

PECO Gas
Class COS Study - 2008

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

| Account | Account | DISTRIBUTION DEMAND | | DISTRIBUTION DEMAND Class Allocation | | | | | J |
|---|-----------|---------------------|---------------|--------------------------------------|------------------|-----------------|--------------|------------------------|---|
| | | Dollars | Allocator | Residential Rate GR / CA-P | 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 | | DISTPT-D | 1,124 | 554 | 0 | 2 | 0 | |
| 2 Subtotal- INTANGIBLE PLANT | 301-303 | 1,783 | None | 1,124 | 554 | 0 | 2 | 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 | 0 | 0 | 0 | |
| 6 Subtotal - PRODUCTION PLANT | 304-338 | | | | 0 | 0 | 0 | 0 | |
| C. STORAGE PLANT | | | | | | | | | |
| 7 Structures and Improvements | 361 | | None | 0 | 0 | 0 | 0 | 0 | |
| 8 Gas Holders | 362 | | None | 0 | 0 | 0 | 0 | 0 | |
| 9 Purification Equipment | 363 | | None | 0 | 0 | 0 | 0 | 0 | |
| 10 Liquefaction Equipment | 364 | | None | 0 | 0 | 0 | 0 | 0 | |
| 11 Other Equipment | 368 | | None | | | | | 0 | |
| 12 Subtotal- STORAGE PLANT | 360-368 | | | 0 | 0 | 0 | 0 | 0 | |
| 13 D. TRANSMISSION PLANT | 370-373 | 0 | None | | | | | | |
| E. DISTRIBUTION PLANT | | | | | | | | | |
| 14 Land and Land Rights | 374 | 2,949 | DISTPT-D | 1,859 | 916 | 0 | 3 | 0 | |
| 15 Structures and Improvements | 375 | 14,491 | DISTPT-D | 9,137 | 4,503 | 0 | 17 | 0 | |
| 16 Mains | 376 | 597,259 | Excess Demand | 381,986 | 188,262 | 0 | 710 | 0 | |
| 17 Mains- Direct Assignment | 376Direct | 6,013 | TSI Direct | 0 | 0 | 0 | 0 | 0 | |
| 18 Mains- Joint | 376Joint | 3,277 | Peaks NCP | 2,005 | 988 | 0 | 4 | 0 | |
| 19 Compressor Station Equipment | 377 | 0 | Peak Sendout | 0 | 0 | 0 | 0 | 0 | |
| 20 Meas. & Reg. Stat. Equip, - General | 378 | 12,670 | Peak Sendout | 8,475 | 4,178 | 0 | 17 | 0 | |
| 21 Meas. & Reg. Stat. Equip, - City Gate | 379 | 31,940 | Peak Sendout | 21,364 | 10,533 | 0 | 42 | 0 | |
| 22 Meas. & Reg. Star. Equip. - Direct | 379Dir | 5,355 | TSI Direct | 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 | 3,500 | Peak Sendout | 2,341 | 1,154 | 0 | 5 | 0 | |
| 27 Other Equipment | 387 | 1,319 | DISTPT-D | 83_-2 | 41.-0 | | | | |
| 28 Subtotal- DISTRIBUTION PLANT | 374-387 | 678,772 | | 427,999 | 210,947 | 0 | 800 | 0 | |

