

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

| Account | Description | Account Code | DISTRIBUTION CUSTOMER | DOLLARS | ALLOCATOR | DISTRIBUTION CUSTOMER Class Allocation | | | | | J |
|--------------------------------|--|--------------|-----------------------|---------|----------------|--|------------------|-----------------|--------------|------------------------|---|
| | | | | | | 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 | | 1,313 | DISTPT-C | 1.094 | 21-4 | ~ | ~ | ~ | |
| 2 | Subtotal- INTANGIBLE PLANT | 301-303 | | 1,313 | None | 1,094 | 214 | 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 | | 0 | None | 0 | 0 | 0 | 0 | 0 | |
| 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 | |
| 8 | Gas Holders | 362 | | 0 | None | 0 | 0 | 0 | 0 | 0 | |
| 9 | Purification Equipment | 363 | | 0 | None | 0 | 0 | 0 | 0 | 0 | |
| 10 | Liquification Equipment | 364 | | 0 | None | 0 | 0 | 0 | 0 | 0 | |
| 11 | Other Equipment | 368 | | 0 | None | 0 | 0 | 0 | 0 | 0 | |
| 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 | Cust_Avg | 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 | | 499,886 | Service Invest | 416,676 | 81,557 | 2 | 4 | 8 | |
| 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 | | 499,886 | | 416,676 | 81,557 | 2 | 4 | 8 | |

| Account Description | Account Code | DISTRIBUTION CUSTOMER | | DISTRIBUTION CUSTOMER Class Allocation | | | | | | J |
|---|--------------|-----------------------|----------------|--|-----------------------|----------------------|----------------------|-----------------------|--------------------|---|
| | | 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 | |
| I. GAS PLANT IN SERVICE | | | | | | | | | | |
| 1 A. INTANGIBLE PLANT | 301 | | DISTPT-C | 0 | 0 | | | | | 0 |
| 2 Subtotal- INTANGIBLE PLANT | 301-303 | 1,313 | None | 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 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 SNG Plant | 320 | | None | | | | 0 | 0 | | |
| 6 Subtotal- PRODUCTION PLANT | 304-338 | | | | | 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 Liquification 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 | 0 | None | | | | | 0 | | |
| 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 | Cust_Avg | 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 | 499,886 | Service Invest | 34 | 2 | 501 | 591 | 508 | | 4 |
| 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 | 0 | | | | | | |
| 28 Subtotal- DISTRIBUTION PLANT | 374-387 | 499,886 | | 34 | 2 | 501 | 591 | 508 | | 4 |

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

| Account Description | Account Code | DISTRIBUTION CUSTOMER | | DISTRIBUTION CUSTOMER 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 | 592 | DISTLABOR-C | 488 | 90 | 0 | 0 | 0 | 1 | |
| 31 Office Furniture and Equipment | 391 | 3 | DISTLABOR-C | 2 | 0 | 0 | 0 | 0 | 0 | |
| 32 Tools, Shop and Garage Equipment | 394 | 352 | DISTLABOR-C | 290 | 54 | 0 | 0 | 0 | 0 | |
| 33 Power Operated Equipment | 396 | 193 | DISTLABOR-C | 159 | 29 | 0 | 0 | 0 | 0 | |
| 34 Communication Equipment | 397 | 17 | DISTLABOR-C | 14 | 3 | 0 | 0 | 0 | 0 | |
| 35 Miscellaneous Equipment | 398 | 6 | DISTLABOR-C | | | | | | | |
| 36 Subtotal - GENERAL PLANT | 389-399 | 1,164 | | 958 | 178 | 0 | 0 | 0 | 1 | |
| 37 TOTAL UTILITY PLANT | | 502,363 | | 418,729 | 81,948 | | | | | |
| II. DEPRECIATION RESERVE | | | | | | | | | | |
| 38 Intangible Plant | 108 | 1,249 | DISTPT-C | 1,041 | 204 | 0 | 0 | 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 | 0 | Cust_Avg | 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 | 166,862 | Service_Invest | 139,087 | 27,224 | 1 | 1 | 3 | 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 | 33,~ | DISTLABOR-C | 27,~5 | 51 | ~ | 0 | 0 | 0 | |
| 50 TOTAL - DEPRECIATION RESERVE | 108 | 168,445 | | 140,402 | 27,478 | 1 | 1 | 3 | 0 | |
| III. OTHER RATE BASE ITEMS | | | | | | | | | | |
| 51 Gas Storage Inventory | | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | |
| 52 Materials & Supplies | | 47 | DISTPT-C | 39 | 8 | 0 | 0 | 0 | 0 | |
| 53 Accum Deferred Income Taxes | | (57,871) | DISTPT-C | (48,238) | (9,442) | (0) | (0) | (1) | 0 | |
| 54 Customer Deposits | | (11,256) | Deposits | (6,688) | (4,467) | 0 | (5) | 0 | 0 | |
| 55 Common Plant | | 6,152 | DISTLABOR-C | 5,064 | 939 | 0 | 0 | 5 | 0 | |
| 56 Customer Advances for Construction | | ~ | Advances | | | | | | | |
| 57 Total - OTHER RATE BASE ITEMS | | (64,825) | | (51,210) | (13,316) | (0) | (16) | 0 | 0 | |
| 58 IV. TOTAL RATE BASE Excl. Working Cap. | | 269,093 | | 227,116 | 41,154 | 1 | (13) | 6 | 0 | |
| 59 Working Capital | 131 | 3,957 | DISTPT-C | 3,299 | 646 | | 0 | 0 | 0 | |
| 60 V. TOTAL RATE BASE | | <u>273,051</u> | | <u>230,415</u> | <u>41,799</u> | <u>1</u> | <u>(13)</u> | <u>6</u> | <u>0</u> | |

