

PECO Gas
Class COS Study - 2008

Future Test Year Ended December 31, 2008 (\$000s)
SUPPLY DEMAND Class Allocation

Account Description	Account Code	SUPPLY DEMAND Dollars	Allocator	SUPPLY DEMAND 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	38	SUPPPT-D	2~5	1~2	0	0	0	0
2 Subtotal- INTANGIBLE PLANT	301-303			25	12	0	0	0	0
B. PRODUCTION PLANT									
3 Boiler Equipment	306	0	None	0	0	0	0	0	0
4 L.P.G. Equipment	311	14,314	Peak_Sendout	9,574	4,721	0	19	0	0
5 SNG Plant	320		None	~	~	~	~	~	~
6 Subtotal- PRODUCTION PLANT	304-338	14,314		9,574	4,721	0	19	0	0
C. STORAGE PLANT									
7 Structures and Improvements	361		None	0	0	0	0	0	0
8 Gas Holders	362		None	0	0	0	0	0	0
9 Purification Equipment	363		None	0	0	0	0	0	0
10 Liquification Equipment	364		None	0	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		None	0	0	0	0	0	0
15 Structures and Improvements	375		None	0	0	0	0	0	0
16 Mains	376		None	0	0	0	0	0	0
17 Mains- Direct Assignment	376Direct		None	0	0	0	0	0	0
18 Mains- Joint	376Joint		None	0	0	0	0	0	0
19 Compressor Station Equipment	377		None	0	0	0	0	0	0
20 Meas. & Reg. Stat. Equip. - General	378		None	0	0	0	0	0	0
21 Meas. & Reg. Stat. Equip. - City Gate	379		None	0	0	0	0	0	0
22 Meas. & Reg. Stat. Equip. - Direct	379Dir		None	0	0	0	0	0	0
23 Services	380		None	0	0	0	0	0	0
24 Meters	381		None	0	0	0	0	0	0
25 Meters Install.	382		None	0	0	0	0	0	0
26 Indust. Meas. & Reg. Station Equipment	385		None	0	0	0	0	0	0
27 Other Equipment	387		None				0	0	0
28 Subtotal - DISTRIBUTION PLANT	374-387			0	0	0	0	0	0

Future Test Year Ended December 31, 2008 (\$000s)
 SUPPLY DEMAND Class Allocation

Account Description	Account Code	SUPPLY 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
I. GAS PLANT IN SERVICE										
1 A. INTANGIBLE PLANT										
2 Subtotal- INTANGIBLE PLANT	301-303	38	SUPPPT-D	0	0	0	0	0	0	0
B. PRODUCTION PLANT										
3 Boiler Equipment	306	0	None	0	0	0	0	0	0	0
4 L.P.G. Equipment	311	14,314	Peak_Sendout	0	0	0	0	0	0	0
5 SNG Plant	320		None							
6 Subtotal - PRODUCTION PLANT	304-338	14,314								
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 Ljqulfication Equipment	364	0	None	0	0	0	0	0	0	0
11 Other Equipment	368		None							
12 Subtotal - STORAGE PLANT	360-368	0		0	0	0	0	0	0	0
13 D. TRANSMISSION PLANT	370-373		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	0	None	0	0	0	0	0	0	0
25 Meters Install.	382	0	None	0	0	0	0	0	0	0
26 Indust. Meas. & Reg. Station Equipment	385	0	None	0	0	0	0	0	0	0
27 Other Equipment	387		None							
28 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0	0