DISTRIBUTION DEMAND Class Allocation

| Account | Account | DISTRIBUTION DEMAND | | Mtr Veh Inter | Interruptible | Temperature | Trans Firm | Trans Inter | City Gate |
|---|-----------|---------------------|---------------|---------------|---------------|-------------|------------|-------------|-----------|
| | | Dollars | Allocator | | | | | | |
| Description | Code | | | Rate MV-I | Rate IS | Rate TCS | Rate TS-F | Rate TS-I | Rate CGS |
| I. GAS PLANT IN SERVICE | | | | | | | | | |
| 1 A. INTANGIBLE PLANT | 301 | | DISTPT-D | 0 | 0 | 0 | 7.11 | 31 | 0 |
| 2 Subtotal- INTANGIBLE PLANT | 301-303 | 1,783 | None | 0 | 0 | 0 | 71 | 31 | 0 |
| B. PRODUCTION PLANT | | | | | | | | | |
| 3 Boiler Equipment | 306 | 0 | None | | | | | 0 | 0 |
| 4 L.P.G. Equipment | 311 | 0 | None | | | | | 0 | 0 |
| 5 SNG Plant | 320 | ~ | None | | | | | | |
| 6 Subtotal- PRODUCTION PLANT | 304-338 | 0 | | | | | | | |
| C. STORAGE PLANT | | | | | | | | | |
| 7 Structures and Improvements | 361 | 0 | None | | | | | 0 | 0 |
| 8 Gas Holders | 362 | 0 | None | | | | | 0 | 0 |
| 9 Purification Equipment | 363 | 0 | None | | | | | 0 | 0 |
| 10 Liquefaction Equipment | 364 | 0 | None | | | | | 0 | 0 |
| 11 Other Equipment | 368 | ~ | None | | | | | | |
| 12 Subtotal - STORAGE PLANT | 360-368 | 0 | | | | | | 0 | 0 |
| 13 D. TRANSMISSION PLANT | 370-373 | 0 | None | | | | | | |
| E. DISTRIBUTION PLANT | | | | | | | | | |
| 14 Land and Land Rights | 374 | 2,949 | DISTPT-D | 0 | 0 | 0 | 118 | 51 | 0 |
| 15 Structures and Improvements | 375 | 14,491 | DISTPT-D | 0 | 0 | 0 | 581 | 252 | 0 |
| 16 Mains | 376 | 597,259 | Excess_Demand | 0 | 0 | 0 | 26,301 | 0 | 0 |
| 17 Mains- Direct Assignment | 376Direct | 6,013 | TSI_Direct | 0 | 0 | 0 | 0 | 6,013 | 0 |
| 18 Mains- Joint | 376Joint | 3,277 | Peaks NCP | 0 | 1 | 10 | 156 | 112 | 0 |
| 19 Compressor Station Equipment | 377 | 0 | Peak_Sendout | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 Meas. & Reg. Stat. Equip. - General | 378 | 12,670 | Peak Sendout | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 Meas. & Reg. Stat. Equip. - City Gate | 379 | 31,940 | Peak Sendout | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 Meas. & Reg. Stat. Equip. - Direct | 379Dir | 5,355 | TSI_Direct | 0 | 0 | 0 | 0 | 5,355 | 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 | 3,500 | Peak_Sendout | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 Other Equipment | 387 | | DISTPT-D | 0 | 0 | 0 | 5.3 | 2.3 | 0 |
| 28 Subtotal - DISTRIBUTION PLANT | 374-387 | 678,772 | | 0 | 2 | 10 | 27,209 | 11,806 | 0 |

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

| Account | Account | DISTRIBUTION | | DISTRIBUTION DEMAND Class Allocation | | | | | I |
|---|---------|--------------|---------------|--------------------------------------|---------------------|--------------------|-----------------|---------------------------|-----|
| | | DEMAND | Allocators | Residential Rate GR / CAP | Small CI Rate GC | Outdoor Rate OL | Large Rate L | Mtr Veh Firm Rate MV-F | |
| Description | Code | Dollars | | | | | | | |
| F. GENERAL PLANT | | | | | | | | | |
| 29 Land and Land Rights | 389 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 Structures and Improvements | 390 | 1,920 | DISTLABOR-D | 1,218 | 600 | 0 | 2 | 0 | 0 |
| 31 Office Furniture and Equipment | 391 | 10 | DISTLABOR-D | 6 | 3 | 0 | 0 | 0 | 0 |
| 32 Tools, Shop and Garage Equipment | 394 | 1,141 | DISTLABOR-D | 724 | 357 | 0 | 1 | 0 | 0 |
| 33 Power Operated Equipment | 396 | 626 | DISTLABOR-D | 397 | 196 | 0 | 1 | 0 | 0 |
| 34 Communication Equipment | 397 | 56 | DISTLABOR-D | 35 | 17 | 0 | 0 | 0 | 0 |
| 35 Miscellaneous Equipment | 398 | 2 | DISTLABOR-D | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 Subtotal- GENERAL PLANT | 389-399 | 3,771 | | 2,393 | 1,180 | 0 | 4 | 0 | 0 |
| 37 TOTAL UTILITY PLANT | | 684,326 | | 431,516 | 212,680 | | 807 | | |
| II. DEPRECIATION RESERVE | | | | | | | | | |
| 38 Intangible Plant | 108 | 1,696 | DISTPT-D | 1,070 | 527 | 0 | 2 | 0 | 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 | 170,535 | Excess Demand | 109,068 | 53,754 | 0 | 203 | 0 | 0 |
| 43 Mains- Direct Assignment | 108 | 1,339 | TSI Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 Mains- Joint | 108 | 791 | Peaks NCP | 484 | 239 | 0 | 1 | 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 | 24,923 | DISTPT-DxMSM | 15,164 | 7,476 | 0 | 30 | 0 | 0 |
| 48 Distr Other- Direct | 108 | 1,726 | TSI Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 General Plant | 108 | 1,081 | DISTLABOR-D | 68-6 | 33-8 | ~ | ~ | 0 | 0 |
| 50 TOTAL - DEPRECIATION RESERVE | 108 | 202,091 | | 126,471 | 62,334 | 0 | 237 | 0 | 0 |
| III. OTHER RATE BASE ITEMS | | | | | | | | | |
| 51 Gas Storage Inventory | | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 Materials & Supplies | | 64 | DISTPT-D | 40 | 20 | 0 | 0 | 0 | 0 |
| 53 Accum Deferred Income Taxes | | (78,580) | DISTPT-D | (49,548) | (24,421) | (0) | (93) | (0) | (0) |
| 54 Customer Deposits | | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 Common Plant | | 19,936 | DISTLABOR-D | 12,651 | 6,235 | 0 | 24 | 0 | 0 |
| 56 Customer Advances for Construction | | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 Total - OTHER RATE BASE ITEMS | | (58,580) | | (36,857) | (18,166) | (0) | (69) | (0) | (0) |
| 58 IV. TOTAL RATE BASE Excl. Working Cap. | | 423,655 | | 268,188 | 132,181 | 0 | 501 | 0 | 0 |
| 59 Working Capital | 131 | 5,373 | DISTPT-D | 3,388 | 1,670 | 0 | 6 | 0 | 0 |
| 60 V. TOTAL RATE BASE | | 429,029 | | 271,576 | 133,851 | 0 | 507 | 0 | 0 |