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

DISTRIBUTION CUSTOMER Class Allocation

| Account | Account | DISTRIBUTION CUSTOMER | | Mtr Veh Inter | Interruptible | Temperature | Trans Firm | Trans Inter | City Gate |
|--|---------|-----------------------|---------------|---------------|---------------|--------------|------------|-------------|-----------|
| Description | Code | Dollars | Allocator | Rate MV-I | Rate IS | Rate TCS | Rate TS-F | Rate TS-I | Rate CGS |
| F. GENERAL PLANT | | | | | | | | | |
| 29 Land and Land Rights | 389 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 Structures and Improvements | 390 | 592 | DISTLABOR-C | 0 | 0 | 1 | 3 | 10 | 0 |
| 31 Office Furniture and Equipment | 391 | 3 | DISTLABOR-C | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 Tools, Shop and Garage Equipment | 394 | 352 | DISTLABOR-C | 0 | 0 | 1 | 2 | 6 | 0 |
| 33 Power Operated Equipment | 396 | 193 | DISTLABOR-C | 0 | 0 | 0 | 1 | 3 | 0 |
| 34 Communication Equipment | 397 | 17 | DISTLABOR-C | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 Miscellaneous Equipment | 398 | | DISTLABOR-C | | 0 | 0 | 0 | 0 | 0 |
| 36 Subtotal - GENERAL PLANT | 389-399 | 1,164 | | 0 | 0 | 2 | 6 | 20 | 0 |
| 37 TOTAL UTILITY PLANT | | 502,363 | | 34 | | 504 | 599 | 529 | |
| II. DEPRECIATION RESERVE | | | | | | | | | |
| 38 Intangible Plant | 108 | 1,249 | DISTPT-C | 0 | 0 | 1 | 1 | 1 | 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 | Cust_Avg | 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 | 166,862 | Sewice Invest | 11 | 1 | 167 | 197 | 170 | 1 |
| 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 | 333 | DISTLABOR-C | ~ | ~ | ~ | ~ | ~ | ~ |
| 50 TOTAL - DEPRECIATION RESERVE | 108 | 168,445 | | 11 | 1 | 169 | 201 | 176 | 1 |
| III. OTHER RATE BASE ITEMS | | | | | | | | | |
| 51 Gas Storage Inventory | | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 Materials & Supplies | | 47 | DISTPT-C | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 Accum Deferred Income Taxes | | (57,871) | DISTPT-C | (4) | (0) | (58) | (68) | (59) | (0) |
| 54 Customer Deposits | | (11,256) | Deposits | 0 | 0 | 0 | (36) | (59) | 0 |
| 55 Common Plant | | 6,152 | DISTLABOR-C | 1 | 1 | 9 | 30 | 103 | 0 |
| 56 Customer Advances for Construction | | | Advances | (0~) | (3) | 0 | (52~) | (85) | 0 |
| 57 Total - OTHER RATE BASE ITEMS | | (64,825) | | (4) | (2) | (49) | (128) | (99) | (0) |
| 58 IV. TOTAL RATE BASE Excl. Working Cap. | | 269,093 | | 1~9 | 1~ | 28(5) | 270 | 253 | 2 |
| 59 Working Capital | 131 | 3,957 | DISTPT-C | 0 | 0 | 4 | 5 | 4 | 0 |
| 60 V. TOTAL RATE BASE | | 273,051 | | 19 | (1) | 290 | 275 | 257 | 2 |

