

**Allocation Sheets**  
**Storage Demand**

Summary Report  
Revenue Requirements Report  
Gas-Sub Report  
Working Capital Sub-Report  
CWIP Sub-Report and Unclassified

Step 3		Allocation Phase										Allocation Phase				
Account Description	Account Code	Storage Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Storage Demand		Commercial		Industrial		Storage Demand		Municipal GS RC-8	Housing Auth Non-Hot RC-9
							Residential Non-Hot RC-1	Residential Hot RC-2	Non-Hot RC-3	Hot RC-4	Non-Hot RC-5	Hot RC-6	Municipal MHA RC-7			
<b>Revenues</b>																
Gas revenues		40,130,392					1,959,873	25,429,709	1,268,243	5,560,252	354,001	605,393	138,850	668,326	372,514	
Other operating revenues		0					0	0	0	0	0	0	0	0	0	
Non-operating income		363,617					10,024	274,224	6,133	48,312	2,238	5,632	1,414	7,550	1,593	
<b>Total revenues</b>		<b>40,494,009</b>					<b>1,969,897</b>	<b>25,703,933</b>	<b>1,274,376</b>	<b>5,608,564</b>	<b>356,239</b>	<b>611,025</b>	<b>140,063</b>	<b>675,876</b>	<b>376,107</b>	
<b>Operating Expenses</b>																
Production Expenses		14,438,843					368,319	9,589,675	277,727	1,770,937	92,261	203,279	50,709	265,071	132,588	
Natural Gas Storage, Terminaling & Proc. Exp.		9,897,228					272,870	7,465,557	166,893	1,315,163	60,916	153,322	38,482	205,543	97,808	
Transmission Expenses		0					0	0	0	0	0	0	0	0	0	
Distribution Expenses		0					0	0	0	0	0	0	0	0	0	
<b>Total Operating Expenses</b>		<b>24,336,071</b>					<b>641,189</b>	<b>17,055,232</b>	<b>444,620</b>	<b>3,086,099</b>	<b>153,177</b>	<b>356,601</b>	<b>89,191</b>	<b>470,614</b>	<b>230,396</b>	
<b>Customer Accounts, Services, &amp; Sales Expenses</b>																
Administrative & General Expenses		5,065,170					140,218	3,845,609	84,757	675,897	31,110	78,857	19,798	105,858	50,249	
Depreciation Expense		3,260,065					89,883	2,459,168	54,971	433,212	20,065	50,304	12,676	67,706	32,218	
Taxes		391,765					16,305	445,931	9,990	78,585	3,643	9,160	2,299	12,278	3,845	
<b>Total Other Expenses</b>		<b>8,917,001</b>					<b>246,406</b>	<b>6,750,708</b>	<b>149,718</b>	<b>1,187,694</b>	<b>54,819</b>	<b>138,521</b>	<b>34,773</b>	<b>185,842</b>	<b>88,312</b>	
<b>Income before Financial Requirements</b>		<b>7,240,937</b>					<b>1,082,301</b>	<b>1,897,993</b>	<b>680,038</b>	<b>1,334,771</b>	<b>148,243</b>	<b>115,902</b>	<b>16,099</b>	<b>19,420</b>	<b>57,399</b>	
<b>Interest expenses, net</b>																
Interest expenses, net		3,710,687					102,294	2,798,499	62,585	493,026	22,840	57,476	14,426	77,049	36,667	
Appropriation, City of Philadelphia		1,153,280					31,783	869,221	19,451	153,232	7,099	17,863	4,483	23,947	11,396	
<b>Total Interest &amp; Appropriation</b>		<b>4,863,967</b>					<b>134,077</b>	<b>3,667,720</b>	<b>82,037</b>	<b>646,258</b>	<b>29,939</b>	<b>75,339</b>	<b>18,909</b>	<b>100,996</b>	<b>48,062</b>	
<b>Budgeted Surplus</b>		<b>2,376,970</b>					<b>948,224</b>	<b>(1,770,227)</b>	<b>597,901</b>	<b>688,513</b>	<b>118,304</b>	<b>40,563</b>	<b>(2,810)</b>	<b>(81,576)</b>	<b>9,336</b>	
<b>Total Rate Base</b>		<b>62,945,000</b>					<b>1,739,112</b>	<b>47,312,360</b>	<b>1,074,185</b>	<b>8,355,146</b>	<b>389,678</b>	<b>973,107</b>	<b>244,158</b>	<b>1,302,557</b>	<b>621,430</b>	
<b>Budgeted Surplus / Rate Base</b>		<b>3.78%</b>					<b>54.52%</b>	<b>-3.74%</b>	<b>55.67%</b>	<b>8.24%</b>	<b>30.36%</b>	<b>4.17%</b>	<b>-1.15%</b>	<b>-6.26%</b>	<b>1.50%</b>	
<b>Unitized</b>		<b>0.37</b>					<b>5.40</b>	<b>(0.37)</b>	<b>5.51</b>	<b>0.82</b>	<b>3.01</b>	<b>0.41</b>	<b>(0.11)</b>	<b>(0.62)</b>	<b>0.15</b>	

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Account Description	Account Code	Storage Demand Dollars	Housing Auth Hour RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	Allocation Phase					Allocation Phase				
							LBS Small RC-14	LBS Large-Indirect RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Co-Gen Indirect RC-19	Storage Demand Grays Ferry RC-20	GTS Trans only RC-21	NGV Direct RC-22	Rate Class 23 RC-23
<b>Revenues</b>																
Gas revenues		40,130,392	428,307	119,346	1,496,969	69,596	550,421	367,532	97,280	487,863	18,765	49,397	46,247	40,811	877	0
Other operating revenues		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-operating income		363,617	4,433	2	26	0	9	6	2	8	0	1	2	4	0	0
<b>Total revenues</b>		<b>40,494,009</b>	<b>432,740</b>	<b>119,348</b>	<b>1,496,996</b>	<b>69,596</b>	<b>550,430</b>	<b>367,538</b>	<b>97,282</b>	<b>487,872</b>	<b>18,765</b>	<b>49,398</b>	<b>46,254</b>	<b>40,815</b>	<b>877</b>	<b>0</b>
<b>Operating Expenses</b>																
Production Expenses		14,438,843	155,383	53,391	622,660	3,837	214,252	134,903	48,249	191,301	2,601	14,656	157,761	89,034	249	0
Natural Gas Storage, Terminating & Proc. Exp.		9,897,228	120,674	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Operating Expenses</b>		<b>24,336,071</b>	<b>276,056</b>	<b>53,391</b>	<b>622,660</b>	<b>3,837</b>	<b>214,252</b>	<b>134,903</b>	<b>48,249</b>	<b>191,301</b>	<b>2,601</b>	<b>14,656</b>	<b>157,761</b>	<b>89,034</b>	<b>249</b>	<b>0</b>
<b>Customer Accounts, Services, &amp; Sales Expenses</b>																
Administrative & General Expenses		5,065,170	62,154	(1,022)	(11,916)	(73)	(4,100)	(2,582)	(923)	(3,661)	(50)	(280)	(3,019)	(1,704)	(5)	0
Depreciation Expense		3,260,065	39,750	(3)	(36)	(0)	(12)	(8)	(3)	(11)	(0)	(1)	(9)	(5)	(0)	0
Taxes		591,265	2,208	18	21	1	23	66	16	65	1	5	58	30	0	0
<b>Total Other Expenses</b>		<b>8,917,001</b>	<b>109,112</b>	<b>(1,007)</b>	<b>(11,741)</b>	<b>(72)</b>	<b>(4,040)</b>	<b>(2,544)</b>	<b>(910)</b>	<b>(3,607)</b>	<b>(49)</b>	<b>(276)</b>	<b>(2,975)</b>	<b>(1,679)</b>	<b>(5)</b>	<b>0</b>
<b>Income before Financial Requirements</b>		<b>7,240,937</b>	<b>47,571</b>	<b>66,964</b>	<b>886,077</b>	<b>65,832</b>	<b>340,218</b>	<b>235,199</b>	<b>49,943</b>	<b>300,178</b>	<b>16,213</b>	<b>35,018</b>	<b>(108,533)</b>	<b>(46,540)</b>	<b>632</b>	<b>0</b>
<b>Interest expense, net</b>																
Appropriation, City of Philadelphia		3,710,687	45,235	21	240	1	82	52	19	74	1	6	61	34	0	0
<b>Total Interest &amp; Appropriation</b>		<b>4,863,967</b>	<b>59,294</b>	<b>27</b>	<b>315</b>	<b>2</b>	<b>108</b>	<b>68</b>	<b>24</b>	<b>97</b>	<b>1</b>	<b>7</b>	<b>80</b>	<b>45</b>	<b>0</b>	<b>0</b>
<b>Budgeted Surplus</b>		<b>2,376,970</b>	<b>(11,723)</b>	<b>66,937</b>	<b>885,762</b>	<b>65,830</b>	<b>340,110</b>	<b>235,130</b>	<b>49,919</b>	<b>300,081</b>	<b>16,212</b>	<b>35,011</b>	<b>(108,612)</b>	<b>(46,585)</b>	<b>632</b>	<b>0</b>
<b>Total Rate Base</b>		<b>62,945,000</b>	<b>764,783</b>	<b>5,868</b>	<b>68,439</b>	<b>422</b>	<b>23,549</b>	<b>14,828</b>	<b>5,303</b>	<b>21,027</b>	<b>286</b>	<b>1,611</b>	<b>17,340</b>	<b>9,786</b>	<b>27</b>	<b>0</b>
<b>Budgeted Surplus / Rate Base</b>																
Unitized		3.78%	-1.53%	1140.64%	1294.24%	15608.67%	1444.25%	1585.75%	941.29%	1427.15%	5669.80%	2173.43%	-626.37%	-476.04%	2310.109%	0.00
Unitized		0.37	(0.15)	112.93	128.14	1,545.41	143.00	157.01	93.20	141.30	561.37	215.19	(62.02)	(47.13)	228.72	0.00

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Account Description	Account Code	Storage Demand Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Revenues</b>						
Gas revenues		40,130,392	0	0	0	0
Other operating revenues		0	0	0	0	0
Non-operating income		363,617	0	0	0	0
<b>Total revenues</b>		<b>40,494,009</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses</b>						
Production Expenses		14,438,843	0	0	0	0
Natural Gas Storage, Terminating & Proc. Exp.		9,897,228	0	0	0	0
Transmission Expenses		0	0	0	0	0
Distribution Expenses		0	0	0	0	0
<b>Total Operating Expenses</b>		<b>24,336,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Customer Accounts, Services, &amp; Sales Expenses</b>						
Administrative & General Expenses		5,065,170	0	0	0	0
Depreciation Expense		3,260,065	0	0	0	0
Taxes		321,265	0	0	0	0
<b>Total Other Expenses</b>		<b>8,917,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income before Financial Requirements</b>		<b>7,240,937</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest expense, net</b>						
Interest expense, net		3,710,687	0	0	0	0
Appropriation, City of Philadelphia		1,153,280	0	0	0	0
<b>Total Interest &amp; Appropriation</b>		<b>4,863,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgeted Surplus</b>		<b>2,376,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Rate Base</b>		<b>62,945,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgeted Surplus / Rate Base</b>		<b>3.78% NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
Unitized		0.37	0.00	0.00	0.00	0.00

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Step 3

Account Description	Account Code	Storage Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase					Storage Demand				
							Residential Heat		Commercial Heat		Industrial Heat		Municipal Heat		Housing Auth Non-Heat	
							RC-1	RC-2	RC-3	RC-4	RC-5	RC-6	RC-7	RC-8	RC-9	
<b>Using PGW Financial Requirements</b>																
Total expenses		33,253,072					887,596	23,805,940	594,338	4,273,793	207,996	495,123	123,964	656,456	318,708	
Financial Requirements- PGW		7,305,382					201,480	3,513,914	123,098	971,180	44,955	113,224	28,419	151,807	72,221	
Revenue Requirement		40,558,454					1,089,086	29,319,854	717,436	5,244,933	252,951	608,347	152,383	808,263	390,929	
Cash Flow Adjustments																
Other Operating revenues		0					0	0	0	0	0	0	0	0	0	
Non-Operating income		(363,617)					(10,024)	(274,224)	(6,133)	(48,312)	(2,238)	(5,632)	(1,819)	(7,550)	(3,593)	
Tariff Requirement before Other		40,194,837					1,079,062	29,045,630	711,303	5,196,621	250,712	602,715	150,970	800,713	387,336	
Other:																
ERP		3,131,377					82,523	3,048,034	8	812	0	0	0	0	0	
Forfeited Discounts																
Other1		(788,640)					(68,157)	(654,475)	(16,650)	(44,622)	(759)	(2,332)	(9)	(43)	(24)	
Other2																
Total Other		2,342,737					14,366	2,393,559	(16,642)	(43,810)	(759)	(2,332)	(9)	(43)	(24)	
Total Tariff Requirement		42,537,574					1,093,428	31,439,189	694,661	5,152,811	249,953	600,382	150,961	800,670	387,312	

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Account Description	Account Code	Storage Demand Dollars	Allocation Phase										Allocation Phase			
			Housing Auth Heat RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-Indirect RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Co-Gen Indirect RC-19	Storage Demand Grays Ferry RC-20	OTS Transitory RC-21	NOV Direct RC-22	Rate Class 23 RC-23
<b>Using PGW Financial Requirements</b>																
Total expenses		33,253,072	385,168	52,384	610,919	3,765	210,212	132,359	47,339	187,694	2,552	14,379	154,787	87,355	244	0
Financial Requirements- PGW		7,305,382	89,126	(140)	(1,630)	(18)	(561)	(353)	(126)	(301)	(7)	(38)	(613)	(233)	(1)	0
Revenue Requirement		40,558,454	474,295	52,244	609,289	3,755	209,651	132,006	47,213	187,193	2,546	14,341	154,374	87,122	244	0
Cash Flow Adjustments																
Other Operating revenues		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Operating income		(362,617)	(4,433)	(2)	(26)	(0)	(9)	(6)	(2)	(8)	(0)	(1)	(7)	(4)	(0)	0
Tariff Requirement before Other		40,194,837	469,862	52,242	609,263	3,755	209,642	132,001	47,211	187,185	2,545	14,340	154,367	87,118	244	0
Other:																
CRP		3,131,377	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Forfeited Discounts																
Other1		(788,640)	(1,356)	(8)	(96)	(4)	(39)	(24)	(6)	(31)	(1)	(3)	(3)	(3)	(0)	0
Other2																
Total Other		2,342,737	(1,356)	(8)	(96)	(4)	(39)	(24)	(6)	(31)	(1)	(3)	(3)	(3)	(0)	0
Total Tariff Requirement		42,537,574	468,507	52,234	609,167	3,750	209,607	131,977	47,205	187,154	2,544	14,337	154,364	87,116	244	0

Account Description	Account Code	Storage Demand Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Using PGW Financial Requirements</b>						
Total expenses		33,253,072	0	0	0	0
Financial Requirements- PGW		2,305,382	0	0	0	0
Revenue Requirement		40,558,454	0	0	0	0
<b>Cash Flow Adjustments</b>						
Other Operating revenues		0	0	0	0	0
Non-Operating income		(363,617)	0	0	0	0
Tariff Requirement before Other		40,194,837	0	0	0	0
<b>Other:</b>						
CRP		3,131,377	0	0	0	0
Forfeited Discounts						
Other1		(788,640)	0	0	0	0
Other2						
Total Other		2,342,737	0	0	0	0
Total Tariff Requirement		42,537,574	0	0	0	0

Step 3

Allocation Phase

Allocation Phase

Account Description	Account Code	Storage Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase					Storage Demand			Municipal GS RC-8	Housing Auth Non-Hot RC-9
							Storage Demand Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal P&A RC-7			
<b>Cost of Gas Subpart</b>																
<b>Demand Costs:</b>																
<b>Producer Demand Charges</b>																
Contracts Annual		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0	0
Contracts Seasonal		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0	0
Various		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0	0
Capacity Release Credits		0	None	0	0	WINTER3	0	0	0	0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0	0	0	0
<b>Storage Contract</b>																
Daily Demand (PeakDay)		6,522,071	None	0	6,522,071	WINTER3	159,563	4,269,841	127,827	794,812	42,029	91,154	22,719	118,447	59,746	
Daily Demand- Balancing (Thruput)		1,413,927	None	0	1,413,927	THRUPUT	39,267	708,783	32,079	144,313	9,332	15,824	3,892	19,226	10,670	
Capacity (Winter)		3,028,256	None	0	3,028,256	WINTER3	74,087	1,982,525	59,351	369,038	19,514	42,324	10,549	54,996	27,740	
Capacity- Balancing (Thruput)		686,166	None	0	686,166	WINTER3	16,787	449,216	13,448	83,620	4,422	9,590	2,390	12,461	6,286	
Daily Demand- Design XS (Winter)		0	None	0	0	WINTER3	0	0	0	0	0	0	0	0	0	
Inject/Withdrawal (Thruput)		0	None	0	0	THRUPUT	0	0	0	0	0	0	0	0	0	
Subtotal		11,650,420		0	11,650,420		289,704	7,410,366	232,706	1,391,783	75,297	158,892	39,550	205,131	104,442	
<b>Firm Transportation</b>																
<b>Demand Charges - TF Demand all Pipelines</b>																
Pipeline Demand- Annual / Seasonal (PeakDay)		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0	
Storage (PeakDay)		3,631,248	None	0	3,631,248	DESIGNDAY	100,115	2,739,079	61,232	482,527	22,350	56,253	14,119	75,413	35,885	
Capacity Release Credits Incr per PAPUC		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0	
Pipeline Demand- Design XS (Winter)		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0	
Subtotal		3,631,248		0	3,631,248		100,115	2,739,079	61,232	482,527	22,350	56,253	14,119	75,413	35,885	
Direct Assigned Demand Costs		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0	
<b>TOTAL DEMAND CHARGES</b>		<b>15,281,668</b>		<b>0</b>	<b>15,281,668</b>		<b>389,819</b>	<b>10,149,445</b>	<b>293,938</b>	<b>1,874,310</b>	<b>97,647</b>	<b>215,145</b>	<b>53,669</b>	<b>280,544</b>	<b>140,327</b>	
<b>Other Fixed Costs:</b>																
Open		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0	
Open		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0	
Supplier Refunds		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0	
Deferrals/Amortizations		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0	
Subtotal		0		0	0		0	0	0	0	0	0	0	0	0	
<b>TOTAL DEMAND &amp; FIXED COSTS</b>		<b>15,281,668</b>		<b>0</b>	<b>15,281,668</b>		<b>389,819</b>	<b>10,149,445</b>	<b>293,938</b>	<b>1,874,310</b>	<b>97,647</b>	<b>215,145</b>	<b>53,669</b>	<b>280,544</b>	<b>140,327</b>	
<b>Variable Costs:</b>																
Commodity Cost including transport liability		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0	
Gas Sold to GTS		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0	
Other		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0	
Withdrawal Transportation Charges (Winter)		0	None	0	0	WINTER3	0	0	0	0	0	0	0	0	0	
Inject / Withdr Fees Balancing (Thruput)		0	None	0	0	WINTER3	0	0	0	0	0	0	0	0	0	
Injection / Withdrawal Fees- (Winter)		0	None	0	0	WINTER3	0	0	0	0	0	0	0	0	0	
Off System Sales Increase per PAPUC		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0	
Open		0	None	0	0	WINTER3	0	0	0	0	0	0	0	0	0	
Open		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0	
Open		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0	
Open		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0	
Miscellaneous		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0	
Subtotal		0		0	0		0	0	0	0	0	0	0	0	0	
<b>Total Cost of Gas</b>		<b>15,281,668</b>		<b>0</b>	<b>15,281,668</b>		<b>389,819</b>	<b>10,149,445</b>	<b>293,938</b>	<b>1,874,310</b>	<b>97,647</b>	<b>215,145</b>	<b>53,669</b>	<b>280,544</b>	<b>140,327</b>	

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Account Description	Account Code	Storage Demand Dollars	Houring Auth Base RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-Direct RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Co-Gen Indirect RC-19	Storage Demand Grays Ferry RC-20	GTS Trans. only RC-21	NGV Direct RC-22	Rate Class 23 RC-23
<b>Cost of Gas Subreport</b>																
<b>Demand Costs:</b>																
<b>Producer Demand Charges</b>																
Contracts Annual		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contracts Seasonal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Various		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capacity Release Credits		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Storage Contract</b>																
Daily Demand (Peak Day)		6,322,071	69,292	32,734	375,230	0	124,899	76,988	28,902	110,200	0	8,059	0	9,491	137	0
Daily Demand- Balancing (Thruput)		1,413,927	11,423	5,131	70,076	4,061	30,726	21,944	5,703	29,506	2,753	2,863	166,970	79,338	49	0
Capacity (Winter)		3,028,256	32,173	15,199	174,223	0	57,992	35,746	13,420	51,167	0	3,742	0	4,407	64	0
Capacity- Balancing (Thruput)		886,166	7,290	3,444	39,477	0	13,140	8,100	3,041	11,594	0	848	0	999	14	0
Daily Demand- Design XS (Winter)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inject/Withdrawal (Thruput)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		11,650,420	120,178	56,507	659,006	4,061	226,758	142,778	51,066	202,468	2,753	15,511	166,970	94,231	264	0
<b>Firm Transportation</b>																
<b>Demand Charges - TF Demand all Pipelines</b>																
Pipeline Demand- Annual / Seasonal (Peak Day)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storage (Peak Day)		3,631,248	44,275	0	0	0	0	0	0	0	0	0	0	0	0	0
Capacity Release Credits Incr per PAPUC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pipeline Demand- Design XS (Winter)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		3,631,248	44,275	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct Assigned Demand Costs		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DEMAND CHARGES</b>		<b>15,281,668</b>	<b>164,453</b>	<b>56,507</b>	<b>659,006</b>	<b>4,061</b>	<b>226,758</b>	<b>142,778</b>	<b>51,066</b>	<b>202,468</b>	<b>2,753</b>	<b>15,511</b>	<b>166,970</b>	<b>94,231</b>	<b>264</b>	<b>0</b>
<b>Other Fixed Costs:</b>																
Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplier Refunds		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferrals/Amortizations		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DEMAND &amp; FIXED COSTS</b>		<b>15,281,668</b>	<b>164,453</b>	<b>56,507</b>	<b>659,006</b>	<b>4,061</b>	<b>226,758</b>	<b>142,778</b>	<b>51,066</b>	<b>202,468</b>	<b>2,753</b>	<b>15,511</b>	<b>166,970</b>	<b>94,231</b>	<b>264</b>	<b>0</b>
<b>Variable Costs:</b>																
Commodity Cost including transport liability		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Sold to GTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Withdrawal Transportation Charges (Winter)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inject / Withdr Fees Balancing (Thruput)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Injection / Withdrawal Fees- (Winter)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Off System Sales Increase per PAPUC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Cost of Gas</b>		<b>15,281,668</b>	<b>164,453</b>	<b>56,507</b>	<b>659,006</b>	<b>4,061</b>	<b>226,758</b>	<b>142,778</b>	<b>51,066</b>	<b>202,468</b>	<b>2,753</b>	<b>15,511</b>	<b>166,970</b>	<b>94,231</b>	<b>264</b>	<b>0</b>

