

Future Test Year Ended December 31, 2008 (\$000s)

ONSITE CUSTOMER Class Allocation

Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocator	ONSITE CUSTOMER Class Allocation					
				Residential Rate GR / CAP	Small CI Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F	
I. GAS PLANT IN SERVICE									
1 A. INTANGIBLE PLANT	301	490	ONSITEPT-C	27...-6	17.-8	0	0	0	
2 Subtotal- INTANGIBLE PLANT	301-303	490		276	178	0	0	0	
B. PRODUCTION PLANT									
3 Boiler Equipment	306	0	None	0	0	0	0	0	
4 L.P.G. Equipment	311	0	None	0	0	0	0	0	
5 SNG Plant	320		None			0			
6 Subtotal- PRODUCTION PLANT	304-338				0	0			
C. STORAGE PLANT									
7 Structures and Improvements	361	0	None	0	0	0	0	0	
8 Gas Holders	362	0	None	0	0	0	0	0	
9 Purification Equipment	363	0	None	0	0	0	0	0	
10 Liquefaction Equipment	364	0	None	0	0	0	0	0	
11 Other Equipment	368		None						
12 Subtotal - STORAGE PLANT	360-368	0		0	0	0	0	0	
13 D. TRANSMISSION PLANT	370-373	0	None						
E. DISTRIBUTION PLANT									
14 Land and Land Rights	374	0	None	0	0	0	0	0	
15 Structures and Improvements	375	0	None	0	0	0	0	0	
16 Mains	376	0	None	0	0	0	0	0	
17 Mains- Direct Assignment	376Direct	0	None	0	0	0	0	0	
18 Mains- Joint	376Joint	0	None	0	0	0	0	0	
19 Compressor Station Equipment	377	0	None	0	0	0	0	0	
20 Meas. & Reg. Stat. Equip. - General	378	0	None	0	0	0	0	0	
21 Meas. & Reg. Stat. Equip. - City Gate	379	0	None	0	0	0	0	0	
22 Meas. & Reg. Stat. Equip. - Direct	379Dir	0	None	0	0	0	0	0	
23 Services	380	0	None	0	0	0	0	0	
24 Meters	381	63,706	Meter Invest	35,886	23,092	0	13	19	
25 Meters Install.	382	122,819	Meter Invest	69,185	44,520	0	26	36	
26 Indust. Meas. & Reg. Station Equipment	385	0	None	0	0	0	0	0	
27 Other Equipment	387		None					0	
28 Subtotal- DISTRIBUTION PLANT	374-387	186,525		105,072	67,612	0	39	54	

Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocator	Mtr Rate	Veh MV-I	Inter Rate IS	Interruptible Rate IS	Temperature Rate TCS	Trans Firm Rate TS-F	Trans Inter Rate TS-I	City Gate Rate CGS	
I. GAS PLANT IN SERVICE												
1 A. INTANGIBLE PLANT												
2 Subtotal- INTANGIBLE PLANT	301-303	490	ONSITEPT-C		i	0	0	10	11	15	0	
B. PRODUCTION PLANT												
3 Boiler Equipment	306	0	None		0	0	0	0	0	0	0	
4 L.P.G. Equipment	311	0	None		0	0	0	0	0	0	0	
5 SNG Plant	320		None									
6 Subtotal- PRODUCTION PLANT	304-338					0	0	0	0	0	0	
C. STORAGE PLANT												
7 Structures and Improvements	361	0	None		0	0	0	0	0	0	0	
8 Gas Holders	362	0	None		0	0	0	0	0	0	0	
9 Purification Equipment	363	0	None		0	0	0	0	0	0	0	
10 Liquiflcation Equipment	364	0	None		0	0	0	0	0	0	0	
11 Other Equipment	368		None			0	0	0	0	0	0	
12 Subtotal - STORAGE PLANT	360-368	0			0	0	0	0	0	0	0	
13 D. TRANSMISSION PLANT	370-373	0	None									
E. DISTRIBUTION PLANT												
14 Land and Land Rights	374	0	None		0	0	0	0	0	0	0	
15 Structures and Improvements	375	0	None		0	0	0	0	0	0	0	
16 Mains	376	0	None		0	0	0	0	0	0	0	
17 Mains- Direct Assignment	376Direct	0	None		0	0	0	0	0	0	0	
18 Mains- Joint	376Joint	0	None		0	0	0	0	0	0	0	
19 Compressor Station Equipment	377	0	None		0	0	0	0	0	0	0	
20 Meas. & Reg. Stat. Equip. - General	378	0	None		0	0	0	0	0	0	0	
21 Meas. & Reg. Stat. Equip. - City Gate	379	0	None		0	0	0	0	0	0	0	
22 Meas. & Reg. Stat. Equip. - Direct	379Dir	0	None		0	0	0	0	0	0	0	
23 Services	380	0	None		0	0	0	0	0	0	0	
24 Meters	381	63,706	Meter Invest		84	10	1,245	1,431	1,912	13		
25 Meters Install.	382	122,819	Meter Invest		163	20	2,401	2,758	3,686	25		
26 indust. Meas. & Reg. Station Equipment	385	0	None		0	0	0	0	0	0		
27 Other Equipment	387		None		0	0	0	0	0	0		
28 Subtotal- DISTRIBUTION PLANT	374-387	186,525			247	30	3,646	4,189	5,598	38		