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

| Account Description | Account Code | DISTRIBUTION CUSTOMER Dollars | ALLOCATOR | DISTRIBUTION CUSTOMER 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 | 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 | | Gas Repo~ | 0 | 0 | 0 | 0 | 0 | |
| 70 Other Natural Gas Purchases | 805 | | None | 0 | 0 | 0 | 0 | 0 | |
| 71 Natural Gas Oper Expenses | 807 | | None | 0 | 0 | 0 | 0 | 0 | |
| 72 Natural Gas W/D from Storage | 808 | | None | 0 | 0 | 0 | 0 | 0 | |
| 73 Gas Used for Other Util Operations | 812 | | None | 0 | 0 | 0 | 0 | 0 | |
| 74 LNG Operating Expenses | 813 | | None | 0 | 0 | 0 | 0 | 0 | |
| 75 Subtotal- PRODUCTION EXPENSES | 710-813 | | | 0 | 0 | 0 | 0 | 0 | |
| B. NATURAL GAS STORAGE EXPENSES | | | | | | | | | |
| 76 LNG Operating Exp Admin | 840 | | None | 0 | 0 | 0 | 0 | 0 | |
| 77 Training | 841 | | None | | | | | | |
| 78 Subtotal - O&M Accounts 840-841 | 840-841 | | | | 0 | 0 | | | |
| 79 Maintenance Exp- Admin | 843 | | None | | 0 | 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 | 0 | | | |
| 83 C. TRANSMISSION EXPENSES | 856-863 | 0 | None | 0 | 0 | 0 | 0 | 0 | |

| Account Description | Account Code | DISTRIBUTION CUSTOMER Dollars | ALLOCATOR | DISTRIBUTION 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 | |
| I. OPERATION & MAINTENANCE EXPENSE | | | | | | | | | |
| A. PRODUCTION EXPENSES | | | | | | | | | |
| 1, Manufactured Gas Production | | | | | | | | | |
| 61 Operations Labor | 701 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 LNG Expense | 717 | 0 | None | | | | | | |
| 63 Subtotal - O&M Accounts 701-716 | 710-716 | 0 | | 0 | 0 | 0 | 0 | | |
| 64 Maint. of Structure & Improvements | 741 | 0 | None | 0 | 0 | 0 | 0 | | |
| 65 Maint Production Equipment | 743 | 0 | None | | | | | | |
| 66 Subtotal - O&M Accounts 717-742 | 717-742 | 0 | None | | | | | | |
| 67 Subtotal- Manufactured Gas Production | 710-742 | 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 |
| 70 Other Natural Gas Purchases | 805 | | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 Natural Gas Oper Expenses | 807 | | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 Natural Gas W/D from Storage | 808 | | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 73 Gas Used for Other Util Operations | 812 | | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 LNG Operating Expenses | 813 | | None | | | | | | |
| 75 Subtotal - PRODUCTION EXPENSES | 710-813 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| B. NATURAL GAS STORAGE EXPENSES | | | | | | | | | |
| 76 LNG Operating Exp Admin | 840 | | None | 0 | 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 | 0 |