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

| Account | Account | DISTRIBUTION DEMAND | | L - Mtr Veh Inter | DISTRIBUTION DEMAND Class Allocation | | | | |
|-----------------------------------|---|---------------------|-----------------------|----------------------|--------------------------------------|---------|----------|-----------|-----------|
| | | Dollars | Allocator | | Rate MV-I | Rate IS | Rate TCS | Rate TS-F | Rate TS-I |
| F. GENERAL PLANT | | | | | | | | | |
| 29 | Land and Land Rights | 389 | o None | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Structures and Improvements | 390 | 1,920 DISTLABOR-D | 0 | 0 | 0 | 79 | 19 | 0 |
| 31 | Office Furniture and Equipment | 391 | 10 DISTLABOR-D | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | Tools, Shop and Garage Equipment | 394 | 1,141 DISTLABOR-D | 0 | 0 | 0 | 47 | 11 | 0 |
| 33 | Power Operated Equipment | 396 | 626 DISTLABOR-D | 0 | 0 | 0 | 26 | 6 | 0 |
| 34 | Communication Equipment | 397 | 56 DISTLABOR-D | 0 | 0 | 0 | 2 | 1 | 0 |
| 35 | Miscellaneous Equipment | 398 | 2. DISTLABOR-D | 0 | 0 | 0 | 1 | 0 | 0 |
| 36 | Subtotal- GENERAL PLANT | 389-399 | 3,771 | 0 | 0 | 0 | 156 | 38 | 0 |
| 37 | TOTAL UTILITY PLANT | | 684,326 | | | 10 | 27,437 | 11,875 | |
| II. DEPRECIATION RESERVE | | | | | | | | | |
| 38 | Intangible Plant | 108 | 1,696 DISTPT-D | 0 | 0 | 0 | 68 | 30 | 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 | 170,535 Excess Demand | 0 | 0 | 0 | 7,510 | 0 | 0 |
| 43 | Mains- Direct Assignment | 108 | 1,339 TSI Direct | 0 | 0 | 0 | 0 | 1,339 | 0 |
| 44 | Mains- Joint | 108 | 791 Peaks NCP | 0 | 0 | 2 | 38 | 27 | 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 | 24,923 DISTPT-DxMSM | 0 | 0 | 0 | 228 | 2,026 | 0 |
| 48 | Distr Other- Direct | 108 | 1,726 TSI_Direct | 0 | 0 | 0 | 0 | 1,726 | 0 |
| 49 | General Plant | 108 | DISTLABOR-D | 0 | 0 | 0 | 4__~5 | 1.~1 | 0 |
| 50 | TOTAL - DEPRECIATION RESERVE | 108 | 202,091 | 0 | 0 | 3 | 7,888 | 5,158 | 0 |
| III. OTHER RATE BASE ITEMS | | | | | | | | | |
| 51 | Gas Storage Inventory | | 0 None | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | Materials & Supplies | | 64 DISTPT-D | 0 | 0 | 0 | 3 | 1 | 0 |
| 53 | Accum Deferred Income Taxes | | (78,580) DISTPT-D | (0) | (0) | (1) | (3,150) | (1,367) | (0) |
| 54 | Customer Deposits | | 0 None | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | Common Plant | | 19,936 DISTLABOR-D | 0 | 0 | 0 | 825 | 200 | 0 |
| 56 | Customer Advances for Construction | | 0 None | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | Total - OTHER RATE BASE ITEMS | | (58,580) | (0) | (0) | (1) | (2,322) | (1,165) | (0) |
| 58 | IV. TOTAL RATE BASE Excl. Working Cap. | | 423,655 | 0 | 1 | 7 | 17,226 | 5,552 | 0 |
| 59 | Working Capital | 131 | 5,373 DISTPT-D | 0 | 0 | 0 | 215 | 93 | 0 |
| 60 | V. TOTAL RATE BASE | | 429,029 | | | | 17,442 | 5,645 | |