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Account Description	Account Code	Storage Demand Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Cost of Gas Subreport</b>						
<b>Demand Costs:</b>						
<b>Producer Demand Charges</b>						
Contracts Annual		0	0	0	0	0
Contracts Seasonal		0	0	0	0	0
Various		0	0	0	0	0
Capacity Release Credits		0	0	0	0	0
Subtotal		0	0	0	0	0
<b>Storage Contract</b>						
Daily Demand (Peak Day)		6,522,071	0	0	0	0
Daily Demand- Balancing (Thruput)		1,413,927	0	0	0	0
Capacity (Winter)		3,028,256	0	0	0	0
Capacity- Balancing (Thruput)		686,166	0	0	0	0
Daily Demand- Design XS (Winter)		0	0	0	0	0
Inject/Withdrawal (Thruput)		0	0	0	0	0
Subtotal		11,650,420	0	0	0	0
<b>Firm Transportation</b>						
<b>Demand Charges - TF Demand all Pipelines</b>						
Pipeline Demand- Annual / Seasonal (Peak Day)		0	0	0	0	0
Storage (Peak Day)		3,631,248	0	0	0	0
Capacity Release Credits Incr per PAPUC		0	0	0	0	0
Pipeline Demand- Design XS (Winter)		0	0	0	0	0
Subtotal		3,631,248	0	0	0	0
Direct Assigned Demand Costs		0	0	0	0	0
<b>TOTAL DEMAND CHARGES</b>		<b>15,281,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Fixed Costs:</b>						
Open		0	0	0	0	0
Open		0	0	0	0	0
Supplier Refunds		0	0	0	0	0
Deferrals/Amortizations		0	0	0	0	0
Subtotal		0	0	0	0	0
<b>TOTAL DEMAND &amp; FIXED COSTS</b>		<b>15,281,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Variable Costs:</b>						
Commodity Cost including transport liability		0	0	0	0	0
Gas Sold to GTS		0	0	0	0	0
Other		0	0	0	0	0
Withdrawal Transportation Charges (Winter)		0	0	0	0	0
Inject / Withd: Fees Balancing (Thruput)		0	0	0	0	0
Injection / Withdrawal Fees- (Winter)		0	0	0	0	0
Off System Sales Increase per PAPUC		0	0	0	0	0
Open		0	0	0	0	0
Open		0	0	0	0	0
Open		0	0	0	0	0
Open		0	0	0	0	0
Miscellaneous		0	0	0	0	0
Subtotal		0	0	0	0	0
<b>Total Cost of Gas</b>		<b>15,281,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Step 3

Account Description	Account Code	Storage Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase					Storage Demand				Municipal GS RC-8	Housing Auth Non-Hot RC-9
							Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal EBA RC-7				
<b>Working Capital Subreport</b>																	
Accounts Receivable- Gas		8,987,229	None	0	8,987,229	STORBASE-D	247,753	6,777,911	151,580	1,194,101	55,318	139,206	34,939	186,612	88,806		
Accounts Receivable- Other		122,803	None	0	122,803	STORBASE-D	3,385	92,615	2,071	16,316	756	1,902	477	2,550	1,213		
Accrued Gas Revenues		647,737	None	0	647,737	STORBASE-D	17,856	488,505	10,925	86,062	3,987	10,033	2,518	13,450	6,400		
Allowance for Uncollectible Accounts Receivable, Total		(6,142,465)	None	0	(6,142,465)	STORBASE-D	(169,331)	(4,632,411)	(103,600)	(816,127)	(32,808)	(95,142)	(23,879)	(127,543)	(60,696)		
		3,615,305		0	3,615,305		99,664	2,726,559	60,976	480,353	22,253	55,998	14,055	75,068	35,724		
Materials and Supplies		706,550	None	0	706,550	STOR&MXGAS-D	19,507	534,132	11,883	94,021	4,346	10,964	2,752	14,705	6,992		
Prepaid accounts, Other current assets		127,013	None	0	127,013	STOR&MXGAS-D	3,507	96,018	2,136	16,902	781	1,971	495	2,643	1,257		
Gas, LNG in Storage		2,474,833	None	0	2,474,833	STORGAS-D	63,130	1,643,680	47,603	303,540	15,814	34,842	8,692	45,433	22,726		
Inventories & Other, Total		3,308,395		0	3,308,395		86,144	2,273,831	61,622	414,463	20,940	47,777	11,938	62,782	30,974		
Accounts Payable, Natural Gas		(987,312)	None	0	(987,312)	STORGAS-D	(25,185)	(655,731)	(18,991)	(121,095)	(6,309)	(13,900)	(3,467)	(18,125)	(9,066)		
Accounts Payable, Other- 50% Labor		(577,294)	None	0	(577,294)	STORLABOR-D	(15,908)	(435,098)	(9,744)	(76,671)	(3,554)	(8,937)	(2,243)	(11,979)	(5,702)		
Accounts Payable, Other- 50% O&MxGas		(456,908)	None	0	(456,908)	STOR&MXGAS-D	(12,615)	(345,410)	(7,685)	(60,801)	(2,810)	(7,090)	(1,780)	(9,509)	(4,521)		
Accounts Payable, Total		(2,021,515)		0	(2,021,515)		(53,708)	(1,436,240)	(36,419)	(258,567)	(12,673)	(29,928)	(7,490)	(39,614)	(19,290)		
Def'd Debts, Payroll related		(275,637)	None	0	(275,637)	STORLABOR-D	(7,395)	(207,744)	(4,652)	(36,608)	(1,697)	(4,267)	(1,071)	(5,720)	(2,723)		
Def'd Debts, GCR related	GASCOST	585,260	None	0	585,260	GCR	23,101	416,987	18,873	84,902	5,490	9,309	2,290	11,311	6,277		
Customer deposits		(60,349)	None	0	(60,349)	STORBASE-D	(1,664)	(45,513)	(1,018)	(8,018)	(371)	(935)	(235)	(1,253)	(596)		
Injuries & Damages Reserve		0	None	0	0	STORPT-D	0	0	0	0	0	0	0	0	0		
Accrued interest		(782,379)	None	0	(782,379)	STORPT-D	(21,571)	(590,155)	(13,193)	(103,964)	(4,815)	(12,120)	(3,042)	(16,248)	(7,732)		
Other, net		(913,601)	None	0	(913,601)	STOR&MXGAS-D	(25,223)	(629,658)	(15,366)	(121,524)	(5,619)	(14,127)	(3,538)	(19,014)	(9,040)		
Def'd Items & Other, Total		(1,446,706)		0	(1,446,706)		(32,952)	(1,117,083)	(15,356)	(185,262)	(7,013)	(22,190)	(5,617)	(30,924)	(13,814)		
<b>Total Working Capital</b>		<b>3,455,479</b>		<b>0</b>	<b>3,455,479</b>		<b>99,148</b>	<b>2,447,068</b>	<b>70,823</b>	<b>450,987</b>	<b>21,507</b>	<b>51,658</b>	<b>12,886</b>	<b>67,312</b>	<b>33,595</b>		

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Account Description	Account Code	Storage Demand Dollars	Housing Auth Base RC-10	Allocation Phase										Allocation Phase			
				BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-Indirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen Indirect RC-19	Storage Demand Grays Ferry RC-20	GTS Trans. only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	
<b>Working Capital Subreport</b>																	
Accounts Receivable- Gas		8,987,229	109,559	50	587	4	202	127	45	180	2	14	149	84	0	0	
Accounts Receivable- Other		122,803	1,497	1	8	0	3	2	1	2	0	0	2	1	0	0	
Accrued Gas Revenues		647,737	7,896	4	42	0	15	9	3	13	0	1	11	6	0	0	
Allowance for Uncollectible Accounts Receivable, Total		(6,142,465)	(75,880)	(24)	(401)	(2)	(138)	(87)	(31)	(123)	(2)	(2)	(102)	(52)	(0)	0	
		3,615,305	44,072	20	236	1	81	51	18	73	1	6	60	34	0	0	
Materials and Supplies		706,550	8,633	(48)	(563)	(3)	(194)	(122)	(44)	(173)	(2)	(13)	(143)	(80)	(0)	0	
Prepaid accounts, Other current assets		127,013	1,552	(9)	(101)	(1)	(35)	(22)	(8)	(34)	(0)	(2)	(26)	(14)	(0)	0	
Gas, LNG in Storage		2,474,833	26,633	2,151	106,225	658	36,723	23,123	8,270	32,789	446	2,412	27,040	15,261	43	0	
Inventories & Other, Total		3,308,395	36,818	9,094	106,061	654	36,495	22,979	8,219	32,585	443	2,496	26,872	15,166	42	0	
Accounts Payable, Natural Gas		(987,312)	(10,625)	(3,651)	(42,577)	(262)	(14,650)	(9,225)	(3,299)	(13,081)	(178)	(1,002)	(10,788)	(6,088)	(17)	0	
Accounts Payable, Other- 50% Labor		(377,294)	(7,033)	(15)	(172)	(1)	(59)	(37)	(13)	(53)	(1)	(4)	(44)	(25)	(0)	0	
Accounts Payable, Other- 50% O&M/Gas		(456,908)	(2,583)	21	366	2	125	72	28	112	2	2	22	32	9	0	
Accounts Payable, Total		(2,021,515)	(23,241)	(3,634)	(42,385)	(261)	(14,584)	(9,183)	(3,284)	(13,022)	(177)	(998)	(10,739)	(6,061)	(17)	0	
Def'd Debts, Payroll related		(275,637)	(3,358)	(7)	(82)	(1)	(28)	(18)	(6)	(25)	(0)	(2)	(21)	(12)	(0)	0	
Def'd Debts, O&M related	GASCOST	585,260	6,720	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customer deposits		(60,349)	(736)	(0)	(4)	(0)	(1)	(1)	(0)	(1)	(0)	(0)	(1)	(1)	(0)	0	
Injuries & Damages Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accrued Interest		(782,379)	(9,539)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	
Other, net		(913,601)	(11,163)	62	728	4	250	158	56	228	3	17	184	104	0	0	
Def'd Items & Other, Total		(1,446,706)	(18,076)	55	642	4	221	139	50	197	3	15	163	92	0	0	
<b>Total Working Capital</b>		<b>3,455,479</b>	<b>39,574</b>	<b>5,535</b>	<b>64,553</b>	<b>398</b>	<b>22,212</b>	<b>13,986</b>	<b>5,002</b>	<b>19,833</b>	<b>270</b>	<b>1,519</b>	<b>16,356</b>	<b>9,230</b>	<b>26</b>	<b>0</b>	

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Account Description	Account Code	Storage Demand Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Working Capital Subreport</b>						
Accounts Receivable- Gas		8,987,229	0	0	0	0
Accounts Receivable- Other		122,803	0	0	0	0
Accrued Gas Revenues		647,737	0	0	0	0
Allowance for Uncollectible		(6,142,465)	0	0	0	0
Accounts Receivable, Total		3,615,305	0	0	0	0
Materials and Supplies		706,550	0	0	0	0
Prepaid accounts, Other current assets		127,013	0	0	0	0
Gas, LNG in Storage		2,474,833	0	0	0	0
Inventories & Other, Total		3,308,395	0	0	0	0
Accounts Payable, Natural Gas		(987,312)	0	0	0	0
Accounts Payable, Other- 50% Labor		(577,294)	0	0	0	0
Accounts Payable, Other- 50% O&MxGas		(456,908)	0	0	0	0
Accounts Payable, Total		(2,021,515)	0	0	0	0
Defid Debits, Payroll related		(275,637)	0	0	0	0
Defid Debits, GCR related	GASCOST	583,260	0	0	0	0
Customer deposits		(60,349)	0	0	0	0
Injuries & Damages Reserve		0	0	0	0	0
Accrued interest		(782,379)	0	0	0	0
Other, net		(213,680)	0	0	0	0
Defid Items & Other, Total		(1,446,706)	0	0	0	0
Total Working Capital		3,455,429	0	0	0	0

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Philadelphia Gas Works  
Cost of Service Study - Budget 2001

Step 3

Allocation Phase

Allocation Phase

Account Description	Account Code	Storage Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase					Storage Demand			Municipal GS RC-4	Housing Auth Non-Hot RC-9
							Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal PHA RC-7	Municipal GS RC-4		
<b>CWIP SUB REPORT ADDITIONS:</b>																
Gas Supply		0					0	0	0	0	0	0	0	0	0	0
Distribution		0					0	0	0	0	0	0	0	0	0	0
METERS		0					0	0	0	0	0	0	0	0	0	0
Bldg Services/Security		310,638					8,561	234,138	5,244	41,259	1,913	4,809	1,207	6,446	3,069	
Transportation		311,030					8,571	234,419	5,250	41,308	1,915	4,815	1,209	6,454	3,072	
Collection		0					0	0	0	0	0	0	0	0	0	0
Rates / Rog		0					0	0	0	0	0	0	0	0	0	0
Finance		138					4	104	2	18	1	2	1	3	1	
Human Resources		42,992					1,185	32,402	726	5,710	265	666	167	892	425	
Information Systems		0					0	0	0	0	0	0	0	0	0	0
Management		523,134					14,422	394,576	8,822	69,512	3,220	8,104	2,034	10,864	5,170	
CIS System		2,976,067					82,009	2,243,017	50,233	395,255	18,322	46,074	11,564	61,757	29,396	
Other		236					7	128	4	23	1	4	1	5	2	
<b>TOTAL ADDITIONS</b>		<b>4,164,254,111</b>					<b>114,258</b>	<b>3,138,834</b>	<b>70,281</b>	<b>553,093</b>	<b>25,636</b>	<b>64,474</b>	<b>16,182</b>	<b>86,421</b>	<b>41,135</b>	
<b>UNCLASSIFIED:</b>																
Mains	376	0					0	0	0	0	0	0	0	0	0	0
Meas. & Requi. Stations	378	0					0	0	0	0	0	0	0	0	0	0
Services	380	0					0	0	0	0	0	0	0	0	0	0
Meters & Installations	381-382	0					0	0	0	0	0	0	0	0	0	0
Other Equip - Distr.	387,375	0					0	0	0	0	0	0	0	0	0	0
Structures & Improvements	390	2,159					59	1,627	36	287	13	33	8	45	21	
Office Furniture & Equip.	391	95					3	72	2	13	1	1	0	2	1	
Transportation Equip	392	23					1	17	0	3	0	0	0	0	0	
Stores Equip	393	700					19	527	12	93	4	11	3	15	7	
Tools, Shop & Garage Equip.	394	25					1	19	0	3	0	0	0	1	0	
Communications Equip	397	65					2	49	1	9	0	1	0	1	1	
Misc Equip	398,396	59					2	45	1	8	0	1	0	1	1	
Storage Plant	361-368	247					7	186	4	33	2	4	1	5	2	
Production Plant	305-320	0					0	0	0	0	0	0	0	0	0	
<b>TOTAL UNCLASSIFIED</b>		<b>3,323</b>					<b>93</b>	<b>2,542</b>	<b>27</b>	<b>448</b>	<b>21</b>	<b>52</b>	<b>13</b>	<b>70</b>	<b>31</b>	

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Account Description	Account Code	Storage Demand Dollars	Housing Auth Hour RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	Allocation Phase		LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Storage Demand Gray's Ferry RC-20	GTS Investment RC-21	NGV Direct RC-22	Rate Class 23 RC-23
								LBS Large-InDirect RC-15	LBS Large-Direct RC-16							
<b>CWIP SUB REPORT ADDITIONS:</b>																
Gas Supply		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bldg Services/Security		310,658	3,785	8	93	1	32	20	7	28	0	2	23	13	0	0
Transportation		311,030	3,789	8	93	1	32	20	7	28	0	2	23	13	0	0
Collection		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rates / Reg		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance		138	2	0	0	0	0	0	0	0	0	0	0	0	0	0
Human Resources		42,992	524	1	13	0	4	3	1	4	0	0	3	2	0	0
Information Systems		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Management		523,134	6,378	1	14	0	5	3	1	4	0	0	3	2	0	0
CIS System		2,976,067	36,257	76	887	5	305	192	69	272	4	21	215	127	0	0
Other		236	3	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ADDITIONS</b>		<b>4,164,254,111</b>	<b>50,237</b>	<b>94</b>	<b>1,099</b>	<b>7</b>	<b>379</b>	<b>238</b>	<b>85</b>	<b>337</b>	<b>5</b>	<b>26</b>	<b>278</b>	<b>157</b>	<b>0</b>	<b>0</b>
<b>UNCLASSIFIED:</b>																
Mains	376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meas. & Requi. Stations	378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Services	380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters & Installations	381-382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Equip - Distr.	387,375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	390	2,159	26	0	1	0	0	0	0	0	0	0	0	0	0	0
Office Furniture & Equip.	391	95	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation Equip.	392	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stores Equip.	393	700	9	0	0	0	0	0	0	0	0	0	0	0	0	0
Tools, Shop & Garage Equip.	394	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communications Equip.	397	65	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Equip.	398,396	59	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Storage Plant	361-368	247	3	0	0	0	0	0	0	0	0	0	0	0	0	0
Production Plant	305-320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>3,323</b>	<b>41</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Step 3

Account Description	Account Code	Storage Demand Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>CWIP SUB REPORT ADDITIONS:</b>						
Gas Supply		0	0	0	0	0
Distribution		0	0	0	0	0
METERS		0	0	0	0	0
Bldg Services/Security		310,658	0	0	0	0
Transportation		311,030	0	0	0	0
Collection		0	0	0	0	0
Rates / Reg		0	0	0	0	0
Finance		138	0	0	0	0
Human Resources		42,992	0	0	0	0
Information Systems		0	0	0	0	0
Management		523,134	0	0	0	0
CIS System		2,976,067	0	0	0	0
Other		235	0	0	0	0
<b>TOTAL ADDITIONS</b>		<b>4,164,254,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNCLASSIFIED:</b>						
Mains	376	0	0	0	0	0
Meas. & Requi. Stations	378	0	0	0	0	0
Services	380	0	0	0	0	0
Meters & Installations	381-382	0	0	0	0	0
Other Equip - Distr.	387,375	0	0	0	0	0
Structures & Improvements	390	2,159	0	0	0	0
Office Furniture & Equip.	391	95	0	0	0	0
Transportation Equip	392	23	0	0	0	0
Stores Equip	393	700	0	0	0	0
Tools, Shop & Garage Equip.	394	25	0	0	0	0
Communications Equip	397	65	0	0	0	0
Misc Equip	398,396	59	0	0	0	0
Storage Plant	361-368	247	0	0	0	0
Production Plant	305-320	0	0	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>3,373</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**Allocation Sheets**  
**Storage Energy**

Summary Report  
Revenue Requirements Report  
Gas-Sub Report  
Working Capital Sub-Report  
CWIP Sub-Report and Unclassified

Philadelphia Gas Works  
Cost of Service Study - Budget 2001

Step 3							Allocation Phase		Allocation Phase						
Account Description	Account Code	Storage Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Storage Energy Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Storage Energy Municipal EEA RC-7	Municipal GR RC-8	Housing Auth Non-Hot RC-9
<b>Revenues</b>															
Gas revenues		1,301,971					63,585	825,029	41,146	180,394	11,485	19,641	4,498	21,683	12,086
Other operating revenues		0					0	0	0	0	0	0	0	0	0
Non-operating income		0					0	0	0	0	0	0	0	0	0
<b>Total revenues</b>		<b>1,301,971</b>					<b>63,585</b>	<b>825,029</b>	<b>41,146</b>	<b>180,394</b>	<b>11,485</b>	<b>19,641</b>	<b>4,498</b>	<b>21,683</b>	<b>12,086</b>
<b>Operating Expenses</b>															
Production Expenses		1,243,627					30,425	814,172	24,374	151,555	8,014	17,381	4,332	22,585	11,392
Natural Gas Storage, Terminaling & Proc. Exp.		0					0	0	0	0	0	0	0	0	0
Transmission Expenses		0					0	0	0	0	0	0	0	0	0
Distribution Expenses		0					0	0	0	0	0	0	0	0	0
<b>Total Operating Expenses</b>		<b>1,243,627</b>					<b>30,425</b>	<b>814,172</b>	<b>24,374</b>	<b>151,555</b>	<b>8,014</b>	<b>17,381</b>	<b>4,332</b>	<b>22,585</b>	<b>11,392</b>
Customer Accounts, Services, & Sales Expenses		0					0	0	0	0	0	0	0	0	0
Administrative & General Expenses		0					0	0	0	0	0	0	0	0	0
Depreciation Expense		0					0	0	0	0	0	0	0	0	0
Taxes		0					0	0	0	0	0	0	0	0	0
<b>Total Other Expenses</b>		<b>0</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income before Financial Requirements</b>		<b>58,344</b>					<b>33,160</b>	<b>10,857</b>	<b>16,772</b>	<b>28,840</b>	<b>3,471</b>	<b>2,260</b>	<b>166</b>	<b>(903)</b>	<b>693</b>
Interest expense, net		0					0	0	0	0	0	0	0	0	0
Appropriation, City of Philadelphia		0					0	0	0	0	0	0	0	0	0
<b>Total Interest &amp; Appropriation</b>		<b>0</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgeted Surplus</b>		<b>58,344</b>					<b>33,160</b>	<b>10,857</b>	<b>16,772</b>	<b>28,840</b>	<b>3,471</b>	<b>2,260</b>	<b>166</b>	<b>(903)</b>	<b>693</b>
<b>Total Rate Base</b>		<b>293,865</b>					<b>7,953</b>	<b>195,327</b>	<b>6,403</b>	<b>36,992</b>	<b>2,043</b>	<b>4,205</b>	<b>1,045</b>	<b>5,396</b>	<b>2,772</b>
<b>Budgeted Surplus / Rate Base</b>		<b>19.85%</b>					<b>416.95%</b>	<b>5.56%</b>	<b>261.95%</b>	<b>77.96%</b>	<b>169.89%</b>	<b>53.74%</b>	<b>15.90%</b>	<b>-16.73%</b>	<b>25.02%</b>
<b>Unitized</b>		<b>1.97</b>					<b>41.28</b>	<b>0.55</b>	<b>25.94</b>	<b>7.72</b>	<b>16.82</b>	<b>5.32</b>	<b>1.57</b>	<b>(1.66)</b>	<b>2.48</b>