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

| Account Description | Account Code | DISTRIBUTION CUSTOMER | | DISTRIBUTION CUSTOMER 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 | 24 | DISTPT-C | 20 | 4 | 0 | 0 | 0 | 0 |
| 85 Mains and Services Expenses | 874 | 2,971 | TMAIN-SERVICI | 2,477 | 485 | 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 | 1,319 | DISTPT-C | 1,099 | 215 | 0 | 0 | 0 | 0 |
| 91 Maint. Supervision & Engineering | 885 | 4 | DISTPT-C | 3 | 1 | 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 | 1,741 | Service_Invest | 1,451 | 284 | 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 | 344 | DISTPT-C | 286 | 5 ⁻⁶ | | | | |
| 97 Subtotal- DISTRIBUTION EXPENSES | 870-893 | | | <u>5,337</u> | <u>~045</u> | | | | |
| 98 Total - OPERATION & MAINTENANCE EXP. | | | | <u>5,337</u> | <u>~045</u> | f! | | | |
| II. CUSTOMER ACCOUNTS EXPENSES | | | | | | | | | |
| 99 Customer Service- Administrative | 901 | 0 | None | 0 | 0 | | | | |
| 100 Meter Reading Expenses | 902 | 0 | None | 0 | 0 | | | | |
| 101 Customer Records & Collection Expense | 903 | 0 | None | 0 | 0 | | | | |
| 102 Uncollectible Accounts | 904 | 8,729 | WriteOff-Dol | 7,660 | 1,059 | | | | |
| 103 Uncollectible Accounts- PPA | 904PPA | 2,234 | PPA_WriteOff | 2,234 | 0 | | | | |
| 104 Miscellaneous Customer Accounts Exp, | 905 | 0 | None | 0 | 0 | | | | |
| 105 Discounts / Adjustments | | ~ | Adjustments | f! | | | | | |
| 106 Total - CUSTOMER ACCOUNTS EXPENSES | | 10,963 | | 9,894 | 1,059 | | | | |
| III. CUSTOMER SERVICE & INFORM. EXP. | | | | | | | | | |
| 107 Customer Assistance Expenses | 908 | 1,618 | Account908-916 | 1,261 | 175 | 0 | 1 | 7 | |
| 108 Inform. & Instructional Advertising Exp. | 909 | 363 | Account908-916 | 283 | 39 | 0 | 0 | 2 | |
| 109 Misc. Customer Service & Inform. Exp. | 910 | 39 | Account908-916 | 30 | 4 | 0 | 0 | 0 | |
| 110 Demonstrating and Selling Expenses | 912 | 838 | Account908-916 | 654 | 91 | 0 | 0 | 4 | |
| 111 Miscellaneous Sales Expenses | 916 | 196 | Account908-916 | 15 ⁻³ | 2 ¹ | ~ | ~ | ~ | |
| 112 Total - CUSTOMER SERV. & INFORM. EXP. | | 3,054 | | 2,381 | 330 | 0 | 1 | 13 | |
| 113 Total CUST. ACCT., SERV. & SALES EXP. | | 14,017 | | 12,274 | 1,389 | 0 | 1 | 13 | |

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

DISTRIBUTION CUSTOMER Class Allocation

| Account | Account | DISTRIBUTION CUSTOMER | Mtr Veh Inter | Interruptible | Temperature | Trans Firm | Trans Inter | City Gate | |
|---|---------|-----------------------|----------------|---------------|-------------|------------|-------------|-----------|----------|
| Description | Code | Dollars | Allocator | Rate MV-I | Rate IS | Rate TCS | Rate TS-F | Rate TS-I | Rate CGS |
| D. DISTRIBUTION EXPENSES | | | | | | | | | |
| 84 Operation Supv & Engineering | 870 | 24 | DISTPT-C | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 Mains and Services Expenses | 874 | 2,971 | TMAIN-SERVICI | 0 | 0 | 3 | 4 | 3 | 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 | 1,319 | DISTPT-C | 0 | 0 | 1 | 2 | 1 | 0 |
| 91 Maint. Supervision & Engineering | 885 | 4 | DISTPT-C | 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 | 1,741 | Service Invest | 0 | 0 | 2 | 2 | 2 | 0 |
| 95 Maint. of Meters & House Regulators | 893 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 Maintenance of Other Equipment | 894 | 344 | DISTPT-C | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 Subtotal - DISTRIBUTION EXPENSES | 870-893 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 Total - OPERATION & MAINTENANCE EXP. | | | | 0 | 0 | 0 | 0 | 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 | 8,729 | WriteOff-Dol | 0 | 0 | 3 | 2 | 4 | 0 |
| 103 Uncollectible Accounts- PPA | 904PPA | 2,234 | PPA_WriteOff | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 Miscellaneous Customer Accounts Exp. | 905 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 Discounts / Adjustments | | 0 | Adjustments | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 Total - CUSTOMER ACCOUNTS EXPENSES | | 10,963 | | 0 | 0 | 3 | 2 | 4 | 0 |
| III. CUSTOMER SERVICE & INFORM. EXP. | | | | | | | | | |
| 107 Customer Assistance Expenses | 908 | 1,618 | Account908-916 | 0 | 1 | 6 | 32 | 135 | 0 |
| 108 Inform. & Instructional Advertising Exp. | 909 | 363 | Account908-916 | 0 | 0 | 1 | 7 | 30 | 0 |
| 109 Misc. Customer Service & Inform. Exp. | 910 | 39 | Account908-916 | 0 | 0 | 0 | 1 | 3 | 0 |
| 110 Demonstrating and Selling Expenses | 912 | 838 | Account908-916 | 0 | 0 | 3 | 17 | 70 | 0 |
| 111 Miscellaneous Sales Expenses | 916 | 196 | Account908-916 | 0 | 0 | 1 | 4 | 1 | 0 |
| 112 Total - CUSTOMER SERV. & INFORM. EXP. | | 3,054 | | 0 | 2 | 11 | 61 | 255 | 0 |
| 113 Total CUST. ACCT., SERV. & SALES EXP. | | 14,017 | | 0 | 2 | 14 | 64 | 259 | 0 |