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

| Account | Account | DISTRIBUTION DEMAND | DOLLARS | ALLOCATOR | DISTRIBUTION DEMAND Class Allocation | | | | | J |
|---|----------------|---------------------|----------------|-----------|--------------------------------------|------------------|-----------------|--------------|------------------------|---|
| | | | | | Residential Rate GR / CA-P | Small CI Rate GC | Outdoor Rate OL | Large Rate L | Mtr Veh Firm Rate MV-F | |
| Description | Code | Dollars | | | | | | | | |
| 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 | 0 | None | | | | | | | |
| 63 Subtotal - O&M Accounts 701-716 | 710-716 | 0 | | | | 0 | 0 | | | |
| 64 Maint. of Structure & Improvements | 741 | 0 | None | | | 0 | 0 | | | |
| 65 Maint Production Equipment | 743 | 0 | None | | | | 0 | | | |
| 66 Subtotal - O&M Accounts 717-742 | 717-742 | 0 | None | | | | | | | |
| 67 Subtotal- Manufactured Gas Production | 710-742 | 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 | Gas Deliveries | | 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 | | | | | | | |
| 75 Subtotal- PRODUCTION EXPENSES | 710-813 | 0 | | | 0 | 0 | 0 | 0 | 0 | |
| B. NATURAL GAS STORAGE EXPENSES | | | | | | | | | | |
| 76 LNG Operating Exp Admin | 840 | 0 | None | | 0 | 0 | 0 | 0 | 0 | |
| 77 Training | 841 | | None | | | | 0 | | | |
| 78 Subtotal - O&M Accounts 840-841 | 840-841 | | | | | | 0 | | | |
| 79 Maintenance Exp- Admin | 843 | | None | | | | 0 | | | |
| 80 Operating Exp- Admin | 850 | | None | | | | 0 | | | |
| 81 Subtotal - Maint. Accounts 843.1-850 | 843.1-850 | | | | | | 0 | | | |
| 82 Subtotal - NATURAL GAS STORAGE | 840-850 | | | | | | 0 | | | |
| 83 C. TRANSMISSION EXPENSES | 856-863 | 0 | None | | 0 | 0 | 0 | 0 | 0 | |

DISTRIBUTION DEMAND Class Allocation

Interruptible Temperature Trans Firm Trans Inter City Gate

| Account | Account | DISTRIBUTION DEMAND | | Mtr Veh Inter | Rate MV-I | Rate IS | Rate TCS | Rate TS-F | Rate TS-I | Rate CGS |
|---|-----------|---------------------|----------------|---------------|-----------|---------|----------|-----------|-----------|----------|
| | | Dollars | Allocator | | | | | | | |
| I. OPERATION & MAINTENANCE EXPENSE | | | | | | | | | | |
| 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 |
| 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 | | Gas Deliveries | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 Subtotal - O&M Accounts 840-841 | 840-841 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 Maintenance Exp- Admin | 843 | | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 Operating Exp-Admin | 850 | | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 Subtotal - Maint. Accounts 843.1-850 | 843.1-850 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82 Subtotal - NATURAL GAS STORAGE | 840-850 | | | 0 | 0 | 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 | Account | DISTRIBUTION DEMAND | | DISTRIBUTION 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 | |
| D. DISTRIBUTION EXPENSES | | | | | | | | | |
| 84 Operation Supv & Engineering | 870 | 33 | DISTPT-D | 21 | 10 | 0 | 0 | 0 | 0 |
| 85 Mains and Services Expenses | 874 | 3,605 | DISTMAIN-D | 2,282 | 1,125 | 0 | 4 | 0 | 0 |
| 86 Natural Gas Oper Exp | 875 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 87 Meas & Reg Exp- City Gate Stations | 877 | -3 | Peak_Sendout | 2 | 1 | 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 | 1,791 | DISTPT-D | 1,129 | 557 | 0 | 2 | 0 | 0 |
| 91 Maint. Supervision & Engineering | 885 | 5 | DISTPT-D | 3 | 2 | 0 | 0 | 0 | 0 |
| 92 Maint. of Mains | 887 | 9,261 | DISTMAIN-D | 5,863 | 2,890 | 0 | 11 | 0 | 0 |
| 93 Maint. of Meas. & Reg. Station Exp.-Gen. | 889 | 724 | Peak_Sendout | 484 | 239 | 0 | 1 | 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 | 467 | DISTPT-D | 294 | 145 | 0 | 1 | 0 | 0 |
| 97 Subtotal- DISTRIBUTION EXPENSES | 870-893 | | | ~ | 4,968 | 0 | 1-9 | 0 | 0 |
| 98 Total - OPERATION & MAINTENANCE EXP. | | | | 10 079 | 4,968 | 0 | 1.-9 | 0 | 0 |
| II. CUSTOMER ACCOUNTS EXPENSES | | | | | | | | | |
| 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 | f! | f! | f! | | | |
| 106 Total - CUSTOMER ACCOUNTS EXPENSES | | 0 | | 0 | 0 | 0 | 0 | 0 | 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. | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |