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

Account Description	Account Code	SUPPLY DEMAND		SUPPLY DEMAND Class Allocation						J
		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	0	
30 Structures and Improvements	390	45	SUPPLABOR-D	30	15	0	0	0	0	
31 Office Furniture and Equipment	391	0	None	0	0	0	0	0	0	
32 Tools, Shop and Garage Equipment	394	27	SUPPLABOR-D	18	9	0	0	0	0	
33 Power Operated Equipment	396	15	SUPPLABOR-D	10	5	0	0	0	0	
34 Communication Equipment	397	1	SUPPLABOR-D	1	0	0	0	0	0	
35 Miscellaneous Equipment	398	0	SUPPLABOR-D	0	0	0	0	0	0	
36 Subtotal - GENERAL PLANT	389-399	87		58	29	0	0	0	0	
37 TOTAL UTILITY PLANT		14,439		9,658	4,762	0	19			
II. DEPRECIATION RESERVE										
38 Intangible Plant	108	36	SUPPPT-D	24	12	0	0	0	0	
39 Production Plant	108	11,461	SUPPPT-D	7,666	3,780	0	15	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	0	None	0	0	0	0	0	0	
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	2,5	SUPPLABOR-D	1,7	~	~	~	~	~	
50 TOTAL - DEPRECIATION RESERVE	108	11,522		7,707	3,800	0	15	0	0	
III. OTHER RATE BASE ITEMS										
51 Gas Storage Inventory		0	None	0	0	0	0	0	0	
52 Materials & Supplies		1	SUPPPT-D	1	0	0	0	0	0	
53 Accum Deferred Income Taxes		(1,657)	SUPPPT-D	(1,108)	(546)	0	(2)	0	0	
54 Customer Deposits		0	None	0	0	0	0	0	0	
55 Common Plant		463	SUPPLABOR-D	310	153	0	1	0	0	
56 Customer Advances for Construction		0	None	0	0	0	0	0	0	
57 Total - OTHER RATE BASE ITEMS		(1,192)		(798)	(393)	0	(2)	0	0	
58 IV. TOTAL RATE BASE Excl. Working Cap.				1,154	56-9	0	2	0	0	
59 Working Capital	131	113	SUPPPT-D	76		0	0	0	0	
60 V. TOTAL RATE BASE		1,838		1,229	606					

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

Account Description	Account Code	SUPPLY DEMAND Dollars	Allocator	SUPPLY DEMAND Class Allocation					J
				Residential Rate GR / CAP	Small CI Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F	
I. OPERATION & MAINTENANCE EXPENSE									
A. PRODUCTION EXPENSES									
1, Manufactured Gas Production									
61 Operations Labor	701	0	None	0	0	0	0	0	
62 LNG Expense	717	10_~2	Peak_Sendout	6_~8	3_~4	~	~	~	
63 Subtotal - O&M Accounts 701-716	710-716	102		68	34	0	0	0	
64 Maint, of Structure & Improvements	741	68	Peak_Sendout	45	22	0	0	0	
65 Maint Production Equipment	743	170	Peak_Sendout	11-3	5_~6	~	~	~	
66 Subtotal - O&M Accounts 717-742	717-742	23-8		159	7_~8	~	9	~	
67 Subtotal - Manufactured Gas Production	710-742	339		227	112	0	0	0	
68 2. Other Gas Supply Expenses									
69 Natural Gas City Gate Purchases	804	0	None	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	339		227	112	0	0	0	
B. NATURAL GAS STORAGE EXPENSES									
76 LNG Operating Exp Admin	840		None	0	0	0	0	0	
77 Training	841		None	0	0	0	0	0	
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	0	0	0	0	0	
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	

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

SUPPLY DEMAND Class Allocation

Account Description	Account Code	SUPPLY DEMAND Dollars	Allocator	Mtr Rate	Veh MV-I	Inter Rate	Interruptible IS	Temperature Rate	Trans Rate	Firm TS-F	Trans Rate	Inter TS-I	City Rate	Gate CGS
I. OPERATION & MAINTENANCE EXPENSE														
Ao PRODUCTION EXPENSES														
1. Manufactured Gas Production														
61 Operations Labor	701	0	None		0		0		0		0		0	0
62 LNG Expense	717	102	Peak Sendout											
63 Subtotal - O&M Accounts 701-716	710-716	<u>102</u>											0	0
64 Maint. of Structure & Improvements	741	68	Peak Sendout										0	0
65 Maint Production Equipment	743	170	Peak Sendout											0
66 Subtotal - O&M Accounts 717-742	717-742	<u>238</u>												0
67 Subtotal - Manufactured Gas Production	710-742	<u>339</u>												0
68 2. Other Gas Supply Expenses														
69 Natural Gas City Gate Purchases	804	0	None		0		0		0		0		0	0
70 Other Natural Gas Purchases	805	0	None		0		0		0		0		0	0
71 Natural Gas Oper Expenses	807	0	None		0		0		0		0		0	0
72 Natural Gas W/D from Storage	808	0	None		0		0		0		0		0	0
73 Gas Used for Other Util Operations	812	0	None		0		0		0		0		0	0
74 LNG Operating Expenses	813		None				0							0
75 Subtotal - PRODUCTION EXPENSES	710-813	339			0		0		0		0		0	0
B. NATURAL GAS STORAGE EXPENSES														
76 LNG Operating Exp Admin	840	0	None		0		0		0		0		0	0
77 Training	841		None											
78 Subtotal - O&M Accounts 840-841	840-841													
79 Maintenance Exp-Admin	843		None											
80 Operating Exp-Admin	850		None											
81 Subtotal - Maint. Accounts 843.1-850	843.1-850													
82 Subtotal - NATURAL GAS STORAGE	840-850													
83 C. TRANSMISSION EXPENSES														
	856-863	0	None		0		0		0		0		0	0