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

| Account Description | Account Code | DISTRIBUTION CUSTOMER | | DISTRIBUTION CUSTOMER Class Allocation | | | | | I |
|--|-----------------|--------------------------|---------------|--|---------------------|---------------------|-----------------|---------------------------|---|
| | | 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 | 916 | DISTLABOR-C | 754 | 140 | 0 | 0 | 1 | |
| 115 Office Supplies & Expenses | 921 | 43 | DISTLABOR-C | 35 | 7 | 0 | 0 | 0 | |
| 116 Administrative Expenses Transferred | 922 | (159) | DISTLABOR-C | (131) | (24) | (0) | (0) | (0) | |
| 117 Outside Services Employed | 923 | 1,278 | DISTLABOR-C | 1,052 | 195 | 0 | 0 | 1 | |
| 118 Injures & Damages | 925 | 150 | DISTLABOR-C | 124 | 23 | 0 | 0 | 0 | |
| 119 Employee Pensions and Benefits | 926 | 1,176 | DISTLABOR-C | 96__~8 | 179 | 0 | 0 | 1 | |
| 120 Subtotal - O&M Accounts 920-923, 926 | | 3,405 | | 2,803 | 520 | 0 | 0 | 3 | |
| B. Other-Related: | | | | | | | | | |
| 121 Property Insurance | 924 | 28 | DISTPT-C | 23 | 5 | 0 | 0 | 0 | |
| 122 Regulatory Commission Expenses | 928 | 3,251 | RATEBASE | 2,183 | 856 | 0 | 2 | 0 | |
| 123 Duplicate Charges- Gas Used by Utility | 929 | (638) | O&M_xGas | (476) | (130) | (0) | (0) | (0) | |
| 124 General Advertising Expenses | 930 | 295 | RATEBASE | 198 | 78 | 0 | 0 | 0 | |
| 125 Misc. Gen'l Expenses | 930 | 993 | RATEBASE | 667 | 261 | 0 | 1 | 0 | |
| 126 Rents | 931 | 942 | Total Labor | 660 | 218 | ~ | ! | ~ | |
| 127 Subtotal- O&M Accounts 928-931 | | 4,872 | | 3,256 | 1,288 | 0 | 3 | 1 | |
| 128 Total - ADMINISTRATIVE & GENERAL EXP. | | 8,276 | | 6,058 | 1,807 | | | | |
| 129 TOTAL OPER EXP Excl Depr, Tax, Gas Supply | | 28,696 | | 23,670 | 4,241 | 0 | 5 | 17 | |
| VI. DEPRECIATION EXPENSE | | | | | | | | | |
| 130 Intangible Plant | | 83 | DISTPT-C | 69 | 13 | 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 | Cust_Avg | 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 | | 9,784 | Sewice Invest | 8,155 | 1,596 | 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 | | 40 | DISTLABOR-C | 33 | 6 | 0 | 0 | 0 | |
| 142 Common Plant Depreciation | | 601 | DISTLABOR-C | 495 | 92 | 0 | 0 | 1 | |
| 143 Normalized MGP Expenditures | | ~ | None | | | | | | |
| 144 Total - DEPRECIATION EXPENSE | 403 | 10,508 | | 8,752 | 1,708 | 0 | 0 | 1 | |