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Account Description	Account Code	Storage Energy Dollars	Allocation Phase													Allocation Phase	
			Housing Auth Heat RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-In-Direct RC-15	LBS Large-Direct RC-16	LBS X-Large RC-17	TriGen Direct RC-18	Co-Gen In-Direct RC-19	Storage Energy Grays Ferry RC-20	GTS Total only RC-21	NOV Direct RC-22	Rate Class 23 RC-23	
<b>Revenues</b>																	
Gas revenues		1,301,971	13,896	3,872	48,567	2,258	17,858	11,925	3,156	15,828	609	1,603	1,500	1,324	28	0	
Other operating revenues		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Non-operating income		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total revenues		1,301,971	13,896	3,872	48,567	2,258	17,858	11,925	3,156	15,828	609	1,603	1,500	1,324	28	0	
<b>Operating Expenses</b>																	
Production Expenses		1,243,627	13,213	6,242	71,549	0	23,816	14,680	5,511	21,013	0	1,537	0	1,810	26	0	
Natural Gas Storage, Terminating & Proc. Exp.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transmission Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Operating Expenses		1,243,627	13,213	6,242	71,549	0	23,816	14,680	5,511	21,013	0	1,537	0	1,810	26	0	
<b>Customer Accounts, Services, &amp; Sales Expenses</b>																	
Administrative & General Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Other Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Income before Financial Requirements		58,344	683	(2,370)	(22,982)	2,258	(5,958)	(2,755)	(2,355)	(5,185)	609	66	1,500	(486)	2	0	
<b>Interest expense, net</b>																	
Appropriation, City of Philadelphia		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Interest & Appropriation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Budgeted Surplus		58,344	683	(2,370)	(22,982)	2,258	(5,958)	(2,755)	(2,355)	(5,185)	609	66	1,500	(486)	2	0	
Total Rate Base		293,865	3,166	1,220	13,980	(0)	4,653	2,868	1,077	4,106	(0)	300	(0)	354	5	0	
Budgeted Surplus / Rate Base		19.85%	21.58%	-194.31%	-164.39%N/A	0.00	-128.04%	-96.06%	-218.70%	-126.29%N/A	0.00	21.96%N/A	0.00	-137.35%	45.81%N/A	0.00	
Unitized		1.97	2.14	(19.24)	(16.28)	0.00	(12.68)	(9.51)	(21.65)	(12.50)	0.00	2.17	0.00	(13.60)	4.54	0.00	

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Step 3

Account Description	Account Code	Storage Energy Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Revenues</b>						
Gas revenues		1,301,971	0	0	0	0
Other operating revenues		0	0	0	0	0
Non-operating income		0	0	0	0	0
<b>Total revenues</b>		<b>1,301,971</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses</b>						
Production Expenses		1,243,627	0	0	0	0
Natural Gas Storage, Terminating & Proc. Exp.		0	0	0	0	0
Transmission Expenses		0	0	0	0	0
Distribution Expenses		0	0	0	0	0
<b>Total Operating Expenses</b>		<b>1,243,627</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Customer Accounts, Services, &amp; Sales Expenses</b>						
Administrative & General Expenses		0	0	0	0	0
Depreciation Expense		0	0	0	0	0
Taxes		0	0	0	0	0
<b>Total Other Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income before Financial Requirements</b>		<b>58,344</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Interest expense, net		0	0	0	0	0
Appropriation, City of Philadelphia		0	0	0	0	0
<b>Total Interest &amp; Appropriation</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgeted Surplus</b>		<b>58,344</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Rate Base</b>		<b>293,865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgeted Surplus / Rate Base</b>		<b>19.85%NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	
<b>Unitized</b>		<b>1.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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Step 3

Account Description	Account Code	Storage Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase			Allocation Phase									
							Storage Energy Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Storage Energy Municipal PHA RC-7	Municipal OS RC-8	Housing Auth Non-Heat RC-9				
Using PGW Financial Requirements																			
Total expenses		1,243,627					30,425	814,172	24,374	151,555	8,014	17,381	4,332	22,585	11,392				
Financial Requirements - PGW		0					0	0	0	0	0	0	0	0	0				
Revenue Requirement		1,243,627					30,425	814,172	24,374	151,555	8,014	17,381	4,332	22,585	11,392				
Cash Flow Adjustments																			
Other Operating revenues		0					0	0	0	0	0	0	0	0	0				
Non-Operating income		0					0	0	0	0	0	0	0	0	0				
Tariff Requirement before Other		1,243,627					30,425	814,172	24,374	151,555	8,014	17,381	4,332	22,585	11,392				
Other:																			
CRP		101,593					2,677	98,889	0	26	0	0	0	0	0				
Forfeited Discounts																			
Other1		(25,586)					(2,211)	(21,233)	(540)	(1,448)	(25)	(76)	(0)	(1)	(1)				
Other2																			
Total Other		76,007					466	77,656	(540)	(1,422)	(25)	(76)	(0)	(1)	(1)				
Total Tariff Requirement		1,319,634					30,892	891,828	23,834	150,133	7,989	17,305	4,332	22,584	11,392				

Account Description	Account Code	Storage Energy Dollars	Allocation Phase													Allocation Phase	
			Housing Auth Best RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-In-Direct RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Co-Gen In-Direct RC-19	Storage Energy Grays Ferry RC-20	OTS Times only RC-21	NOV Direct RC-22	Rate Class 23 RC-23	
<b>Using PGW Financial Requirements</b>																	
Total expenses		1,243,627	13,213	6,242	71,549	0	23,816	14,680	5,511	21,013	0	1,537	0	1,810	26	0	
Financial Requirements- PGW		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Revenue Requirement		1,243,627	13,213	6,242	71,549	0	23,816	14,680	5,511	21,013	0	1,537	0	1,810	26	0	
Cash Flow Adjustments																	
Other Operating revenues		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Non-Operating income		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Tariff Requirement before Other		1,243,627	13,213	6,242	71,549	0	23,816	14,680	5,511	21,013	0	1,537	0	1,810	26	0	
Other:																	
CRP		101,593	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Forfeited Discounts																	
Other1		(25,586)	(44)	(0)	(3)	(0)	(1)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	0	
Other2																	
Total Other		76,007	(44)	(0)	(3)	(0)	(1)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	0	
Total Tariff Requirement		1,319,634	13,169	6,241	71,546	(0)	23,815	14,679	5,511	21,012	(0)	1,537	(0)	1,810	26	0	

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Step 3

Account Description	Account Code	Storage Energy Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Using PGW Financial Requirements</b>						
Total expenses		1,243,627	0	0	0	0
Financial Requirements- PGW		0	0	0	0	0
Revenue Requirement		1,243,627	0	0	0	0
<b>Cash Flow Adjustments</b>						
Other Operating revenues		0	0	0	0	0
Non-Operating income		0	0	0	0	0
Tariff Requirement before Other		1,243,627	0	0	0	0
<b>Other:</b>						
CRP		101,593	0	0	0	0
Forfeited Discounts						
Other1		(25,586)	0	0	0	0
Other2						
Total Other		76,007	0	0	0	0
Total Tariff Requirement		1,319,634	0	0	0	0

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Step 3

Allocation Phase

Allocation Phase

Account Description	Account Code	Storage Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Storage Energy Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Storage Energy Municipal PHA RC-7	Municipal GS RC-8	Housing Auth Non-Hot RC-9
<b>Cost of Gas Subreport</b>															
<b>Demand Costs:</b>															
<b>Producer Demand Charges</b>															
Contracts Annual		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0
Contracts Seasonal		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0
Various		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0
Capacity Release Credits		0	None	0	0	WINTER3	0	0	0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0	0	0
<b>Storage Contract</b>															
Daily Demand (PeakDay)		0	None	0	0	WINTER3	0	0	0	0	0	0	0	0	0
Daily Demand- Balancing (Thruput)		0	None	0	0	THRUPUT	0	0	0	0	0	0	0	0	0
Capacity (Winter)		0	None	0	0	WINTER3	0	0	0	0	0	0	0	0	0
Capacity- Balancing (Thruput)		0	None	0	0	WINTER3	0	0	0	0	0	0	0	0	0
Daily Demand- Design XS (Winter)		0	None	0	0	WINTER3	0	0	0	0	0	0	0	0	0
Inject/Withdrawal (Thruput)		0	None	0	0	THRUPUT	0	0	0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0	0	0
<b>Firm Transportation</b>															
<b>Demand Charges - TF Demand all Pipelines</b>															
Pipeline Demand- Annual / Seasonal (PeakDay)		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0
Storage (PeakDay)		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0
Capacity Release Credits Iner per PAPUC		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0
Pipeline Demand- Design XS (Winter)		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0	0	0
Direct Assigned Demand Costs		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0
<b>TOTAL DEMAND CHARGES</b>		<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Fixed Costs:</b>															
Open		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0
Open		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0
Supplier Refunds		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0
Deferrals/Amortizations		0	None	0	0	DESIGNDAY	0	0	0	0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0	0	0	0
<b>TOTAL DEMAND &amp; FIXED COSTS</b>		<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Variable Costs:</b>															
Commodity Cost including transport liability		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0
Gas Sold to GTS		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0
Other		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0
Withdrawal Transportation Charges (Winter)		282,155	None	0	282,155	WINTER3	6,903	184,720	5,530	34,385	1,818	3,943	983	5,124	2,585
Inject / Withdr Fees Balancing (Thruput)		407,947	None	0	407,947	WINTER3	9,980	267,073	7,995	49,714	2,629	5,702	1,421	7,409	3,737
Injection / Withdrawal Fees- (Winter)		626,118	None	0	626,118	WINTER3	15,318	409,904	12,271	76,302	4,035	8,751	2,181	11,371	5,736
Off System Sales Increase per PAPUC		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0
Open		0	None	0	0	WINTER3	0	0	0	0	0	0	0	0	0
Open		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0
Open		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0
Open		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0
Open		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0
Miscellaneous		0	None	0	0	COM1	0	0	0	0	0	0	0	0	0
Subtotal		1,316,220		0	1,316,220		32,201	861,697	25,797	160,401	8,482	18,396	4,585	23,904	12,057
<b>Total Cost of Gas</b>		<b>1,316,220</b>		<b>0</b>	<b>1,316,220</b>		<b>32,201</b>	<b>861,697</b>	<b>25,797</b>	<b>160,401</b>	<b>8,482</b>	<b>18,396</b>	<b>4,585</b>	<b>23,904</b>	<b>12,057</b>

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Account Description	Account Code	Storage Energy Dollars	Housing Auth Hour RC-10	BPS Small RC-11	BPS Large RC-12	BPS ΔC RC-13	LBS Small RC-14	LBS Large-In-Direct RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen In-Direct RC-19	Storage Energy Oxya Ferry RC-20	GTS Trans Only RC-21	NGV Direct RC-22	Rate Class 23 RC-23
<b>Cost of Gas Subreport</b>																
<b>Demand Costs:</b>																
<b>Producer Demand Charges</b>																
Contracts Annual		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contracts Seasonal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Various		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capacity Release Credits		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Storage Contract</b>																
Daily Demand (Peak Day)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Daily Demand- Balancing (Thruput)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capacity (Winter)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capacity- Balancing (Thruput)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Daily Demand- Design XS (Winter)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inject/Withdrawal (Thruput)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Firm Transportation</b>																
<b>Demand Charges - TF Demand all Pipelines</b>																
Pipeline Demand- Annual / Seasonal (Peak Day)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storage (Peak Day)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capacity Release Credits Incr per PAPUC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pipeline Demand- Design XS (Winter)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct Assigned Demand Costs		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DEMAND CHARGES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Fixed Costs:</b>																
Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplier Refunds		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferrals/Amortizations		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DEMAND &amp; FIXED COSTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Variable Costs:</b>																
Commodity Cost including transport liability		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Sold to GTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Withdrawal Transportation Charges (Winter)		282,155	2,998	1,416	16,233	0	5,403	3,331	1,250	4,767	0	349	0	411	6	0
Inject / Withdr Fees Balancing (Thruput)		407,947	4,334	2,047	23,470	0	7,812	4,816	1,808	6,893	0	504	0	594	9	0
Injection / Withdrawal Fees- (Winter)		626,118	6,652	3,142	36,022	0	11,990	7,391	2,775	10,579	0	774	0	911	13	0
Off System Sales Increase per PAPUC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Open		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		1,316,220	13,984	6,606	75,725	0	25,206	15,537	5,833	22,240	0	1,626	0	1,915	28	0
<b>Total Cost of Gas</b>		<b>1,316,220</b>	<b>13,984</b>	<b>6,606</b>	<b>75,725</b>	<b>0</b>	<b>25,206</b>	<b>15,537</b>	<b>5,833</b>	<b>22,240</b>	<b>0</b>	<b>1,626</b>	<b>0</b>	<b>1,915</b>	<b>28</b>	<b>0</b>

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Account Description	Account Code	Storage Energy Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Cost of Gas Subreport</b>						
<b>Demand Costs:</b>						
<b>Producer Demand Charges</b>						
Contracts Annual		0	0	0	0	0
Contracts Seasonal		0	0	0	0	0
Various		0	0	0	0	0
Capacity Release Credits		0	0	0	0	0
Subtotal		0	0	0	0	0
<b>Storage Contract</b>						
Daily Demand (Peak Day)		0	0	0	0	0
Daily Demand- Balancing (Thruput)		0	0	0	0	0
Capacity (Winter)		0	0	0	0	0
Capacity- Balancing (Thruput)		0	0	0	0	0
Daily Demand- Design XS (Winter)		0	0	0	0	0
Inject/Withdrawal (Thruput)		0	0	0	0	0
Subtotal		0	0	0	0	0
<b>Firm Transportation</b>						
<b>Demand Charges - TF Demand all Pipelines</b>						
Pipeline Demand- Annual / Seasonal (Peak Day)		0	0	0	0	0
Storage (Peak Day)		0	0	0	0	0
Capacity Release Credits Incr per PAPUC		0	0	0	0	0
Pipeline Demand- Design XS (Winter)		0	0	0	0	0
Subtotal		0	0	0	0	0
Direct Assigned Demand Costs		0	0	0	0	0
<b>TOTAL DEMAND CHARGES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Fixed Costs:</b>						
Open		0	0	0	0	0
Open		0	0	0	0	0
Supplier Refunds		0	0	0	0	0
Deferrals/Amortizations		0	0	0	0	0
Subtotal		0	0	0	0	0
<b>TOTAL DEMAND &amp; FIXED COSTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Variable Costs:</b>						
Commodity Cost including transport liability		0	0	0	0	0
Gas Sold to GTS		0	0	0	0	0
Other		0	0	0	0	0
Withdrawal Transportation Charges (Winter)		282,155	0	0	0	0
Inject / Withdr Fees Balancing (Thruput)		407,947	0	0	0	0
Injection / Withdrawal Fees- (Winter)		626,118	0	0	0	0
Off System Sales Increase per PAPUC		0	0	0	0	0
Open		0	0	0	0	0
Open		0	0	0	0	0
Open		0	0	0	0	0
Open		0	0	0	0	0
Miscellaneous		0	0	0	0	0
Subtotal		1,316,220	0	0	0	0
<b>Total Cost of Gas</b>		<b>1,316,220</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Philadelphia Gas Works  
Cost of Service Study - Budget 2001

Step 3

Allocation Phase

Allocation Phase

Account Description	Account Code	Storage Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase			Allocation Phase			Storage Energy		Municipal GS RC-8	Housing Auth Non-Heat RC-9
							Storage Energy Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal EBA RC-7			
<b>Working Capital Subreport</b>																
Accounts Receivable- Gas		291,577	None	0	291,577	STORREVREQ-E	7,151	190,957	5,730	35,560	1,882	4,077	1,016	5,297	2,673	
Accounts Receivable- Other		3,984	None	0	3,984	STORREVREQ-E	98	2,609	78	486	26	56	14	72	37	
Accrued Gas Revenues		21,015	None	0	21,015	STORREVREQ-E	515	13,763	413	2,563	136	294	73	382	193	
Allowance for Uncollectible Accounts Receivable, Total		(199,283)	None	0	(199,283)	STORREVREQ-E	(4,888)	(130,512)	(2,916)	(24,304)	(1,282)	(2,782)	(625)	(3,620)	(1,827)	
		117,293		0	117,293		2,877	76,816	2,305	14,305	757	1,640	409	2,131	1,075	
Materials and Supplies		0	None	0	0	STORO&MXGAS-E	0	0	0	0	0	0	0	0	0	
Prepaid accounts, Other current assets		0	None	0	0	STORO&MXGAS-E	0	0	0	0	0	0	0	0	0	
Gas, LNG in Storage		213,159	None	0	213,159	STORGAS-E	5,215	139,550	4,178	25,977	1,374	2,979	743	3,871	1,953	
Inventories & Other, Total		213,159		0	213,159		5,215	139,550	4,178	25,977	1,374	2,979	743	3,871	1,953	
Accounts Payable, Natural Gas		(85,038)	None	0	(85,038)	STOR GAS-E	(2,080)	(55,672)	(1,667)	(10,363)	(548)	(1,189)	(296)	(1,544)	(779)	
Accounts Payable, Other- 50% Labor		0	None	0	0	STORLABOR-E	0	0	0	0	0	0	0	0	0	
Accounts Payable, Other- 50% O&M&Gas		0	None	0	0	STORO&MXGAS-E	0	0	0	0	0	0	0	0	0	
Accounts Payable, Total		(85,038)		0	(85,038)		(2,080)	(55,672)	(1,667)	(10,363)	(548)	(1,189)	(296)	(1,544)	(779)	
Defd Debits, Payroll related		0	None	0	0	STORLABOR-E	0	0	0	0	0	0	0	0	0	
Defd Debits, GCR related	GASCOST	50,409	None	0	50,409	GCR	1,990	35,915	1,626	7,313	473	802	197	974	541	
Customer deposits		(1,958)	None	0	(1,958)	STORREVREQ-E	(48)	(1,282)	(38)	(239)	(13)	(27)	(7)	(36)	(18)	
Injuries & Damages Reserve		0	None	0	0	STORPT-E	0	0	0	0	0	0	0	0	0	
Accrued interest		0	None	0	0	STORPT-E	0	0	0	0	0	0	0	0	0	
Other, net		0	None	0	0	STORO&MXGAS-E	0	0	0	0	0	0	0	0	0	
Defd Items & Other, Total		48,451		0	48,451		1,942	34,633	1,587	7,074	460	774	190	939	523	
<b>Total Working Capital</b>		<b>293,865</b>		<b>0</b>	<b>293,865</b>		<b>7,953</b>	<b>195,327</b>	<b>6,403</b>	<b>36,992</b>	<b>2,043</b>	<b>4,205</b>	<b>1,045</b>	<b>5,396</b>	<b>2,772</b>	

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Account Description	Account Code	Storage Energy Dollars	Allocation Phase										Allocation Phase			
			Housing Auth Heat RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Storage Energy Grays Ferry RC-20	GTS Trans only RC-21	NGV Direct RC-22	Rate Class 23 RC-23
<b>Working Capital Subreport</b>																
Accounts Receivable- Gas		291,577	3,099	1,458	16,707	(0)	5,561	3,428	1,287	4,907	(0)	359	(0)	423	6	0
Accounts Receivable- Other		3,984	42	20	228	(0)	76	47	18	67	(0)	5	(0)	6	0	0
Accrued Gas Revenues		21,015	223	105	1,204	(0)	401	247	93	354	(0)	26	(0)	30	0	0
Allowance for Uncollectible Accounts Receivable, Total		(199,283)	(2,118)	(996)	(11,419)	0	(3,801)	(2,342)	(880)	(2,354)	0	(245)	0	(289)	(4)	0
		117,293	1,247	586	6,721	(0)	2,237	1,379	518	1,974	(0)	144	(0)	170	2	0
Materials and Supplies		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid accounts, Other current assets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas, LNG in Storage		213,159	2,265	1,070	12,264	0	4,082	2,516	945	3,602	0	263	0	310	4	0
Inventories & Other, Total		213,159	2,265	1,070	12,264	0	4,082	2,516	945	3,602	0	263	0	310	4	0
Accounts Payable, Natural Gas		(85,038)	(903)	(427)	(4,892)	0	(1,628)	(1,004)	(377)	(1,437)	0	(105)	0	(124)	(2)	0
Accounts Payable, Other- 50% Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable, Other- 50% O&MxGas		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable, Total		(85,038)	(903)	(427)	(4,892)	0	(1,628)	(1,004)	(377)	(1,437)	0	(105)	0	(124)	(2)	0
Defrd Debits, Payroll related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Defrd Debits, GCR related	GASCOST	50,409	579	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer deposits		(1,958)	(21)	(10)	(112)	0	(37)	(23)	(9)	(33)	0	(2)	0	(3)	(0)	0
Injuries & Damages Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other, net		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Defrd Items & Other, Total		48,451	558	(10)	(112)	0	(37)	(23)	(9)	(33)	0	(2)	0	(3)	(0)	0
<b>Total Working Capital</b>		<b>293,865</b>	<b>3,166</b>	<b>1,220</b>	<b>13,980</b>	<b>(0)</b>	<b>4,653</b>	<b>2,868</b>	<b>1,077</b>	<b>4,106</b>	<b>(0)</b>	<b>300</b>	<b>(0)</b>	<b>354</b>	<b>5</b>	<b>0</b>

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Step 3

Account Description	Account Code	Storage Energy Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Working Capital Subreport</b>						
Accounts Receivable- Gas		291,577	0	0	0	0
Accounts Receivable- Other		3,984	0	0	0	0
Accrued Gas Revenues		21,015	0	0	0	0
Allowance for Uncollectible		(199,283)	0	0	0	0
Accounts Receivable, Total		117,293	0	0	0	0
Materials and Supplies		0	0	0	0	0
Prepaid accounts, Other current assets		0	0	0	0	0
Gas, LNG in Storage		213,159	0	0	0	0
Inventories & Other, Total		213,159	0	0	0	0
Accounts Payable, Natural Gas		(85,038)	0	0	0	0
Accounts Payable, Other- 50% Labor		0	0	0	0	0
Accounts Payable, Other- 50% O&MxGas		0	0	0	0	0
Accounts Payable, Total		(85,038)	0	0	0	0
Defid Debits, Payroll related		0	0	0	0	0
Defid Debits, GCR related	QASCOST	50,409	0	0	0	0
Customer deposits		(1,958)	0	0	0	0
Injuries & Damages Reserve		0	0	0	0	0
Accrued interest		0	0	0	0	0
Other, net		0	0	0	0	0
Defid Items & Other, Total		48,451	0	0	0	0
Total Working Capital		293,865	0	0	0	0

