

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

STORAGE DEMAND Class Allocation

Account Description	Account Code	STORAGE DEMAND Dollars	Allocator	L Residential Rate GR / CAP	Small CI Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F
<b>I. GAS PLANT IN SERVICE</b>								
1 A. INTANGIBLE PLANT	301	9--1	STORPT-D	6-1	30	0	0	0
2 Subtotal- INTANGIBLE PLANT	301-303			61	30	0	0	0
<b>B. PRODUCTION PLANT</b>								
3 Boiler Equipment	306	0	None	0	0	0	0	0
4 L.P.G. Equipment	311	0	Peak_Sendout	0	0	0	0	0
5 SNG Plant	320	0	None					
6 Subtotal- PRODUCTION PLANT	304-338	0		0	0	0	0	0
<b>C. STORAGE PLANT</b>								
7 Structures and Improvements	361	16	Peak_Sendout	11	5	0	0	0
8 Gas Holders	362	6,019	Peak_Sendout	4,026	1,985	0	8	0
9 Purification Equipment	363	7,194	Peak_Sendout	4,812	2,372	0	10	0
10 Liquefaction Equipment	364	21,340	Peak_Sendout	14,274	7,038	0	28	0
11 Other Equipment	368	0	None	0	0	0	0	0
12 Subtotal- STORAGE PLANT	360-368	34,569		23,123	11,400	0	46	0
13 D. TRANSMISSION PLANT	370-373	0	None			0	0	
<b>E. DISTRIBUTION PLANT</b>								
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	0	None	0	0	0	0	0
25 Meters Install.	382	0	None	0	0	0	0	0
26 Indust. Meas. & Reg. Station Equipment	385	0	None	0	0	0	0	0
27 Other Equipment	387	0	None	0	0	0	0	0
28 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0

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

**STORAGE DEMAND Class Allocation**

Account Description	Account Code	STORAGE DEMAND Dollars	Allocator	Mtr Rate	Veh MV-I	Inter	Interruptible Rate IS	Temperature Rate TCS	Trans Firm Rate TS-F	Trans Inter Rate TS-I	City Gate Rate CGS	
<b>I. GAS PLANT IN SERVICE</b>												
1 A, INTANGIBLE PLANT	301	91	STORPT-D								0	
2 Subtotal- INTANGIBLE PLANT	301-303				0		0	0	0	0	0	
<b>B. PRODUCTION PLANT</b>												
3 Boiler Equipment	306	0	None		0		0	0	0	0	0	
4 L.P.G. Equipment	311	0	Peak Sendout		0		0	0	0	0	0	
5 SNG Plant	320	0	None									
6 Subtotal - PRODUCTION PLANT	304-338	0			0		0	0	0	0	0	
<b>C. STORAGE PLANT</b>												
7 Structures and Improvements	361	16	Peak Sendout		0		0	0	0	0	0	
8 Gas Holders	362	6,019	Peak Sendout		0		0	0	0	0	0	
9 Purification Equipment	363	7,194	Peak Sendout		0		0	0	0	0	0	
10 Liquification Equipment	364	21,340	Peak Sendout		0		0	0	0	0	0	
11 Other Equipment	368	0	None						0	0	0	
12 Subtotal - STORAGE PLANT	360-368	34,569			0		0	0	0	0	0	
13 D. TRANSMISSION PLANT	370-373	0	None								0	
<b>E. DISTRIBUTION PLANT</b>												
14 Land and Land Rights	374	0	None		0		0	0	0	0	0	
15 Structures and Improvements	375	0	None		0		0	0	0	0	0	
16 Mains	376	0	None		0		0	0	0	0	0	
17 Mains- Direct Assignment	376Direct	0	None		0		0	0	0	0	0	
18 Mains- Joint	376Joint	0	None		0		0	0	0	0	0	
19 Compressor Station Equipment	377	0	None		0		0	0	0	0	0	
20 Meas. & Reg. Stat. Equip. - General	378	0	None		0		0	0	0	0	0	
21 Meas. & Reg. Stat. Equip. - City Gate	379	0	None		0		0	0	0	0	0	
22 Meas. & Reg. Stat. Equip. - Direct	379Dir	0	None		0		0	0	0	0	0	
23 Services	380	0	None		0		0	0	0	0	0	
24 Meters	381	0	None		0		0	0	0	0	0	
25 Meters Install.	382	0	None		0		0	0	0	0	0	
26 Indust. Meas. & Reg. Station Equipment	385	0	None		0		0	0	0	0	0	
27 Other Equipment	387	0	None		0		0	0	0	0	0	
28 Subtotal- DISTRIBUTION PLANT	374-387	0			0		0	0	0	0	0	