Future Test Year Ended December 31, 2008 (\$000s)

ONSITE CUSTOMER Class Allocation

Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocator	Residential Rate GR / CAP	Small CI Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F
F. GENERAL PLANT								
29 Land and Land Rights	389	0	None	0	0	0	0	0
30 Structures and Improvements	390	2,076	ONSITELABOR-C	1,714	323	0	0	0
31 Office Furniture and Equipment	391	10	ONSITELABOR-C	9	2	0	0	0
32 Tools, Shop and Garage Equipment	394	1,234	ONSITELABOR-C	1,019	192	0	0	0
33 Power Operated Equipment	396	676	ONSITELABOR-C	559	105	0	0	0
34 Communication Equipment	397	60	ONSITELABOR-C	50	9	0	0	0
35 Miscellaneous Equipment	398	2"10	ONSITELABOR-C					
36 Subtotal - GENERAL PLANT	389-399	4,078		3,367	634	0	0	0
37 TOTAL UTILITY PLANT		191,093		108,715	68,424		39	55
II. DEPRECIATION RESERVE								
38 Intangible Plant	108	466	ONSITEPT-C	263	169	0	0	0
39 Production Plant	108	0	None	0	0	0	0	0
40 Local Storage Plant	108	0	None	0	0	0	0	0
41 Transmission Plant	108	0	None	0	0	0	0	0
42 Mains	108	0	None	0	0	0	0	0
43 Mains- Direct Assignment	108	0	None	0	0	0	0	0
44 Mains- Joint	108	0	None	0	0	0	0	0
45 Services	108	0	None	0	0	0	0	0
46 Meters	108	67,725	Meter Invest	38,150	24,549	0	14	20
47 Distr Other	108	0	None	0	0	0	0	0
48 Distr Other- Direct	108	0	None	0	0	0	0	0
49 General Plant	108	1,169	ONSITELABOR-C	96-5	182	~	~	~
50 TOTAL - DEPRECIATION RESERVE	108	69,360		39,378	24,900	0	14	20
III. OTHER RATE BASE ITEMS								
51 Gas Storage Inventory		0	None	0	0	0	0	0
52 Materials & Supplies		18	ONSITEPT-C	10	6	0	0	0
53 Accum Deferred Income Taxes		(21,594)	ONSITEPT-C	(12,164)	(7,827)	0	(5)	(6)
54 Customer Deposits		0	None	0	0	0	0	0
55 Common Plant		21,557	ONSITELABOR-C	17,800	3,351	0	2	2
56 Customer Advances for Construction		0	None					
57 Total - OTHER RATE BASE ITEMS		(19)		5,646	(4,470)	0	(2)	(4)
58 IV. TOTAL RATE BASE Excl. Working Cap.		121,714				0	23	3"1
59 Working Capital	131	1,477	ONSITEPT-C	832	535	0		
60 V. TOTAL RATE BASE		<u>123,190</u>		<u>75,815</u>	<u>39,590</u>	<u>0</u>	<u>23</u>	<u>31</u>

Future Test Year Ended December 31, 2008 (\$000s)

