017	0.50	-	0.50	0.00%	0.00
35	Selection Item 35	\$ (27.96)	8/16/2018	8/16/2018	0.50	-	0.50	0.00%	0.00
36	Selection Item 36	\$ (27.96)	7/10/2018	7/12/2018	0.50	2.00	2.50	0.00%	0.00
37	Selection Item 37	\$ (29.54)	10/24/2017	10/26/2017	0.50	2.00	2.50	0.00%	0.00
38	Selection Item 38	\$ (32.08)	10/18/2017	10/19/2017	0.50	1.00	1.50	0.00%	0.00
39	Selection Item 39	\$ (37.50)	6/14/2018	6/14/2018	0.50	-	0.50	0.01%	0.00
40	Selection Item 40	\$ (44.64)	10/12/2017	10/12/2017	0.50	-	0.50	0.01%	0.00
41	Selection Item 41	\$ (44.72)	11/17/2017	11/22/2017	0.50	5.00	5.50	0.01%	0.00
42	Selection Item 42	\$ (47.06)	3/12/2018	3/15/2018	0.50	3.00	3.50	0.01%	0.00
43	Selection Item 43	\$ (52.27)	9/29/2017	10/5/2017	0.50	6.00	6.50	0.01%	0.00
44	Selection Item 44	\$ (85.93)	11/9/2017	11/9/2017	0.50	-	0.50	0.01%	0.00
45	Selection Item 45	\$ (85.93)	6/29/2018	7/5/2018	0.50	6.00	6.50	0.01%	0.00
46	Selection Item 46	\$ (95.78)	6/4/2018	6/7/2018	0.50	3.00	3.50	0.01%	0.00
47	Selection Item 47	\$ (108.04)	5/18/2018	5/24/2018	0.50	6.00	6.50	0.01%	0.00

48	Selection Item 48	\$	(114.25)	1/16/2018	1/18/2018	0.50	2.00	2.50	0.02%	0.00
49	Selection Item 49	\$	(132.80)	1/18/2018	1/18/2018	0.50	-	0.50	0.02%	0.00
50	Selection Item 50	\$	(150.00)	8/9/2018	8/9/2018	0.50	-	0.50	0.02%	0.00
51	Selection Item 51	\$	(160.83)	6/4/2018	6/7/2018	0.50	3.00	3.50	0.02%	0.00
52	Selection Item 52	\$	(170.46)	8/24/2018	8/30/2018	0.50	6.00	6.50	0.02%	0.00
53	Selection Item 53	\$	(173.36)	8/7/2018	8/9/2018	0.50	2.00	2.50	0.02%	0.00
54	Selection Item 54	\$	(176.37)	2/12/2018	2/15/2018	0.50	3.00	3.50	0.02%	0.00
55	Selection Item 55	\$	(186.48)	10/26/2017	10/26/2017	0.50	-	0.50	0.03%	0.00
56	Selection Item 56	\$	(206.14)	11/29/2017	11/30/2017	0.50	1.00	1.50	0.03%	0.00
57	Selection Item 57	\$	(206.14)	7/5/2018	7/5/2018	0.50	-	0.50	0.03%	0.00
58	Selection Item 58	\$	(223.32)	8/24/2018	8/30/2018	0.50	6.00	6.50	0.03%	0.00
59	Selection Item 59	\$	(228.69)	9/25/2018	9/27/2018	0.50	2.00	2.50	0.03%	0.00
60	Selection Item 60	\$	(235.56)	8/2/2018	8/2/2018	0.50	-	0.50	0.03%	0.00
61	Selection Item 61	\$	(241.79)	2/20/2018	2/22/2018	0.50	2.00	2.50	0.03%	0.00
62	Selection Item 62	\$	(255.70)	1/10/2018	1/11/2018	0.50	1.00	1.50	0.04%	0.00
63	Selection Item 63	\$	(260.04)	2/23/2018	3/1/2018	0.50	6.00	6.50	0.04%	0.00
64	Selection Item 64	\$	(295.12)	7/17/2018	7/19/2018	0.50	2.00	2.50	0.04%	0.00
65	Selection Item 65	\$	(308.70)	8/10/2018	8/16/2018	0.50	6.00	6.50	0.04%	0.00
66	Selection Item 66	\$	(310.00)	6/14/2018	6/14/2018	0.50	-	0.50	0.04%	0.00
67	Selection Item 67	\$	(325.05)	3/16/2018	3/22/2018	0.50	6.00	6.50	0.04%	0.00
68	Selection Item 68	\$	(373.28)	10/6/2017	10/12/2017	0.50	6.00	6.50	0.05%	0.00
69	Selection Item 69	\$	(389.28)	6/27/2018	6/28/2018	0.50	1.00	1.50	0.05%	0.00
70	Selection Item 70	\$	(394.94)	2/21/2018	2/22/2018	0.50	1.00	1.50	0.05%	0.00
71	Selection Item 71	\$	(469.44)	7/16/2018	7/19/2018	0.50	3.00	3.50	0.06%	0.00
72	Selection Item 72	\$	(476.69)	5/31/2018	5/31/2018	0.50	-	0.50	0.07%	0.00
73	Selection Item 73	\$	(480.14)	12/7/2017	12/7/2017	0.50	-	0.50	0.07%	0.00
74	Selection Item 74	\$	(543.99)	3/22/2018	3/22/2018	0.50	-	0.50	0.07%	0.00
75	Selection Item 75	\$	(1,321.21)	7/11/2018	7/12/2018	0.50	1.00	1.50	0.18%	0.00
76	Selection Item 76	\$	(1,377.36)	8/14/2018	8/16/2018	0.50	2.00	2.50	0.19%	0.00
77	Selection Item 77	\$	(1,523.74)	1/22/2018	1/25/2018	0.50	3.00	3.50	0.21%	0.01
78	Selection Item 78	\$	(1,549.35)	7/13/2018	7/19/2018	0.50	6.00	6.50	0.21%	0.01
79	Selection Item 79	\$	(1,588.65)	1/12/2018	1/18/2018	0.50	6.00	6.50	0.22%	0.01
80	Selection Item 80	\$	(2,398.00)	5/22/2018	5/24/2018	0.50	2.00	2.50	0.33%	0.01
81	Selection Item 81	\$	(2,628.11)	8/30/2018	8/30/2018	0.50	-	0.50	0.36%	0.00
82	Selection Item 82	\$	(2,706.88)	2/28/2018	3/1/2018	0.50	1.00	1.50	0.37%	0.01
83	Selection Item 83	\$	(4,821.57)	3/15/2018	3/15/2018	0.50	-	0.50	0.66%	0.00
84	Selection Item 84	\$	(10,376.40)	12/15/2017	12/21/2017	15.21	6.00	21.21	1.43%	0.30
85	Selection Item 85	\$	(9.49)	4/27/2018	5/10/2018	15.21	13.00	28.21	0.00%	0.00
86	Selection Item 86	\$	(10.10)	10/25/2017	11/2/2017	15.21	8.00	23.21	0.00%	0.00
87	Selection Item 87	\$	(11.87)	11/21/2017	12/27/2017	15.21	36.00	51.21	0.00%	0.00
88	Selection Item 88	\$	(29.73)	2/6/2018	2/22/2018	15.21	16.00	31.21	0.00%	0.00
89	Selection Item 89	\$	(31.86)	6/5/2018	6/7/2018	15.21	2.00	17.21	0.00%	0.00
90	Selection Item 90	\$	(32.84)	6/6/2018	6/21/2018	15.21	15.00	30.21	0.00%	0.00
91	Selection Item 91	\$	(34.50)	10/4/2017	10/12/2017	15.21	8.00	23.21	0.00%	0.00
92	Selection Item 92	\$	(59.71)	5/24/2018	6/7/2018	15.21	14.00	29.21	0.01%	0.00
93	Selection Item 93	\$	(105.35)	3/7/2018	4/19/2018	15.21	43.00	58.21	0.01%	0.01
94	Selection Item 94	\$	(183.93)	3/17/2018	4/12/2018	15.21	26.00	41.21	0.03%	0.01
95	Selection Item 95	\$	(661.00)	7/28/2018	9/20/2018	15.21	54.00	69.21	0.09%	0.06
96	Selection Item 96	\$	(22.79)	5/16/2018	5/17/2018	15.21	1.00	16.21	0.00%	0.00
97	Selection Item 97	\$	(22.79)	7/17/2018	7/12/2018	15.21	(5.00)	10.21	0.00%	0.00
98	Selection Item 98	\$	(56.35)	5/16/2018	5/17/2018	15.21	1.00	16.21	0.01%	0.00
99	Selection Item 99	\$	(1,457.70)	1/31/2018	3/1/2018	15.21	29.00	44.21	0.20%	0.09
100	Selection Item 100	\$	(4,358.05)	2/27/2018	3/28/2018	15.21	29.00	44.21	0.60%	0.26