PECO Gas
Class COS Study - 2008

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

SUPPLY DEMAND Class Allocation

Account Description	Account Code	SUPPLY DEMAND Dollars	Allocator	[SUPPLY DEMAND Class Allocation]				
				Residential Rate GR / CAP	Small CI Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F
D. DISTRIBUTION EXPENSES								
84 Operation Supv & Engineering	870	0	None					
85 Mains and Services Expenses	874	0	None					
86 Natural Gas Oper Exp	875	0	None					
87 Meas & Reg Exp- City Gate Stations	877	0	None					
88 Meter & House Regulator Expenses	878	0	None					
89 Customer Install- Gas Business Costs	879	0	None					
90 Other expenses	880	0	None					
91 Maint. Supervision & Engineering	885	0	None					
92 Maint. of Mains	887	0	None					
93 Maint. of Meas. & Reg. Station Exp.-Gen.	889	0	None					
94 Maint. of Services	892	0	None					
95 Maint. of Meters & House Regulators	893	0	None					
96 Maintenance of Other Equipment	894	~	None					
97 Subtotal - DISTRIBUTION EXPENSES	870-893	~						
98 Total - OPERATION & MAINTENANCE EXP.		33_-9						
II. CUSTOMER ACCOUNTS EXPENSES								
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
II 1. CUSTOMER SERVICE & INFORM. EXP.								
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		None					0
112 Total- CUSTOMER SERV. & INFORM. EXP.		0		0	0	0	0	0
113 Total CUST. ACCT., SERV. & SALES EXP.		0		0	0	0	0	0

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

SUPPLY DEMAND Class Allocation

Account Description	Account Code	SUPPLY DEMAND Dollars	Allocator	SUPPLY DEMAND Class Allocation					I
				Residential Rate GR / CAP	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	69	SUPPLABOR-D	46	23	0	0	0	
115 Office Supplies & Expenses	921	3	SUPPLABOR-D	2	1	0	0	0	
116 Administrative Expenses Transferred	922	(12)	SUPPLABOR-D	(8)	(4)	0	(0)	0	
117 Outside Services Employed	923	96	SUPPLABOR-D	64	32	0	0	0	
118 Injuries & Damages	925	11	SUPPLABOR-D	8	4	0	0	0	
119 Employee Pensions and Benefits	926	8	SUPPLABOR-D	5~9	2~9	0	0	0	
120 Subtotal - O&M Accounts 920-923,926		256		172	85	0	0	0	
B. Other-Related:									
121 Property Insurance	924	1	SUPPPT-D	1	0	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		1		1	0	0	0	0	
128 Total - ADMINISTRATIVE & GENERAL EXP.		257		172	85				
129 TOTAL OPER EXP Excl Depr, Tax, Gas Supply		257		172	85				
VI. DEPRECIATION EXPENSE									
130 Intangible Plant		2	SUPPPT-D	2	1	0	0	0	
131 Production Plant		105	SUPPPT-D	70	35	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		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		3	SUPPLABOR-D	2	1	0	0	0	
142 Common Plant Depreciation		45	SUPPLABOR-D	30	15	0	0	0	
143 Normalized MGP Expenditures		0	None	0	0	0	0	0	
144 Total- DEPRECIATION EXPENSE	403	156		104	51	0	0	0	