ONSITE CUSTOMER Class Allocation

Account Description	Account Code	ONSITE CUSTOMER		Mtr Veh Inter Rate MV-I	Interruptible Rate IS	Temperature Rate TCS	Trans Firm Rate TS-F	Trans Inter Rate TS-I	City Gate Rate CGS	
		Dollars	Allocator							
F. GENERAL PLANT										
29 Land and Land Rights	389	0	None	0	0	0	0	0	0	
30 Structures and Improvements	390	2,076	ONSITELABOR-C	1	0	11	12	15	0	
31 Office Furniture and Equipment	391	10	ONSITELABOR-C	0	0	0	0	0	0	
32 Tools, Shop and Garage Equipment	394	1,234	ONSITELABOR-C	0	0	7	7	9	0	
33 Power Operated Equipment	396	676	ONSITELABOR-C	0	0	4	4	5	0	
34 Communication Equipment	397	60	ONSITELABOR-C	0	0	0	0	0	0	
35 Miscellaneous Equipment	398	2-10	ONSITELABOR-C							
36 Subtotal - GENERAL PLANT	389-399	4,078		1	0	22	23	30	0	
37 TOTAL UTILITY PLANT		191,093		249	30	3,677	4,222	5,643	39	
II. DEPRECIATION RESERVE										
38 Intangible Plant	108	466	ONSITEPT-C	1	0	9	10	14	0	
39 Production Plant	108	0	None	0	0	0	0	0	0	
40 Local Storage Plant	108	0	None	0	0	0	0	0	0	
41 Transmission Plant	108	0	None	0	0	0	0	0	0	
42 Mains	108	0	None	0	0	0	0	0	0	
43 Mains- Direct Assignment	108	0	None	0	0	0	0	0	0	
44 Mains- Joint	108	0	None	0	0	0	0	0	0	
45 Services	108	0	None	0	0	0	0	0	0	
46 Meters	108	67,725	Meter_Invest	90	11	1,324	1,521	2,033	14	
47 Distr Other	108	0	None	0	0	0	0	0	0	
48 Distr Other- Direct	108	0	None	0	0	0	0	0	0	
49 General Plant	108	1,169	ONSITELABOR-C							
50 TOTAL - DEPRECIATION RESERVE	108	69,360		91	11	1,339	1,538	2,055	14	
III. OTHER RATE BASE ITEMS										
51 Gas Storage Inventory		0	None	0	0	0	0	0	0	
52 Materials & Supplies		18	ONSITEPT-C	0	0	0	0	1	0	
53 Accum Deferred Income Taxes		(21,594)	ONSITEPT-C	(29)	(3)	(422)	(485)	(648)	(4)	
54 Customer Deposits		0	None	0	0	0	0	0	0	
55 Common Plant		21,557	ONSITELABOR-C	8	1	114	120	158	1	
56 Customer Advances for Construction		0.0_	None							
57 Total - OTHER RATE BASE ITEMS		(19)		(21)	(3)	(308)	(365)	(489)	(3)	
58 IV. TOTAL RATE BASE Excl. Working Cap.		121,714		13-7	1._~7	2,030	2,320	3,098	21	
59 Working Capital	131	1,477	ONSITEPT-C	2	0	29	33	44	0	
60 V. TOTAL RATE BASE		<u>123,190</u>		<u>139</u>	<u>17</u>	<u>2,059</u>	<u>2,353</u>	<u>3,143</u>	<u>21</u>	

Future Test Year Ended December 31, 2008 (\$000s)

ONSITE CUSTOMER Class Allocation

Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocator	Mtr Rate	Veh MV-I	Inter Rate IS	Temperature Rate TCS	Trans Firm Rate TS-F	Trans Inter Rate TS-I	City Gate Rate CGS	
I. OPERATION & MAINTENANCE EXPENSES-											
A. PRODUCTION EXPENSES											
1. Manufactured Gas Production											
61 Operations Labor	701	0	None	0	0	0	0	0	0	0	
62 LNG Expense	717	0	None	0	0	0	0	0	0	0	
63 Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0	0	0	0	
64 Maint. of Structure & Improvements	741	0	None	0	0	0	0	0	0	0	
65 Maint Production Equipment	743	0	None	0	0	0	0	0	0	0	
66 Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0	0	0	0	
67 Subtotal- Manufactured Gas Production	710-742	0		0	0	0	0	0	0	0	
68 2. Other Gas Supply Expenses											
69 Natural Gas City Gate Purchases	804		Gas Repo~	0	0	0	0	0	0	0	
70 Other Natural Gas Purchases	805		None	0	0	0	0	0	0	0	
71 Natural Gas Oper Expenses	807		None	0	0	0	0	0	0	0	
72 Natural Gas W/D from Storage	808		None	0	0	0	0	0	0	0	
73 Gas Used for Other Util Operations	812		None	0	0	0	0	0	0	0	
74 LNG Operating Expenses	813		None	0	0	0	0	0	0	0	
75 Subtotal- PRODUCTION EXPENSES	710-813			0	0	0	0	0	0	0	
B. NATURAL GAS STORAGE EXPENSES											
76 LNG Operating Exp Admin	840		None	0	0	0	0	0	0	0	
77 Training	841		None								
78 Subtotal - O&M Accounts 840-841	840-841					0	0	0	0	0	
79 Maintenance Exp- Admin	843		None			0	0	0	0	0	
80 Operating Exp- Admin	850		None								
81 Subtotal - Maint. Accounts 843,1-850	843.1-850					0	0	0	0	0	
82 Subtotal - NATURAL GAS STORAGE	840-850					0	0	0	0	0	
83 C. TRANSMISSION EXPENSES											
	856-863	0	None	0	0	0	0	0	0	0	