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Step 3

Account Description	Account Code	Storage Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase					Allocation Phase			
							Storage Energy Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Storage Energy Municipal PHA RC-7	Municipal GS RC-8	Housing Auth Non-Heat RC-9
<b>CWIP SUB REPORT</b>															
<b>ADDITIONS:</b>															
Gas Supply		0					0	0	0	0	0	0	0	0	
Distribution		0					0	0	0	0	0	0	0	0	
METERS		0					0	0	0	0	0	0	0	0	
Bldg Services/Security		0					0	0	0	0	0	0	0	0	
Transportation		0					0	0	0	0	0	0	0	0	
Collection		0					0	0	0	0	0	0	0	0	
Rates / Reg		0					0	0	0	0	0	0	0	0	
Finance		0					0	0	0	0	0	0	0	0	
Human Resources		0					0	0	0	0	0	0	0	0	
Information Systems		0					0	0	0	0	0	0	0	0	
Management		0					0	0	0	0	0	0	0	0	
CIS System		0					0	0	0	0	0	0	0	0	
Other		0					0	0	0	0	0	0	0	0	
<b>TOTAL ADDITIONS</b>		<b>0.000</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNCLASSIFIED:</b>															
Mains	376	0					0	0	0	0	0	0	0	0	
Mess. & Requil. Stations	378	0					0	0	0	0	0	0	0	0	
Services	380	0					0	0	0	0	0	0	0	0	
Meters & Installations	381-382	0					0	0	0	0	0	0	0	0	
Other Equip - Distr.	387,375	0					0	0	0	0	0	0	0	0	
Structures & Improvements	390	0					0	0	0	0	0	0	0	0	
Office Furniture & Equip.	391	0					0	0	0	0	0	0	0	0	
Transportation Equip	392	0					0	0	0	0	0	0	0	0	
Stores Equip	393	0					0	0	0	0	0	0	0	0	
Tools, Shop & Garage Equip.	394	0					0	0	0	0	0	0	0	0	
Communications Equip	397	0					0	0	0	0	0	0	0	0	
Misc Equip	398,396	0					0	0	0	0	0	0	0	0	
Storage Plant	361-368	0					0	0	0	0	0	0	0	0	
Production Plant	305-320	0					0	0	0	0	0	0	0	0	
<b>TOTAL UNCLASSIFIED</b>		<b>0</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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Account Description	Account Code	Storage Energy Dollars	Allocation Phase											Allocation Phase		
			Housing Auth Heat RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-Indirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen Indirect RC-19	Storage Energy Graya Ferry RC-20	GTS Indirect RC-21	NGV Direct RC-22	Rate Class 23 RC-23
<b>CWIP SUB REPORT</b>																
<b>ADDITIONS:</b>																
Gas Supply		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bldg Services/Security		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Collection		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rates / Reg		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Human Resources		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Information Systems		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Management		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CIS System		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ADDITIONS</b>		<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNCLASSIFIED:</b>																
Mains	376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meas. & Requi. Stations	378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Services	380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters & Installations	381-382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Equip - Distr.	387,375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	390	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Furniture & Equip.	391	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation Equip	392	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stores Equip	393	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tools, Shop & Garage Equip.	394	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communications Equip	397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Equip	398,396	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storage Plant	361-368	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Production Plant	305-320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Step 3

Account Description	Account Code	Storage Energy Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>CWIP SUB REPORT</b>						
<b>ADDITIONS:</b>						
Gas Supply		0	0	0	0	0
Distribution		0	0	0	0	0
METERS		0	0	0	0	0
Bldg Services/Security		0	0	0	0	0
Transportation		0	0	0	0	0
Collection		0	0	0	0	0
Rates / Reg		0	0	0	0	0
Finance		0	0	0	0	0
Human Resources		0	0	0	0	0
Information Systems		0	0	0	0	0
Management		0	0	0	0	0
CIS System		0	0	0	0	0
Other		0	0	0	0	0
<b>TOTAL ADDITIONS</b>		<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNCLASSIFIED:</b>						
Mains	376	0	0	0	0	0
Mcas. & Regul. Stations	378	0	0	0	0	0
Services	380	0	0	0	0	0
Meters & Installations	381-382	0	0	0	0	0
Other Equip - Distr.	387,375	0	0	0	0	0
Structures & Improvements	390	0	0	0	0	0
Office Furniture & Equip.	391	0	0	0	0	0
Transportation Equip	392	0	0	0	0	0
Stores Equip	393	0	0	0	0	0
Tools, Shop & Garage Equip.	394	0	0	0	0	0
Communications Equip	397	0	0	0	0	0
Misc Equip	398,396	0	0	0	0	0
Storage Plant	361-368	0	0	0	0	0
Production Plant	305-320	0	0	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**Allocation Sheets**  
**Distribution Demand**

Summary Report  
Revenue Requirements Report  
Working Capital Sub-Report  
CWIP Sub-Report and Unclassified

Step 3		Allocation Phase										Allocation Phase			
Account Description	Account Code	Distribution Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Distribution Demand Residential		Commercial		Industrial		Distribution Demand Municipal		Housing Auth Non-Hot RC-9
							Non-Hot RC-1	Hot RC-2	Non-Hot RC-3	Hot RC-4	Non-Hot RC-5	Hot RC-6	EBIA RC-7	GS RC-8	
<b>Revenues</b>															
Gas revenues		52,012,477					2,540,166	32,959,114	1,643,753	7,206,570	458,816	784,642	179,702	866,208	482,810
Other operating revenues		0					0	0	0	0	0	0	0	0	0
Non-operating income		1,709,024					42,405	1,139,346	25,565	200,267	9,294	23,316	1,854	31,248	14,872
Total revenues		53,721,501					2,582,571	34,098,460	1,669,318	7,406,837	468,110	807,978	185,556	897,456	497,682
<b>Operating Expenses</b>															
Production Expenses		0					0	0	0	0	0	0	0	0	0
Natural Gas Storage, Terminating & Proc. Exp.		0					0	0	0	0	0	0	0	0	0
Transmission Expenses		0					0	0	0	0	0	0	0	0	0
Distribution Expenses		7,857,415					253,893	5,397,972	128,943	920,151	44,184	106,408	26,459	139,803	66,813
Total Operating Expenses		7,857,415					253,893	5,397,972	128,943	920,151	44,184	106,408	26,458	139,803	66,813
<b>Customer Accounts, Services, &amp; Sales Expenses</b>															
Administrative & General Expenses		5,614,504					185,269	3,859,354	91,780	654,048	31,364	75,628	18,788	99,250	47,355
Depreciation Expense		10,279,955					236,106	6,488,273	144,916	1,143,611	52,945	133,337	33,471	178,802	85,080
Taxes		395,147					16,324	278,761	6,996	45,523	2,257	3,221	1,284	6,703	3,207
Total Other Expenses		16,285,606					437,698	10,626,388	243,691	1,843,181	86,566	214,185	53,542	284,755	135,643
Income before Financial Requirements		29,578,481					1,890,979	18,074,100	1,296,683	4,643,505	337,360	487,385	105,556	472,899	295,226
<b>Interest expense, net</b>															
Appropriation, City of Philadelphia		17,523,535					433,782	11,677,749	261,923	2,053,136	95,266	239,257	60,020	320,412	152,489
Total Interest & Appropriation		22,967,255					568,568	15,305,606	343,296	2,690,957	124,861	313,584	78,666	419,948	199,860
Budgeted Surplus		6,611,226					1,322,410	2,768,493	933,387	1,952,549	212,499	173,801	26,890	52,951	95,367
Total Rate Base		281,518,793					6,968,319	187,566,873	4,207,168	32,976,848	1,530,164	3,842,860	964,021	5,146,279	2,449,201
Budgeted Surplus / Rate Base		2.35%					18.98%	1.48%	22.66%	5.92%	13.89%	4.52%	2.79%	1.03%	3.89%
Unitized		0.23					1.88	0.15	2.24	0.59	1.37	0.45	0.28	0.10	0.39

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Account Description	Account Code	Distribution Demand Dollars	Housing Auth Heat RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Distribution Demand		GTS Trans only RC-21	
												Co-Gen InDirect RC-19	Onys Ferry RC-20		
<b>Revenues</b>															
Gas revenues		52,012,477	555,123	154,682	1,940,203	90,203	713,393	476,380	126,084	632,314	24,321	64,023	59,941	52,895	
Other operating revenues		0	0	0	0	0	0	0	0	0	0	0	0	0	
Non-operating income		1,709,024	18,387	7,490	28,522	3,042	21,505	11,304	5,771	17,542	3,652	878	35,829	12,905	
<b>Total revenues</b>		<b>53,721,501</b>	<b>573,511</b>	<b>162,172</b>	<b>2,018,725</b>	<b>93,244</b>	<b>734,898</b>	<b>487,683</b>	<b>131,855</b>	<b>649,856</b>	<b>27,973</b>	<b>64,901</b>	<b>95,764</b>	<b>65,800</b>	
<b>Operating Expenses</b>															
Production Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	
Natural Gas Storage, Terminating & Proc. Exp.		0	0	0	0	0	0	0	0	0	0	0	0	0	
Transmission Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution Expenses		7,857,415	85,128	26,529	283,028	11,657	83,377	46,773	20,988	70,140	12,017	4,254	93,573	35,250	
<b>Total Operating Expenses</b>		<b>7,857,415</b>	<b>85,128</b>	<b>26,529</b>	<b>283,028</b>	<b>11,657</b>	<b>83,377</b>	<b>46,773</b>	<b>20,988</b>	<b>70,140</b>	<b>12,017</b>	<b>4,254</b>	<b>93,573</b>	<b>35,250</b>	
<b>Customer Accounts, Services, &amp; Sales Expenses</b>															
Administrative & General Expenses		5,614,504	60,691	18,865	200,604	8,235	58,858	32,907	14,856	49,416	8,551	2,975	69,635	26,018	
Depreciation Expense		10,275,955	104,917	42,789	448,216	17,303	122,252	64,010	32,928	99,549	20,943	4,918	619,978	201,527	
Taxes		395,147	4,221	923	10,081	457	3,321	2,027	757	2,909	358	217	2,553	956	
<b>Total Other Expenses</b>		<b>16,285,606</b>	<b>169,879</b>	<b>62,576</b>	<b>658,901</b>	<b>25,995</b>	<b>184,431</b>	<b>98,944</b>	<b>48,541</b>	<b>151,874</b>	<b>29,852</b>	<b>8,110</b>	<b>692,166</b>	<b>228,541</b>	
<b>Income before Financial Requirements</b>		<b>29,578,481</b>	<b>318,504</b>	<b>73,067</b>	<b>1,076,796</b>	<b>55,593</b>	<b>467,090</b>	<b>341,967</b>	<b>62,326</b>	<b>427,842</b>	<b>(13,896)</b>	<b>52,537</b>	<b>(689,975)</b>	<b>(197,990)</b>	
<b>Interest expense, net</b>															
Interest expense, net		17,523,535	188,494	76,936	806,499	31,231	220,794	116,019	59,272	180,085	37,522	9,003	370,231	133,260	
Appropriation, City of Philadelphia		5,443,720	58,557	23,826	250,498	9,701	68,581	36,038	18,410	55,937	11,654	2,797	114,923	41,368	
<b>Total Interest &amp; Appropriation</b>		<b>22,967,255</b>	<b>247,051</b>	<b>100,832</b>	<b>1,056,997</b>	<b>40,932</b>	<b>289,374</b>	<b>152,057</b>	<b>77,682</b>	<b>236,022</b>	<b>49,175</b>	<b>11,799</b>	<b>485,153</b>	<b>174,628</b>	
<b>Budgeted Surplus</b>		<b>6,611,226</b>	<b>71,452</b>	<b>(27,765)</b>	<b>19,799</b>	<b>14,661</b>	<b>177,715</b>	<b>189,910</b>	<b>(15,357)</b>	<b>191,820</b>	<b>(63,071)</b>	<b>40,738</b>	<b>(1,175,128)</b>	<b>(372,619)</b>	
<b>Total Rate Base</b>		<b>281,518,793</b>	<b>3,027,540</b>	<b>1,235,628</b>	<b>12,952,905</b>	<b>501,615</b>	<b>3,546,231</b>	<b>1,863,484</b>	<b>951,959</b>	<b>2,892,447</b>	<b>602,597</b>	<b>144,616</b>	<b>5,991,385</b>	<b>2,154,151</b>	
<b>Budgeted Surplus / Rate Base</b>															
Unitized		2.35%	2.36%	-2.25%	0.15%	2.92%	5.01%	10.19%	-1.61%	6.63%	-10.47%	28.17%	-19.61%	-17.30%	
Utilized		0.23	0.23	(0.22)	0.02	0.29	0.50	1.01	(0.16)	0.66	(1.04)	2.79	(1.94)	(1.71)	

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## Allocation Phase

Account Description	Account Code	Distribution Demand Dollars	NGV Direct RC-22	Allocation Phase				
				Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Revenues</b>								
Gas revenues		52,012,477	1,136	0	0	0	0	0
Other operating revenues		0	0	0	0	0	0	0
Non-operating income		1,709,024	15	0	0	0	0	0
Total revenues		53,721,501	1,151	0	0	0	0	0
<b>Operating Expenses</b>								
Production Expenses		0	0	0	0	0	0	0
Natural Gas Storage, Terminating & Proc. Exp.		0	0	0	0	0	0	0
Transmission Expenses		0	0	0	0	0	0	0
Distribution Expenses		7,857,415	29	0	0	0	0	0
Total Operating Expenses		7,857,415	79	0	0	0	0	0
<b>Customer Accounts, Services, &amp; Sales Expenses</b>								
Administrative & General Expenses		5,614,504	56	0	0	0	0	0
Depreciation Expense		10,275,955	84	0	0	0	0	0
Taxes		395,147	4	0	0	0	0	0
Total Other Expenses		16,285,606	145	0	0	0	0	0
Income before Financial Requirements		29,578,481	927	0	0	0	0	0
<b>Interest expense, net</b>								
Interest expense, net		17,523,535	156	0	0	0	0	0
Appropriation, City of Philadelphia		5,443,720	48	0	0	0	0	0
Total Interest & Appropriation		22,967,255	204	0	0	0	0	0
Budgeted Surplus		6,611,226	723	0	0	0	0	0
Total Rate Base		281,518,793	2,501	0	0	0	0	0
Budgeted Surplus / Rate Base		2.35%	28.90%	NA	NA	NA	NA	NA
Unitized		0.23	2.86	0.00	0.00	0.00	0.00	0.00

Step 3

Account Description	Account Code	Distribution Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Phase				Allocation Phase				Distribution Demand		Housing Auth Non-Heat RC-9
						Allocation Factor	Residential Demand		Commercial		Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal PMA RC-7	Municipal GS RC-8		
							Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4						
<b>Using PGW Financial Requirements</b>																
Total expenses		24,143,021					691,592	16,024,360	372,634	2,763,332	130,750	320,593	80,000	424,557	202,455	
Financial Requirements- PGW		25,165,469					640,226	16,816,125	379,311	2,947,819	137,189	343,286	86,049	458,954	218,488	
Revenue Requirement		49,308,489					1,331,818	32,840,485	751,946	5,711,151	267,938	663,879	166,049	883,512	420,944	
Cash Flow Adjustments																
Other Operating revenues		0					0	0	0	0	0	0	0	0	0	
Non-Operating income		(1,709,024)					(42,405)	(1,139,346)	(25,563)	(200,267)	(9,294)	(23,316)	(5,854)	(31,248)	(14,872)	
Tariff Requirement before Other		47,599,465					1,289,414	31,701,139	726,381	5,510,884	258,644	640,543	160,195	852,263	406,072	
Other:																
CRP		4,058,537					106,957	3,950,517	10	1,053	0	0	0	0	0	
Forfeited Discounts																
Other1		(1,022,146)					(88,337)	(848,256)	(21,579)	(57,834)	(984)	(3,023)	(12)	(55)	(31)	
Other2																
Total Other		3,036,391					18,619	3,102,261	(21,569)	(56,781)	(984)	(3,023)	(12)	(55)	(31)	
Total Tariff Requirement		50,635,856					1,308,033	34,803,400	704,812	5,454,103	257,660	637,520	160,184	852,208	406,041	

Account Description	Account Code	Distribution Demand Dollars	Housing Auth Heat RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-In-Direct RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Distribution Demand		GTS Trans only RC-21	
												Co-Gen In-Direct RC-19	Onys Ferry RC-20		
<b>Using PGW Financial Requirements</b>															
Total expenses		24,143,021	255,007	89,105	941,928	37,651	267,809	145,717	69,529	222,014	41,869	12,364	785,739	263,790	
Financial Requirements- PGW		25,165,469	270,845	108,239	1,135,911	44,178	312,583	165,058	83,531	255,530	52,532	12,979	811,284	184,625	
Revenue Requirement		49,308,489	525,852	197,344	2,077,839	81,829	580,392	310,775	153,060	477,544	94,400	25,343	1,297,523	448,416	
Cash Flow Adjustments															
Other Operating revenues		0	0	0	0	0	0	0	0	0	0	0	0	0	
Non-Operating income		(1,709,024)	(18,387)	(7,490)	(78,522)	(3,042)	(21,502)	(11,304)	(5,771)	(17,542)	(3,652)	(878)	(35,824)	(12,905)	
Tariff Requirement before Other		47,599,465	507,464	189,854	1,999,317	78,788	558,887	299,471	147,289	460,001	90,748	24,465	1,261,699	435,510	
Other:															
CRP		4,058,537	0	0	0	0	0	0	0	0	0	0	0	0	
Forfeited Discounts															
Other1		(1,022,146)	(1,757)	(10)	(124)	(6)	(46)	(30)	(8)	(40)	(2)	(4)	(4)	(3)	
Other2															
Total Other		3,036,391	(1,757)	(10)	(124)	(6)	(46)	(30)	(8)	(40)	(2)	(4)	(4)	(3)	
Total Tariff Requirement		50,635,856	505,707	189,844	1,999,193	78,782	558,841	299,441	147,281	459,961	90,747	24,461	1,261,695	435,507	

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Allocation Phase

Account Description	Account Code	Distribution Demand Dollars	NGV Direct RC-22	Rate				
				Class 23 RC-23	Class 24 RC-24	Class 25 RC-25	Class 26 RC-26	Class 27 RC-27
<b>Using PGW Financial Requirements</b>								
Total expenses		24,143,021	225	0	0	0	0	0
Financial Requirements- PGW		25,165,469	226	0	0	0	0	0
Revenue Requirement		49,308,489	451	0	0	0	0	0
Cash Flow Adjustments								
Other Operating revenues		0	0	0	0	0	0	0
Non-Operating income		(1,709,325)	(12)	0	0	0	0	0
Tariff Requirement before Other		47,599,465	435	0	0	0	0	0
Other:								
CRP		4,058,537	0	0	0	0	0	0
Forfeited Discounts								
Other1		(1,022,146)	(0)	0	0	0	0	0
Other2								
Total Other		3,036,391	(0)	0	0	0	0	0
Total Tariff Requirement		50,635,856	435	0	0	0	0	0

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Step 3

Account Description	Account Code	Allocation Phase						Allocation Phase							
		Distribution Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Distribution Demand			Distribution Demand					
							Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal Heat RC-7	Municipal Gas RC-8	Housing Auth Non-Heat RC-9
<b>Working Capital Subreport</b>															
Accounts Receivable- Gas		11,648,231	None	0	11,648,231	DISTREVREQ-D	309,823	7,746,634	176,780	1,349,617	63,202	156,948	39,275	209,089	99,601
Accounts Receivable- Other		159,164	None	0	159,164	DISTREVREQ-D	4,233	105,852	2,416	18,441	864	2,145	537	2,857	1,361
Accrued Gas Revenues		839,523	None	0	839,523	DISTREVREQ-D	22,330	558,323	12,741	97,271	4,555	11,312	2,831	15,070	7,179
Allowance for Uncollectible Accounts Receivable, Total		(7,961,169)	None	0	(7,961,169)	DISTREVREQ-D	(211,734)	(5,294,561)	(120,823)	(922,417)	(43,197)	(107,268)	(26,843)	(142,905)	(68,074)
		4,685,749		0	4,685,749		124,633	3,116,249	71,114	542,912	25,424	63,136	15,799	84,110	40,067
Materials and Supplies		636,167	None	0	636,167	DISTO&MXGAS-D	20,738	437,146	10,423	74,336	3,568	8,596	2,137	11,288	5,391
Prepaid accounts, Other current assets		114,360	None	0	114,360	DISTO&MXGAS-D	3,728	78,584	1,874	13,363	641	1,545	384	2,029	969
Gas, LNG in Storage		0	None	0	0	DISTGAS-D	0	0	0	0	0	0	0	0	0
Inventories & Other, Total		750,527		0	750,527		24,466	515,730	12,297	87,699	4,209	10,141	2,521	13,318	6,360
Accounts Payable, Natural Gas		0	None	0	0	DISTGAS-D	0	0	0	0	0	0	0	0	0
Accounts Payable, Other- 50% Labor		(627,738)	None	0	(627,738)	DISTLABOR-D	(20,779)	(431,995)	(10,279)	(73,186)	(3,511)	(8,462)	(2,102)	(11,103)	(5,298)
Accounts Payable, Other- 50% O&M&Gas		(395,194)	None	0	(395,194)	DISTO&MXGAS-D	(12,883)	(271,560)	(6,475)	(46,129)	(2,216)	(5,340)	(1,327)	(7,013)	(3,349)
Accounts Payable, Total		(1,022,932)		0	(1,022,932)		(33,662)	(703,556)	(16,753)	(119,365)	(5,727)	(13,802)	(3,429)	(18,116)	(8,647)
Deflt Debits, Payroll related		(299,722)	None	0	(299,722)	DISTLABOR-D	(9,921)	(206,262)	(4,908)	(34,944)	(1,676)	(4,040)	(1,004)	(5,301)	(2,529)
Deflt Debits, GCR related	GASCOST	0	None	0	0	GCR	0	0	0	0	0	0	0	0	0
Customer deposits		(78,217)	None	0	(78,217)	DISTPT-D	(1,916)	(52,409)	(1,172)	(9,233)	(428)	(1,076)	(270)	(1,443)	(687)
Injuries & Damages Reserve		0	None	0	0	DISTPT-D	0	0	0	0	0	0	0	0	0
Accrued interest		(2,496,751)	None	0	(2,496,751)	DISTPT-D	(61,147)	(1,672,940)	(37,399)	(294,712)	(13,651)	(34,358)	(8,623)	(46,060)	(21,918)
Other, net		(822,592)	None	0	(822,592)	DISTO&MXGAS-D	(26,815)	(565,251)	(13,472)	(96,120)	(4,612)	(11,115)	(2,763)	(14,597)	(6,971)
Deflt Items & Other, Total		(3,697,284)		0	(3,697,284)		(99,799)	(2,496,863)	(56,955)	(435,009)	(20,367)	(50,589)	(12,660)	(67,400)	(32,105)
<b>Total Working Capital</b>		<b>716,061</b>		<b>0</b>	<b>716,061</b>		<b>15,639</b>	<b>431,361</b>	<b>9,702</b>	<b>76,238</b>	<b>3,539</b>	<b>8,886</b>	<b>2,231</b>	<b>11,912</b>	<b>5,673</b>