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

DISTRIBUTION DEMAND Class Allocation

| Account Description | Account Code | DISTRIBUTION DEMAND | | Mtr Veh Inter | Interruptible | Temperature | Trans Firm | Trans Inter | City Gate |
|---|--------------|---------------------|--------------|---------------|---------------|-------------|------------|-------------|-----------|
| | | Dollars | Allocator | | | | | | |
| D. DISTRIBUTION EXPENSES | | | | | | | | | |
| 84 Operation Supv & Engineering | 870 | 33 | DISTPT-D | 0 | 0 | 0 | 1 | 1 | 0 |
| 85 Mains and Services Expenses | 874 | 3,605 | DISTMAIN-D | 0 | 0 | 0 | 157 | 36 | 0 |
| 86 Natural Gas Oper Exp | 875 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 87 Meas & Reg Exp- City Gate Stations | 877 | 3 | Peak_Sendout | 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 | 1,791 | DISTPT-D | 0 | 0 | 0 | 72 | 31 | 0 |
| 91 Maint. Supervision & Engineering | 885 | 5 | DISTPT-D | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 Maint. of Mains | 887 | 9,261 | DISTMAIN-D | 0 | 0 | 0 | 404 | 94 | 0 |
| 93 Maint. of Meas. & Reg. Station Exp.-Gen. | 889 | 724 | Peak Sendout | 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 | 46 | DISTPT-D | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 Subtotal- DISTRIBUTION EXPENSES | 870-893 | | | 0 | 0 | 0 | 65,___~3 | 170 | 0 |
| 98 Total - OPERATION & MAINTENANCE EXP. | | | | 0 | 0 | 0 | 653, | 170 | 0 |
| II. CUSTOMER ACCOUNTS EXPENSES | | | | | | | | | |
| 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 |
| 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. | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Account | Account | DISTRIBUTION DEMAND | | DISTRIBUTION 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 | |
| IV. ADMINISTRATIVE & GENERAL EXP. | | | | | | | | | |
| A. Labor-Related: | | | | | | | | | |
| 114 | Administrative & General Salaries | 920 | 2,970 | DISTLABOR-D | 1,885 | 929 | 0 | 4 | 0 |
| 115 | Office Supplies & Expenses | 921 | 139 | DISTLABOR-D | 88 | 44 | 0 | 0 | 0 |
| 116 | Administrative Expenses Transferred | 922 | (515) | D ISTLABOR-D | (327) | (161) | (0) | (1) | (0) |
| 117 | Outside Services Employed | 923 | 4,141 | DISTLABOR-D | 2,628 | 1,295 | 0 | 5 | 0 |
| 118 | Injuries & Damages | 925 | 487 | DISTLABOR-D | 309 | 152 | 0 | 1 | 0 |
| 119 | Employee Pensions and Benefits | 926 | 3,812 | DISTLABOR-D | 2,419 | 1,192 | 0 | 5 | 0 |
| 120 | Subtotal - O&M Accounts 920-923, 926 | | 11,033 | | 7,002 | 3,451 | 0 | 13 | 0 |
| B. Other-Related: | | | | | | | | | |
| 121 | Property Insurance | 924 | 38 | DISTPT-D | 24 | 12 | 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 | | 38 | | 24 | 12 | 0 | 0 | 0 |
| 128 | Total - ADMINISTRATIVE & GENERAL EXP. | | 11,071 | | 7,025 | 3,463 | | 13 | |
| 129 | TOTAL OPER EXP Excl Depr, Tax, Gas Supply | | 26,960 | | 17,105 | 8,430 | | 32 | |
| VI. DEPRECIATION EXPENSE | | | | | | | | | |
| 130 | Intangible Plant | | 112 | DISTPT-D | 71 | 35 | 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 | | 8,644 | Excess Demand | 5,528 | 2,725 | 0 | 10 | 0 |
| 135 | Mains- Direct | | 83 | TSI Direct | 0 | 0 | 0 | 0 | 0 |
| 136 | Mains- Joint | | 41 | Peaks NCP | 25 | 12 | 0 | 0 | 0 |
| 137 | Services | | 0 | None | 0 | 0 | 0 | 0 | 0 |
| 138 | Meters | | 0 | None | 0 | 0 | 0 | 0 | 0 |
| 139 | Distr Other | | 1,342 | DISTPT-DxMSM | 817 | 403 | 0 | 2 | 0 |
| 140 | Distr Other- Direct | | 119 | TSI Direct | 0 | 0 | 0 | 0 | 0 |
| 141 | General Plant | | 130 | DISTLABOR-D | 83 | 41 | 0 | 0 | 0 |
| 142 | Common Plant Depreciation | | 1,949 | DISTLABOR-D | 1,237 | 609 | 0 | 2 | 0 |
| 143 | Normalized MGP Expenditures | | 5,551 | Gas_Sales_Firm | | | | | |
| 144 | Total- DEPRECIATION EXPENSE | 403 | 17,971 | | 11,468 | 5,656 | 0 | 24 | 3 |