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

SUPPLY DEMAND Class Allocation

Account Description	Account Code	SUPPLY 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	
IV. ADMINISTRATIVE & GENERAL EXP.										
A. Labor-Related:										
114 Administrative & General Salaries	920	69	SUPPLABOR-D	0	0	0	0	0	0	
115 Office Supplies & Expenses	921	3	SUPPLABOR-D	0	0	0	0	0	0	
116 Administrative Expenses Transferred	922	(12)	SUPPLABOR-D	0	0	0	0	0	0	
117 Outside Services Employed	923	96	SUPPLABOR-D	0	0	0	0	0	0	
118 Injuries & Damages	925	11	SUPPLABOR-D	0	0	0	0	0	0	
119 Employee Pensions and Benefits	926	8	_9 SUPPLABOR-D						<u>0</u>	
120 Subtotal - O&M Accounts 920-923,926		256		0	0	0	0	0	0	
B. Other-Related:										
121 Property Insurance	924	1	SUPPPT-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						<u>0</u>	
127 Subtotal - O&M Accounts 928-931		1		0	0	0	0	0	0	
128 Total - ADMINISTRATIVE & GENERAL EXP.		257								
129 TOTAL OPER EXP Excl Depr, Tax, Gas Supply		257								
VI. DEPRECIATION EXPENSE										
130 Intangible Plant		2	SUPPPT-D	0	0	0	0	0	0	
131 Production Plant		105	SUPPPT-D	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		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		3	SUPPLABOR-D	0	0	0	0	0	0	
142 Common Plant Depreciation		45	SUPPLABOR-D	0	0	0	0	0	0	
143 Normalized MGP Expenditures		0	None	<u>0</u>	<u>0</u>		<u>0</u>			
144 Total - DEPRECIATION EXPENSE	403	156		0	0	0	0	0	0	

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

SUPPLY DEMAND Class Allocation

J

Account Description	Account Code	SUPPLY DEMAND Dollars	Allocator	Residential Rate GR / CAP	Small CT Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F	
VII. TAXES OTHER THAN INCOME TAXES									
145 PURTA		12	SUPPPT-D	8	4	0	0	0	
146 Capital stock		1	RATEBASE	1	0	0	0	0	
147 Payroll related		23	SUPPLABOR-D	15	7	0	0	0	
148 Real estate		8	SUPPPT-D	5	3	0	0	0	
149 Miscellaneous		3	SUPPPT-D						
150 Subtotal- Taxes Other Than Income Taxes	408	47		32	15	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		3	PreTax-Supp-D	3	2	(0)	0	(0)	
154 Federal Income Tax expense		(10)	PreTax-Supp-D	~	(7~)	~	(0)	~	
155 Subtotal- Income tax expense									
156 Total- TAX EXPENSE		40		25	11	0	0	0	
157 TOTAL EXPENSES		792		528	259				
V. REVENUES at Present Rates									
158 Distribution Revenue	480-483	700	Dist_Rev	445	196	0	1	0	
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		700		445	196	0	1	0	
166 Total Revenue		700		445	196				
167 Total Expenses		792		528	259				
168 NET INCOME at Present Rates		(93)		(83)	(63)	0	(1)	0	

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				Mtr Rate	Veh Rate MV-I	Inter Rate IS	Interruptible Rate TCS	Temperature Rate TS-F	Trans Rate TS-I	Firm Rate CGS
VII. TAXES OTHER THAN INCOME TAXES										
145 PURTA		12	SUPPPT-D		0	0	0	0	0	0
146 Capital stock		1	RATEBASE		0	0	0	0	0	0
147 Payroll related		23	SUPPLABOR-D		0	0	0	0	0	0
148 Real estate		8	SUPPPT-D		0	0	0	0	0	0
149 Miscellaneous		~	SUPPPT-D							
150 Subtotal- Taxes Other Than Income Taxes	408	47			0	0	0	0	0	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		3	PreTax-Supp-D		(0)	0	(0)	(1)	(1)	(0)
154 Federal Income Tax expense		~	PreTax-Supp-D		0	~	1	2	3	0
155 Subtotal- Income tax expense		~	Z~		0	0	1	1	2	0
156 Total- TAX EXPENSE		40			0	0	1	1	2	0
157 TOTAL EXPENSES		792								
V. REVENUES at Present Rates										
158 Distribution Revenue	480-483	700	Dist Rev		0	0	8	19	31	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		700			0	0	8	19	31	0
166 Total Revenue		700						19	31	
167 Total Expenses		792								
168 NET INCOME at Present Rates		(93)			0	(0)	7	18	29	0