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Account Description	Account Code	Distribution Demand Dollars	Housing Auth How RC-10	BPS Small RC-11	BPS Large RC-12	BPS ΔΔC RC-13	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Distribution Demand		GTS Items only RC-21
												Co-Gen InDirect RC-19	Grays Ferry RC-20	
<b>Working Capital Subreport</b>														
Accounts Receivable- Gas		11,648,231	124,206	47,267	497,291	19,527	138,420	73,879	36,617	113,719	22,688	5,975	310,295	107,272
Accounts Receivable- Other		159,164	1,697	646	6,795	267	1,891	1,009	500	1,554	310	82	4,240	1,466
Accrued Gas Revenues		839,523	8,952	3,407	35,841	1,407	9,976	5,325	2,639	8,196	1,635	431	22,364	7,731
Allowance for Uncollectible Accounts Receivable, Total		(7,261,169)	(84,890)	(37,305)	(339,881)	(13,346)	(94,605)	(50,493)	(25,027)	(77,723)	(15,507)	(4,884)	(212,076)	(73,317)
		4,685,749	49,964	19,014	200,046	7,855	55,682	29,719	14,730	45,746	9,127	2,404	124,823	43,153
Materials and Supplies		636,167	6,886	2,144	22,838	939	6,717	3,763	1,693	5,646	971	341	7,707	2,893
Prepaid accounts, Other current assets		114,360	1,238	385	4,105	169	1,207	676	304	1,015	175	61	1,385	520
Gas, LNG in Storage		0	0	0	0	0	0	0	0	0	0	0	0	0
Inventories & Other, Total		750,527	8,124	2,529	26,943	1,108	7,924	4,439	1,997	6,661	1,146	403	9,092	3,413
Accounts Payable, Natural Gas		0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable, Other- 50% Labor		(627,738)	(6,792)	(2,099)	(22,330)	(917)	(6,558)	(3,670)	(1,654)	(5,508)	(951)	(332)	(7,413)	(2,792)
Accounts Payable, Other- 50% O&MxGas		(395,194)	(4,278)	(1,332)	(14,187)	(584)	(4,122)	(2,337)	(1,051)	(3,507)	(603)	(212)	(4,788)	(1,792)
Accounts Payable, Total		(1,022,932)	(11,069)	(3,431)	(36,517)	(1,501)	(10,731)	(6,007)	(2,705)	(9,015)	(1,554)	(544)	(12,201)	(4,589)
Defd Debits, Payroll related		(299,722)	(3,243)	(1,002)	(10,668)	(438)	(3,131)	(1,752)	(790)	(2,630)	(454)	(159)	(3,539)	(1,333)
Defd Debits, GCR related	GASCOST	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer deposits		(78,217)	(847)	(344)	(3,608)	(139)	(985)	(516)	(265)	(802)	(168)	(40)	(1,365)	(506)
Injuries & Damages Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued interest		(2,496,751)	(27,042)	(10,993)	(115,168)	(4,449)	(31,437)	(16,473)	(8,461)	(25,608)	(5,376)	(1,268)	(43,495)	(16,151)
Other, net		(822,593)	(8,904)	(2,772)	(29,530)	(1,215)	(8,685)	(4,865)	(2,182)	(7,390)	(1,236)	(451)	(9,265)	(3,741)
Defd Items & Other, Total		(3,697,284)	(40,035)	(15,111)	(158,969)	(6,241)	(44,238)	(23,606)	(11,705)	(36,340)	(7,255)	(1,908)	(58,363)	(21,731)
<b>Total Working Capital</b>		<b>716,061</b>	<b>6,983</b>	<b>3,001</b>	<b>31,503</b>	<b>1,221</b>	<b>8,637</b>	<b>4,545</b>	<b>2,317</b>	<b>7,051</b>	<b>1,464</b>	<b>354</b>	<b>63,351</b>	<b>20,246</b>

Account Description	Account Code	Distribution Demand Dollars	Allocation Phase					
			NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Working Capital Subreport</b>								
Accounts Receivable- Gas		11,648,231	106	0	0	0	0	0
Accounts Receivable- Other		159,164	1	0	0	0	0	0
Accrued Gas Revenues		839,523	8	0	0	0	0	0
Allowance for Uncollectible		(7,961,169)	(22)	0	0	0	0	0
Accounts Receivable, Total		4,685,749	43	0	0	0	0	0
Materials and Supplies		636,167	6	0	0	0	0	0
Prepaid accounts, Other current assets		114,360	1	0	0	0	0	0
Gas, LNG in Storage		0	0	0	0	0	0	0
Inventories & Other, Total		750,527	8	0	0	0	0	0
Accounts Payable, Natural Gas		0	0	0	0	0	0	0
Accounts Payable, Other- 50% Labor		(627,738)	(6)	0	0	0	0	0
Accounts Payable, Other- 50% O&MxGas		(395,194)	(4)	0	0	0	0	0
Accounts Payable, Total		(1,022,932)	(10)	0	0	0	0	0
Defid Debits, Payroll related		(299,722)	(3)	0	0	0	0	0
Defid Debits, GCR related	GASCOST	0	0	0	0	0	0	0
Customer deposits		(78,217)	(1)	0	0	0	0	0
Injuries & Damages Reserve		0	0	0	0	0	0	0
Accrued interest		(2,496,751)	(22)	0	0	0	0	0
Other, net		(822,593)	(8)	0	0	0	0	0
Defid Items & Other, Total		(3,697,284)	(34)	0	0	0	0	0
Total Working Capital		216,061	6	0	0	0	0	0

Step 3

Allocation Phase

Allocation Phase

Account Description	Account Code	Distribution Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase						Distribution Demand		Housing Auth Non-Hot RC-9	
							Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal PMA RC-7	Municipal GA RC-8		
<b>CWIP SUB REPORT</b>																
<b>ADDITIONS:</b>																
Gas Supply		0					0	0	0	0	0	0	0	0	0	0
Distribution		11,527,753					282,322	7,724,135	172,674	1,360,715	63,026	158,632	39,815	212,662	101,196	
METERS		0					0	0	0	0	0	0	0	0	0	
Bldg Services/Security		337,803					11,182	232,469	5,531	39,384	1,889	4,554	1,133	5,975	2,851	
Transportation		338,208					11,195	232,747	5,538	39,431	1,891	4,559	1,133	5,982	2,854	
Collection		0					0	0	0	0	0	0	0	0	0	
Rates / Reg		0					0	0	0	0	0	0	0	0	0	
Finance		414					10	278	6	49	2	6	1	8	4	
Human Resources		46,748					1,547	32,171	765	5,450	261	630	157	827	395	
Information Systems		0					0	0	0	0	0	0	0	0	0	
Management		1,676,419					41,510	1,124,235	25,185	197,805	9,172	23,054	5,785	30,886	14,698	
CIS System		3,236,117					107,122	2,227,024	52,988	377,291	18,098	43,623	10,836	57,238	27,311	
Other		210					18	426	11	84	4	10	2	13	6	
<b>TOTAL ADDITIONS</b>		<b>17,164,172</b>					<b>454,907</b>	<b>11,523,535</b>	<b>262,697</b>	<b>2,020,208</b>	<b>94,344</b>	<b>235,068</b>	<b>58,860</b>	<b>313,491</b>	<b>149,315</b>	
<b>UNCLASSIFIED:</b>																
Mains	376	25,055					610	16,676	373	2,938	136	342	86	459	218	
Meas. & Regul. Stations	378	210					6	158	4	28	1	3	1	4	2	
Services	380	0					0	0	0	0	0	0	0	0	0	
Meters & Installations	381-382	0					0	0	0	0	0	0	0	0	0	
Other Equip - Distr.	387,375	390					10	262	6	46	2	5	1	7	3	
Structures & Improvements	390	2,347					78	1,615	38	274	13	32	8	42	20	
Office Furniture & Equip.	391	104					3	71	2	12	1	1	0	2	1	
Transportation Equip	392	25					1	17	0	3	0	0	0	0	0	
Stores Equip	393	761					25	524	12	89	4	10	3	13	6	
Tools, Shop & Garage Equip.	394	27					1	19	0	3	0	0	0	0	0	
Communications Equip	397	71					2	49	1	8	0	1	0	1	1	
Misc Equip	398,396	65					2	45	1	8	0	1	0	1	1	
Storage Plant	361-368	0					0	0	0	0	0	0	0	0	0	
Production Plant	305-320	0					0	0	0	0	0	0	0	0	0	
<b>TOTAL UNCLASSIFIED</b>		<b>29,054</b>					<b>237</b>	<b>19,435</b>	<b>438</b>	<b>3,408</b>	<b>159</b>	<b>397</b>	<b>100</b>	<b>531</b>	<b>253</b>	

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Account Description	Account Code	Distribution Demand Dollars	Housing Auth Heat RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Distribution Demand		GTS Trams only RC-21	
												Co-Gen InDirect RC-19	Grays Ferry RC-20		
<b>CWIP SUB REPORT ADDITIONS:</b>															
Gas Supply		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution		11,527,753	124,854	50,755	531,744	20,541	145,149	76,057	39,068	118,235	24,823	5,856	200,823	74,570	
METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	
Bldg Services/Security		337,803	3,659	1,130	12,017	494	3,529	1,975	890	2,964	512	179	3,989	1,502	
Transportation		338,208	3,659	1,131	12,031	494	3,533	1,977	891	2,968	512	179	3,994	1,504	
Collection		0	0	0	0	0	0	0	0	0	0	0	0	0	
Rates / Reg		0	0	0	0	0	0	0	0	0	0	0	0	0	
Finance		414	4	2	19	1	5	3	1	4	1	0	7	3	
Human Resources		46,748	506	156	1,663	68	488	273	123	410	71	25	552	208	
Information Systems Management		0	0	0	0	0	0	0	0	0	0	0	0	0	
Management		1,676,419	18,156	7,325	76,772	2,970	20,995	11,021	5,642	17,116	3,576	853	28,909	10,738	
CTS System		3,236,117	35,012	10,823	115,117	4,730	33,809	18,918	8,526	28,396	4,901	1,713	38,216	14,392	
Other		210	8	2	32	1	2	5	2	7	2	0	12	5	
<b>TOTAL ADDITIONS</b>		<b>12,164,172</b>	<b>185,855</b>	<b>71,326</b>	<b>749,395</b>	<b>29,299</b>	<b>207,519</b>	<b>110,228</b>	<b>55,143</b>	<b>170,101</b>	<b>34,397</b>	<b>8,808</b>	<b>276,503</b>	<b>102,921</b>	
<b>UNCLASSIFIED:</b>															
Mains	376	25,055	270	116	1,217	47	332	174	89	271	57	13	459	171	
Meas. & Requil. Stations	378	210	3	0	0	0	0	0	0	0	0	0	0	0	
Services	380	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meters & Installations	381-382	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Equip - Distr.	387,375	390	4	2	18	1	5	3	1	4	1	0	7	3	
Structures & Improvements	390	2,347	25	8	83	3	25	14	6	21	4	1	28	10	
Office Furniture & Equip.	391	104	1	0	4	0	1	1	0	1	0	0	1	0	
Transportation Equip	392	25	0	0	1	0	0	0	0	0	0	0	0	0	
Stores Equip	393	761	8	3	27	1	8	4	2	7	1	0	9	3	
Tools, Shop & Garage Equip.	394	27	0	0	1	0	0	0	0	0	0	0	0	0	
Communications Equip	397	71	1	0	3	0	1	0	0	1	0	0	1	0	
Misc Equip	398,396	65	1	0	2	0	1	0	0	1	0	0	1	0	
Storage Plant	361-368	0	0	0	0	0	0	0	0	0	0	0	0	0	
Production Plant	305-320	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL UNCLASSIFIED</b>		<b>29,054</b>	<b>313</b>	<b>129</b>	<b>1,356</b>	<b>53</b>	<b>373</b>	<b>196</b>	<b>100</b>	<b>304</b>	<b>63</b>	<b>15</b>	<b>506</b>	<b>188</b>	

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Account Description	Account Code	Distribution Demand Dollars	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>CWIP SUB REPORT ADDITIONS:</b>								
Gas Supply		0	0	0	0	0	0	0
Distribution		11,527,753	101	0	0	0	0	0
METERS		0	0	0	0	0	0	0
Bldg Services/Security		337,803	3	0	0	0	0	0
Transportation		338,208	3	0	0	0	0	0
Collection		0	0	0	0	0	0	0
Rates / Reg		0	0	0	0	0	0	0
Finances		414	0	0	0	0	0	0
Human Resources		46,748	0	0	0	0	0	0
Information Systems		0	0	0	0	0	0	0
Management		1,676,419	15	0	0	0	0	0
CIS System		3,236,117	32	0	0	0	0	0
Other		210	0	0	0	0	0	0
<b>TOTAL ADDITIONS</b>		<b>12,164,172</b>	<b>155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNCLASSIFIED:</b>								
Mains	376	25,055	0	0	0	0	0	0
Meas. & Requi. Stations	378	210	0	0	0	0	0	0
Services	380	0	0	0	0	0	0	0
Meters & Installations	381-382	0	0	0	0	0	0	0
Other Equip - Distr.	387,375	390	0	0	0	0	0	0
Structures & Improvements	390	2,347	0	0	0	0	0	0
Office Furniture & Equip.	391	104	0	0	0	0	0	0
Transportation Equip	392	25	0	0	0	0	0	0
Stores Equip	393	761	0	0	0	0	0	0
Tools, Shop & Garage Equip.	394	27	0	0	0	0	0	0
Communications Equip	397	71	0	0	0	0	0	0
Misc Equip	398,396	65	0	0	0	0	0	0
Storage Plant	361-368	0	0	0	0	0	0	0
Production Plant	305-320	0	0	0	0	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>29,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**Allocation Sheets**  
**Distribution Energy**

Summary Report  
Revenue Requirements Report  
Working Capital Sub-Report  
CWIP Sub-Report and Unclassified

Step 3

Account Description	Account Code	Distribution Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase					Allocation Phase							
							Distribution Energy		Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Distribution Energy		Municipal OS RC-8	Housing Auth Non-Heat RC-9			
							Residential Non-Heat RC-1	Residential Heat RC-2					Municipal PHA RC-7						
<b>Revenues</b>																			
Gas revenues		4,867,904					237,737	3,084,679	153,841	674,471	42,941	73,435	16,819		81,069		45,187		
Other operating revenues		0					0	0	0	0	0	0	0	0	0	0	0	0	0
Non-operating income		30,043					1,007	18,185	823	3,703	239	406	100		493		274		
<b>Total revenues</b>		<b>4,897,947</b>					<b>238,744</b>	<b>3,102,864</b>	<b>154,664</b>	<b>678,173</b>	<b>43,180</b>	<b>73,841</b>	<b>16,918</b>		<b>81,563</b>		<b>45,460</b>		
<b>Operating Expenses</b>																			
Production Expenses		0					0	0	0	0	0	0	6		0		0		
Natural Gas Storage, Terminating & Proc. Exp.		0					0	0	0	0	0	0	0		0		0		
Transmission Expenses		0					0	0	0	0	0	0	0		0		0		
Distribution Expenses		2,442,087					81,892	1,428,187	66,902	300,969	19,462	33,001	8,117		40,097		22,253		
<b>Total Operating Expenses</b>		<b>2,442,087</b>					<b>81,892</b>	<b>1,478,187</b>	<b>66,902</b>	<b>300,969</b>	<b>19,462</b>	<b>33,001</b>	<b>8,117</b>		<b>40,097</b>		<b>22,253</b>		
<b>Customer Accounts, Services, &amp; Sales Expenses</b>		<b>0</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>		
Administrative & General Expenses		1,687,862					56,600	1,021,657	46,239	208,017	13,451	22,809	3,610		27,713		15,380		
Depreciation Expense		(41,480)					(1,391)	(25,108)	(1,136)	(5,112)	(331)	(561)	(138)		(681)		(378)		
Taxes		241,507					8,029	146,184	6,616	29,769	1,925	3,269	803		3,265		2,203		
<b>Total Other Expenses</b>		<b>1,887,889</b>					<b>63,307</b>	<b>1,142,733</b>	<b>51,719</b>	<b>232,669</b>	<b>15,045</b>	<b>25,512</b>	<b>6,275</b>		<b>30,998</b>		<b>17,203</b>		
<b>Income before Financial Requirements</b>		<b>567,971</b>					<b>93,545</b>	<b>481,944</b>	<b>36,043</b>	<b>144,535</b>	<b>8,674</b>	<b>15,328</b>	<b>2,527</b>		<b>10,468</b>		<b>6,004</b>		
Interest expense, net		274,316					9,199	166,042	7,315	33,807	2,186	3,707	912		4,504		2,500		
Appropriation, City of Philadelphia		86,264					2,893	52,215	2,363	10,631	687	1,166	287		1,416		786		
<b>Total Interest &amp; Appropriation</b>		<b>360,579</b>					<b>12,091</b>	<b>218,257</b>	<b>9,878</b>	<b>44,439</b>	<b>2,874</b>	<b>4,873</b>	<b>1,198</b>		<b>5,920</b>		<b>3,286</b>		
<b>Budgeted Surplus</b>		<b>207,391</b>					<b>81,454</b>	<b>263,686</b>	<b>26,164</b>	<b>100,096</b>	<b>5,800</b>	<b>10,455</b>	<b>1,328</b>		<b>4,547</b>		<b>2,719</b>		
<b>Total Rate Base</b>		<b>4,562,386</b>					<b>152,992</b>	<b>2,761,597</b>	<b>124,988</b>	<b>562,281</b>	<b>36,359</b>	<b>61,654</b>	<b>15,164</b>		<b>74,911</b>		<b>41,574</b>		
<b>Budgeted Surplus / Rate Base</b>		<b>4.55%</b>					<b>53.24%</b>	<b>9.55%</b>	<b>20.93%</b>	<b>17.80%</b>	<b>15.95%</b>	<b>16.96%</b>	<b>8.76%</b>		<b>6.07%</b>		<b>6.54%</b>		
Unitized		0.45					5.27	0.95	2.07	1.76	1.58	1.68	0.87		0.60		0.65		

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Account Description	Account Code	Distribution Energy Dollars	Housing Auth Heat RC-10	Allocation Phase													Rate Class 23 RC-23
				BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-Indirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen Indirect RC-19	Distribution Energy		NOV Direct RC-22		
													Grays Ferry RC-20	GTS Treat only RC-21			
<b>Revenues</b>																	
Gas revenues		4,867,904	51,955	14,477	181,586	8,442	66,767	44,585	11,800	59,179	2,276	5,992	5,610	4,950	106	0	
Other operating revenues		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Non-operating income		30,043	293	132	1,298	104	288	563	166	257	31	23	26	50	3	0	
Total revenues		4,897,947	52,248	14,609	183,384	8,546	67,556	45,148	11,947	59,936	2,307	6,065	5,686	5,000	108	0	
<b>Operating Expenses</b>																	
Production Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Natural Gas Storage, Terminating & Proc. Exp.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transmission Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution Expenses		2,442,087	23,823	10,700	146,196	8,470	64,081	45,764	11,894	61,536	2,480	5,970	6,201	4,040	101	0	
Total Operating Expenses		2,442,087	23,823	10,700	146,196	8,470	64,081	45,764	11,894	61,536	2,480	5,970	6,201	4,040	101	0	
<b>Customer Accounts, Services, &amp; Sales Expenses</b>																	
Administrative & General Expenses		1,687,862	16,466	7,396	101,010	5,854	44,290	31,630	8,220	42,531	1,714	4,126	4,286	2,792	70	0	
Depreciation Expense		(41,480)	(405)	(182)	(2,482)	(144)	(1,088)	(777)	(202)	(1,045)	(42)	(101)	(103)	(69)	(2)	0	
Taxes		241,507	2,356	1,058	14,453	838	6,337	4,526	1,176	6,086	245	590	613	400	10	0	
Total Other Expenses		1,887,889	18,417	8,272	112,980	6,547	49,539	35,379	9,195	47,572	1,917	4,615	4,794	3,123	78	0	
Income before Financial Requirements		567,971	10,007	(4,364)	(73,743)	(6,471)	(46,064)	(35,995)	(9,142)	(49,172)	(2,091)	(4,519)	(5,308)	(2,164)	(72)	0	
<b>Interest expense, net</b>																	
Appropriation, City of Philadelphia		274,316	2,676	1,202	16,416	951	7,198	5,141	1,336	6,912	279	671	697	454	11	0	
Total Interest & Appropriation		360,579	3,518	1,580	21,579	1,251	9,462	6,757	1,756	9,086	366	881	916	597	15	0	
Budgeted Surplus		207,391	6,489	(5,944)	(97,322)	(7,721)	(55,525)	(42,752)	(10,898)	(58,258)	(2,457)	(5,401)	(6,224)	(2,260)	(87)	0	
Total Rate Base		4,562,386	44,507	19,991	273,035	15,823	119,718	85,498	22,220	114,964	4,634	11,153	11,585	7,548	190	0	
Budgeted Surplus / Rate Base		4.55%	14.58%	-29.73%	-35.64%	-48.80%	-46.38%	-50.00%	-49.04%	-50.67%	-53.03%	-48.43%	-53.73%	-36.57%	-46.06%	NA	
Unitized		0.45	1.44	(2.94)	(3.53)	(4.83)	(4.59)	(4.95)	(4.86)	(5.02)	(5.25)	(4.79)	(5.32)	(3.62)	(4.56)	0.00	

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Step 3

Account Description	Account Code	Distribution Energy Dollars	Rate	Rate	Rate	Rate
			Class 24 RC-24	Class 25 RC-25	Class 26 RC-26	Class 27 RC-27
<b>Revenues</b>						
Gas revenues		4,867,904	0	0	0	0
Other operating revenues		0	0	0	0	0
Non-operating income		10,043	0	0	0	0
Total revenues		4,897,947	0	0	0	0
<b>Operating Expenses</b>						
Production Expenses		0	0	0	0	0
Natural Gas Storage, Terminaling & Proc. Exp.		0	0	0	0	0
Transmission Expenses		0	0	0	0	0
Distribution Expenses		2,442,087	0	0	0	0
Total Operating Expenses		2,442,087	0	0	0	0
<b>Customer Accounts, Services, &amp; Sales Expenses</b>						
Administrative & General Expenses		1,687,862	0	0	0	0
Depreciation Expense		(41,480)	0	0	0	0
Taxes		241,507	0	0	0	0
Total Other Expenses		1,887,889	0	0	0	0
Income before Financial Requirements		567,971	0	0	0	0
Interest expense, net		274,316	0	0	0	0
Appropriation, City of Philadelphia		85,264	0	0	0	0
Total Interest & Appropriation		360,579	0	0	0	0
Budgeted Surplus		207,391	0	0	0	0
Total Rate Base		4,562,386	0	0	0	0
Budgeted Surplus / Rate Base		4.55% NA	NA	NA	NA	
Utilized		0.45	0.00	0.00	0.00	0.00

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Step 3

Account Description	Account Code	Distribution Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase					Allocation Phase			
							Distribution Energy					Distribution Energy			
							Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal PMA RC-7	Municipal OS RC-8	Housing Auth Non-Hot RC-9
<b>Using PGW Financial Requirements</b>															
Total expenses		4,329,976					145,199	2,620,920	118,621	533,638	34,507	58,514	14,392	71,095	39,456
Financial Requirements - PGW		1,034,463					34,689	626,157	28,339	127,490	8,244	13,879	3,438	16,985	9,426
Revenue Requirement		5,364,439					179,888	3,247,077	146,960	661,128	42,751	72,493	17,830	88,080	48,882
Cash Flow Adjustments															
Other Operating revenues		0					0	0	0	0	0	0	0	0	0
Non-Operating income		(30,043)					(1,007)	(18,185)	(823)	(3,703)	(239)	(406)	(100)	(492)	(274)
Tariff Requirement before Other		5,334,396					178,881	3,228,892	146,137	657,426	42,511	72,087	17,730	87,587	48,609
Other:															
CRP		379,843					10,010	369,733	1	99	0	0	0	0	0
Forfeited Discounts															
Other1		(95,664)					(8,268)	(79,389)	(2,020)	(5,413)	(92)	(283)	(1)	(5)	(3)
Other2															
Total Other		284,179					1,743	290,244	(2,019)	(5,314)	(92)	(283)	(1)	(5)	(3)
Total Tariff Requirement		5,618,576					180,623	3,319,236	144,119	652,111	42,419	71,804	17,729	87,581	48,606