101	Selection Item 101	\$	(160.10)	6/11/2018	7/5/2018	15.21	24.00	39.21	0.02%	0.01
102	Selection Item 102	\$	1,312.00	9/18/2018	9/27/2018	15.21	9.00	24.21	-0.18%	(0.04)
103	Selection Item 103	\$	81.14	2/12/2018	5/8/2018	15.21	85.00	100.21	-0.01%	(0.01)
104	Selection Item 104	\$	(15.97)	5/3/2018	5/10/2018	15.21	7.00	22.21	0.00%	0.00
105	Selection Item 105	\$	(18.67)	10/8/2017	10/12/2017	15.21	4.00	19.21	0.00%	0.00
106	Selection Item 106	\$	(22.85)	7/9/2018	7/19/2018	15.21	10.00	25.21	0.00%	0.00
107	Selection Item 107	\$	(23.85)	4/9/2018	4/12/2018	15.21	3.00	18.21	0.00%	0.00
108	Selection Item 108	\$	(45.32)	11/21/2017	11/30/2017	15.21	9.00	24.21	0.01%	0.00
109	Selection Item 109	\$	(52.44)	3/8/2018	3/15/2018	15.21	7.00	22.21	0.01%	0.00
110	Selection Item 110	\$	(81.84)	10/1/2017	10/12/2017	15.21	11.00	26.21	0.01%	0.00
111	Selection Item 111	\$	(8,004.00)	7/31/2017	10/26/2017	15.21	87.00	102.21	1.10%	1.12
112	Selection Item 112	\$	(6,255.88)	5/25/2018	7/19/2018	15.21	55.00	70.21	0.86%	0.60
113	Selection Item 113	\$	(37.57)	1/12/2018	1/25/2018	15.21	13.00	28.21	0.01%	0.00
114	Selection Item 114	\$	(46.53)	5/11/2018	5/31/2018	15.21	20.00	35.21	0.01%	0.00
115	Selection Item 115	\$	(63.63)	2/11/2018	3/1/2018	15.21	18.00	33.21	0.01%	0.00
116	Selection Item 116	\$	(25.00)	10/23/2017	11/22/2017	15.21	30.00	45.21	0.00%	0.00
117	Selection Item 117	\$	(25.35)	8/3/2018	8/9/2018	15.21	6.00	21.21	0.00%	0.00
118	Selection Item 118	\$	(27.30)	6/22/2018	6/28/2018	15.21	6.00	21.21	0.00%	0.00
119	Selection Item 119	\$	(73.12)	5/23/2018	5/31/2018	15.21	8.00	23.21	0.01%	0.00
120	Selection Item 120	\$	(35,925.50)	8/29/2018	9/13/2018	15.21	15.00	30.21	4.94%	1.49
121	Selection Item 121	\$	(140.00)	6/29/2018	7/26/2018	15.21	27.00	42.21	0.02%	0.01
122	Selection Item 122	\$	(161.12)	3/1/2018	3/29/2018	15.21	28.00	43.21	0.02%	0.01
123	Selection Item 123	\$	(691.50)	4/18/2018	5/17/2018	15.21	29.00	44.21	0.10%	0.04
124	Selection Item 124	\$	(126.40)	8/23/2018	9/20/2018	15.21	28.00	43.21	0.02%	0.01
125	Selection Item 125	\$	(3,945.16)	7/27/2018	8/23/2018	15.21	27.00	42.21	0.54%	0.23
126	Selection Item 126	\$	(30,769.00)	5/17/2018	6/7/2018	15.21	21.00	36.21	4.23%	1.53
127	Selection Item 127	\$	(265.00)	7/19/2018	8/2/2018	15.21	14.00	29.21	0.04%	0.01
128	Selection Item 128	\$	(16.91)	7/30/2018	8/2/2018	15.21	3.00	18.21	0.00%	0.00
129	Selection Item 129	\$	(22.21)	11/29/2017	12/7/2017	15.21	8.00	23.21	0.00%	0.00
130	Selection Item 130	\$	(27.72)	9/12/2018	9/20/2018	15.21	8.00	23.21	0.00%	0.00
131	Selection Item 131	\$	(32.72)	10/19/2017	10/26/2017	15.21	7.00	22.21	0.00%	0.00
132	Selection Item 132	\$	(42.37)	11/29/2017	12/7/2017	15.21	8.00	23.21	0.01%	0.00
133	Selection Item 133	\$	(47.52)	4/30/2018	5/3/2018	15.21	3.00	18.21	0.01%	0.00
134	Selection Item 134	\$	(49.11)	3/5/2018	7/5/2018	15.21	122.00	137.21	0.01%	0.01
135	Selection Item 135	\$	(53.38)	12/18/2017	12/28/2017	15.21	10.00	25.21	0.01%	0.00
136	Selection Item 136	\$	(4,040.00)	7/4/2018	8/2/2018	15.21	29.00	44.21	0.56%	0.25
137	Selection Item 137	\$	(3,434.16)	6/11/2018	7/5/2018	15.21	24.00	39.21	0.47%	0.18
138	Selection Item 138	\$	(540.00)	5/18/2018	6/14/2018	15.21	27.00	42.21	0.07%	0.03
139	Selection Item 139	\$	(425.00)	12/1/2017	12/28/2017	15.21	27.00	42.21	0.06%	0.02
140	Selection Item 140	\$	(12,656.01)	9/15/2017	10/5/2017	15.21	20.00	35.21	1.74%	0.61
141	Selection Item 141	\$	(394.76)	3/8/2018	4/5/2018	15.21	28.00	43.21	0.05%	0.02
142	Selection Item 142	\$	(575.00)	12/11/2017	1/4/2018	15.21	24.00	39.21	0.08%	0.03
143	Selection Item 143	\$	(162.23)	1/5/2018	2/1/2018	15.21	27.00	42.21	0.02%	0.01
144	Selection Item 144	\$	(240.51)	12/15/2017	1/11/2018	15.21	27.00	42.21	0.03%	0.01
145	Selection Item 145	\$	(302.30)	12/15/2017	3/8/2018	15.21	83.00	98.21	0.04%	0.04
146	Selection Item 146	\$	(1,221.50)	11/3/2017	12/7/2017	15.21	34.00	49.21	0.17%	0.08
147	Selection Item 147	\$	(1,614.54)	12/1/2017	12/28/2017	15.21	27.00	42.21	0.22%	0.09
148	Selection Item 148	\$	(1,620.38)	12/1/2017	1/11/2018	15.21	41.00	56.21	0.22%	0.13
149	Selection Item 149	\$	(1,862.21)	10/6/2017	11/2/2017	15.21	27.00	42.21	0.26%	0.11
150	Selection Item 150	\$	(44.20)	5/25/2018	6/21/2018	15.21	27.00	42.21	0.01%	0.00
151	Selection Item 151	\$	(221.00)	7/23/2018	8/16/2018	15.21	24.00	39.21	0.03%	0.01
152	Selection Item 152	\$	(375.84)	5/22/2018	6/21/2018	15.21	30.00	45.21	0.05%	0.02
153	Selection Item 153	\$	(10,844.75)	8/28/2018	9/21/2018	15.21	24.00	39.21	1.49%	0.58