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

Account Description	Account Code	STORAGE DEMAND Dollars	Allocator	STORAGE DEMAND Class Allocation					I
				Residential Rate GR / CAP	Small CI Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F	
<b>F. GENERAL PLANT</b>									
29 Land and Land Rights	389	0	None	0	0	0	0	0	
30 Structures and Improvements	390	489	STORLABOR-E	327	161	0	1	0	
31 Office Furniture and Equipment	391	2	STORLABOR-E	2	1	0	0	0	
32 Tools, Shop and Garage Equipment	394	290	STORLABOR-E	194	96	0	0	0	
33 Power Operated Equipment	396	159	STORLABOR-E	106	52	0	0	0	
34 Communication Equipment	397	14	STORLABOR-E	9	5	0	0	0	
35 Miscellaneous Equipment	398	5	STORLABOR-E						
36 Subtotal - GENERAL PLANT	389-399	960		642	317	0	1	0	
<b>37 TOTAL UTILITY PLANT</b>		<b>35,620</b>		<b>23,825</b>	<b>11,747</b>	<b>0</b>	<b>47</b>		
<b>II. DEPRECIATION RESERVE</b>									
38 Intangible Plant	108	86	STORPT-D	58	28	0	0	0	
39 Production Plant	108	0	Peak Sendout	0	0	0	0	0	
40 Local Storage Plant	108	22,648	Peak Sendout	15,149	7,469	0	30	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	0	None	0	0	0	0	0	
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	27.~5	STORLABOR-E	184	9.~1	~	~	0	
50 TOTAL - DEPRECIATION RESERVE	108	23,009		15,391	7,588	0	31	0	
<b>III. OTHER RATE BASE ITEMS</b>									
51 Gas Storage Inventory		127,069	Storage	81,667	35,009	0	0	11	
52 Materials & Supplies		3	STORPT-D	2	1	0	0	0	
53 Accum Deferred Income Taxes		(4,002)	STORPT-D	(2,677)	(1,320)	0	(5)	0	
54 Customer Deposits		0	None	0	0	0	0	0	
55 Common Plant		5,073	STORLABOR-t"	3,394	1,673	0	7	0	
56 Customer Advances for Construction		0	None						
57 Total - OTHER RATE BASE ITEMS		128,143		82,386	35,363	0	1	11	
<b>58 IV. TOTAL RATE BASE Excl. Working Cap.</b>		<b>140,754</b>		<b>90,820</b>	<b>39,522</b>	<b>~</b>	<b>1.~8</b>	<b>1.~1</b>	
59 Working Capital	131	274	STORPT-D	183	90	0	0	0	
<b>60 V. TOTAL RATE BASE</b>		<b>141,027</b>		<b>91,003</b>	<b>39,612</b>	<b>0</b>	<b>19</b>	<b>11</b>	