Future Test Year Ended December 31, 2008 (\$000s)

Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocator	ONSITE CUSTOMER Class Allocation					I
				Residential Rate GR / CAP	Small CT Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F	
D. DISTRIBUTION EXPENSES									
84 Operation Supv & Engineering	870	0	None	0	0		0	0	
85 Mains and Services Expenses	874	0	None	0	0		0	0	
86 Natural Gas Oper Exp	875	0	None	0	0		0	0	
87 Meas & Reg Exp- City Gate Stations	877	0	None	0	0		0	0	
88 Meter & House Regulator Expenses	878	3,575	Meter Invest	2,014	1,296		1	1	
89 Customer Install- Gas Business Costs	879	3,589	Cust_Avg	3,280	303		0	0	
90 Other expenses	880	492	ONSITEPT-C	277	178		0	0	
91 Maint. Supervision & Engineering	885	0	None	0	0		0	0	
92 Maint. of Mains	887	0	None	0	0		0	0	
93 Maint. of Meas. & Reg. Station Exp.-Gen.	889	0	None	0	0		0	0	
94 Maint. of Services	892	0	None	0	0		0	0	
95 Maint. of Meters & House Regulators	893	969	ONSITE-MR-C	546	351		0	0	
96 Maintenance of Other Equipment	894	12-8	ONSITEPT-C	7.~2	4.~6				
97 Subtotal- DISTRIBUTION EXPENSES	870-893	8,754		6,189	2,175				
98 Total - OPERATION & MAINTENANCE EXP.								2	
I1. CUSTOMER ACCOUNTS EXPENSES									
99 Customer Service - Administrative	901	0	None	0	0		0	0	
100 Meter Reading Expenses	902	2,560	Cust_Avg	2,339	216		0	0	
101 Customer Records & Collection Expense	903	10,664	Account903	9,528	1,099		I	I	
102 Uncollectible Accounts	904	0	None	0	0		0	0	
103 Uncollectible Accounts- PPA	904PPA	0	None	0	0		0	0	
104 Miscellaneous Customer Accounts Exp.	905	10,909	Account905	10,025	865		0	0	
105 Discounts / Adjustments			Account905	~	~				
106 Total - CUSTOMER ACCOUNTS EXPENSE~		24,133		21,892	2,181		I	I	
II1. CUSTOMER SERVICE & INFORM. EXP.									
107 Customer Assistance Expenses	908		None	0	0	0	0	0	
108 Inform. & Instructional Advertising Exp.	909		None	0	0	0	0	0	
109 Misc. Customer Service & Inform. Exp.	910		None	0	0	0	0	0	
110 Demonstrating and Selling Expenses	912		None	0	0	0	0	0	
111 Miscellaneous Sales Expenses	916		None						
112 Total- CUSTOMER SERV. & INFORM. EXP.				0	0	0	0	0	
113 Total CUST. ACCT., SERV. & SALES EXP.		24,133		21,892	2,181	0	1	1	

Future Test Year Ended December 31, 2008 (\$000s)