154	Selection Item 154	\$	(469.78)	3/17/2018	4/12/2018	15.21	26.00	41.21	0.06%	0.03
155	Selection Item 155	\$	(142.33)	5/12/2018	6/7/2018	15.21	26.00	41.21	0.02%	0.01
156	Selection Item 156	\$	(205.59)	2/10/2018	3/8/2018	15.21	26.00	41.21	0.03%	0.01
157	Selection Item 157	\$	(205.59)	5/12/2018	6/7/2018	15.21	26.00	41.21	0.03%	0.01
158	Selection Item 158	\$	(415.00)	9/20/2017	2/22/2018	15.21	155.00	170.21	0.06%	0.10
159	Selection Item 159	\$	(318.55)	8/24/2018	9/20/2018	15.21	27.00	42.21	0.04%	0.02
160	Selection Item 160	\$	(28,662.45)	5/31/2018	6/28/2018	15.21	28.00	43.21	3.94%	1.70
161	Selection Item 161	\$	(8,808.96)	7/16/2018	8/9/2018	15.21	24.00	39.21	1.21%	0.47
162	Selection Item 162	\$	(285.00)	3/26/2018	4/19/2018	15.21	24.00	39.21	0.04%	0.02
163	Selection Item 163	\$	(300.00)	4/9/2018	5/3/2018	15.21	24.00	39.21	0.04%	0.02
164	Selection Item 164	\$	(570.00)	2/5/2018	3/1/2018	15.21	24.00	39.21	0.08%	0.03
165	Selection Item 165	\$	(3,915.00)	3/26/2018	4/25/2018	15.21	30.00	45.21	0.54%	0.24
166	Selection Item 166	\$	(150.25)	6/26/2018	7/26/2018	15.21	30.00	45.21	0.02%	0.01
167	Selection Item 167	\$	(313.00)	8/21/2018	9/20/2018	15.21	30.00	45.21	0.04%	0.02
168	Selection Item 168	\$	(23,584.00)	9/14/2017	11/2/2017	15.21	49.00	64.21	3.24%	2.08
169	Selection Item 169	\$	(1,645.00)	10/17/2017	10/19/2017	15.21	2.00	17.21	0.23%	0.04
170	Selection Item 170	\$	(5,043.32)	6/22/2018	7/19/2018	15.21	27.00	42.21	0.69%	0.29
171	Selection Item 171	\$	(5,269.00)	7/23/2018	8/16/2018	15.21	24.00	39.21	0.72%	0.28
172	Selection Item 172	\$	(169.06)	6/27/2018	7/26/2018	15.21	29.00	44.21	0.02%	0.01
173	Selection Item 173	\$	(89.47)	9/5/2017	10/5/2017	15.21	30.00	45.21	0.01%	0.01
174	Selection Item 174	\$	(240.00)	1/26/2018	2/8/2018	15.21	13.00	28.21	0.03%	0.01
175	Selection Item 175	\$	(15.40)	9/30/2017	10/12/2017	15.21	12.00	27.21	0.00%	0.00
176	Selection Item 176	\$	(3,777.34)	11/6/2017	12/7/2017	15.21	31.00	46.21	0.52%	0.24
177	Selection Item 177	\$	(608.00)	11/25/2017	1/4/2018	15.21	40.00	55.21	0.08%	0.05
178	Selection Item 178	\$	(2,544.00)	4/21/2018	6/7/2018	15.21	47.00	62.21	0.35%	0.22
179	Selection Item 179	\$	(31,596.22)	10/20/2017	10/30/2017	15.21	10.00	25.21	4.34%	1.09
180	Selection Item 180	\$	(12,342.37)	9/30/2017	10/25/2017	15.21	25.00	40.21	1.70%	0.68
181	Selection Item 181	\$	(37,151.30)	9/24/2017	10/26/2017	15.21	32.00	47.21	5.10%	2.41
182	Selection Item 182	\$	(7,342.79)	12/7/2017	2/1/2018	15.21	56.00	71.21	1.01%	0.72
183	Selection Item 183	\$	(6,172.00)	8/10/2017	1/4/2018	15.21	147.00	162.21	0.85%	1.38
184	Selection Item 184	\$	(2.48)	11/27/2017	1/4/2018	15.21	38.00	53.21	0.00%	0.00
185	Selection Item 185	\$	(1,020.00)	11/1/2017	11/30/2017	15.21	29.00	44.21	0.14%	0.06
186	Selection Item 186	\$	(350.18)	11/17/2017	1/4/2018	15.21	48.00	63.21	0.05%	0.03
187	Selection Item 187	\$	(365.78)	11/17/2017	12/28/2017	15.21	41.00	56.21	0.05%	0.03
188	Selection Item 188	\$	(1,194.20)	9/26/2017	10/26/2017	15.21	30.00	45.21	0.16%	0.07
189	Selection Item 189	\$	(3,864.16)	11/17/2017	12/21/2017	15.21	34.00	49.21	0.53%	0.26
190	Selection Item 190	\$	(13,625.85)	12/27/2017	2/15/2018	15.21	50.00	65.21	1.87%	1.22
191	Selection Item 191	\$	(150.00)	1/3/2018	1/4/2018	15.21	1.00	16.21	0.02%	0.00
192	Selection Item 192	\$	(3,700.00)	1/29/2018	2/1/2018	15.21	3.00	18.21	0.51%	0.09
193	Selection Item 193	\$	(9,558.70)	12/19/2017	12/21/2017	15.21	2.00	17.21	1.31%	0.23
194	Selection Item 194	\$	(67,893.33)	12/31/2017	1/11/2018	15.21	11.00	26.21	9.33%	2.44
195	Selection Item 195	\$	(600.00)	11/27/2017	12/21/2017	15.21	24.00	39.21	0.08%	0.03
196	Selection Item 196	\$	(2,480.00)	2/28/2018	3/29/2018	15.21	29.00	44.21	0.34%	0.15
197	Selection Item 197	\$	(200.00)	1/22/2018	1/25/2018	15.21	3.00	18.21	0.03%	0.01
198	Selection Item 198	\$	(25,859.24)	1/11/2018	1/18/2018	15.21	7.00	22.21	3.55%	0.79