Account Description	Account Code	STORAGE DEMAND Class Allocation								
		STORAGE DEMAND Dollars	Allocator	Mtr Veh Inter Rate MV-I	Interruptible Rate IS	Temperature Rate TCS	Trans Firm Rate TS-F	Trans inter City Gate Rate TS-I	City Gate Rate CGS	J
<b>F. GENERAL PLANT</b>										
29 Land and Land Rights	389	0	None	0	0	0	0	0	0	0
30 Structures and Improvements	390	489	STORLABOR-E	0	0	0	0	0	0	0
31 Office Furniture and Equipment	391	2	STORLABOR-E	0	0	0	0	0	0	0
32 Tools, Shop and Garage Equipment	394	290	STORLABOR-E	0	0	0	0	0	0	0
33 Power Operated Equipment	396	159	STORLABOR-E	0	0	0	0	0	0	0
34 Communication Equipment	397	14	STORLABOR-E	0	0	0	0	0	0	0
35 Miscellaneous Equipment	398	5	STORLABOR-E							
36 Subtotal - GENERAL PLANT	389-399	960		0	0	0	0	0	0	0
<b>37 TOTAL UTILITY PLANT</b>		<b>35,620</b>								<b>0</b>
<b>II, DEPRECIATION RESERVE</b>										
38 Intangible Plant	108	86	STORPT-D	0	0	0	0	0	0	0
39 Production Plant	108	0	Peak Sendout	0	0	0	0	0	0	0
40 Local Storage Plant	108	22,648	Peak_Sendout	0	0	0	0	0	0	0
41 Transmission Plant	108	0	None	0	0	0	0	0	0	0
42 Mains	108	0	None	0	0	0	0	0	0	0
43 Mains- Direct Assignment	108	0	None	0	0	0	0	0	0	0
44 Mains- Joint	108	0	None	0	0	0	0	0	0	0
45 Services	108	0	None	0	0	0	0	0	0	0
46 Meters	108	0	None	0	0	0	0	0	0	0
47 Distr Other	108	0	None	0	0	0	0	0	0	0
48 Distr Other- Direct	108	0	None	0	0	0	0	0	0	0
49 General Plant	108	27,000	STORLABOR-E							
<b>50 TOTAL - DEPRECIATION RESERVE</b>	<b>108</b>	<b>23,009</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>III. OTHER RATE BASE ITEMS</b>										
51 Gas Storage Inventory		127,069	Storage	0	0	0	1,723	8,654	5	
52 Materials & Supplies		3	STORPT-D	0	0	0	0	0	0	
53 Accum Deferred Income Taxes		(4,002)	STORPT-D	0	0	0	0	0	0	
54 Customer Deposits		0	None	0	0	0	0	0	0	
55 Common Plant		5,073	STORLABOR-I"	0	0	0	0	0	0	
56 Customer Advances for Construction		0	None							
<b>57 Total - OTHER RATE BASE ITEMS</b>		<b>128,143</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,723</b>	<b>8,654</b>	<b>5</b>	
<b>58 IV. TOTAL RATE BASE Excl. Working Cap.</b>		<b>140,754</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,723</b>	<b>8,654</b>	<b>5</b>	
59 Working Capital	131	274	STORPT-D	0	0	0	0	0	0	
<b>60 V. TOTAL RATE BASE</b>		<b>141,027</b>				<b>0</b>	<b>1,723</b>	<b>8,654</b>		

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

STORAGE DEMAND Class Allocation

Account Description	Account Code	STORAGE DEMAND Dollars	Allocator	STORAGE DEMAND Class Allocation				
				Residential Rate GR / CAP	Small CI Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F
<b>I. OPERATION &amp; MAINTENANCE EXPENSE</b>								
<b>A. PRODUCTION EXPENSES</b>								
1. Manufactured Gas Production								
61 Operations Labor	701	0	None	0	0	0	0	0
62 LNG Expense	717	0	None	0	0	0	0	0
63 Subtotal - O&M Accounts 701-716	710-716	0		0	0	0	0	0
64 Maint. of Structure & Improvements	741	0	None	0	0	0	0	0
65 Maint Production Equipment	743	0	None	0	0	0	0	0
66 Subtotal - O&M Accounts 717-742	717-742	0	None	0	0	0	0	0
67 Subtotal - Manufactured Gas Production	710-742	0		0	0	0	0	0
68 2. Other Gas Supply Expenses								
69 Natural Gas City Gate Purchases	804	0	Gas Report	0	0	0	0	0
70 Other Natural Gas Purchases	805	0	None	0	0	0	0	0
71 Natural Gas Oper Expenses	807	0	None	0	0	0	0	0
72 Natural Gas W/D from Storage	808	0	None	0	0	0	0	0
73 Gas Used for Other Util Operations	812	0	None	0	0	0	0	0
74 LNG Operating Expenses	813	0	None	0	0	0	0	0
75 Subtotal- PRODUCTION EXPENSES	710-813	0		0	0	0	0	0
<b>B. NATURAL GAS STORAGE EXPENSES</b>								
76 LNG Operating Exp Admin	840	228	Peak_Sendout	153	75		0	0
77 Training	841	71-7	Peak_Sendout	47.~9	236			
78 Subtotal - O&M Accounts 840-841	840-841	945		632	312			
79 Maintenance Exp-Admin	843	3,403	Peak_Sendout	2,276	1,122			
80 Operating Exp-Admin	850		None	~	~			
81 Subtotal - Maint, Accounts 843,1-850	843.1-850							
82 Subtotal - NATURAL GAS STORAGE	840-850	4,348		2,908	1,434			
<b>83 C. TRANSMISSION EXPENSES</b>								
	856-863	0	None	0	0	0	0	0