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Account Description	Account Code	Distribution Energy Dollars	Housing Auth Hist RC-10	BPS Small RC-11	BPS Large RC-12	BPS &C RC-13	LBS Small RC-14	Allocation Phase		LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Distribution Energy		NGV Direct RC-22	Rate Class RC-23
								LBS Large-InDirect RC-15	LBS Large-Direct RC-16				Grays Ferry RC-20	OTIS Transitonly RC-21		
<b>Using PGW Financial Requirements</b>																
Total expenses		4,329,976	42,240	18,972	259,126	15,017	113,619	81,143	21,088	109,108	4,398	10,585	10,994	7,164	180	0
Financial Requirements- PGW		1,034,463	10,091	4,433	61,907	3,588	27,144	19,386	5,038	26,067	1,031	2,529	2,627	1,711	43	0
Revenue Requirement		5,364,439	52,332	23,505	321,034	18,605	140,764	100,528	26,127	135,175	5,448	13,114	13,621	8,875	223	0
Cash Flow Adjustments																
Other Operating revenues		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Operating income		(30,043)	(293)	(132)	(1,728)	(108)	(788)	(561)	(166)	(757)	(31)	(73)	(76)	(50)	(1)	0
Tariff Requirement before Other		5,334,396	52,039	23,373	319,236	18,500	139,975	99,965	25,980	134,418	5,418	13,040	13,545	8,826	222	0
Other:																
CRP		379,843	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Forfeited Discounts																
Other1		(93,664)	(164)	(1)	(12)	(1)	(4)	(3)	(1)	(4)	(0)	(0)	(0)	(0)	(0)	0
Other2																
Total Other		284,179	(164)	(1)	(12)	(1)	(4)	(3)	(1)	(4)	(0)	(0)	(0)	(0)	(0)	0
Total Tariff Requirement		5,618,576	51,874	23,372	319,224	18,500	139,971	99,962	25,979	134,414	5,418	13,040	13,545	8,825	222	0

Step 3

Account Description	Account Code	Distribution Energy Dollars	Rate	Rate	Rate	Rate
			Class 24 RC-24	Class 25 RC-25	Class 26 RC-26	Class 27 RC-27
<b>Using PGW Financial Requirements</b>						
Total expenses		4,329,976	0	0	0	0
Financial Requirements- PGW		1,034,463	0	0	0	0
Revenue Requirement		5,364,439	0	0	0	0
<b>Cash Flow Adjustments</b>						
Other Operating revenues		0	0	0	0	0
Non-Operating income		(20,043)	0	0	0	0
Tariff Requirement before Other		5,334,396	0	0	0	0
<b>Other:</b>						
CRP		379,843	0	0	0	0
Forfeited Discounts						
Other1		(95,664)	0	0	0	0
Other2						
Total Other		284,179	0	0	0	0
Total Tariff Requirement		5,618,576	0	0	0	0

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Step 3

Account Description	Account Code	Distribution Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase					Allocation Phase			
							Distribution Energy Residential Non-Heat		Commercial Non-Heat		Industrial Non-Heat	Distribution Energy Municipal		Municipal	Housing Auth
							RC-1	RC-2	RC-3	RC-4	RC-5	RC-6	RC-7	RC-8	RC-9
<b>Working Capital Subreport</b>															
Accounts Receivable- Gas		1,090,170	None	0	1,090,170	DISTREVREQ-E	36,557	659,877	29,866	134,356	8,688	14,732	3,623	17,900	9,934
Accounts Receivable- Other		14,896	None	0	14,896	DISTREVREQ-E	500	9,017	408	1,836	119	201	50	245	136
Accrued Gas Revenues		78,572	None	0	78,572	DISTREVREQ-E	2,635	47,559	2,153	9,683	626	1,062	261	1,290	716
Allowance for Uncollectible Accounts Receivable, Total		(745,094)	None	0	(745,094)	DISTREVREQ-E	(24,986)	(551,002)	(20,412)	(91,817)	(5,918)	(10,069)	(2,476)	(12,234)	(6,790)
		438,544		0	438,544		14,706	265,449	12,014	54,047	3,495	5,926	1,458	7,201	3,996
Materials and Supplies		195,023	None	0	195,023	DISTO&MXGAS-E	6,540	118,047	5,343	24,035	1,554	2,635	648	3,202	1,777
Prepaid accounts, Other current assets		35,058	None	0	35,058	DISTO&MXGAS-E	1,176	21,221	960	4,321	279	474	117	576	319
Gas, LNG in Storage		0	None	0	0	DISTO&MXGAS-E	0	0	0	0	0	0	0	0	0
Inventories & Other, Total		230,081		0	230,081		7,715	139,268	6,303	28,356	1,834	3,109	765	3,778	2,097
Accounts Payable, Natural Gas		0	None	0	0	DISTGAS-E	0	0	0	0	0	0	0	0	0
Accounts Payable, Other- 50% Labor		(196,423)	None	0	(196,423)	DISTLABOR-E	(6,587)	(118,894)	(5,381)	(24,208)	(1,565)	(2,654)	(653)	(3,225)	(1,790)
Accounts Payable, Other- 50% O&MxGas		(6,262)	None	0	(6,262)	DISTO&MXGAS-E	(210)	(3,291)	(172)	(722)	(50)	(85)	(21)	(103)	(52)
Accounts Payable, Total		(202,685)		0	(202,685)		(6,797)	(122,685)	(5,553)	(24,979)	(1,615)	(2,739)	(674)	(3,328)	(1,847)
Def'd Debits, Payroll related		(93,785)	None	0	(93,785)	DISTLABOR-E	(3,145)	(56,768)	(2,569)	(11,558)	(747)	(1,267)	(312)	(1,540)	(855)
Def'd Debits, GCR related	GASCOST	0	None	0	0	GCR	0	0	0	0	0	0	0	0	0
Customer deposits		(7,320)	None	0	(7,320)	DISTLP-E	(245)	(4,431)	(201)	(902)	(58)	(99)	(24)	(120)	(67)
Injuries & Damages Reserve		0	None	0	0	DISTPT-E	0	0	0	0	0	0	0	0	0
Accrued interest		0	None	0	0	DISTPT-E	0	0	0	0	0	0	0	0	0
Other, net		(252,174)	None	0	(252,174)	DISTO&MXGAS-E	(8,456)	(152,640)	(6,908)	(31,072)	(2,010)	(3,408)	(838)	(4,140)	(2,298)
Def'd Items & Other, Total		(353,279)		0	(353,279)		(11,847)	(213,839)	(9,678)	(43,539)	(2,815)	(4,774)	(1,174)	(5,801)	(3,219)
<b>Total Working Capital</b>		<b>112,662</b>		<b>0</b>	<b>112,662</b>		<b>3,778</b>	<b>68,194</b>	<b>3,086</b>	<b>13,885</b>	<b>888</b>	<b>1,522</b>	<b>174</b>	<b>1,850</b>	<b>1,027</b>

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Account Description	Account Code	Distribution Energy Dollars	Housing Auth Heat RC-10	Allocation Phase										Distribution Energy			NGV Direct RC-22	Rate Class 23 RC-23
				BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-in-Direct RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Co-Gen In-Direct RC-19	Grays Ferry RC-20	QTS Trans only RC-21				
<b>Working Capital Subreport</b>																		
Accounts Receivable- Gas		1,090,170	10,635	4,777	65,241	3,781	28,606	20,430	5,309	27,470	1,107	2,665	2,768	1,804	45	0		
Accounts Receivable- Other		14,896	145	65	891	52	391	279	73	375	15	36	38	25	1	0		
Accrued Gas Revenues		78,572	766	344	4,702	272	2,062	1,472	383	1,980	80	192	200	130	3	0		
Allowance for Uncollectible Accounts Receivable, Total		(743,094)	(2,269)	(3,263)	(44,590)	(2,384)	(19,551)	(13,963)	(3,629)	(18,725)	(757)	(1,821)	(1,892)	(1,233)	(31)	0		
Accounts Receivable, Total		438,544	4,278	1,922	26,245	1,521	11,507	8,218	2,136	11,051	445	1,072	1,114	726	18	0		
Materials and Supplies		195,023	1,903	855	11,671	676	5,117	3,655	950	4,914	198	477	495	323	8	0		
Prepaid accounts, Other current assets		35,058	342	154	2,098	122	920	657	171	883	36	86	89	58	1	0		
Gas, LNG in Storage		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Inventories & Other, Total		230,081	2,245	1,008	13,769	798	6,037	4,312	1,121	5,798	234	562	584	381	10	0		
Accounts Payable, Natural Gas		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Accounts Payable, Other- 50% Labor		(196,423)	(1,916)	(861)	(11,755)	(681)	(5,154)	(3,681)	(957)	(4,950)	(200)	(480)	(499)	(325)	(8)	0		
Accounts Payable, Other- 50% O&MxGas		(6,262)	(61)	(27)	(325)	(22)	(164)	(117)	(30)	(158)	(6)	(13)	(16)	(10)	(0)	0		
Accounts Payable, Total		(202,685)	(1,977)	(888)	(12,130)	(703)	(5,318)	(3,798)	(987)	(5,107)	(206)	(495)	(515)	(335)	(8)	0		
Defd Debits, Payroll related		(93,785)	(915)	(411)	(5,613)	(325)	(2,461)	(1,758)	(457)	(2,363)	(95)	(229)	(238)	(155)	(4)	0		
Defd Debits, GCR related	GASCOST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customer deposits		(7,320)	(71)	(32)	(438)	(25)	(192)	(137)	(36)	(184)	(7)	(18)	(19)	(12)	(0)	0		
Injuries & Damages Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Accrued Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Other, net		(252,174)	(2,460)	(1,105)	(15,091)	(825)	(6,617)	(4,726)	(1,228)	(6,354)	(256)	(616)	(640)	(417)	(10)	0		
Defd Items & Other, Total		(353,279)	(3,446)	(1,548)	(21,142)	(1,225)	(9,170)	(6,620)	(1,721)	(8,902)	(359)	(864)	(897)	(584)	(15)	0		
<b>Total Working Capital</b>		<b>112,662</b>	<b>1,099</b>	<b>494</b>	<b>6,742</b>	<b>391</b>	<b>2,956</b>	<b>2,111</b>	<b>349</b>	<b>2,839</b>	<b>114</b>	<b>225</b>	<b>286</b>	<b>186</b>	<b>5</b>	<b>0</b>		

Step 3

Account Description	Account Code	Distribution Energy Dollars	Rate	Rate	Rate	Rate
			Class 24 RC-24	Class 25 RC-25	Class 26 RC-26	Class 27 RC-27
<b>Working Capital Subreport</b>						
Accounts Receivable- Gas		1,090,170	0	0	0	0
Accounts Receivable- Other		14,896	0	0	0	0
Accrued Gas Revenues		78,572	0	0	0	0
Allowance for Uncollectible		(245,094)	0	0	0	0
Accounts Receivable, Total		438,544	0	0	0	0
Materials and Supplies		195,023	0	0	0	0
Prepaid accounts, Other current assets		35,058	0	0	0	0
Gas, LNG in Storage		0	0	0	0	0
Inventories & Other, Total		230,081	0	0	0	0
Accounts Payable, Natural Gas		0	0	0	0	0
Accounts Payable, Other- 50% Labor		(196,423)	0	0	0	0
Accounts Payable, Other- 50% O&MxGas		(6,262)	0	0	0	0
Accounts Payable, Total		(202,685)	0	0	0	0
Defd Debita, Payroll related		(93,785)	0	0	0	0
Defd Debita, GCR related	GASCOST	0	0	0	0	0
Customer deposits		(7,320)	0	0	0	0
Injuries & Damages Reserve		0	0	0	0	0
Accrued interest		0	0	0	0	0
Other, net		(252,174)	0	0	0	0
Defd Items & Other, Total		(353,279)	0	0	0	0
Total Working Capital		112,662	0	0	0	0

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Philadelphia Gas Works  
Cost of Service Study - Budget 2001

Step 3

Account Description	Account Code	Distribution Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Allocation Phase					Allocation Phase				
							Distribution Energy Residential		Commercial		Industrial		Distribution Energy Municipal		Municipal GS RC-4	Housing Auth Non-Hot RC-9
							Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal PHA RC-7			
<b>CWIP SUB REPORT ADDITIONS:</b>																
Gas Supply		0					0	0	0	0	0	0	0	0	0	
Distribution		0					0	0	0	0	0	0	0	0	0	
METERS		0					0	0	0	0	0	0	0	0	0	
Bldg Services/Security		105,700					3,544	63,980	2,896	13,027	842	1,428	351	1,736	963	
Transportation		105,827					3,549	64,057	2,899	13,042	843	1,430	352	1,738	964	
Collection		0					0	0	0	0	0	0	0	0	0	
Rates / Reg		0					0	0	0	0	0	0	0	0	0	
Finance		4					0	2	0	1	0	0	0	0	0	
Human Resources		14,628					491	8,854	401	1,803	117	198	49	240	133	
Information Systems		0					0	0	0	0	0	0	0	0	0	
Management		27,638					927	16,729	757	3,406	220	373	92	454	252	
CIS System		1,012,398					33,956	612,922	27,740	124,795	8,070	13,684	3,366	16,626	9,227	
Other		7					0	0	0	0	0	0	0	0	0	
<b>TOTAL ADDITIONS</b>		<b>1,266,493.053</b>					<b>42,467</b>	<b>766,350</b>	<b>34,693</b>	<b>156,075</b>	<b>10,992</b>	<b>12,114</b>	<b>6,209</b>	<b>20,793</b>	<b>11,340</b>	
<b>UNCLASSIFIED:</b>																
Maina	376	0					0	0	0	0	0	0	0	0	0	
Meas. & Requi. Stations	378	0					0	0	0	0	0	0	0	0	0	
Services	380	0					0	0	0	0	0	0	0	0	0	
Meters & Installations	381-382	0					0	0	0	0	0	0	0	0	0	
Other Equip - Distr.	387,375	0					0	0	0	0	0	0	0	0	0	
Structures & Improvements	390	734					25	445	20	91	6	10	2	12	7	
Office Furniture & Equip.	391	32					1	20	1	4	0	0	0	1	0	
Transportation Equip	392	8					0	5	0	1	0	0	0	0	0	
Stores Equip	393	238					8	144	7	29	2	3	1	4	2	
Tools, Shop & Garage Equip.	394	8					0	5	0	1	0	0	0	0	0	
Communications Equip	397	22					1	13	1	3	0	0	0	0	0	
Misc Equip	398,396	20					1	12	1	2	0	0	0	0	0	
Storage Plant	361-368	0					0	0	0	0	0	0	0	0	0	
Production Plant	305-320	0					0	0	0	0	0	0	0	0	0	
<b>TOTAL UNCLASSIFIED</b>		<b>1,064</b>					<b>36</b>	<b>644</b>	<b>29</b>	<b>131</b>	<b>8</b>	<b>14</b>	<b>3</b>	<b>17</b>	<b>10</b>	

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Account Description	Account Code	Distribution Energy Dollars	Hoisting Auth Hour RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	Allocation Phase		LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen Indirect RC-19	Distribution Energy			NGV Direct RC-22	Rate Class 23 RC-23
								LBS Large-Indirect RC-15	LBS Large-Direct RC-16				Grays Ferry RC-20	OTS Trans only RC-21			
<b>CWIP SUB REPORT ADDITIONS:</b>																	
Gas Supply		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bldg Services/Security		105,700	1,031	463	6,326	367	2,774	1,981	515	2,663	107	258	268	175	4	0	0
Transportation		105,827	1,032	464	6,333	367	2,777	1,983	515	2,667	107	259	269	175	4	0	0
Collection		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rates / Reg		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance		4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Human Resources		14,628	143	64	875	51	384	274	71	369	15	36	37	24	1	0	0
Information Systems		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Management		27,638	270	121	1,654	96	725	518	135	696	28	68	70	48	1	0	0
CIS System		1,012,598	9,878	4,437	60,599	3,512	26,571	18,976	4,932	25,516	1,028	2,475	2,571	1,675	42	0	0
Other		2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ADDITIONS</b>		<b>1,266,403.053</b>	<b>12,354</b>	<b>5,549</b>	<b>75,788</b>	<b>4,392</b>	<b>33,231</b>	<b>23,732</b>	<b>6,168</b>	<b>31,911</b>	<b>1,286</b>	<b>3,096</b>	<b>3,216</b>	<b>2,095</b>	<b>53</b>	<b>0</b>	<b>0</b>
<b>UNCLASSIFIED:</b>																	
Mains	376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meas. & Requil. Stations	378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Services	380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters & Installations	381-382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Equip - Distr.	387,375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	390	734	7	3	44	3	19	14	4	19	1	2	2	1	0	0	0
Office Furniture & Equip.	391	32	0	0	2	0	1	1	0	1	0	0	0	0	0	0	0
Transportation Equip	392	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stores Equip	393	238	2	1	14	1	6	4	1	6	0	1	1	0	0	0	0
Tools, Shop & Garage Equip.	394	8	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
Communications Equip	397	22	0	0	1	0	1	0	0	1	0	0	0	0	0	0	0
Misc Equip	398,396	20	0	0	1	0	1	0	0	1	0	0	0	0	0	0	0
Storage Plant	361-368	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Production Plant	305-320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>1,064</b>	<b>10</b>	<b>5</b>	<b>69</b>	<b>4</b>	<b>28</b>	<b>20</b>	<b>5</b>	<b>27</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Step 3

Account Description	Account Code	Distribution Energy Dollars	Rate	Rate	Rate	Rate
			Class 24 RC-24	Class 25 RC-25	Class 26 RC-26	Class 27 RC-27
<b>CWIP SUB REPORT</b>						
<b>ADDITIONS:</b>						
Gas Supply		0	0	0	0	0
Distribution		0	0	0	0	0
METERS		0	0	0	0	0
Bldg Services/Security		105,700	0	0	0	0
Transportation		105,827	0	0	0	0
Collection		0	0	0	0	0
Rates / Reg		0	0	0	0	0
Finance		4	0	0	0	0
Human Resources		14,628	0	0	0	0
Information Systems		0	0	0	0	0
Management		27,638	0	0	0	0
CIS System		1,012,598	0	0	0	0
Other		7	0	0	0	0
<b>TOTAL ADDITIONS</b>		<b>1,266,403,053</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNCLASSIFIED:</b>						
Mains	376	0	0	0	0	0
Meas. & Requi. Stations	378	0	0	0	0	0
Services	380	0	0	0	0	0
Meters & Installations	381-382	0	0	0	0	0
Other Equip - Distr.	387,375	0	0	0	0	0
Structures & Improvements	390	734	0	0	0	0
Office Furniture & Equip.	391	32	0	0	0	0
Transportation Equip	392	8	0	0	0	0
Stores Equip	393	238	0	0	0	0
Tools, Shop & Garage Equip.	394	8	0	0	0	0
Communications Equip	397	22	0	0	0	0
Misc Equip	398,396	20	0	0	0	0
Storage Plant	361-368	0	0	0	0	0
Production Plant	305-320	0	0	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>1,064</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**Allocation Sheets**  
**Distribution Customer**

Summary Report  
Revenue Requirements Report  
Working Capital Sub-Report  
CWIP Sub-Report and Unclassified

Step 3						Allocation Phase		Allocation Phase							
Account Description	Account Code	Distribution Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Distribution Customer			Distribution Customer					
							Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal PMA RC-7	Municipal GS RC-8	Housing Auth Non-Heat RC-9
<b>Revenues</b>															
Gas revenues		63,190,167					3,086,058	40,042,159	1,997,002	8,755,291	557,417	953,264	218,321	1,052,360	586,568
Other operating revenues		0					0	0	0	0	0	0	0	0	0
Non-operating income		2,218,237					284,509	1,732,653	33,609	110,595	5,079	10,293	2,853	7,311	1,540
<b>Total revenues</b>		<b>65,408,904</b>					<b>3,370,566</b>	<b>41,774,812</b>	<b>2,030,605</b>	<b>8,865,886</b>	<b>562,490</b>	<b>963,557</b>	<b>220,373</b>	<b>1,059,671</b>	<b>588,108</b>
<b>Operating Expenses</b>															
Production Expenses		0					0	0	0	0	0	0	0	0	0
Natural Gas Storage, Terminating & Proc. Exp.		0					0	0	0	0	0	0	0	0	0
Transmission Expenses		0					0	0	0	0	0	0	0	0	0
Distribution Expenses		7,868,881					948,234	6,021,082	116,351	424,729	18,850	39,868	8,654	33,603	10,060
<b>Total Operating Expenses</b>		<b>7,868,881</b>					<b>948,234</b>	<b>6,091,082</b>	<b>116,351</b>	<b>424,729</b>	<b>18,850</b>	<b>39,868</b>	<b>8,654</b>	<b>33,603</b>	<b>10,060</b>
<b>Customer Accounts, Services, &amp; Sales Expenses</b>															
Administrative & General Expenses		4,489,764					524,976	3,459,151	66,036	251,954	11,128	23,921	5,314	21,366	6,969
Depreciation Expense		14,663,858					1,885,910	11,448,801	223,804	731,742	33,989	68,764	13,498	48,228	9,813
Taxes		21,902					2,167	49,827	775	2,391	269	234	226	1,133	584
<b>Total Other Expenses</b>		<b>19,225,524</b>					<b>2,413,053</b>	<b>14,957,779</b>	<b>290,615</b>	<b>991,088</b>	<b>45,386</b>	<b>93,419</b>	<b>19,038</b>	<b>70,728</b>	<b>17,366</b>
<b>Income before Financial Requirements</b>		<b>38,314,499</b>					<b>9,279</b>	<b>20,725,951</b>	<b>1,623,639</b>	<b>7,450,069</b>	<b>498,254</b>	<b>830,270</b>	<b>192,683</b>	<b>955,340</b>	<b>560,683</b>
<b>Interest expense, net</b>															
Interest expense, net		22,769,196					2,920,749	17,782,220	344,820	1,134,185	52,023	105,512	21,047	74,862	15,724
Appropriation, City of Philadelphia		7,072,696					907,227	5,523,572	107,111	352,331	16,161	32,778	6,539	23,259	4,887
<b>Total Interest &amp; Appropriation</b>		<b>29,841,892</b>					<b>3,827,976</b>	<b>23,305,792</b>	<b>451,930</b>	<b>1,486,516</b>	<b>68,184</b>	<b>138,290</b>	<b>27,585</b>	<b>98,122</b>	<b>20,610</b>
<b>Budgeted Surplus</b>		<b>8,472,607</b>					<b>(3,818,697)</b>	<b>(2,579,841)</b>	<b>1,171,709</b>	<b>5,963,553</b>	<b>430,070</b>	<b>691,980</b>	<b>165,097</b>	<b>852,219</b>	<b>540,072</b>
<b>Total Rate Base</b>		<b>365,577,558</b>					<b>46,895,412</b>	<b>285,508,991</b>	<b>5,536,199</b>	<b>18,209,544</b>	<b>835,196</b>	<b>1,693,924</b>	<b>337,907</b>	<b>1,201,841</b>	<b>252,416</b>
<b>Budgeted Surplus / Rate Base</b>		<b>2.32%</b>					<b>-8.14%</b>	<b>-0.90%</b>	<b>21.16%</b>	<b>32.75%</b>	<b>51.49%</b>	<b>40.85%</b>	<b>48.86%</b>	<b>71.33%</b>	<b>213.96%</b>
<b>Utilized</b>		<b>0.23</b>					<b>(0.81)</b>	<b>(0.09)</b>	<b>2.10</b>	<b>3.24</b>	<b>5.10</b>	<b>4.04</b>	<b>4.84</b>	<b>7.06</b>	<b>21.18</b>