| Account Description | Account Code | DISTRIBUTION CUSTOMER | | 1 Mtr Veh Inter Rate MV-I | DISTRIBUTION CUSTOMER Class Allocation | | | | | J |
|---|--------------|-----------------------|----------------|---------------------------------|--|-------------|------------|-------------|-----------|---|
| | | Dollars | Allocator | | Interruptible | Temperature | Trans Firm | Trans Inter | City Gate | |
| | | | | Rate IS | Rate TCS | Rate TS-F | Rate TS-I | Rate CGS | | |
| IV. ADMINISTRATIVE & GENERAL EXP. | | | | | | | | | | |
| A. Labor-Related: | | | | | | | | | | |
| 114 Administrative & General Salaries | 920 | 916 | DISTLABOR-C | 0 | 0 | 1 | 4 | 15 | 0 | |
| 115 Office Supplies & Expenses | 921 | 43 | DISTLABOR-C | 0 | 0 | 0 | 0 | 1 | 0 | |
| 116 Administrative Expenses Transferred | 922 | (159) | DISTLABOR-C | (0) | (0) | (0) | (1) | (3) | (0) | |
| 117 Outside Services Employed | 923 | 1,278 | DISTLABOR-C | 0 | 0 | 2 | 6 | 21 | 0 | |
| 118 Injuries & Damages | 925 | 150 | DISTLABOR-C | 0 | 0 | 0 | 1 | 3 | 0 | |
| 119 Employee Pensions and Benefits | 926 | | DISTLABOR-C | 0 | 0 | 2 | 6 | 20 | 0 | |
| 120 Subtotal - O&M Accounts 920-923, 926 | | 3,405 | | 0 | 0 | 5 | 16 | 57 | 0 | |
| B. Other-Related: | | | | | | | | | | |
| 121 Property Insurance | 924 | 28 | DISTPT-C | 0 | 0 | 0 | 0 | 0 | 0 | |
| 122 Regulatory Commission Expenses | 928 | 3,251 | RATEBASE | 0 | 1 | 12 | 87 | 109 | 0 | |
| 123 Duplicate Charges- Gas Used by Utility | 929 | (638) | O&M_xGas | (0) | (0) | (2) | (12) | (18) | (0) | |
| 124 General Advertising Expenses | 930 | 295 | RATEBASE | 0 | 0 | 1 | 8 | 10 | 0 | |
| 125 Misc. Gen'l Expenses | 930 | 993 | RATEBASE | 0 | 0 | 4 | 27 | 33 | 0 | |
| 126 Rents | 931 | 94-2 | Total_Labor | 0 | 0 | 4 | 2-2 | 3~_8 | 0 | |
| 127 Subtotal - O&M Accounts 928-931 | | 4,872 | | 1 | 1 | 18 | 132 | 172 | 0 | |
| 128 Total- ADMINISTRATIVE & GENERAL EXP. | | 8,276 | | | 2 | 23 | 149 | 229 | | |
| 129 TOTAL OPER EXP Excl Depr, Tax, Gas Supply | | 28,696 | | | 3 | 44 | 220 | 494 | | |
| VI. DEPRECIATION EXPENSE | | | | | | | | | | |
| 130 Intangible Plant | | 83 | DISTPT-C | 0 | 0 | 0 | 0 | 0 | 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 | Cust_Avg | 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 | | 9,784 | Service Invest | 1 | 0 | 10 | 12 | 10 | 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 | | 40 | DISTLABOR-C | 0 | 0 | 0 | 0 | 1 | 0 | |
| 142 Common Plant Depreciation | | 601 | DISTLABOR-C | 0 | 0 | 1 | 3 | 10 | 0 | |
| 143 Normalized MGP Expenditures | | g | None | g | ~ | ~ | ~ | ~ | ~ | |
| 144 Total- DEPRECIATION EXPENSE | 403 | 10,508 | | 1 | 0 | 11 | 15 | 21 | 0 | |

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

| Account | Description | Account Code | DISTRIBUTION CUSTOMER | | DISTRIBUTION CUSTOMER Class Allocation | | | | |
|---|---|--------------|-----------------------|---------------|--|------------------|------------------|--------------|------------------------|
| | | | 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 | | 425 | DISTPT-C | 354 | 69 | 0 | 0 | 0 |
| 146 | Capital stock | | 202 | RATEBASE | 136 | 53 | 0 | 0 | 0 |
| 147 | Payroll related | | 301 | DISTLABOR-C | 248 | 46 | 0 | 0 | 0 |
| 148 | Real estate | | 287 | DISTPT-C | 239 | 47 | 0 | 0 | 0 |
| 149 | Miscellaneous | | 102 | DISTPT-C | 8_~5 | 17 | 0 | 0 | 0 |
| 150 | Subtotal- Taxes Other Than Income Taxes | 408 | 1,317 | | 1,062 | 232 | 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 | | (414) | PreTax-Dist-C | (37) | (271) | (0) | (3) | 0 |
| 154 | Federal Income Tax expense | | 1,370 | PreTax-Dist-C | 122 | 897 | 0 | 10 | ~ |
| 155 | Subtotal- Income tax expense | | 95_~6 | | 8_~5 | 62_...~6 | 0 | 7 | ~ |
| 156 | Total- TAX EXPENSE | | 2,272 | | 1,147 | 858 | 0 | 7 | (0) |
| 157 | TOTALEXPENSES | | 41,476 | | 33,569 | 6,806 | 0 | 12 | 17 |
| V. REVENUES at Present Rates | | | | | | | | | |
| 158 | Distribution Revenue | 480-483 | 51,854 | Dist_Rev | 32,987 | 14,539 | 0 | 39 | 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 | 2,817 | Late_Payments | 2,036 | 716 | 0 | 64 | 0 |
| 162 | MiscService 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 | (504~ | Dist_Rev | (321) | (141) | ~J | ~ | ~ |
| 165 | Subtotal Gas Revenues, net | | 54,167 | | 34,703 | 15,114 | 0 | 103 | 7 |
| 166 | Total Revenue | | 54,167 | | 34,703 | 15,114 | | 103 | |
| 167 | Total Expenses | | 41,476 | | 33,569 | 6,806 | 0 | 12 | 17 |
| 168 | NET INCOME at Present Rates | | 12,690 | | 1,133 | 8,308 | 0 | 91 | (10) |