PECO Gas  
Class COS Study - 2008

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

**STORAGE DEMAND Class Allocation**

Account Description	Account Code	STORAGE DEMAND Dollars	Allocator	Residential Rate GR / CAP	Small CI Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F
<b>D. DISTRIBUTION EXPENSES</b>								
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	0	None	0	0	0	0	0
89 Customer Install- Gas Business Costs	879	0	None	0	0	0	0	0
90 Other expenses	880	0	None	0	0	0	0	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	0	None	0	0	0	0	0
96 Maintenance of Other Equipment	894	0	None	0	0	0	0	0
97 Subtotal - DISTRIBUTION EXPENSES	870-893	0		0	0	0	0	0
98 Total - OPERATION & MAINTENANCE EXP.								
<b>II. CUSTOMER ACCOUNTS EXPENSES</b>								
99 Customer Service - Administrative	901	0	None	0	0	0	0	0
100 Meter Reading Expenses	902	0	None	0	0	0	0	0
101 Customer Records & Collection Expense	903	0	None	0	0	0	0	0
102 Uncollectible Accounts	904	0	None	0	0	0	0	0
103 Uncollectible Accounts- PPA	904PPA	0	None	0	0	0	0	0
104 Miscellaneous Customer Accounts Exp.	905	0	None	0	0	0	0	0
105 Discounts / Adjustments			None					
106 Total - CUSTOMER ACCOUNTS EXPENSES		0		0	0	0	0	0
<b>III. CUSTOMER SERVICE &amp; INFORM. EXP.</b>								
107 Customer Assistance Expenses	908	0	None	0	0	0	0	0
108 Inform. & Instructional Advertising Exp.	909	0	None	0	0	0	0	0
109 Misc. Customer Service & Inform. Exp.	910	0	None	0	0	0	0	0
110 Demonstrating and Selling Expenses	912	0	None	0	0	0	0	0
111 Miscellaneous Sales Expenses	916	0	None	0	0	0	0	0
112 Total - CUSTOMER SERV. & INFORM. EXP.		0		0	0	0	0	0
<b>113 Total CUST. ACCT., SERV. &amp; SALES EXP.</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**STORAGE DEMAND Class Allocation**

Account Description	Account Code	STORAGE DEMAND Dollars	Allocator	- 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	
<b>D. DISTRIBUTION EXPENSES</b>										
84 Operation Supv & Engineering	870	0	None	0	0	0	0	0	0	
85 Mains and Services Expenses	874	0	None	0	0	0	0	0	0	
86 Natural Gas Oper Exp	875	0	None	0	0	0	0	0	0	
87 Meas & Reg Exp- City Gate Stations	877	0	None	0	0	0	0	0	0	
88 Meter & House Regulator Expenses	878	0	None	0	0	0	0	0	0	
89 Customer Install- Gas Business Costs	879	0	None	0	0	0	0	0	0	
90 Other expenses	880	0	None	0	0	0	0	0	0	
91 Maint. Supervision & Engineering	885	0	None	0	0	0	0	0	0	
92 Maint. of Mains	887	0	None	0	0	0	0	0	0	
93 Maint. of Meas. & Reg. Station Exp.-Gen.	889	0	None	0	0	0	0	0	0	
94 Maint. of Services	892	0	None	0	0	0	0	0	0	
95 Maint. of Meters & House Regulators	893	0	None	0	0	0	0	0	0	
96 Maintenance of Other Equipment	894	0	None	0	0	0	0	0	0	
97 Subtotal- DISTRIBUTION EXPENSES	870-893	0		0	0	0	0	0	0	
98 Total - OPERATION & MAINTENANCE EXP.		4,348		0	0	0	0	0	0	
<b>II. CUSTOMER ACCOUNTS EXPENSES</b>										
99 Customer Service- Administrative	901	0	None	0	0	0	0	0	0	
100 Meter Reading Expenses	902	0	None	0	0	0	0	0	0	
101 Customer Records & Collection Expense	903	0	None	0	0	0	0	0	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 Miscellaneous Customer Accounts Exp.	905	0	None	0	0	0	0	0	0	
105 Discounts / Adjustments		0	None	0	0	0	0	0	0	
106 Total - CUSTOMER ACCOUNTS EXPENSES		0		0	0	0	0	0	0	
<b>II 1. CUSTOMER SERVICE &amp; INFORM. EXP.</b>										
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.		0		0	0	0	0	0	0	