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Account Description	Account Code	Distribution Customer Dollars	Housing Auth Item RC-10	Allocation Phase										Distribution Customer			NGV Direct RC-22	Rate Class 23 RC-23	
				BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-In-Direct RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Co-Gen In-Direct RC-19	Onys Ferry RC-20	GTS Trans only RC-21					
<b>Revenues</b>																			
Gas revenues		63,190,167	674,422	187,924	2,337,160	109,588	866,705	578,756	153,180	768,200	29,548	77,782	72,822	64,262	1,380	0			
Other operating revenues		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Non-operating income		2,218,237	18,522	1,971	6,914	249	1,467	551	142	530	52	115	233	280	26	0			
<b>Total revenues</b>		<b>65,408,904</b>	<b>692,994</b>	<b>189,895</b>	<b>2,364,074</b>	<b>109,836</b>	<b>868,172</b>	<b>579,307</b>	<b>153,321</b>	<b>768,730</b>	<b>29,605</b>	<b>77,897</b>	<b>73,056</b>	<b>64,542</b>	<b>1,406</b>	<b>0</b>			
<b>Operating Expenses</b>																			
Production Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Natural Gas Storage, Terminaling & Proc. Exp.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Transmission Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Distribution Expenses		7,868,881	67,505	8,871	50,603	1,899	12,548	5,912	2,614	8,205	1,561	672	11,956	5,019	85	0			
<b>Total Operating Expenses</b>		<b>7,868,881</b>	<b>67,505</b>	<b>8,871</b>	<b>50,603</b>	<b>1,899</b>	<b>12,548</b>	<b>5,912</b>	<b>2,614</b>	<b>8,205</b>	<b>1,561</b>	<b>672</b>	<b>11,956</b>	<b>5,019</b>	<b>85</b>	<b>0</b>			
<b>Customer Accounts, Services, &amp; Sales Expenses</b>																			
Administrative & General Expenses		4,489,764	38,914	5,605	35,838	1,354	9,104	4,413	2,040	6,331	1,243	456	9,693	3,910	48	0			
Depreciation Expense		14,663,858	122,464	13,022	43,583	1,557	9,035	3,259	709	2,840	223	746	274	1,422	175	0			
Taxes		71,902	791	284	3,253	126	900	427	249	750	159	34	1,286	425	0	0			
<b>Total Other Expenses</b>		<b>19,225,524</b>	<b>162,168</b>	<b>18,910</b>	<b>82,674</b>	<b>3,037</b>	<b>19,039</b>	<b>8,149</b>	<b>2,998</b>	<b>9,921</b>	<b>1,626</b>	<b>1,236</b>	<b>11,263</b>	<b>5,808</b>	<b>223</b>	<b>0</b>			
<b>Income before Financial Requirements</b>		<b>38,314,499</b>	<b>463,320</b>	<b>162,113</b>	<b>2,230,796</b>	<b>104,900</b>	<b>836,584</b>	<b>565,246</b>	<b>147,709</b>	<b>750,604</b>	<b>26,418</b>	<b>75,989</b>	<b>49,836</b>	<b>53,716</b>	<b>1,098</b>	<b>0</b>			
Interest expense, net		22,769,196	190,570	20,182	70,484	2,532	14,925	5,588	1,418	5,329	559	1,175	2,215	2,810	267	0			
Appropriation, City of Philadelphia		2,072,696	58,197	6,270	21,909	787	4,640	1,730	442	1,639	174	365	694	825	83	0			
<b>Total Interest &amp; Appropriation</b>		<b>29,841,892</b>	<b>248,767</b>	<b>26,453</b>	<b>92,392</b>	<b>3,319</b>	<b>19,565</b>	<b>7,326</b>	<b>1,860</b>	<b>6,988</b>	<b>734</b>	<b>1,540</b>	<b>2,909</b>	<b>3,685</b>	<b>349</b>	<b>0</b>			
<b>Budgeted Surplus</b>		<b>8,472,607</b>	<b>213,553</b>	<b>135,660</b>	<b>2,138,404</b>	<b>101,581</b>	<b>817,019</b>	<b>557,920</b>	<b>145,850</b>	<b>743,616</b>	<b>25,684</b>	<b>74,449</b>	<b>46,927</b>	<b>50,021</b>	<b>749</b>	<b>0</b>			
<b>Total Rate Base</b>		<b>365,577,558</b>	<b>3,059,757</b>	<b>324,010</b>	<b>1,131,443</b>	<b>40,639</b>	<b>239,581</b>	<b>89,690</b>	<b>22,758</b>	<b>85,526</b>	<b>8,971</b>	<b>18,859</b>	<b>35,515</b>	<b>45,097</b>	<b>4,281</b>	<b>0</b>			
<b>Budgeted Surplus / Rate Base</b>		<b>2.32%</b>	<b>6.98%</b>	<b>41.87%</b>	<b>189.00%</b>	<b>249.96%</b>	<b>341.02%</b>	<b>622.05%</b>	<b>640.88%</b>	<b>869.47%</b>	<b>286.30%</b>	<b>394.77%</b>	<b>132.13%</b>	<b>110.94%</b>	<b>17.49%</b>	<b>N/A</b>			
<b>Utilized</b>		<b>0.23</b>	<b>0.69</b>	<b>4.15</b>	<b>18.71</b>	<b>24.75</b>	<b>33.76</b>	<b>61.59</b>	<b>63.45</b>	<b>86.09</b>	<b>28.35</b>	<b>39.09</b>	<b>13.08</b>	<b>10.98</b>	<b>1.73</b>	<b>0.00</b>			

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Step 3

Account Description	Account Code	Distribution Customer Dollar	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Revenues</b>						
Gas revenues		63,190,167	0	0	0	0
Other operating revenues		0	0	0	0	0
Non-operating income		2,218,737	0	0	0	0
Total revenues		65,408,904	0	0	0	0
<b>Operating Expenses</b>						
Production Expenses		0	0	0	0	0
Natural Gas Storage, Terminating & Proc. Exp.		0	0	0	0	0
Transmission Expenses		0	0	0	0	0
Distribution Expenses		2,868,881	0	0	0	0
Total Operating Expenses		2,868,881	0	0	0	0
<b>Customer Accounts, Services, &amp; Sales Expenses</b>						
Administrative & General Expenses		4,489,764	0	0	0	0
Depreciation Expense		14,663,858	0	0	0	0
Taxes		21,902	0	0	0	0
Total Other Expenses		19,225,524	0	0	0	0
Income before Financial Requirements		38,314,499	0	0	0	0
Interest expense, net		22,769,196	0	0	0	0
Appropriation, City of Philadelphia		2,022,696	0	0	0	0
Total Interest & Appropriation		29,841,892	0	0	0	0
Budgeted Surplus		8,472,607	0	0	0	0
Total Rate Base		365,577,558	0	0	0	0
Budgeted Surplus / Rate Base		2.32%	NA	NA	NA	NA
Unitized		0.23	0.00	0.00	0.00	0.00

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Step 3

Account Description	Account Code	Distribution Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase					Distribution Customer			
							Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal FHA RC-7	Municipal GS RC-8	Housing Auth Non-Hot RC-9
<b>Using PCW Financial Requirements</b>															
Total expenses		27,094,405					3,361,287	21,048,862	406,966	1,415,817	64,236	133,286	27,692	104,330	27,425
Financial Requirements- PGW		31,838,453					4,068,360	24,864,104	481,690	1,596,930	73,075	148,628	29,866	107,091	23,389
Revenue Requirement		58,952,858					7,429,647	45,912,966	888,656	3,012,747	137,311	281,985	57,536	211,421	50,814
Cash Flow Adjustments															
Other Operating revenues		0					0	0	0	0	0	0	0	0	0
Non-Operating income		(2,218,737)					(284,508)	(1,732,633)	(33,694)	(110,595)	(5,074)	(10,293)	(2,053)	(2,311)	(1,540)
Tariff Requirement before Other		56,734,121					7,145,139	44,180,312	855,053	2,902,152	132,238	271,692	55,503	204,110	49,274
Other:															
CRP		4,930,732					129,942	4,799,499	12	1,279	0	0	0	0	0
Forfeited Discounts															
Other1		(1,241,809)					(107,321)	(1,030,550)	(26,217)	(70,262)	(1,196)	(3,672)	(14)	(67)	(38)
Other2															
Total Other		3,688,924					22,621	3,768,950	(76,205)	(68,983)	(1,196)	(3,672)	(14)	(67)	(38)
Total Tariff Requirement		60,423,044					7,167,760	47,949,262	828,848	2,833,169	131,042	268,020	55,489	204,043	49,236

Account Description	Account Code	Distribution Customer Dollars	Housing Auth Net RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Distribution Customer			NGV Direct RC-22	Rate Class 23 RC-23
													Grays Ferry RC-20	GTS Trans only RC-21			
<b>Using PGW Financial Requirements</b>																	
Total expenses		27,094,405	229,674	27,781	133,278	4,936	31,587	14,061	5,612	18,126	3,187	1,908	23,219	10,827	308	0	
Financial Requirements- PGW		21,858,453	267,131	28,815	106,497	3,849	23,098	9,010	2,619	9,359	1,191	1,724	6,441	3,142	371	0	
Revenue Requirement		58,952,858	496,805	56,596	239,774	8,786	54,686	23,071	8,231	27,485	4,378	3,632	29,661	13,969	679	0	
Cash Flow Adjustments																	
Other Operating revenues		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Non-Operating income		(2,218,237)	(18,572)	(1,971)	(6,914)	(248)	(1,467)	(551)	(142)	(530)	(57)	(115)	(232)	(280)	(26)	0	
Tariff Requirement before Other		56,734,121	478,233	54,626	232,861	8,537	53,219	22,520	8,090	26,956	4,321	3,517	29,427	15,688	653	0	
Other:																	
CRP		4,930,732	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Forfeited Discounts																	
Other1		(1,241,809)	(2,134)	(12)	(151)	(7)	(35)	(37)	(10)	(49)	(2)	(5)	(5)	(4)	(0)	0	
Other2																	
Total Other		3,688,923	(2,134)	(12)	(151)	(7)	(35)	(37)	(10)	(49)	(2)	(5)	(5)	(4)	(0)	0	
Total Tariff Requirement		60,423,044	476,099	54,613	232,710	8,530	53,183	22,483	8,080	26,906	4,319	3,512	29,422	15,684	653	0	

Account Description	Account Code	Distribution Customer Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Using PGW Financial Requirements</b>						
Total expenses		21,094,405	0	0	0	0
Financial Requirements- PGW		<u>31,858,453</u>	0	0	0	0
Revenue Requirement		58,952,858	0	0	0	0
Cash Flow Adjustments						
Other Operating revenues		0	0	0	0	0
Non-Operating Income		<u>(2,218,237)</u>	0	0	0	0
Tariff Requirement before Other		56,734,121	0	0	0	0
Other:						
CRP		4,930,732	0	0	0	0
Forfeited Discounts						
Other1		<u>(1,241,809)</u>	0	0	0	0
Other2						
Total Other		<u>3,688,923</u>	0	0	0	0
Total Tariff Requirement		<u>60,423,044</u>	0	0	0	0

Step 3

Account Description	Account Code	Distribution Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase			Allocation Phase					
							Distribution Customer			Distribution Customer					
							Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal EBA RC-7	Municipal GS RC-8	Housing Auth Non-Hot RC-9
<b>Working Capital Subreport</b>															
Accounts Receivable- Gas		14,151,482	None	0	14,151,482	DISTREVREQ-C	1,789,164	11,026,568	-213,539	720,039	32,864	67,342	13,686	50,013	11,765
Accounts Receivable- Other		193,369	None	0	193,369	DISTREVREQ-C	24,448	150,669	2,918	9,839	449	920	187	683	161
Accrued Gas Revenues		1,019,940	None	0	1,019,940	DISTREVREQ-C	128,951	794,718	13,390	51,895	2,369	4,854	986	3,605	848
Allowance for Uncollectible Accounts Receivable, Total		(9,672,056)	None	0	(9,672,056)	DISTREVREQ-C	(1,222,833)	(7,536,283)	(145,947)	(492,122)	(22,462)	(46,926)	(9,354)	(34,182)	(8,041)
		5,692,736		0	5,692,736		719,730	4,435,672	85,901	289,651	13,220	27,090	5,506	20,119	4,733
Materials and Supplies		583,596	None	0	583,596	DISTO&MXGAS-C	69,567	450,978	8,613	31,954	1,416	3,012	660	2,596	804
Prepaid accounts, Other current assets		104,910	None	0	104,910	DISTO&MXGAS-C	12,506	81,070	1,548	5,744	254	541	119	467	145
Gas, LNG in Storage		0	None	0	0	DISTO&MXGAS-C	0	0	0	0	0	0	0	0	0
Inventories & Other, Total		688,506		0	688,506		82,073	532,048	10,161	37,698	1,670	3,554	778	3,062	949
Accounts Payable, Natural Gas		0	None	0	0	DISTO&MXGAS-C	0	0	0	0	0	0	0	0	0
Accounts Payable, Other- 50% Labor		(493,096)	None	0	(493,096)	DISTLABOR-C	(57,623)	(379,820)	(7,262)	(27,718)	(1,227)	(2,637)	(585)	(2,356)	(768)
Accounts Payable, Other- 50% O&MxGas		(513,451)	None	0	(513,451)	DISTO&MXGAS-C	(61,206)	(396,773)	(7,572)	(28,113)	(1,243)	(2,650)	(580)	(2,284)	(707)
Accounts Payable, Total		(1,006,547)		0	(1,006,547)		(118,829)	(776,593)	(14,840)	(55,832)	(2,472)	(5,287)	(1,165)	(4,639)	(1,476)
Defd Debits, Payroll related		(235,436)	None	0	(235,436)	DISTLABOR-C	(27,513)	(181,350)	(3,467)	(13,235)	(586)	(1,239)	(279)	(1,125)	(367)
Defd Debits, GCR related	QASCOST	0	None	0	0	OCR	0	0	0	0	0	0	0	0	0
Customer deposits		(95,027)	None	0	(95,027)	DISTPT-C	(12,214)	(74,183)	(1,450)	(4,746)	(220)	(446)	(88)	(314)	(64)
Injuries & Damages Reserve		0	None	0	0	DISTPT-C	0	0	0	0	0	0	0	0	0
Accrued interest		(3,542,040)	None	0	(3,542,040)	DISTPT-C	(455,249)	(2,765,187)	(54,046)	(176,908)	(8,214)	(16,626)	(3,267)	(11,686)	(2,392)
Other, net		(254,617)	None	0	(254,617)	DISTO&MXGAS-C	(89,954)	(583,136)	(11,137)	(41,318)	(1,830)	(3,892)	(853)	(3,356)	(1,040)
Defd Items & Other, Total		(4,627,119)		0	(4,627,119)		(584,929)	(3,603,858)	(70,100)	(236,207)	(10,851)	(22,226)	(4,487)	(16,481)	(3,863)
<b>Total Working Capital</b>		<b>747,576</b>		<b>0</b>	<b>747,576</b>		<b>98,045</b>	<b>587,269</b>	<b>11,122</b>	<b>35,311</b>	<b>1,568</b>	<b>3,130</b>	<b>632</b>	<b>2,061</b>	<b>343</b>

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Account Description	Account Code	Distribution Customer Dollars	Housing Auth How RC-10	Allocation Phase										Distribution Customer			Rate Class 23 RC-23
				BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-In-Direct RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen In-Direct RC-19	Grays Ferry RC-20	OTS From only RC-21	NGV Direct RC-22		
<b>Working Capital Subreport</b>																	
Accounts Receivable- Gas		14,151,482	119,107	13,404	55,105	2,013	12,438	5,168	1,779	6,007	924	847	6,085	1,458	164	0	
Accounts Receivable- Other		193,369	1,628	183	753	28	170	71	24	82	13	12	83	47	2	0	
Accrued Gas Revenues		1,019,940	8,584	966	3,972	145	896	372	128	433	67	61	439	249	12	0	
Allowance for Uncollectible		(2,672,056)	(81,406)	(9,161)	(37,662)	(1,326)	(8,501)	(3,532)	(1,216)	(4,106)	(632)	(579)	(4,152)	(2,363)	(112)	0	
Accounts Receivable, Total		5,692,736	47,913	5,392	22,167	810	5,004	2,079	716	2,417	372	341	2,448	1,391	66	0	
Materials and Supplies		583,596	5,025	684	4,082	154	1,022	488	220	686	132	53	1,022	422	6	0	
Prepaid accounts, Other current assets		104,910	903	123	734	28	184	88	40	123	24	10	184	76	1	0	
Gas, LNG in Storage		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Inventories & Other, Total		688,506	5,929	806	4,816	181	1,206	575	259	810	156	63	1,206	497	7	0	
Accounts Payable, Natural Gas		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts Payable, Other- 50% Labor		(493,096)	(4,274)	(618)	(3,953)	(149)	(1,004)	(487)	(225)	(698)	(137)	(50)	(1,069)	(431)	(5)	0	
Accounts Payable, Other- 50% O&MsGas		(513,453)	(4,421)	(601)	(3,521)	(135)	(900)	(429)	(193)	(604)	(119)	(42)	(892)	(321)	(8)	0	
Accounts Payable, Total		(1,006,547)	(8,695)	(1,219)	(7,544)	(285)	(1,904)	(916)	(418)	(1,302)	(254)	(97)	(1,968)	(802)	(11)	0	
Def'd Debits, Payroll related		(235,436)	(2,041)	(295)	(1,887)	(71)	(479)	(232)	(107)	(333)	(65)	(24)	(510)	(206)	(3)	0	
Def'd Debits, GCR related	GASCOST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customer deposits		(95,027)	(794)	(85)	(286)	(10)	(59)	(22)	(5)	(19)	(2)	(5)	(3)	(10)	(1)	0	
Injuries & Damages Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accrued interest		(3,542,040)	(29,589)	(3,154)	(10,652)	(381)	(2,218)	(806)	(181)	(716)	(60)	(181)	(119)	(363)	(42)	0	
Other, net		(234,617)	(6,428)	(884)	(5,278)	(199)	(1,322)	(630)	(284)	(888)	(121)	(62)	(1,322)	(545)	(8)	0	
Def'd Items & Other, Total		(4,627,119)	(38,921)	(4,418)	(18,103)	(661)	(4,078)	(1,691)	(578)	(1,956)	(299)	(279)	(1,955)	(1,124)	(54)	0	
<b>Total Working Capital</b>		<b>747,576</b>	<b>6,226</b>	<b>561</b>	<b>1,335</b>	<b>46</b>	<b>228</b>	<b>48</b>	<b>(21)</b>	<b>(32)</b>	<b>(24)</b>	<b>27</b>	<b>(262)</b>	<b>(32)</b>	<b>8</b>	<b>0</b>	

Account Description	Account Code	Distribution Customer Dollars	Rate	Rate	Rate	Rate
			Class 24 RC-24	Class 25 RC-25	Class 26 RC-26	Class 27 RC-27
<b>Working Capital Subreport</b>						
Accounts Receivable- Gas		14,151,482	0	0	0	0
Accounts Receivable- Other		193,369	0	0	0	0
Accrued Gas Revenues		1,019,940	0	0	0	0
Allowance for Uncollectible		(9,672,056)	0	0	0	0
Accounts Receivable, Total		5,692,736	0	0	0	0
Materials and Supplies		583,596	0	0	0	0
Prepaid accounts, Other current assets		104,910	0	0	0	0
Gas, LNG in Storage		0	0	0	0	0
Inventories & Other, Total		688,506	0	0	0	0
Accounts Payable, Natural Gas		0	0	0	0	0
Accounts Payable, Other- 50% Labor		(493,096)	0	0	0	0
Accounts Payable, Other- 50% O&M Gas		(513,451)	0	0	0	0
Accounts Payable, Total		(1,006,547)	0	0	0	0
Defid Debits, Payroll related		(235,436)	0	0	0	0
Defid Debits, GCR related	GASCOST	0	0	0	0	0
Customer deposits		(95,027)	0	0	0	0
Injuries & Damages Reserve		0	0	0	0	0
Accrued interest		(3,542,040)	0	0	0	0
Other, net		(754,617)	0	0	0	0
Defid Items & Other, Total		(4,627,119)	0	0	0	0
Total Working Capital		747,576	0	0	0	0

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Step 3

Account Description	Account Code	Distribution Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Phase					Allocation Phase			
						Allocation Allocation Factor	Distribution Customer		Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Distribution Customer		
							Residential Non-Heat RC-1	Residential Heat RC-2				Industrial Heat RC-6	Municipal PMA RC-7	Municipal GS RC-8
<b>CWIP SUB REPORT ADDITIONS:</b>														
Gas Supply		0					0	0	0	0	0	0	0	0
Distribution		16,353,957				2,101,930	12,767,149	249,537	816,801	37,926	76,764	15,084	53,997	11,045
METERS		0				0	0	0	0	0	0	0	0	0
Bldg Services/Security		265,348				31,008	204,392	3,908	14,916	660	1,419	315	1,268	413
Transportation		265,666				31,046	204,637	3,913	14,934	661	1,421	315	1,269	414
Collection		0				0	0	0	0	0	0	0	0	0
Rates / Reg		0				0	0	0	0	0	0	0	0	0
Finance		579				74	452	9	29	1	3	1	2	0
Human Resources		36,721				4,291	28,286	541	2,064	91	196	44	175	57
Information Systems		0				0	0	0	0	0	0	0	0	0
Management		2,266,039				290,781	1,768,627	34,555	113,429	5,262	10,663	1,101	7,535	1,566
CIS System		2,542,009				297,057	1,958,050	37,438	142,894	6,324	13,595	3,015	12,143	3,961
Other		993				127	775	15	50	2	5	1	2	1
<b>TOTAL ADDITIONS</b>		<b>21,731,114</b>				<b>2,756,315</b>	<b>16,932,367</b>	<b>329,916</b>	<b>1,105,117</b>	<b>50,928</b>	<b>104,065</b>	<b>20,174</b>	<b>76,353</b>	<b>17,459</b>
<b>UNCLASSIFIED:</b>														
Mains	376	8,352				1,107	6,723	95	310	6	13	6	9	2
Mess. & Repl. Stations	378	0				0	0	0	0	0	0	0	0	0
Services	380	392				50	303	6	21	1	2	0	2	0
Meters & Installations	381-382	0				0	0	0	0	0	0	0	0	0
Other Equip - Distr.	387,375	554				71	432	8	28	1	3	1	2	0
Structures & Improvements	390	1,844				215	1,420	27	104	5	10	2	9	3
Office Furniture & Equip.	391	82				10	63	1	5	0	0	0	0	0
Transportation Equip	392	19				2	15	0	1	0	0	0	0	0
Stores Equip	393	598				70	460	9	34	1	3	1	3	1
Tools, Shop & Garage Equip.	394	21				2	16	0	1	0	0	0	0	0
Communications Equip	397	55				6	43	1	3	0	0	0	0	0
Misc Equip	398,396	51				6	39	1	3	0	0	0	0	0
Storage Plant	361-368	0				0	0	0	0	0	0	0	0	0
Production Plant	305-320	0				0	0	0	0	0	0	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>11,967</b>				<b>1,540</b>	<b>9,516</b>	<b>149</b>	<b>509</b>	<b>15</b>	<b>32</b>	<b>10</b>	<b>25</b>	<b>2</b>