ONSITE CUSTOMER Class Allocation

Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocater	Mtr Veh Inter Rate MV-I	Interruptible Rate IS	Temperature Rate TCS	Trans Firm Rate TS-F	Trans Inter City Gate Rate TS-I	Rate CGS
D. DISTRIBUTION EXPENSES									
84 Operation Supv & Engineering	870	0	None	0		0	0	0	0
85 Mains and Services Expenses	874	0	None	0		0	0	0	0
86 Natural Gas Oper Exp	875	0	None	0		0	0	0	0
87 Meas & Reg Exp- City Gate Stations	877	0	None	0		0	0	0	0
88 Meter & House Regulator Expenses	878	3,575	Meter Invest	5		70	80	107	1
89 Customer Install- Gas Business Costs	879	3,589	Cust Avg	0		2	2	2	0
90 Other expenses	880	492	ONSITEPT-C	1		10	11	15	0
91 Maint. Supervision & Engineering	885	0	None	0		0	0	0	0
92 Maint. of Mains	887	0	None	0		0	0	0	0
93 Maint. of Meas. & Reg. Station Exp.-Gen.	889	0	None	0		0	0	0	0
94 Maint. of Services	892	0	None	0		0	0	0	0
95 Maint. of Meters & House Regulators	893	969	ONSITE-MR-C	1		19	22	29	0
96 Maintenance of Other Equipment	894	128	ONSITEPT-C						
97 Subtotal - DISTRIBUTION EXPENSES	870-893					103	11-8	157	!
98 Total - OPERATION & MAINTENANCE EXP.				7		103	118	157	~
II. CUSTOMER ACCOUNTS EXPENSES									
99 Customer Service - Administrative	901	0	None	0	0	0	0	0	0
100 Meter Reading Expenses	902	2,560	Cust_Avg	0	0	1	2	1	0
101 Customer Records & Collection Expense	903	10,664	Account903	1	0	17	7	10	0
102 Uncollectible Accounts	904	0	None	0	0	0	0	0	0
103 Uncollectible Accounts- PPA	904PPA	0	None	0	0	0	0	0	0
104 Misceltaneous Customer Accounts Exp.	905	10,909	Accountg05	1	0	4	6	7	0
105 Discounts/Adjustments			Account905						
106 Total - CUSTOMER ACCOUNTS EXPENSE.~		24,133		2	0	23	15	18	0
III. CUSTOMER SERVICE & INFORM. EXP,									
107 Customer Assistance Expenses	908	0	None	0	0	0	0	0	0
108 Inform. & Instructional Advertising Exp.	909	0	None	0	0	0	0	0	0
109 Misc. Customer Service & Inform. Exp.	910	0	None	0	0	0	0	0	0
110 Demonstrating and Selling Expenses	912	0	None	0	0	0	0	0	0
111 Miscellaneous Sales Expenses	916	0	None	0	0	0	0	0	0
112 Total - CUSTOMER SERV. & INFORM. EXP.		0		0	0	0	0	0	0
113 Total CUST. ACCT., SERV. & SALES EXP,		24,133		2	0	23	15	18	0

Future Test Year Ended December 31, 2008 (\$000s)

ONSITE CUSTOMER Class Allocation

Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocator	Residential Rate GR / CAP	ONSITE CUSTOMER Class Allocation				I
					Small CI Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F	
IV. ADMINISTRATIVE & GENERAL EXP.									
A. Labor-Related:									
114 Administrative & General Salaries	920	3,211	ONSITELABOR-C	2,652	499	0	0	0	
115 Office Supplies & Expenses	921	150	ONSITELABOR-C	124	23	0	0	0	
116 Administrative Expenses Transferred	922	(557)	ONSITELABOR-C	(460)	(87)	(0)	(0)	(0)	
117 Outside Services Employed	923	4,478	ONSITELABOR-C	3,697	696	0	0	0	
118 Injuries & Damages	925	526	ONSITELABOR-C	434	82	0	0	0	
119 Employee Pensions and Benefits	926	4,122	ONSITELABOR-C	3,404	641	0	0	0	
120 Subtotal - O&M Accounts 920-923, 926		11,930		9,851	1,855	0	1	1	
B. Other-Related:									
121 Property Insurance	924	10	ONSITEPT-C	6	4	0	0	0	
122 Regulatory Commission Expenses	928	0	None	0	0	0	0	0	
123 Duplicate Charges- Gas Used by Utility	929	0	None	0	0	0	0	0	
124 General Advertising Expenses	930	0	None	0	0	0	0	0	
125 Misc. Gen'l Expenses	930	0	None	0	0	0	0	0	
126 Rents	931	0	None	0	0	0	0	0	
127 Subtotal - O&M Accounts 928-931		10		6	4	0	0	0	
128 Total - ADMINISTRATIVE & GENERAL EXP.		11,941		9,857	1,858				
129 TOTAL OPER EXP Excl Depr, Tax, Gas Supply		44,827		37,938	6,215				
Vh DEPRECIATION EXPENSE									
130 Intangible Plant		31	ONSITEPT-C	17	11	0	0	0	
131 Production Plant		0	None	0	0	0	0	0	
132 Local Storage Plant		0	None	0	0	0	0	0	
133 Transmission Plant		0	None	0	0	0	0	0	
134 Mains		0	None	0	0	0	0	0	
135 Mains- Direct		0	None	0	0	0	0	0	
136 Mains- Joint		0	None	0	0	0	0	0	
137 Services		0	None	0	0	0	0	0	
138 Meters		4,802	Meter Invest	2,705	1,741	0	1	1	
139 Distr Other		0	None	0	0	0	0	0	
140 Distr Other- Direct		0	None	0	0	0	0	0	
141 General Plant		141	ONSITEPT-C	79	51	0	0	0	
142 Common Plant Depreciation		2,107	ONSITEPT-C	1,187	764	0	0	1	
143 Normalized MGP Expenditures			ONSITEPT-C			0	0		
144 Total- DEPRECIATION EXPENSE	403	7,081		3,989	2,567	0	1	2	