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

STORAGE DEMAND Class Allocation

Account Description	Account Code	STORAGE DEMAND Dollars	Allocator	STORAGE DEMAND Class Allocation					Mtr Veh Firm Rate MV-F
				Residential Rate GR / CAP	Small CI Rate GC	Outdoor Rate OL	Large Rate L		
<b>IV. ADMINISTRATIVE &amp; GENERAL EXP.</b>									
A. Labor-Related:									
114 Administrative & General Salaries	920	756	STORLABOR-r	506	249	0	1	0	
115 Office Supplies & Expenses	921	35	STORLABOR-E	24	12	0	0	0	
116 Administrative Expenses Transferred	922	(131)	STORLABOR-I:	(88)	(43)	0	(0)	0	
117 Outside Services Employed	923	1,054	STORLABOR-E	705	348	0	1	0	
118 Injuries & Damages	925	124	STORLABOR-E	83	41	0	0	0	
119 Employee Pensions and Benefits	926	97.	g0 STORLABOR-E	649	320	0	1	0	
120 Subtotal - O&M Accounts 920-923, 926		2,808		1,878	926	0	4	0	
B. Other-Related:									
121 Property Insurance	924	2	STORPT-D	1	1	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		2		1	1	0	0	0	
128 Total - ADMINISTRATIVE & GENERAL EXP.		2,810		1,879	927				
129 TOTAL OPER EXP Excl Depr, Tax, Gas Supply		7,158		4,788	2,361		10		
<b>VI. DEPRECIATION EXPENSE</b>									
130 Intangible Plant		6	STORPT-D	4	2	0	0	0	
131 Production Plant		0	Peak Sendout	0	0	0	0	0	
132 Local Storage Plant		495	Peak Sendout	331	163	0	1	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		0	None	0	0	0	0	0	
139 Distr Other		0	None	0	0	0	0	0	
140 Distr Other- Direct		0	None	0	0	0	0	0	
141 General Plant		33	STORLABOR-E	22	11	0	0	0	
142 Common Plant Depreciation		496	STORLABOR-F	332	164	0	1	0	
143 Normalized MGP Expenditures		0	STORPT-D	0	0	0	0	0	
144 Total - DEPRECIATION EXPENSE	403	1,030		689	340	0	1	0	

**STORAGE DEMAND Class Allocation**

Account Description	Account Code	STORAGE DEMAND Dollars	Allocator	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	
<b>IV. ADMINISTRATIVE &amp; GENERAL EXP.</b>									
A. Labor-Related:									
114 Administrative & General Salaries	920	756	STORLABOR-r	0	0	0	0	0	0
115 Office Supplies & Expenses	921	35	STORLABOR-E	0	0	0	0	0	0
116 Administrative Expenses Transferred	922	(131 )	STORLABOR-E	0	0	0	0	0	0
117 Outside Services Employed	923	1,054	STORLABOR-E	0	0	0	0	0	0
118 Injuries & Damages	925	124	STORLABOR-C	0	0	0	0	0	0
119 Employee Pensions and Benefits	926	97.~0	STORLABOR-E	0	0	0	0	0	0
120 Subtotal - O&M Accounts 920-923,926		2,808		0	0	0	0	0	0
B. Other-Related:									
121 Property Insurance	924	2	STORPT-D	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		2		0	0	0	0	0	0
128 Total -ADMINISTRATIVE & GENERAL EXP.		2,810			0	0			
129 TOTAL OPER EXP Excl Depr, Tax, Gas Supply		7,158			0	0	0	0	
<b>VI. DEPRECIATION EXPENSE</b>									
130 Intangible Plant		6	STORPT-D	0	0	0	0	0	0
131 Production Plant		0	Peak Sendout	0	0	0	0	0	0
132 Local Storage Plant		495	Peak Sendout	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		0	None	0	0	0	0	0	0
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		33	STORLABOR-r	0	0	0	0	0	0
142 Common Plant Depreciation		496	STORLABOR-r	0	0	0	0	0	0
143 Normalized MGP Expenditures			STORPT-D	0	0	0	0	0	0
144 Total- DEPRECIATION EXPENSE	403	1,030		0	0	0	0	0	0