| Account Description | Account Code | DISTRIBUTION CUSTOMER | | DISTRIBUTION CUSTOMER Class Allocation | | | | | | |
|--|--------------|-----------------------|---------------|--|----------|---------------|----------------------|----------------------|-----------------------|--------------------|
| | | 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 | | 425 | DISTPT-C | 0 | 0 | 0 | 1 | 0 | 0 | |
| 146 Capital stock | | 202 | RATEBASE | 0 | 0 | 1 | 5 | 7 | 0 | |
| 147 Payroll related | | 301 | DISTLABOR-C | 0 | 0 | 0 | 1 | 5 | 0 | |
| 148 Real estate | | 287 | DISTPT-C | 0 | 0 | 0 | 0 | 0 | 0 | |
| 149 Miscellaneous | | 10-2 | DISTPT-C | | | 0 | 0 | 0 | | |
| 150 Subtotal- Taxes Other Than Income Taxes | 408 | 1,317 | | 0 | 0 | 2 | 8 | 13 | 0 | |
| B. Franchise and Revenue Taxes | | | | | | | | | | |
| 151 Gross Receipts Tax | | 0 | None | 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 | | (414) | PreTax-Dist-C | 0 | 0 | (15) | (35) | (53) | 0 | |
| 154 Federal Income Tax expense | | 1,370 | PreTax-Dist-C | ~ | (0) | 51 | 11-6 | 175 | ~ | |
| 155 Subtotal- Income tax expense | | 95 | ~6 | ~) | (0) | 3 | ~5 | 81 | 122 | |
| 156 Total- TAX EXPENSE | | 2,272 | | 0 | (0) | 37 | 89 | 135 | (0) | |
| 157 TOTALEXPENSES | | 41,476 | | | | 92 | 324 | 650 | | |
| V. REVENUES at Present Rates | | | | | | | | | | |
| 158 Distribution Revenue | 480-483 | 51,854 | Dist Rev | 2 | 0 | 567 | 1,415 | 2,297 | 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 | 2,817 | Late_Payments | 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 | | Dist Rev | | | | | | | |
| 165 Subtotal Gas Revenues, net | | 54,167 | | 2 | 0 | 561 | 1,402 | 2,275 | 0 | |
| 166 Total Revenue | | 54,167 | | | | 561 | 1,402 | 2,275 | | |
| 167 Total Expenses | | 41,476 | | 3 | 3 | 92 | 324 | 650 | 1 | |
| 168 NETINCOME at Present Rates | | 12,690 | | (1) | (3) | 469 | 1,078 | 1,625 | (0) | |

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

| Account Description | Account Code | DISTRIBUTION CUSTOMER Dollars | Allocator | DISTRIBUTION CUSTOMER Class Allocation | | | | | I |
|--|-----------------|-------------------------------------|---------------|--|----------------------|--------------------|-----------------|---------------------------|---|
| | | | | Residential Rate GR / CAP | Small CI Rathe GC | Outdoor Rate OL | Large Rate L | Mtr Veh Firm Rate MV-F | |
| SUMMARY | | | | | | | | | |
| 169 Gas revenues | | 54,167 | | 34,703 | 15,114 | 0 | 103 | | |
| 170 Operating expenses | | 28,696 | | 23,670 | 4,241 | 0 | 5 | 17 | |
| 171 Depreciation Expense | | 10,508 | | 8,752 | 1,708 | 0 | 0 | 1 | |
| 172 Taxes other than Income, GRT | | | | 1,062 | 232 | ~ | ~ | ~ | |
| 173 Total Other Expenses | | 40,521 | | 33,484 | 6,180 | 0 | 5 | 18 | |
| 174 Income tax expense | | 956 | | 85 | 626 | 0 | 7 | (1) | |
| 175 Gross receipts tax expense | | f! | | f! | f! | f! | f! | f! | |
| 176 Total expenses | | 41,476 | | 33,569 | 6,806 | 0 | 12 | 17 | |
| 177 NET INCOME at Present Rates | | 12,690 | | 1,133 | 8,308 | 0 | 91 | (10) | |
| 178 Total Rate Base | | 273,051 | | 230,415 | 41,799 | 1 | (13) | 6 | |
| REVENUE REQUIREMENTS | | | | | | | | | |
| 180 Target ROR Using Target for System | | 8.87% | | 8.87% | 8.87% | 8.87% | 8.87% | 8.87% | |
| 181 Rate Base | | 273,051 | | 230,415 | 41,799 | 1 | (13) | | |
| 182 Operating expenses | | 28,696 | | 23,670 | 4,241 | 0 | 5 | 17 | |
| 183 Depreciation expense | | 10,508 | | 8,752 | 1,708 | 0 | 0 | 1 | |
| 184 Additional Bad Debt expense | | 1,026 | Late_Payments | 742 | 261 | 0 | 23 | 0 | |
| 185 Additional LIURP expense | | 197 | Cust Res | 197 | 0 | 0 | 0 | 0 | |
| 186 Taxes other than Income, GRT | | | | 1,062 | 23.-2 | ~ | ~ | ~ | |
| 187 Operating expenses to recover | | 41,743 | | 34,422 | 6,441 | 0 | 29 | 18 | |
| 188 Target Return on Rate Base-After taxes | | 24,220 | | 20,438 | 3,708 | 0 | (1) | | |
| 189 Income taxes to recover | | 10,723 | 44.3% | 9,049 | 1,642 | 0 | (1) | 0 | |
| 190 Subtotal- Rev Req before GRT | | 76,686 | | 63,909 | 11,790 | 0 | 27 | 19 | |
| 191 GRT needed | | 0 | | 0 | 0 | 0 | 0 | 0 | |
| 192 TOTAL REVENUE REQUIREMENT | | 76,686 | | 63,909 | 11,790 | 0 | 27 | 19 | |