Account Description	Account Code	ONSITE CUSTOMER		Mtr Veh Inter Rate MV-I	ONSITE CUSTOMER Class Allocation					
		Dollars	Allocator		Interruptible Rate IS	Temperature Rate TCS	Trans Firm Rate TS-F	Trans Inter City Gate Rate TS-I Rate CGS		
IV. ADMINISTRATIVE & GENERAL EXP.										
A. Labor-Related:										
114 Administrative & General Salaries	920	3,211	ONSITELABOR-C	1	0	17	18	24	0	
115 Office Supplies & Expenses	921	150	ONSITELABOR-C	0	0	1	1	1	0	
116 Administrative Expenses Transferred	922	(557)	ONSITELABOR-C	(0)	(0)	(3)	(3)	(4)	(0)	
117 Outside Services Employed	923	4,478	ONSITELABOR-C	2	0	24	25	33	0	
118 Injuries & Damages	925	526	ONSITELABOR-C	0	0	3	3	4	0	
119 Employee Pensions and Benefits	926	4,122	ONSITELABOR-C	1	0	2~2	23,	3~0	0	
120 Subtotal - O&M Accounts 920-923, 926		11,930		4	1	63	66	88	1	
B. Other-Related:										
121 Property Insurance	924	10	ONSITEPT-C	0	0	0	0	0	0	
122 Regulatory Commission Expenses	928	0	None	0	0	0	0	0	0	
123 Duplicate Charges- Gas Used by Utility	929	0	None	0	0	0	0	0	0	
124 General Advertising Expenses	930	0	None	0	0	0	0	0	0	
125 Misc. Gen'l Expenses	930	0	None	0	0	0	0	0	0	
126 Rents	931	0	None	0	0	0	0	0	0	
127 Subtotal - O&M Accounts 928-931		10		0	0	0	0	0	0	
128 Total - ADMINISTRATIVE & GENERAL EXP.		11,941				63	66	88		
129 TOTAL OPER EXP Excl Depr, Tax, Gas Supply		44,827		13		189	200	263		
VI. DEPRECIATION EXPENSE										
130 Intangible Plant		31	ONSITEPT-C	0	0	1	1	1	0	
131 Production Plant		0	None	0	0	0	0	0	0	
132 Local Storage Plant		0	None	0	0	0	0	0	0	
133 Transmission Plant		0	None	0	0	0	0	0	0	
134 Mains		0	None	0	0	0	0	0	0	
135 Mains- Direct		0	None	0	0	0	0	0	0	
136 Mains- Joint		0	None	0	0	0	0	0	0	
137 Services		0	None	0	0	0	0	0	0	
138 Meters		4,802	Meter Invest	6	1	94	108	144	1	
139 Distr Other		0	None	0	0	0	0	0	0	
140 Distr Other- Direct		0	None	0	0	0	0	0	0	
141 General Plant		141	ONSITEPT-C	0	0	3	3	4	0	
142 Common Plant Depreciation		2,107	ONSITEPT-C	3	0	41	47	63	0	
143 Normalized MGP Expenditures			ONSITEPT-C	0						
144 Total- DEPRECIATION EXPENSE	403	7,081		9	1	138	159	213	1	

Future Test Year Ended December 31, 2008 (\$000s)