Calculation of Taxes Other than Income Lead Time

Weighted Expense Lead Time:

32.17 days

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Type of Tax	Begin of Period	Payment Date	Amount	MidPoint Method	End of Period	Service Lead Time	Payment Lead Time	Total	Weighting Factor	Weighted Lead
1	PA Local Property Taxes	10/1/2017	10/15/2017	3,912.81	4/1/2018	9/30/2018	182.00	(168.00)	14.00	0.02%	0.00
2	PA Local Property Taxes	10/1/2017	3/20/2018	4.21	4/1/2018	9/30/2018	182.00	(12.00)	170.00	0.00%	0.00
3	PA Local Property Taxes	10/1/2017	3/30/2018	1.27	4/1/2018	9/30/2018	182.00	(2.00)	180.00	0.00%	0.00
4	PA Local Property Taxes	10/1/2017	3/31/2018	9,657.33	4/1/2018	9/30/2018	182.00	(1.00)	181.00	0.04%	0.07
5	PA Local Property Taxes	10/1/2017	4/17/2018	12,844.37	4/1/2018	9/30/2018	182.00	16.00	198.00	0.05%	0.10
6	PA Local Property Taxes	10/1/2017	4/30/2018	287.60	4/1/2018	9/30/2018	182.00	29.00	211.00	0.00%	0.00
7	PA Local Property Taxes	10/1/2017	5/3/2018	50.21	4/1/2018	9/30/2018	182.00	32.00	214.00	0.00%	0.00
8	PA Local Property Taxes	10/1/2017	5/10/2018	5.40	4/1/2018	9/30/2018	182.00	39.00	221.00	0.00%	0.00
9	PA Local Property Taxes	10/1/2017	5/31/2018	4,317.58	4/1/2018	9/30/2018	182.00	60.00	242.00	0.02%	0.04
10	PA Local Property Taxes	10/1/2017	6/10/2018	140.77	4/1/2018	9/30/2018	182.00	70.00	252.00	0.00%	0.00
11	PA Local Property Taxes	10/1/2017	6/30/2018	1,584.66	4/1/2018	9/30/2018	182.00	90.00	272.00	0.01%	0.02
12	PA Local Property Taxes	10/1/2017	8/1/2018	852.01	4/1/2018	9/30/2018	182.00	122.00	304.00	0.00%	0.01
13	PA Local Property Taxes	10/1/2017	8/31/2018	894.44	4/1/2018	9/30/2018	182.00	152.00	334.00	0.00%	0.01
14	PA Local Property Taxes	10/1/2017	9/10/2018	12.20	4/1/2018	9/30/2018	182.00	162.00	344.00	0.00%	0.00
15	PA Local Property Taxes	10/1/2017	9/14/2018	34,204.28	4/1/2018	9/30/2018	182.00	166.00	348.00	0.14%	0.48
16	PA Local Property Taxes	10/1/2017	9/15/2018	614.75	4/1/2018	9/30/2018	182.00	167.00	349.00	0.00%	0.01
17	PA Local Property Taxes	10/1/2017	9/18/2018	3.38	4/1/2018	9/30/2018	182.00	170.00	352.00	0.00%	0.00
18	PA Local Property Taxes	10/1/2017	9/29/2018	166.00	4/1/2018	9/30/2018	182.00	181.00	363.00	0.00%	0.00
19	PA Local Property Taxes	10/1/2017	9/30/2018	17,738.61	4/1/2018	9/30/2018	182.00	182.00	364.00	0.07%	0.26
20	PA and Local Sales Tax	10/1/2017	10/18/2017	72,949.00	10/16/2017	10/31/2017	15.00	2.00	17.00	0.29%	0.05
21	PA and Local Sales Tax	10/1/2017	11/17/2017	170,047.86	10/16/2017	10/31/2017	15.00	32.00	47.00	0.69%	0.32
22	PA and Local Sales Tax	11/1/2017	11/17/2017	192,845.00	11/15/2017	11/30/2017	14.50	1.50	16.00	0.78%	0.12
23	PA and Local Sales Tax	11/1/2017	12/20/2017	398,191.88	11/15/2017	11/30/2017	14.50	34.50	49.00	1.61%	0.79
24	PA and Local Sales Tax	12/1/2017	12/20/2017	388,528.00	12/16/2017	12/31/2017	15.00	4.00	19.00	1.57%	0.30
25	PA and Local Sales Tax	12/1/2017	1/22/2018	573,928.33	12/16/2017	12/31/2017	15.00	37.00	52.00	2.31%	1.20
26	PA and Local Sales Tax	1/1/2018	1/22/2018	523,308.00	1/16/2018	1/31/2018	15.00	6.00	21.00	2.11%	0.44
27	PA and Local Sales Tax	1/1/2018	2/21/2018	1,141,167.09	1/16/2018	1/31/2018	15.00	36.00	51.00	4.60%	2.35
28	PA and Local Sales Tax	2/1/2018	2/21/2018	473,461.00	2/14/2018	2/28/2018	13.50	6.50	20.00	1.91%	0.38
29	PA and Local Sales Tax	2/1/2018	3/20/2018	655,138.03	2/14/2018	2/28/2018	13.50	33.50	47.00	2.64%	1.24
30	PA and Local Sales Tax	3/1/2018	3/20/2018	460,413.00	3/16/2018	3/31/2018	15.00	4.00	19.00	1.86%	0.35
31	PA and Local Sales Tax	3/1/2018	4/19/2018	511,594.20	3/16/2018	3/31/2018	15.00	34.00	49.00	2.06%	1.01
32	PA and Local Sales Tax	4/1/2018	4/19/2018	254,197.00	4/15/2018	4/30/2018	14.50	3.50	18.00	1.03%	0.18
33	PA and Local Sales Tax	4/1/2018	5/18/2018	650,989.31	4/15/2018	4/30/2018	14.50	32.50	47.00	2.63%	1.23
34	PA and Local Sales Tax	5/1/2018	5/18/2018	165,335.00	5/16/2018	5/31/2018	15.00	2.00	17.00	0.67%	0.11
35	PA and Local Sales Tax	5/1/2018	6/18/2018	276,145.51	5/16/2018	5/31/2018	15.00	33.00	48.00	1.11%	0.53
36	PA and Local Sales Tax	6/1/2018	6/18/2018	120,250.00	6/15/2018	6/30/2018	14.50	2.50	17.00	0.49%	0.08
37	PA and Local Sales Tax	6/1/2018	7/23/2018	103,041.92	6/15/2018	6/30/2018	14.50	37.50	52.00	0.42%	0.22
38	PA and Local Sales Tax	7/1/2018	7/23/2018	94,037.00	7/16/2018	7/31/2018	15.00	7.00	22.00	0.38%	0.08
39	PA and Local Sales Tax	7/1/2018	8/24/2018	90,677.95	7/16/2018	7/31/2018	15.00	39.00	54.00	0.37%	0.20
40	PA and Local Sales Tax	8/1/2018	8/24/2018	100,883.00	8/16/2018	8/31/2018	15.00	8.00	23.00	0.41%	0.09
41	PA and Local Sales Tax	8/1/2018	9/19/2018	111,113.12	8/16/2018	8/31/2018	15.00	34.00	49.00	0.45%	0.22
42	PA and Local Sales Tax	9/1/2018	9/19/2018	101,848.00	9/15/2018	9/30/2018	14.50	3.50	18.00	0.41%	0.07
43	PA and Local Sales Tax	9/1/2018	10/12/2018	72,265.10	9/15/2018	9/30/2018	14.50	26.50	41.00	0.29%	0.12
44	PA and Local Use Tax	10/1/2017	10/18/2017	40,533.00	10/16/2017	10/31/2017	15.00	2.00	17.00	0.16%	0.03
45	PA and Local Use Tax	10/1/2017	11/17/2017	58,464.72	10/16/2017	10/31/2017	15.00	32.00	47.00	0.24%	0.11
46	PA and Local Use Tax	11/1/2017	11/17/2017	39,660.00	11/15/2017	11/30/2017	14.50	1.50	16.00	0.16%	0.03
47	PA and Local Use Tax	11/1/2017	12/20/2017	28,300.62	11/15/2017	11/30/2017	14.50	34.50	49.00	0.11%	0.06