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

| Account | Account | DISTRIBUTION DEMAND | Mtr Veh Inter | DISTRIBUTION DEMAND Class Allocation | | | | | |
|---|---------|---------------------|----------------|--------------------------------------|---------|----------|-----------|-----------|----------|
| | | | | Rate MV-I | Rate IS | Rate TCS | Rate TS-F | Rate TS-I | Rate CGS |
| IV. ADMINISTRATIVE & GENERAL EXP. | | | | | | | | | |
| A. Labor-Related: | | | | | | | | | |
| 114 Administrative & General Salaries | 920 | 2,970 | DISTLABOR-D | 0 | 0 | 0 | 123 | 30 | 0 |
| 115 Office Supplies & Expenses | 921 | 139 | DISTLABOR-D | 0 | 0 | 0 | 6 | 1 | 0 |
| 116 Administrative Expenses Transferred | 922 | (515) | DISTLABOR-D | (0) | (0) | (0) | (21) | (5) | (0) |
| 117 Outside Services Employed | 923 | 4,141 | DISTLABOR-D | 0 | 0 | 0 | 171 | 42 | 0 |
| 118 Injuries & Damages | 925 | 487 | DISTLABOR-D | 0 | 0 | 0 | 20 | 5 | 0 |
| 119 Employee Pensions and Benefits | 926 | | DISTLABOR-D | 0 | 0 | 0 | 15.-8 | 3._~8 | 0 |
| 120 Subtotal - O&M Accounts 920-923, 926 | | 11,033 | | 0 | 0 | 0 | 457 | 111 | 0 |
| B. Other-Related: | | | | | | | | | |
| 121 Property Insurance | 924 | 38 | DISTPT-D | 0 | 0 | 0 | 2 | 1 | 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 | | 38 | | 0 | 0 | 0 | 2 | 1 | 0 |
| 128 Total - ADMINISTRATIVE & GENERAL EXP. | | 11,071 | | | | | 458 | 112 | |
| 129 TOTAL OPER EXP Excl Depr, Tax, Gas Supply | | 26,960 | | | | | 1,111 | 281 | |
| VI. DEPRECIATION EXPENSE | | | | | | | | | |
| 130 Intangible Plant | | 112 | DISTPT-D | 0 | 0 | 0 | 4 | 2 | 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 | | 8,644 | Excess Demand | 0 | 0 | 0 | 381 | 0 | 0 |
| 135 Mains- Direct | | 83 | TSI Direct | 0 | 0 | 0 | 0 | 83 | 0 |
| 136 Mains- Joint | | 41 | Peaks NCP | 0 | 0 | 0 | 2 | 1 | 0 |
| 137 Services | | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 138 Meters | | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 139 Distr Other | | 1,342 | DISTPT-DxMSM | 0 | 0 | 0 | 12 | 109 | 0 |
| 140 Distr Other- Direct | | 119 | TSI Direct | 0 | 0 | 0 | 0 | 119 | 0 |
| 141 General Plant | | 130 | DISTLABOR-D | 0 | 0 | 0 | 5 | 1 | 0 |
| 142 Common Plant Depreciation | | 1,949 | DISTLABOR-D | 0 | 0 | 0 | 81 | 20 | 0 |
| 143 Normalized MGP Expenditures | | 5,551 | Gas_Sales_Firm | | | | | | |
| 144 Total - DEPRECIATION EXPENSE | 403 | 17,971 | | 0 | 0 | 0 | 485 | 335 | 0 |

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

| Account | Account | DISTRIBUTION DEMAND | | DISTRIBUTION 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 | |
| VII. TAXES OTHER THAN INCOME TAXES | | | | | | | | | |
| 145 | PURTA | 577 | DISTPT-D | 364 | 179 | 0 | 1 | 0 | |
| 146 | Capital stock | 274 | RATEBASE | 184 | 72 | 0 | 0 | 0 | |
| 147 | Payroll related | 976 | D ISTLABOR-D | 619 | 305 | 0 | 1 | 0 | |
| 148 | Real estate | 389 | D ISTPT-D | 245 | 121 | 0 | 0 | 0 | |
| 149 | Miscellaneous | 13 | D ISTPT-D | 8-7 | 4-3 | 0 | 0 | 0 | |
| 150 | Subtotal- Taxes Other Than Income Taxes | 408 | | 2,355 | 1,500 | 721 | 0 | 3 | 0 |
| B. Franchise and Revenue Taxes | | | | | | | | | |
| 151 | Gross Receipts Tax | | None | 0 | 0 | 0 | 0 | 0 | |
| 152 | Subtotal- Franchise and Gross Receipts Tax | | | 0 | 0 | 0 | 0 | 0 | |
| C. Income Tax Expense | | | | | | | | | |
| 153 | State Income Tax expense | (662) | PreTax-Dist-D | (422) | (139) | (0) | 0 | (0) | |
| 154 | Federal Income Tax expense | 2,190 | PreTax-Dist-D | 1,394 | 45~9 | 0 | (1) | 1 | |
| 155 | Subtotal- Income tax expense | 1,528 | | 97-2 | 32~0 | 0 | 0~) | 0 | |
| 156 | Total- TAX EXPENSE | 3,882 | | 2,472 | 1,041 | 0 | 2 | 0 | |
| 157 | TOTAL EXPENSES | 48,814 | | 31,045 | 15,126 | | 58 | | |
| V. REVENUES at Present Rates | | | | | | | | | |
| 158 | Distribution Revenue | 480-483 | Dist_Rev | 69,099 | 43,958 | 19,375 | 0 | 52 | 10 |
| 159 | PGC Revenue | 480-483PGC | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | Company Portion- Off System Margin | 480-4831nt | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 161 | Finance Chges- Unpaid Gas Accts | 487 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Misc Service Discounts | 488 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 163 | Transport Gas for Others | 489 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | Revenue Adjustments | 495 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | Subtotal Gas Revenues, net | | | 69,099 | 43,958 | 19,375 | 0 | 52 | 10 |
| 166 | Total Revenue | | | 69,099 | 43,958 | 19,375 | | 52 | 10 |
| 167 | Total Expenses | | | 48,814 | 31,045 | 15,126 | 0 | 58 | 4 |
| 168 | NET INCOME at Present Rates | | | 20,285 | 12,913 | 4,248 | 0 | (6) | 6 |