ONSITE CUSTOMER Class Allocation

Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocator	ONSITE CUSTOMER Class Allocation					I
				Residential Rate GR / CAP	Small CI Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F	
VII. TAXES OTHER THAN INCOME TAXES									
145 PURTA		159	ONSITEPT-C	89	58	0	0	0	
146 Capital stock		82	RATEBASE	55	22	0	0	0	
147 Payroll related		1,055	ONSITELABOR-C	871	164	0	0	0	
148 Real estate		107	ONSITEPT-C	60	39	0	0	0	
149 Miscellaneous		3-8	ONSITEPT-C	2_-~1	1_-~4	~	0	0	
150 Subtotal- Taxes Other Than Income Taxes	408	1,441		1,098	296	0	0	0	
B. Franchise and Revenue Taxes									
151 Gross Receipts Tax		0	None	0	0	0	0	0	
152 Subtotal- Franchise and Gross Receipts Tax		0		0	0	0	0	0	
C. Income Tax Expense									
153 State Income Tax expense		201	PreTax-OnSi-C	404	(122)	(0)	(1)	(0)	
154 Federal Income Tax expense		(664)	PreTax-OnSi-C	~	404	0	3	0	
155 Subtotal- Income tax expense		(463)		(931~	282	0	2	0	
156 Total- TAX EXPENSE		978		167	578	0	2	0	
157 TOTAL EXPENSES		52,886		42,094	9,359				
V. REVENUES at Present Rates									
158 Distribution Revenue	480-483	46,734	Dist_Rev	29,730	13,104	0	35	7	
159 PGC Revenue	480-483PGC	0	None	0	0	0	0	0	
160 Company Portion- Off System Margin	480-4831nt	0	None	0	0	0	0	0	
161 Finance Chges- Unpaid Gas Accts	487	0	None	0	0	0	0	0	
162 Misc Service Discounts	488	0	None	0	0	0	0	0	
163 Transport Gas for Others	489	0	None	0	0	0	0	0	
164 Revenue Adjustments	495	~	None						
165 Subtotal Gas Revenues, net		46,734		29,730	13,104	0	35	7	
166 Total Revenue		46,734		29,730	13,104		35		
167 Total Expenses		52,886		42,094	9,359				
168 NET INCOME at Present Rates		(6,152)		(12,364)	3,745	0	28	1	

Future Test Year Ended December 31, 2008 (\$000s)

ONSITE CUSTOMER Class Allocation

Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocator	Mtr Rate	Veh MV-I	Inter Rate IS	Temperature Rate TCS	Trans Firm Rate TS-F	Trans Inter Rate TS-I	City Gate Rate CGS
VII. TAXES OTHER THAN INCOME TAXES										
145 PURTA		159	ONSITEPT-C		0	0	3	4	5	0
146 Capital stock		82	RATEBASE		0	0	0	2	3	0
147 Payroll related		1,055	ONSITELABOR-C		0	0	6	6	8	0
148 Real estate		107	ONSITEPT-C		0	0	2	2	3	0
149 Miscellaneous		3	ONSITEPT-C		0	0	0	0	0	0
150 Subtotal- Taxes Other Than Income Taxes	408	1,441			1	0	12	15	20	0
B. Franchise and Revenue Taxes										
151 Gross Receipts Tax		0	None		0	0	0	0	0	0
152 Subtotal- Franchise and Gross Receipts Tax		0			0	0	0	0	0	0
C. Income Tax Expense										
153 State Income Tax expense		201	PreTax-OnSi-C		1	0	(5)	(27)	(48)	0
154 Federal Income Tax expense			PreTax-OnSi-C		(2)	~	17	9	158	
155 Subtotal- Income tax expense					2	(0)	1	6	110	
156 Total- TAX EXPENSE		978			(1)	(0)	24	78	130	(0)
157 TOTAL EXPENSES		52,886			21		351	437	605	
V. REVENUES at Present Rates										
158 Distribution Revenue	480-483	46,734	Dist_Rev		1	0	511	1,276	2,070	0
159 PGC Revenue	480-483PGC	0	None		0	0	0	0	0	0
160 Company Portion- Off System Margin	480-4831nt	0	None		0	0	0	0	0	0
161 Finance Chges- Unpaid Gas Accts	487	0	None		0	0	0	0	0	0
162 Misc Service Discounts	488	0	None		0	0	0	0	0	0
163 Transport Gas for Others	489	0	None		0	0	0	0	0	0
164 Revenue Adjustments	495	0	None		0	0	0	0	0	0
165 Subtotal Gas Revenues, net		46,734			1	0	511	1,276	2,070	0
166 Total Revenue		46,734					511	1,276	2,070	
167 Total Expenses		52,886			21	3	351	437	605	3
168 NET INCOME at Present Rates		(6,152)			(20)	(3)	160	839	1,465	(3)

Future Test Year Ended December 31, 2008 (\$000s)