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Type of Tax	Begin of Period	Payment Date	Amount	MidPoint Method	End of Period	Service Lead Time	Payment Lead Time	Total	Weighting Factor	Weighted Lead
48	PA and Local Use Tax	12/1/2017	12/20/2017	75,777.00	12/16/2017	12/31/2017	15.00	4.00	19.00	0.31%	0.06
49	PA and Local Use Tax	12/1/2017	1/22/2018	8,796.72	12/16/2017	12/31/2017	15.00	37.00	52.00	0.04%	0.02
50	PA and Local Use Tax	1/1/2018	1/22/2018	33,018.00	1/16/2018	1/31/2018	15.00	6.00	21.00	0.13%	0.03
51	PA and Local Use Tax	1/1/2018	2/21/2018	24,078.34	1/16/2018	1/31/2018	15.00	36.00	51.00	0.10%	0.05
52	PA and Local Use Tax	2/1/2018	2/21/2018	31,776.00	2/14/2018	2/28/2018	13.50	6.50	20.00	0.13%	0.03
53	PA and Local Use Tax	2/1/2018	3/20/2018	41,092.63	2/14/2018	2/28/2018	13.50	33.50	47.00	0.17%	0.08
54	PA and Local Use Tax	3/1/2018	3/20/2018	42,800.00	3/16/2018	3/31/2018	15.00	4.00	19.00	0.17%	0.03
55	PA and Local Use Tax	3/1/2018	4/19/2018	33,772.83	3/16/2018	3/31/2018	15.00	34.00	49.00	0.14%	0.07
56	PA and Local Use Tax	4/1/2018	4/19/2018	30,973.00	4/15/2018	4/30/2018	14.50	3.50	18.00	0.12%	0.02
57	PA and Local Use Tax	4/1/2018	5/18/2018	53,066.85	4/15/2018	4/30/2018	14.50	32.50	47.00	0.21%	0.10
58	PA and Local Use Tax	5/1/2018	5/18/2018	51,475.00	5/16/2018	5/31/2018	15.00	2.00	17.00	0.21%	0.04
59	PA and Local Use Tax	5/1/2018	6/18/2018	51,954.97	5/16/2018	5/31/2018	15.00	33.00	48.00	0.21%	0.10
60	PA and Local Use Tax	6/1/2018	6/18/2018	63,359.00	6/15/2018	6/30/2018	14.50	2.50	17.00	0.26%	0.04
61	PA and Local Use Tax	6/1/2018	7/23/2018	38,252.70	6/15/2018	6/30/2018	14.50	37.50	52.00	0.15%	0.08
62	PA and Local Use Tax	7/1/2018	7/23/2018	61,041.00	7/16/2018	7/31/2018	15.00	7.00	22.00	0.25%	0.05
63	PA and Local Use Tax	7/1/2018	8/24/2018	24,717.53	7/16/2018	7/31/2018	15.00	39.00	54.00	0.10%	0.05
64	PA and Local Use Tax	8/1/2018	8/24/2018	63,694.00	8/16/2018	8/31/2018	15.00	8.00	23.00	0.26%	0.06
65	PA and Local Use Tax	8/1/2018	9/19/2018	62,749.89	8/16/2018	8/31/2018	15.00	34.00	49.00	0.25%	0.12
66	PA and Local Use Tax	9/1/2018	9/19/2018	41,695.00	9/15/2018	9/30/2018	14.50	3.50	18.00	0.17%	0.03
67	PA and Local Use Tax	9/1/2018	10/12/2018	65,826.21	9/15/2018	9/30/2018	14.50	26.50	41.00	0.27%	0.11
68	PA Excise Alternative Fuel Tax	10/1/2017	11/8/2017	1,082.57	10/16/2017	10/31/2017	15.00	23.00	38.00	0.00%	0.00
69	PA Excise Alternative Fuel Tax	11/1/2017	12/18/2017	695.45	11/15/2017	11/30/2017	14.50	32.50	47.00	0.00%	0.00
70	PA Excise Alternative Fuel Tax	12/1/2017	1/22/2018	655.45	12/16/2017	12/31/2017	15.00	37.00	52.00	0.00%	0.00
71	PA Excise Alternative Fuel Tax	1/1/2018	2/20/2018	873.11	1/16/2018	1/31/2018	15.00	35.00	50.00	0.00%	0.00
72	PA Excise Alternative Fuel Tax	2/1/2018	3/21/2018	746.59	2/14/2018	2/28/2018	13.50	34.50	48.00	0.00%	0.00