DISTRIBUTION CUSTOMER Class Allocation

| Account Description | Account Code | DISTRIBUTION CUSTOMER 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 | |
|---|-----------------|-------------------------------------|---------------|----------------------------|--------------------------|-------------------------|-------------------------|---|----------|
| SUMMARY | | | | | | | | | |
| 169 Gas revenues | | 54,167 | | 2 | 0 | 561 | 1,402 | 2,275 | 0 |
| 170 Operating expenses | | 28,696 | | 2 | 3 | 44 | 220 | 494 | 1 |
| 171 Depreciation Expense | | 10,508 | | 1 | 0 | 11 | 15 | 21 | 0 |
| 172 Taxes other than Income, GRT | | <u>1,317</u> | | <u>0</u> | <u>0</u> | <u>2</u> | <u>8</u> | <u>13</u> | <u>0</u> |
| 173 Total Other Expenses | | 40,521 | | <u>3</u> | <u>3</u> | <u>57</u> | 243 | 528 | <u>1</u> |
| 174 Income tax expense | | 956 | | (0) | (0) | 35 | 81 | 122 | (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 | | 41,476 | | 3 | <u>3</u> | <u>92</u> | <u>324</u> | <u>650</u> | <u>1</u> |
| 177 NET INCOME at Present Rates | | 12,690 | | <u>(1)</u> | <u>(3)</u> | <u>469</u> | <u>1,078</u> | <u>1,625</u> | |
| 178 Total Rate Base | | 273,051 | | <u>19</u> | <u>(1)</u> | <u>290</u> | <u>275</u> | <u>257</u> | <u>2</u> |
| REVENUE REQUIREMENTS | | | | | | | | | |
| 180 Target ROR Using Target for System | | 8.87% | | 8.87% | 8.87% | 8.87% | 8.87% | 8.87% | 8.87% |
| 181 Rate Base | | 273,051 | | 19 | (1) | 290 | 275 | 257 | |
| 182 Operating expenses | | 28,696 | | 2 | 3 | 44 | 220 | 494 | 1 |
| 183 Depreciation expense | | 10,508 | | 1 | 0 | 11 | 15 | 21 | 0 |
| 184 Additional Bad Debt expense | | 1,026 | Late_Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 Additional LIURP expense | | 197 | Cust Res | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 Taxes other than Income, GRT | | | | | | | | | |
| 187 Operating expenses to recover | | 41,743 | | 3 | 3 | 57 | 243 | 528 | 1 |
| 188 Target Return on Rate Base- After taxes | | 24,220 | | | (0) | 26 | 24 | 23 | |
| 189 Income taxes to recover | | 10,723 | 44.3% | 1 | (0) | 11 | 11 | 10 | 0 |
| 190 Subtotal- Rev Req before GRT | | 76,686 | | 5 | 3 | 94 | 278 | 560 | 1 |
| 191 GRT needed | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 TOTAL REVENUE REQUIREMENT | | 76,686 | | 5 | 3 | 94 | 278 | 560 | 1 |