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

| Account | Description | Account Code | DISTRIBUTION DEMAND | | DISTRIBUTION DEMAND Class Allocation | | | | | |
|---|--|--------------|---------------------|---------------|--------------------------------------|---------|----------|-----------|-----------|----------|
| | | | Dollars | Allocator | Rate MV-I | Rate IS | Rate TCS | Rate TS-F | Rate TS-I | Rate CGS |
| VII. TAXES OTHER THAN INCOME TAXES | | | | | | | | | | |
| 145 | PURTA | | 577 | DISTPT-D | 0 | 0 | 0 | 23 | 10 | 0 |
| 146 | Capital stock | | 274 | RATEBASE | 0 | 0 | 1 | 7 | 9 | 0 |
| 147 | Payroll related | | 976 | DISTLABOR-D | 0 | 0 | 0 | 40 | 10 | 0 |
| 148 | Real estate | | 389 | DISTPT-D | 0 | 0 | 0 | 16 | 7 | 0 |
| 149 | Miscellaneous | | 138 | DISTPT-D | | | | | | |
| 150 | Subtotal- Taxes Other Than Income Taxes | 408 | 2,355 | | 0 | 0 | 1 | 92 | 38 | 0 |
| B. Franchise and Revenue Taxes | | | | | | | | | | |
| 151 | Gross Receipts Tax | | 0 | None | 0 | | | | | |
| 152 | Subtotal- Franchise and Gross Receipts Tax | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| C. Income Tax Expense | | | | | | | | | | |
| 153 | State Income Tax expense | | (662) | PreTax-Dist-D | (0) | 0 | (23) | (6) | (73) | (0) |
| 154 | Federal Income Tax expense | | 2,190 | PreTax-Dist-D | 0 | (0) | 76 | 20 | 242 | 0 |
| 155 | Subtotal- Income tax expense | | 1,528 | | 0 | 0 | 53 | 14 | 169 | 0 |
| 156 | Total- TAX EXPENSE | | 3,882 | | 0 | 0 | 54 | 106 | 207 | 0 |
| 157 | TOTALEXPENSES | | 48,814 | | | | 54 | 1,703 | 823 | |
| V. REVENUES at Present Rates | | | | | | | | | | |
| 158 | Distribution Revenue | 480-483 | 69,099 | Dist Rev | 2 | 0 | 756 | 1,886 | 3,061 | 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 | | None | | | 0 | 0 | 0 | 0 |
| 165 | Subtotal Gas Revenues, net | | 69,099 | | 2 | 0 | 756 | 1,886 | 3,061 | 0 |
| 166 | Total Revenue | | 69,099 | | | | 756 | 1,886 | 3,061 | |
| 167 | Total Expenses | | 48,814 | | 0 | 0 | 54 | 1,703 | 823 | 0 |
| 168 | NET INCOME at Present Rates | | 20,285 | | 2 | (0) | 701 | 183 | 2,238 | 0 |