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

**STORAGE DEMAND Class Allocation**

Account Description	Account Code	STORAGE DEMAND Dollars	Allocator	STORAGE DEMAND Class Allocation				
				Residential Rate GR / CAP	Small CI Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F
<b>VII. TAXES OTHER THAN INCOME TAXES</b>								
145 PURTA		29	STORPT-D	20	10	0	0	0
146 Capital stock		94	RATEBASE	63	25	0	0	0
147 Payroll related		248	STORLABOR-[	166	82	0	0	0
148 Real estate		20	STORPT-D	13	7	0	0	0
149 Miscellaneous		7	STORPT-D					
150 Subtotal- Taxes Other Than Income Taxes	408	399		267	125	0	0	0
<b>B. Franchise and Revenue Taxes</b>								
151 Gross Receipts Tax		0	None	0	0	0	0	0
152 Subtotal- Franchise and Gross Receipts Tax		0		0	0	0	0	0
<b>C. Income Tax Expense</b>								
153 State Income Tax expense		(286)	PreTax-Stor-D	(174)	(68)	(0)	(0)	(0)
154 Federal Income Tax expense		946	PreTax-Stor-D	574	223	~	~	~
155 Subtotal- Income tax expense		660		400	15...~6	~	~	~
156 Total- TAX EXPENSE		1,059		667	281	0	1	0
157 TOTAL EXPENSES		9,246		6,144	2,981		12	
<b>V. REVENUES at Present Rates</b>								
158 Distribution Revenue	480-483	18,010	Dist Rev	11,457	5,050	0	13	3
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	0	None	0	0	0	0	0
165 Subtotal Gas Revenues, net		18,010		11,457	5,050	0	13	3
166 Total Revenue		18,010		11,457	5,050		13	
167 Total Expenses		9,246		6,144	2,981		12	
<b>168 NET INCOME at Present Rates</b>		<b>8,763</b>		<b>5,313</b>	<b>2,068</b>	<b>0</b>	<b>2</b>	<b>2</b>

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

Account Description	Account Code	STORAGE DEMAND Class Allocation							
		STORAGE DEMAND Dollars	Allocator	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
<b>VII. TAXES OTHER THAN INCOME TAXES</b>									
145 PURTA		29	STORPT-D	0	0	0	0	0	0
146 Capital stock		94	RATEBASE	0	0	0	3	3	0
147 Payroll related		248	STORLABOR-[	0	0	0	0	0	0
148 Real estate		20	STORPT-D	0	0	0	0	0	0
149 Miscellaneous		7	STORPT-D	0	0	0	0	0	0
150 Subtotal- Taxes Other Than Income Taxes	408	399		0	0	0	3	3	0
<b>B. Franchise and Revenue Taxes</b>									
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
<b>C. Income Tax Expense</b>									
153 State Income Tax expense		(286)	PreTax-Stor-D	(0)	0	(6)	(15)	(24)	(0)
154 Federal Income Tax expense		946	PreTax-Stor-D	0	(0)	2.~0	4.~9	80	0
155 Subtotal- Income tax expense		66.0		0	~	1.~4	3.4	5.~6	0
156 Total- TAX EXPENSE		1,059		0	0	14	37	59	0
157 TOTAL EXPENSES		9,246			0	14	37	59	
<b>V. REVENUES at Present Rates</b>									
158 Distribution Revenue	480-483	18,010	Dist Rev	1	0	197	492	798	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		18,010		1	0	197	492	798	0
166 Total Revenue		18,010				197	492	798	
167 Total Expenses		9,246				14	37	59	
<b>168 NET INCOME at Present Rates</b>		<b>8,763</b>		<b>0</b>	<b>(0)</b>	<b>183</b>	<b>455</b>	<b>739</b>	<b>0</b>