73	PA Excise Alternative Fuel Tax	3/1/2018	4/17/2018	794.86	3/16/2018	3/31/2018	15.00	32.00	47.00	0.00%	0.00
74	PA Excise Alternative Fuel Tax	4/1/2018	5/11/2018	878.28	4/15/2018	4/30/2018	14.50	25.50	40.00	0.00%	0.00
75	PA Excise Alternative Fuel Tax	5/1/2018	6/13/2018	309.20	5/16/2018	5/31/2018	15.00	28.00	43.00	0.00%	0.00
76	PA Excise Alternative Fuel Tax	6/1/2018	7/16/2018	231.77	6/15/2018	6/30/2018	14.50	30.50	45.00	0.00%	0.00
77	PA Excise Alternative Fuel Tax	7/1/2018	8/8/2018	1,276.96	7/16/2018	7/31/2018	15.00	23.00	38.00	0.01%	0.00
78	PA Excise Alternative Fuel Tax	8/1/2018	9/19/2018	1,963.64	8/16/2018	8/31/2018	15.00	34.00	49.00	0.01%	0.00
79	PA Excise Alternative Fuel Tax	9/1/2018	10/5/2018	1,942.41	9/15/2018	9/30/2018	14.50	19.50	34.00	0.01%	0.00
80	U.S DOT Pipeline Safety User Fee	1/1/2018	4/3/2018	23,694.85	7/2/2018	12/31/2018	182.00	(90.00)	92.00	0.10%	0.09
81	U.S DOT Pipeline Safety User Fee	1/1/2018	6/1/2018	28,405.30	7/2/2018	12/31/2018	182.00	(31.00)	151.00	0.11%	0.17
82	U.S DOT Underground Natural Gas Storage Fee	1/1/2018	6/4/2018	30,769.00	7/2/2018	12/31/2018	182.00	(28.00)	154.00	0.12%	0.19
83	Federal Excise - Alternative Fuels Tax	7/1/2017	10/10/2017	969.53	8/15/2017	9/30/2017	45.50	55.50	101.00	0.00%	0.00
84	Federal Excise - Alternative Fuels Tax	7/1/2016	12/31/2017	(94.15)	8/15/2016	9/30/2016	45.50	502.50	548.00	0.00%	(0.00)
85	Federal Excise - Alternative Fuels Tax	4/1/2016	12/31/2017	(368.88)	5/16/2016	6/30/2016	45.00	594.00	639.00	0.00%	(0.01)
86	Federal Excise - Alternative Fuels Tax	10/1/2017	1/31/2018	787.46	11/15/2017	12/31/2017	45.50	76.50	122.00	0.00%	0.00
87	Federal Excise - Alternative Fuels Tax	1/1/2018	5/2/2018	789.64	2/14/2018	3/31/2018	44.50	76.50	121.00	0.00%	0.00
88	Federal Excise - Alternative Fuels Tax	4/1/2018	7/16/2018	464.09	5/16/2018	6/30/2018	45.00	61.00	106.00	0.00%	0.00
89	Federal Excise - Alternative Fuels Tax	7/1/2018	10/5/2018	1,694.76	8/15/2018	9/30/2018	45.50	50.50	96.00	0.01%	0.01
90	Federal Heavy Highway Tax	7/1/2016	12/31/2017	(53.50)	12/30/2016	6/30/2017	182.00	366.00	548.00	0.00%	(0.00)
91	Federal Heavy Highway Tax	7/1/2017	8/29/2017	14,602.00	12/30/2017	6/30/2018	182.00	(123.00)	59.00	0.06%	0.03
92	Federal Heavy Highway Tax	7/1/2017	11/30/2017	158.00	12/30/2017	6/30/2018	182.00	(30.00)	152.00	0.00%	0.00
93	Federal Heavy Highway Tax	7/1/2016	9/4/2018	(8,233.00)	12/30/2016	6/30/2017	182.00	613.00	795.00	-0.03%	(0.26)
94	Federal Heavy Highway Tax	7/1/2017	9/4/2018	14,812.00	12/30/2017	6/30/2018	182.00	248.00	430.00	0.06%	0.26
95	PA Gross Premiums Tax	9/1/2017	2/28/2018	4,308.00	3/2/2018	8/31/2018	182.00	(2.00)	180.00	0.02%	0.03
96	FED Gross Premiums Tax	9/1/2017	4/30/2018	2,873.00	3/2/2018	8/31/2018	182.00	59.00	241.00	0.01%	0.03
97	PURTA	1/1/2018	5/1/2018	549,000.00	7/2/2018	12/31/2018	182.00	(62.00)	120.00	2.21%	2.66