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

| Account | Account | DISTRIBUTION DEMAND | Dollars | Allocator | DISTRIBUTION DEMAND Class Allocation | | | | | I |
|-----------------------------|---|---------------------|---------|-----------|--------------------------------------|------------------|-----------------|--------------|------------------------|---|
| | | | | | Residential Rate GR / CAP | Small CI Rate GC | Outdoor Rate OL | Large Rate L | Mtr Veh Firm Rate MV-F | |
| SUMMARY | | | | | | | | | | |
| 169 | Gas revenues | | 69,099 | | 43,958 | 19,375 | 0 | 52 | 10 | |
| 170 | Operating expenses | | 26,960 | | 17,105 | 8,430 | 0 | 32 | 0 | |
| 171 | Depreciation Expense | | 17,971 | | 11,468 | 5,656 | 0 | 24 | 3 | |
| 172 | Taxes other than Income, GRT | | | | 1,500 | 721 | ~ | ~ | | |
| 173 | Total Other Expenses | | 47,286 | | 30,073 | 14,807 | 0 | 58 | | |
| 174 | Income tax expense | | 1,528 | | 972 | 320 | 0 | (0) | 0 | |
| 175 | Gross receipts tax expense | | | | f! | f! | f! | f! | f! | |
| 176 | Total expenses | | 48,814 | | 31,045 | 15,126 | 0 | 58 | 4 | |
| 177 | NET INCOME at Present Rates | | 20,285 | | 12,913 | 4,248 | 0 | (6) | | |
| 178 | Total Rate Base | | 429,029 | | 271,576 | 133,851 | 0 | 507 | 0 | |
| REVENUE REQUIREMENTS | | | | | | | | | | |
| 180 | Target ROR Using Target for System | | 8.87% | | 8.87% | 8.87% | 8.87% | 8.87% | 8.87% | |
| 181 | Rate Base | | 429,029 | | 271,576 | 133,851 | 0 | 507 | | |
| 182 | Operating expenses | | 26,960 | | 17,105 | 8,430 | 0 | 32 | 0 | |
| 183 | Depreciation expense | | 17,971 | | 11,468 | 5,656 | 0 | 24 | 3 | |
| 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 | | | | 1,500 | 721 | ~ | ~ | ~ | |
| 187 | Operating expenses to recover | | 47,286 | | 30,073 | 14,807 | 0 | 58 | 3 | |
| 188 | Target Return on Rate Base- After taxes | | 38,055 | | 24,089 | 11,873 | 0 | 45 | | |
| 189 | Income taxes to recover | | 16,849 | 44.3% | 10,665 | 5,257 | 0 | 20 | 0 | |
| 190 | Subtotal- Rev Req before GRT | | 102,190 | | 64,827 | 31,936 | 0 | 123 | 3 | |
| 191 | GRT needed | | 0 | | 0 | 0 | 0 | 0 | 0 | |
| 192 | TOTAL REVENUE REQUIREMENT | | 102,190 | | 64,827 | 31,936 | <u>0</u> | 123 | 3 | |

| Account | Account | DISTRIBUTION DEMAND | DISTRIBUTION DEMAND Class Allocation | | | | | | | | |
|---|---------|---------------------|--------------------------------------|-----------|---------------|---------------|-------------|---------------|--------------|-----------|--|
| | | | Dollars | Allocator | Mtr Veh Inter | Interruptible | Temperature | Trans Firm | Trans Inter | City Gate | |
| Description | Code | | | | Rate MV-I | Rate IS | Rate TCS | Rate TS-F | Rate TS-I | Rate CGS | |
| SUMMARY | | | | | | | | | | | |
| 169 Gas revenues | | | 69,099 | | | | 756 | 1,886 | 3,061 | 0 | |
| 170 Operating expenses | | | 26,960 | | 0 | 0 | 0 | 1,111 | 281 | 0 | |
| 171 Depreciation Expense | | | 17,971 | | 0 | 0 | 0 | 485 | 335 | 0 | |
| 172 Taxes other than Income, GRT | | | 2,355 | | 0 | 0 | 1 | 9-2 | 3-~8 | 0 | |
| 173 Total Other Expenses | | | 47,286 | | 0 | 0 | 2 | 1,689 | 654 | 0 | |
| 174 Income tax expense | | | 1,528 | | 0 | (0) | 53 | 14 | 169 | 0 | |
| 175 Gross receipts tax expense | | | | | 0 | 0 | 0 | 0 | 0 | | |
| 176 Total expenses | | | 48,814 | | 0 | 0 | 54 | 1,703 | 823 | | |
| 177 NET INCOME at Present Rates | | | 20,285 | | | (0) | 701 | 183 | 2,238 | | |
| 178 Total Rate Base | | | 429,029 | | | | 7 | 17,442 | 5,645 | | |
| REVENUE REQUIREMENTS | | | | | | | | | | | |
| 180 Target ROR | | | 8.87% | | 8.87% | 8.87% | 8.87% | 8.87% | 8.87% | 8.87% | |
| Using Target for System | | | | | | | | | | | |
| 181 Rate Base | | | 429,029 | | | | | 17,442 | 5,645 | | |
| 182 Operating expenses | | | 26,960 | | 0 | 0 | 0 | 1,111 | 281 | 0 | |
| 183 Depreciation expense | | | 17,971 | | 0 | 0 | 0 | 485 | 335 | 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 | | | | | | 0 | 1 | 92 | 38 | 0 | |
| 187 Operating expenses to recover | | | 47,286 | | 0 | 0 | 2 | 1,689 | 654 | 0 | |
| 188 Target Return on Rate Base- After taxes | | | 38,055 | | | | | 1,547 | 501 | | |
| 189 Income taxes to recover | | 44.3% | 16,849 | | 0 | 0 | 0 | 685 | 222 | 0 | |
| 190 Subtotal- Rev Req before GRT | | | 102,190 | | 0 | 0 | 2 | 3,921 | 1,377 | 0 | |
| 191 GRT needed | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 192 TOTAL REVENUE REQUIREMENT | | | 102,190 | | 0 | 0 | 2 | 3,921 | 1,377 | 0 | |