ONSITE CUSTOMER Class Allocation

J

Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocator	Residential	Small CI	Outdoor	Large	Mtr Veh Firm	
				Rate GR / CAP	Rate GC	Rate OL	Rate L	Rate MV-F	
SUMMARY									
169 Gas revenues		46,734		29,730	13,104	0	35		
170 Operating expenses		44,827		37,938	6,215	0	4	3	
171 Depreciation Expense		7,081		3,989	2,567	0	1	2	
172 Taxes other than Income, GRT				1,098	296	~	~	~	
173 Total Other Expenses		53,349		43,025	9,077	0	5	6	
174 Income tax expense		(463)		(931)	282	0	2	0	
175 Gross receipts tax expense									
176 Total expenses		52,886"		42,094	9,359	0	7	6	
177 NET INCOME at Present Rates		(6,152)		(12,364)	3,745	0	28		
178 Total Rate Base		123,190		75,815	39,590	0	23	31	
REVENUE REQUIREMENTS									
180 Target ROR Using Target for System		8.87%		8.87%	8.87%	8.87%	8.87%	8.87%	
181 Rate Base		123,190		75,815	39,590	0	23	31	
182 Operating expenses		44,827		37,938	6,215	0	4	3	
183 Depreciation expense		7,081		3,989	2,567	0	1	2	
184 Additional Bad Debt expense		0	None	0	0	0	0	0	
185 Additional LIURP expense		0	None	0	0	0	0	0	
186 Taxes other than Income, GRT		1,441		1,098	296	~	~	~	
187 Operating expenses to recover		53,349		43,025	9,077	0	5	6	
188 Target Return on Rate Base- After taxes		10,927		6,725	3,512				
189 Income taxes to recover		4,838	44.3%	2,977	1,555	0	1	1	
190 Subtotal- Rev Req before GRT		69,114		52,727	14,143	0	8	10	
191 GRT needed		0		0	0	0	0	0	
192 TOTAL REVENUE REQUIREMENT		69,114		52,727	14,143	0	8	10	

SUMMARY	Account Description	Account Code	ONSITE CUSTOMER Dollars	Allocator	ONSITE CUSTOMER Class Allocation					
					Mtr Veh Inter Rate MV-I	Interruptible Rate IS	Temperature Rate TCS	Trans Firm Rate TS-F	Trans Inter City Gate Rate TS-I	Rate CGS
169 Gas revenues			46,734				511	1,276	2,070	
170 Operating expenses			44,827		13	2	189	200	263	2
171 Depreciation Expense			7,081		9	1	138	159	213	1
172 Taxes other than Income, GRT			1,441		<u>1</u>	<u>0</u>	<u>1</u> ~2	<u>1</u> ..~5	<u>20</u>	<u>0</u>
173 Total Other Expenses			53,349		<u>23</u>	<u>3</u>	339	374	495	<u>3</u>
174 Income tax expense			(463)		(2)	(0)	12	63	110	(0)
175 Gross receipts tax expense			<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
176 Total expenses			52,886		<u>21</u>	<u>3</u>	<u>35</u>	<u>437</u>	<u>605</u>	<u>3</u>
177 NET INCOME at Present Rates			<u>(6,152)</u>		<u>(20)</u>	<u>(3)</u>	<u>160</u>	<u>839</u>	<u>1,465</u>	<u>(3)</u>
178 Total Rate Base			<u>123,190</u>		<u>139</u>	<u>17</u>	<u>2,059</u>	<u>2,353</u>	<u>3,143</u>	<u>21</u>
REVENUE REQUIREMENTS										
180 Target ROR			8.87%				8.87%	8.87%	8.87%	8.87%
Using Target for System										
181 Rate Base			123,190				139	17	2,059	2,353
182 Operating expenses			44,827				13	2	189	200
183 Depreciation expense			7,081				9	1	138	159
184 Additional Bad Debt expense			0	None			0	0	0	0
185 Additional LIURP expense			0	None			0	0	0	0
186 Taxes other than Income, GRT							<u>1</u>	<u>0</u>	12	15
187 Operating expenses to recover			53,349				<u>23</u>	<u>3</u>	339	374
188 Target Return on Rate Base-After taxes			10,927				12	1	183	209
189 Income taxes to recover			4,838	44.3%			5	1	81	92
190 Subtotal- Rev Req before GRT			69,114				41	5	602	675
191 GRT needed			0				0	0	0	0
192 TOTAL REVENUE REQUIREMENT			<u>69,114</u>				<u>41</u>	<u>5</u>	<u>602</u>	<u>675</u>