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

STORAGE DEMAND Class Allocation

Account Description	Account Code	STORAGE DEMAND Dollars	Allocator	STORAGE DEMAND Class Allocation				
				Residential Rate GR / CAP	Small CI Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F
<b>SUMMARY</b>								
169 Gas revenues		18,010		11,457	5,050	0	13	
170 Operating expenses		7,158		4,788	2,361	0	10	0
171 Depreciation Expense		1,030		689	340	0	1	0
172 Taxes other than Income, GRT		39,9		26,7	12,5	£	~	~
173 Total Other Expenses		8,587		5,744	2,825	0	11	0
174 Income tax expense		660		400	156	0	0	0
175 Gross receipts tax expense								
176 Total expenses		9,246		6,144	2,981	0	12	
177 NET INCOME at Present Rates		8,763		5,313	2,068			
<b>178 Total Rate Base</b>		<b>141,027</b>		<b>91,003</b>	<b>39,612</b>	<b>0</b>	<b>19</b>	<b>11</b>
<b>REVENUE REQUIREMENTS</b>								
180 Target ROR Using Target for System		8.87%		8.87%	8.87%	8.87%	8.87%	8.87%
181 Rate Base		141,027		91,003	39,612		19	11
182 Operating expenses		7,158		4,788	2,361	0	10	0
183 Depreciation expense		1,030		689	340	0	1	0
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		399		26,7	12,5	~	9	~
187 Operating expenses to recover		8,587		5,744	2,825	0	11	0
188 Target Return on Rate Base- After taxes		12,509		8,072	3,514			
189 Income taxes to recover		5,538	44.3%	3,574	1,556	0	1	0
190 Subtotal- Rev Req before GRT		26,634		17,389	7,895	0	14	1
191 GRT needed		0		0	0	0	0	0
<b>192 TOTAL REVENUE REQUIREMENT</b>		<b>26,634</b>		<b>17,389</b>	<b>7,895</b>	<b>0</b>	<b>14</b>	<b>1</b>

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

**STORAGE DEMAND Class Allocation**

Account Description	Account Code	STORAGE DEMAND Dollars	Allocator	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 CG-S
<b>SUMMARY</b>									
169 Gas revenues		18,010				197	492	798	
170 Operating expenses		7,158		0	0	0	0	0	0
171 Depreciation Expense		1,030		0	0	0	0	0	0
172 Taxes other than Income, GRT		39.9		~	~	~	~	~	~
173 Total Other Expenses		8,587		0	0	0	3	3	0
174 Income tax expense		660		0	(0)	14	34	56	0
175 Gross receipts tax expense									
176 Total expenses		9,246		0	0	14	37	59	
177 NET INCOME at Present Rates		8,763		0	(0)	183	455	739	0
<b>178 Total Rate Base</b>		<u>141,027</u>		0		0	1,723	8,654	5
<b>REVENUE REQUIREMENTS</b>									
180 Target ROR		8.87%		8.87%	8.87%	8.87%	8.87%	8.87%	8.87%
Using Target for System									
181 Rate Base		141,027				0	1,723	8,654	5
182 Operating expenses		7,158		0	0	0	0	0	0
183 Depreciation expense		1,030		0	0	0	0	0	0
184 Additional Bad Debt expense	None	0		0	0	0	0	0	0
185 Additional LIURP expense	None	0		0	0	0	0	0	0
186 Taxes other than Income, GRT		39.9			0				
187 Operating expenses to recover		8,587		0	0	0	3	3	0
188 Target Return on Rate Base- After taxes		12,509					153	768	
189 Income taxes to recover	44.3%	5,538		0	0	0	68	340	0
190 Subtotal- Rev Req before GRT		26,634		0	0	0	223	1,111	1
191 GRT needed		0		0	0	0	0	0	0
<b>192 TOTAL REVENUE REQUIREMENT</b>		<b>26,634</b>		0	0	0	223	1,111	1