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Type of Tax	Begin of Period	Payment Date	Amount	MidPoint Method	End of Period	Service Lead Time	Payment Lead Time	Total	Weighting Factor	Weighted Lead
98	PURTA	1/1/2017	9/17/2018	61,000.00	7/2/2017	12/31/2017	182.00	442.00	624.00	0.25%	1.54
99	PA PUC Assessment	7/1/2018	9/25/2018	2,658,871.00	12/30/2018	6/30/2019	182.00	(96.00)	86.00	10.72%	9.22
100	WV Gas Stored	1/1/2018	9/3/2019	72,000.00	7/2/2018	12/31/2018	182.00	428.00	610.00	0.29%	1.77
101	WV Gas Stored	1/1/2018	3/2/2020	72,000.00	7/2/2018	12/31/2018	182.00	609.00	791.00	0.29%	2.30
				12,396,420.58							

Calculation of Income Tax Lead Time - State & Federal

Line No.	Period Covered		Mid-Point of Period	Date Paid	(Lead) / Lag Days (D-C)	Amount of Expense	Dollar Weighted Days (E*F)
	From	To					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Federal Income Tax						
1	1/1/2017	12/31/2017	7/2/2017	12/15/2017	166.00	25.0%	41.50
2	1/1/2018	12/31/2018	7/2/2018	4/17/2018	(76.00)	25.0%	(19.00)
3	1/1/2018	12/31/2018	7/2/2018	6/15/2018	(17.00)	25.0%	(4.25)
4	1/1/2018	12/31/2018	7/2/2018	9/17/2018	77.00	25.0%	19.25
						100%	37.50
	State Income Tax						
5	1/1/2017	12/31/2017	7/2/2017	12/15/2017	166.00	22.5%	37.35
6	1/1/2017	12/31/2017	7/2/2017	4/16/2018	288.00	10.0%	28.80
7	1/1/2018	12/31/2018	7/2/2018	3/15/2018	(109.00)	22.5%	(24.53)
8	1/1/2018	12/31/2018	7/2/2018	6/15/2018	(17.00)	22.5%	(3.83)
9	1/1/2018	12/31/2018	7/2/2018	9/17/2018	77.00	22.5%	17.33
						100.0%	55.13