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

Account Description	Account Code	SUPPLY DEMAND Dollars	Allocator	SUPPLY DEMAND Class Allocation					J
				Residential Rate GR / CAP	Small CI Rate GC	Outdoor Rate OL	Large Rate L	Mtr Veh Firm Rate MV-F	
SUMMARY									
169 Gas revenues		700			445	196			
170 Operating expenses		597			399	197	0	1	0
171 Depreciation Expense		156			104	51	0	0	0
172 Taxes other than Income, GRT		4~7			3~2	1~5	~	~	~
173 Total Other Expenses		799			535	264	0	1	
174 Income tax expense		(7)			(6)	(5)	0	(0)	0
175 Gross receipts tax expense		0			0	0	0	0	0
176 Total expenses		792			528	259	0	1	0
177 NET INCOME at Present Rates		(93)			(83)	(63)	0	(1)	0
178 Total Rate Base		1,838			1,229	606	0	2	0
179 Return at Present Rates		(5.0%)			(6.8%)	(10.3%)	0.0%	(20.5%)	0.0%
REVENUE REQUIREMENTS									
180 Target ROR		8.87%			0	8.87%	8.87%	8.87%	8.87%
Using Target for System									
181 Rate Base		1,838			1,229	606			
182 Operating expenses		597			399	197	0	1	0
183 Depreciation expense		156			104	51	0	0	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		4-7			3~2	1~5	~	~	~
187 Operating expenses to recover		799			535	264	0	1	0
188 Target Return on Rate Base- After taxes		163			109	54			
189 Income taxes to recover		72	44.3%		48	24	0	0	0
190 Subtotal- Rev Req before GRT		1,035			692	341	0	1	0
191 GRT needed		0			0	0	0	0	0
192 TOTAL REVENUE REQUIREMENT		1,035			692	341	0	1	0

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

SUPPLY DEMAND Class Allocation

Account Description	Account Code	SUPPLY DEMAND Dollars	Allocator	SUPPLY DEMAND Class Allocation							
				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
SUMMARY											
169 Gas revenues		700							19	31	
170 Operating expenses		597			0	0	0	0	0	0	0
171 Depreciation Expense		156			0	0	0	0	0	0	0
172 Taxes other than Income, GRT		4_Z7									
173 Total Other Expenses		799			0	0	0	0	0	0	
174 Income tax expense		(7)			0	(0)	1	1	1	2	0
175 Gross receipts tax expense		0			0	0	0	0	0	0	
176 Total expenses		792			0	0	1	1	1	2	
177 NET INCOME at Present Rates		<u>(93)</u>				(0)	7	18	18	29	0
178 Total Rate Base		1,838				0	0	0	0	0	0
179 Return at Present Rates		(5.0%)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
REVENUE REQUIREMENTS											
180 Target ROR		8.87%			8.87%	8.87%	8.87%	8.87%	8.87%	8.87%	8.87%
Using Target for System											
181 Rate Base		1,838									
182 Operating expenses		597			0	0	0	0	0	0	0
183 Depreciation expense		156			0	0	0	0	0	0	0
184 Additional Bad Debt expense		0	None		0	0	0	0	0	0	0
185 Additional LIURP expense		0	None		0	0	0	0	0	0	0
186 Taxes other than Income, GRT		4_Z7					0	0	0	0	
187 Operating expenses to recover		799			0	0	0	0	0	0	0
188 Target Return on Rate Base- After taxes		163									
189 Income taxes to recover		72	44.3%		0	0	0	0	0	0	0
190 Subtotal- Rev Req before GRT		1,035			0	0	0	0	0	0	0
191 GRT needed		0			0	0	0	0	0	0	0
192 TOTAL REVENUE REQUIREMENT		1,035			0	0	0	0	0	0	0