Calculation of Interest Expense Lead Time - Both Short Term and Long Term

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	Date of Issuance	Date of Maturity	Payment Date	Start of Period	End of Period	Mid Point of Half	Payment Lead Time	Principal	Interest	Payment	Nominal Net Lead	Weighting Factor	Weighted Lead
1	2/26/2010	2/26/2020	2/26/2018	8/27/2017	2/26/2018	11/26/2017	91.75	\$ 171,045,000	5.530%	\$ 4,729,394	91.75	13.43%	12.33
2	12/19/2013	12/19/2023	6/19/2018	12/20/2017	6/19/2018	3/21/2018	89.75	\$ 144,746,400	4.100%	\$ 2,967,301	89.75	8.43%	7.56
3	12/19/2013	12/19/2025	6/19/2018	12/20/2017	6/19/2018	3/21/2018	89.75	\$ 110,007,200	4.250%	\$ 2,337,653	89.75	6.64%	5.96
4	12/18/2017	12/18/2022	6/18/2018	12/19/2017	6/18/2018	3/20/2018	89.75	\$ 89,455,500	2.900%	\$ 1,297,105	89.75	3.68%	3.31
5	12/18/2017	12/18/2027	6/18/2018	12/19/2017	6/18/2018	3/20/2018	89.75	\$ 178,911,000	3.380%	\$ 3,023,596	89.75	8.59%	7.71
6	12/18/2017	12/18/1932	6/18/2018	12/19/2017	6/18/2018	3/20/2018	89.75	\$ 178,911,000	3.630%	\$ 3,247,235	89.75	9.22%	8.28
7	2/26/2010	2/26/2018	8/27/2018	2/27/2018	8/27/2018	5/29/2018	89.75	\$ 171,045,000	5.530%	\$ 4,729,394	89.75	13.43%	12.06
8	12/19/2013	2/26/2019	12/19/2018	6/20/2018	12/19/2018	9/19/2018	90.75	\$ 144,746,400	4.100%	\$ 2,967,301	90.75	8.43%	7.65
9	12/19/2013	2/26/2020	12/19/2018	6/20/2018	12/19/2018	9/19/2018	90.75	\$ 110,007,200	4.250%	\$ 2,337,653	90.75	6.64%	6.03
10	12/18/2017	12/19/2017	12/18/2018	6/19/2018	12/18/2018	9/18/2018	90.75	\$ 89,455,500	2.900%	\$ 1,297,105	90.75	3.68%	3.34
11	12/18/2017	12/19/2023	12/18/2018	6/19/2018	12/18/2018	9/18/2018	90.75	\$ 178,911,000	3.380%	\$ 3,023,596	90.75	8.59%	7.79
12	12/18/2017	12/19/2025	12/18/2018	6/19/2018	12/18/2018	9/18/2018	90.75	\$ 178,911,000	3.630%	\$ 3,247,235	90.75	9.22%	8.37

13	Historic Test Year - Long Term Debt Outstanding							\$ 873,076,100		\$ 35,204,568		LT DEBT
									4.03%		Weighted Expense Lead Time:	90.38

ST Debt from previous month; est invoice on 25th of the month, int "paid" by month end

	(A)	(B)	(C)	(D)	(E)	(F)	(H)	(I)	(J)	
	ST Debt	End of Period	Posting Date	Paid Date	Amount	Service Lead	Payment Lead	Total	Weighting Factor	Weighted Lead
14	Working Capital Interest	9/30/2017	10/25/2017	10/31/2017	\$ 263,678	15.21	6.00	21.21	2.66%	0.56
15	Working Capital Interest	10/31/2017	11/27/2017	11/30/2017	\$ 452,623	15.21	3.00	18.21	4.57%	0.83
16	Working Capital Interest	11/30/2017	12/26/2017	12/31/2017	\$ 566,037	15.21	5.00	20.21	5.72%	1.16
17	Working Capital Interest	12/31/2017	1/25/2018	1/31/2018	\$ 1,593,395	15.21	6.00	21.21	16.09%	3.41
18	Working Capital Interest	1/31/2018	2/26/2018	2/28/2018	\$ 1,796,154	15.21	2.00	17.21	18.14%	3.12
19	Working Capital Interest	2/28/2018	3/26/2018	3/31/2018	\$ 1,641,912	15.21	5.00	20.21	16.58%	3.35
20	Working Capital Interest	3/31/2018	4/25/2018	4/30/2018	\$ 1,657,582	15.21	5.00	20.21	16.74%	3.38
21	Working Capital Interest	4/30/2018	5/25/2018	5/31/2018	\$ 1,087,548	15.21	6.00	21.21	10.98%	2.33
22	Working Capital Interest	5/31/2018	6/25/2018	6/30/2018	\$ 220,617	15.21	5.00	20.21	2.23%	0.45
23	Working Capital Interest	6/30/2018	7/25/2018	7/31/2018	\$ 388,177	15.21	6.00	21.21	3.92%	0.83
24	Working Capital Interest	7/31/2018	8/24/2018	8/31/2018	\$ 179,478	15.21	7.00	22.21	1.81%	0.40
25	Working Capital Interest	8/31/2018	9/25/2018	9/30/2018	\$ 53,727	15.21	5.00	20.21	0.54%	0.11

26	Historic Test Year - Short Term Debt Interest Amount				\$ 9,900,926						ST DEBT	
											Weighted Expense Lead Time:	19.95