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Account Description	Account Code	Distribution Customer Dollars	Housing Auth Heat RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-Indirect RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Distribution Customer			NGV Direct RC-22	Rate Class 23 RC-23
												Co-Gen InDirect RC-19	Grays Ferry RC-20	OTS Trans only RC-21		
<b>CWIP SUB REPORT ADDITIONS:</b>																
Gas Supply		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution		16,333,957	136,615	14,564	49,183	1,759	10,239	3,722	837	3,307	279	837	551	1,675	195	0
METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bldg Services/Security		265,348	2,300	333	2,127	80	540	262	121	376	74	27	575	232	3	0
Transportation		265,666	2,303	333	2,130	80	541	262	121	376	74	27	576	232	3	0
Collection		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rates / Reg		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance		579	5	1	2	0	0	0	0	0	0	0	0	0	0	0
Human Resources		36,721	318	46	294	11	75	36	17	52	10	4	80	32	0	0
Information Systems		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Management		2,266,039	18,942	2,033	7,015	252	1,475	546	132	507	49	118	162	263	27	0
CIS System		2,542,009	22,032	3,185	20,376	770	5,176	2,509	1,160	3,599	706	259	3,510	2,223	27	0
Other		923	8	1	3	0	1	0	0	0	0	0	0	0	0	0
<b>TOTAL ADDITIONS</b>		<b>21,731,314</b>	<b>182,522</b>	<b>20,495</b>	<b>81,130</b>	<b>2,952</b>	<b>18,047</b>	<b>7,338</b>	<b>2,388</b>	<b>8,217</b>	<b>1,193</b>	<b>1,273</b>	<b>2,456</b>	<b>4,637</b>	<b>256</b>	<b>0</b>
<b>UNCLASSIFIED:</b>																
Mains	376	8,352	72	2	4	0	1	0	0	0	0	0	0	0	0	0
Meas. & Requi. Stations	378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Services	380	392	3	0	1	0	0	0	0	0	0	0	0	0	0	0
Meters & Installations	381-382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Equip - Distr.	387,375	554	5	0	2	0	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	390	1,844	16	2	15	1	4	2	1	3	1	0	4	2	0	0
Office Furniture & Equip.	391	82	1	0	1	0	0	0	0	0	0	0	0	0	0	0
Transportation Equip	392	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stores Equip	393	598	5	1	5	0	1	1	0	1	0	0	1	1	0	0
Tools, Shop & Garage Equip.	394	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communications Equip	397	55	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Equip	398,396	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storage Plant	361-368	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Production Plant	305-320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>11,967</b>	<b>103</b>	<b>7</b>	<b>29</b>	<b>1</b>	<b>7</b>	<b>3</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>6</b>	<b>3</b>	<b>0</b>	<b>0</b>

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Account Description	Account Code	Distribution Customer Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>CWIP SUB REPORT ADDITIONS:</b>						
Gas Supply		0	0	0	0	0
Distribution		16,353,957	0	0	0	0
METERS		0	0	0	0	0
Bldg Services/Security		265,348	0	0	0	0
Transportation		265,666	0	0	0	0
Collection		0	0	0	0	0
Rates / Reg		0	0	0	0	0
Finance		579	0	0	0	0
Human Resources		36,721	0	0	0	0
Information Systems		0	0	0	0	0
Management		2,266,039	0	0	0	0
CIS System		2,542,009	0	0	0	0
Other		223	0	0	0	0
<b>TOTAL ADDITIONS</b>		<b>21,731,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNCLASSIFIED:</b>						
Mains	376	8,352	0	0	0	0
Mesa. & Requi. Stations	378	0	0	0	0	0
Services	380	392	0	0	0	0
Meters & Installations	381-382	0	0	0	0	0
Other Equip - Distr.	387,375	554	0	0	0	0
Structures & Improvements	390	1,844	0	0	0	0
Office Furniture & Equip.	391	82	0	0	0	0
Transportation Equip	392	19	0	0	0	0
Stores Equip	393	598	0	0	0	0
Tools, Shop & Garage Equip.	394	21	0	0	0	0
Communications Equip	397	55	0	0	0	0
Misc Equip	398,396	51	0	0	0	0
Storage Plant	361-368	0	0	0	0	0
Production Plant	305-320	0	0	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>11,267</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**Allocation Sheets**  
**Onsite Customer**

Summary Report  
Revenue Requirements Report  
Working Capital Sub-Report  
CWIP Sub-Report and Unclassified

Philadelphia Gas Works  
Cost of Service Study - Budget 2001

Step 3		Allocation Phase						Allocation Phase							
Account Description	Account Code	OnSite Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	OnSite Customer Residential Non-Rate RC-1	Residential Rate RC-2	Commercial Non-Rate RC-3	Commercial Rate RC-4	Industrial Non-Rate RC-5	Industrial Rate RC-6	OnSite Customer Municipal PSB RC-7	Municipal OS RC-8	Housing Auth Non-Rate RC-9
<b>Revenues</b>															
Gas revenues		183,008,164					8,937,684	115,968,075	5,783,615	25,356,631	1,614,362	2,760,796	632,290	3,047,791	1,698,788
Other operating revenues		5,486,099					772,136	4,689,962	(4,167)	(18,748)	(1,212)	(2,056)	0	0	0
Non-operating income		1,182,332					122,984	747,008	63,038	206,341	5,179	10,482	3,811	2,368	1,509
<b>Total revenues</b>		<b>189,676,576</b>					<b>9,832,804</b>	<b>121,405,045</b>	<b>5,842,486</b>	<b>25,544,225</b>	<b>1,618,329</b>	<b>2,769,222</b>	<b>636,101</b>	<b>3,055,159</b>	<b>1,700,296</b>
<b>Operating Expenses</b>															
Production Expenses		0					0	0	0	0	0	0	0	0	0
Natural Gas Storage, Terminating & Proc. Exp.		0					0	0	0	0	0	0	0	0	0
Transmission Expenses		0					0	0	0	0	0	0	0	0	0
Distribution Expenses		22,702,516					2,342,535	14,228,589	1,238,237	4,053,076	101,820	206,089	74,849	144,857	29,654
<b>Total Operating Expenses</b>		<b>22,702,516</b>					<b>2,342,535</b>	<b>14,228,589</b>	<b>1,238,237</b>	<b>4,053,076</b>	<b>101,820</b>	<b>206,089</b>	<b>74,849</b>	<b>144,857</b>	<b>29,654</b>
<b>Customer Accounts, Services, &amp; Sales Expenses</b>		<b>104,550,403</b>					<b>10,555,949</b>	<b>81,879,576</b>	<b>1,645,033</b>	<b>5,660,671</b>	<b>562,231</b>	<b>1,509,998</b>	<b>33,251</b>	<b>52,143</b>	<b>10,674</b>
Administrative & General Expenses		34,118,505					3,514,167	21,345,096	1,870,200	6,121,653	153,782	311,264	113,050	218,783	44,787
Depreciation Expense		1,320,300					128,006	777,508	63,524	207,932	5,189	10,503	3,840	7,382	1,511
Taxes		3,109,337					527,252	3,202,539	278,604	911,945	22,911	46,373	16,841	32,595	6,672
<b>Total Other Expenses</b>		<b>144,998,585</b>					<b>14,725,374</b>	<b>107,204,718</b>	<b>3,857,361</b>	<b>12,902,201</b>	<b>744,113</b>	<b>1,878,138</b>	<b>166,982</b>	<b>310,903</b>	<b>63,645</b>
<b>Income before Financial Requirements</b>		<b>21,975,474</b>					<b>(7,235,105)</b>	<b>(28,262)</b>	<b>746,888</b>	<b>8,588,948</b>	<b>772,396</b>	<b>684,995</b>	<b>394,270</b>	<b>2,599,398</b>	<b>1,606,997</b>
Interest expense, net		10,731,948					1,115,290	6,774,286	573,764	1,878,080	47,130	95,393	34,683	67,050	13,726
Appropriation, City of Philadelphia		3,377,072					350,990	2,131,919	180,494	590,805	14,826	30,009	10,911	21,093	4,318
<b>Total Interest &amp; Appropriation</b>		<b>14,109,019</b>					<b>1,466,280</b>	<b>8,906,205</b>	<b>754,258</b>	<b>2,468,885</b>	<b>61,956</b>	<b>125,402</b>	<b>45,594</b>	<b>88,143</b>	<b>18,044</b>
<b>Budgeted Surplus</b>		<b>7,866,455</b>					<b>(8,201,385)</b>	<b>(8,934,468)</b>	<b>(7,371)</b>	<b>6,120,063</b>	<b>710,440</b>	<b>559,593</b>	<b>348,676</b>	<b>2,511,255</b>	<b>1,588,954</b>
<b>Total Rate Base</b>		<b>177,687,637</b>					<b>18,497,301</b>	<b>111,715,420</b>	<b>9,611,287</b>	<b>31,450,355</b>	<b>774,009</b>	<b>1,553,287</b>	<b>583,360</b>	<b>1,128,001</b>	<b>230,913</b>
<b>Budgeted Surplus / Rate Base</b>		<b>4.43%</b>					<b>-47.04%</b>	<b>-8.00%</b>	<b>-0.08%</b>	<b>19.46%</b>	<b>91.79%</b>	<b>36.03%</b>	<b>59.77%</b>	<b>222.63%</b>	<b>688.12%</b>
<b>Unitized</b>		<b>0.44</b>					<b>(4.66)</b>	<b>(0.79)</b>	<b>(0.01)</b>	<b>1.93</b>	<b>9.09</b>	<b>3.57</b>	<b>5.92</b>	<b>22.04</b>	<b>68.13</b>

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Account Description	Account Code	OnSite Customer Dollars	Housing Auth Base RC-10	Allocation Phase													Rate Class 23 RC-23
				BPS Small RC-11	BPS Large RC-12	BPS AAC RC-13	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	OnSite Customer Onysa Ferry RC-20	GTS Total only RC-21	NGV Direct RC-22		
<b>Revenues</b>																	
Gas revenues		183,008,164	1,933,226	544,256	6,826,687	317,382	2,510,106	1,676,163	443,632	2,224,823	85,575	225,268	210,904	186,113	3,997	0	
Other operating revenues		5,486,099	50,185	0	0	0	0	0	0	0	0	0	0	0	0	0	
Non-operating income		1,182,212	7,933	1,440	3,236	116	628	219	49	539	25	24	90	149	27	0	
Total revenues		189,676,576	2,011,344	545,695	6,829,944	317,499	2,510,784	1,676,381	443,681	2,225,362	85,600	225,342	210,993	186,260	4,024	0	
<b>Operating Expenses</b>																	
Production Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Natural Gas Storage, Terminaling & Proc. Exp.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transmission Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution Expenses		22,702,516	151,880	28,259	64,007	2,289	13,325	4,306	969	10,634	484	1,453	1,772	2,906	525	0	
Total Operating Expenses		22,702,516	151,880	28,259	64,007	2,289	13,325	4,306	969	10,634	484	1,453	1,772	2,906	525	0	
<b>Customer Accounts, Services, &amp; Sales Expenses</b>																	
Administrative & General Expenses		104,550,403	2,009,093	184,942	323,960	11,585	67,440	16,550	3,724	7,447	1,241	3,724	1,241	7,447	2,482	0	
Depreciation Expense		34,118,505	227,974	42,683	96,673	3,457	20,125	6,504	1,463	16,060	731	2,194	2,677	4,388	793	0	
Taxes		1,220,300	8,229	1,456	3,268	117	680	218	49	529	24	73	88	146	27	0	
Total Other Expenses		5,109,377	34,185	6,358	14,402	515	2,998	969	218	2,393	109	327	399	654	118	0	
Total Other Expenses		144,998,585	2,279,481	235,439	438,303	45,674	91,243	24,240	5,454	26,429	2,106	6,318	4,405	12,636	3,420	0	
Income before Financial Requirements		21,975,474	(420,017)	281,997	6,327,633	299,536	2,406,216	1,647,835	437,258	2,188,299	83,010	217,571	204,816	170,719	79	0	
<b>Interest expense, net</b>																	
Appropriation, City of Philadelphia		10,731,948	71,937	13,104	29,637	1,060	6,170	1,991	448	4,903	224	671	817	1,342	243	0	
Total Interest & Appropriation		3,377,072	22,639	4,122	9,323	333	1,941	626	141	1,542	70	211	257	422	26	0	
Budgeted Surplus		7,866,455	(514,599)	264,221	6,288,673	298,143	2,398,106	1,645,217	436,669	2,181,853	82,715	216,689	203,242	168,954	(240)	0	
Total Rate Base		177,687,637	1,145,029	214,239	487,813	17,444	101,550	32,959	7,416	82,296	3,724	11,171	13,716	22,341	4,005	0	
Budgeted Surplus / Rate Base		4.43%	-44.94%	123.59%	1289.16%	1709.13%	2361.51%	4991.64%	5888.30%	2651.22%	2221.42%	1939.81%	1485.43%	756.24%	-6.00% NA	0.00	
Utilized		0.44	(4.45)	12.24	127.64	169.22	233.81	494.22	583.00	262.50	219.94	192.06	147.07	74.88	(0.59)	0.00	

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Step 3

Account Description	Account Code	OnSite Customer Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Revenues</b>						
Gas revenues		183,008,164	0	0	0	0
Other operating revenues		5,486,099	0	0	0	0
Non-operating income		1,182,312	0	0	0	0
Total revenues		189,676,576	0	0	0	0
<b>Operating Expenses</b>						
Production Expenses		0	0	0	0	0
Natural Gas Storage, Terminating & Proc. Exp.		0	0	0	0	0
Transmission Expenses		0	0	0	0	0
Distribution Expenses		22,702,516	0	0	0	0
Total Operating Expenses		22,702,516	0	0	0	0
<b>Customer Accounts, Services, &amp; Sales Expenses</b>						
Administrative & General Expenses		104,550,403	0	0	0	0
Depreciation Expense		34,118,505	0	0	0	0
Taxes		1,220,300	0	0	0	0
Total Other Expenses		5,109,327	0	0	0	0
Income before Financial Requirements		144,998,585	0	0	0	0
Interest expense, net		21,975,474	0	0	0	0
Appropriation, City of Philadelphia		10,731,948	0	0	0	0
Total Interest & Appropriation		3,377,072	0	0	0	0
Budgeted Surplus		14,109,019	0	0	0	0
Total Rate Base		7,866,455	0	0	0	0
Budgeted Surplus / Rate Base		177,687,637	0	0	0	0
Unitized		4.43%	NA	NA	NA	0.00
		0.44	0.00	0.00	0.00	0.00

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Step 3

Allocation Phase

Allocation Phase

Account Description	Account Code	OnSite Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase					OnSite Customer				
							OnSite Customer Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal PMA RC-7	Municipal GS RC-8	Housing Auth Non-Hot RC-9	
<b>Using PGW Financial Requirements</b>																
Total expenses		167,701,101					17,067,909	121,433,307	5,099,599	16,955,277	849,933	2,084,227	241,831	455,761	93,299	
Financial Requirements- PGW		60,440,003					4,144,333	28,021,061	1,529,882	3,052,248	195,802	656,205	81,629	155,987	31,932	
Revenue Requirement		208,141,104					21,212,242	149,504,368	6,625,481	22,008,025	1,041,335	2,540,432	323,510	611,747	125,231	
Cash Flow Adjustments																
Other Operating revenues		(5,486,099)					(772,136)	(4,689,962)	4,167	18,748	1,212	2,056	0	0	0	
Non-Operating income		(1,182,312)					(122,928)	(747,098)	(63,038)	(206,341)	(5,129)	(10,482)	(1,811)	(7,368)	(1,508)	
Tariff Requirement before Other		201,472,693					20,317,123	144,067,398	6,566,610	21,820,431	1,037,368	2,532,006	319,699	604,380	123,723	
Other:																
CRP		14,280,138					376,331	13,900,068	35	3,704	0	0	0	0	0	
Forfeited Discounts																
Other1		(3,596,464)					(310,819)	(2,984,627)	(75,928)	(203,491)	(3,463)	(10,635)	(40)	(195)	(109)	
Other2																
Total Other		10,683,674					65,512	10,915,441	(75,823)	(199,786)	(3,463)	(10,635)	(40)	(195)	(109)	
Total Tariff Requirement		212,156,367					20,382,635	154,982,839	6,490,717	21,620,644	1,033,905	2,521,371	319,659	604,185	123,614	
							(418,149)	(4,015,127)								

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Account Description	Account Code	OnSite Customer Dollars	Housing Auth New RC-10	Allocation Phase													Rate Class 23 RC-23
				BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	OnSite Customer Grays Ferry RC-20	GTS Triunantly RC-21	NGV Direct RC-22		
Using PGW Financial Requirements																	
Total expenses		167,701,101	2,431,361	263,699	502,311	17,963	104,568	28,547	6,423	37,063	2,590	7,771	6,177	15,542	3,945	0	
Financial Requirements- PGW		40,440,003	484,281	58,978	118,039	4,221	24,573	7,082	1,593	12,016	695	2,085	2,003	4,120	939	0	
Revenue Requirement		208,141,104	2,915,742	322,677	620,349	22,184	129,140	35,629	8,016	49,079	3,285	9,856	8,180	19,711	4,884	0	
Cash Flow Adjustments																	
Other Operating revenues		(5,486,099)	(50,185)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Non-Operating income		(1,182,312)	(7,933)	(1,440)	(3,256)	(116)	(678)	(219)	(49)	(539)	(25)	(74)	(90)	(148)	(27)	0	
Tariff Requirement before Other		201,472,693	2,857,624	321,238	617,093	22,067	128,463	35,410	7,967	48,540	3,261	9,782	8,090	19,564	4,858	0	
Other:																	
CRP		14,280,138	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Forfeited Discounts																	
Other1		(3,596,464)	(6,182)	(35)	(437)	(20)	(161)	(107)	(28)	(142)	(5)	(14)	(14)	(12)	(0)	0	
Other2																	
Total Other		10,683,674	(6,182)	(35)	(437)	(20)	(161)	(107)	(28)	(142)	(5)	(14)	(14)	(12)	(0)	0	
Total Tariff Requirement		212,156,367	2,851,443	321,203	616,656	22,047	128,302	35,303	7,939	48,398	3,255	9,767	8,077	19,552	4,857	0	

Step 3

Account Description	Account Code	OnSite Customer Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Using PGW Financial Requirements</b>						
Total expenses		167,701,101	0	0	0	0
Financial Requirements- PGW		40,440,003	0	0	0	0
Revenue Requirement		208,141,104	0	0	0	0
<b>Cash Flow Adjustments</b>						
Other Operating revenues		(5,486,099)	0	0	0	0
Non-Operating income		(1,182,312)	0	0	0	0
Tariff Requirement before Other		201,472,693	0	0	0	0
<b>Other:</b>						
CRP		14,280,138	0	0	0	0
Forfeited Discounts						
Other1		(3,596,464)	0	0	0	0
Other2						
Total Other		10,683,674	0	0	0	0
Total Tariff Requirement		212,156,367	0	0	0	0

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Step 3

Account Description	Account Code	OnSite Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase					Allocation Phase			
							OnSite Customer Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	OnSite Customer Municipal PMA RC-7	Municipal GS RC-8	Housing Auth Non-Heat RC-9
<b>Working Capital Subreport</b>															
Accounts Receivable- Gas		40,984,806	None	0	40,984,806	ONSITEPT-C	4,292,120	26,070,393	2,143,006	7,014,619	175,723	355,674	129,541	249,998	51,177
Accounts Receivable- Other		560,025	None	0	560,025	ONSITEPT-C	58,648	356,231	29,282	95,849	2,401	4,860	1,770	3,416	699
Accrued Gas Revenues		2,953,899	None	0	2,953,899	ONSITEPT-C	309,346	1,878,972	154,453	505,565	12,663	25,634	9,336	18,018	3,688
Allowance for Uncollectible Accounts Receivable, Total		(28,011,718)	None	0	(28,011,718)	ONSITEPT-C	(2,933,517)	(17,818,225)	(1,464,671)	(4,794,233)	(120,101)	(243,091)	(88,537)	(170,865)	(34,928)
		16,487,013		0	16,487,013		1,726,597	10,487,372	862,070	2,821,780	70,688	143,077	52,111	100,567	20,587
Materials and Supplies		7,620,229	None	0	7,620,229	ONSITEO&MXGAS-	773,033	5,546,340	224,467	747,774	38,619	95,735	10,443	19,634	4,019
Prepaid accounts, Other current assets		1,369,850	None	0	1,369,850	ONSITEO&MXGAS-	139,324	997,038	40,351	134,424	6,942	17,210	1,877	3,530	723
Gas, LNG in Storage		0	None	0	0	ONSITEGAS-C	0	0	0	0	0	0	0	0	0
Inventories & Other, Total		8,990,079		0	8,990,079		914,357	6,543,377	264,818	882,198	45,562	112,945	12,320	23,164	4,742
Accounts Payable, Natural Gas		0	None	0	0	ONSITEGAS-C	0	0	0	0	0	0	0	0	0
Accounts Payable, Other- 50% Labor		(4,237,874)	None	0	(4,237,874)	ONSITELABOR-C	(437,445)	(2,657,049)	(230,899)	(755,791)	(18,987)	(38,430)	(13,957)	(27,012)	(5,530)
Accounts Payable, Other- 50% O&M Gas		(4,927,818)	None	0	(4,927,818)	ONSITEO&MXGAS-	(501,195)	(3,586,684)	(145,137)	(483,567)	(24,974)	(61,909)	(6,253)	(12,697)	(2,599)
Accounts Payable, Total		(9,165,692)		0	(9,165,692)		(938,640)	(6,243,733)	(376,056)	(1,239,359)	(43,961)	(100,340)	(20,711)	(39,709)	(8,129)
Defd Debts, Payroll related		(2,023,432)	None	0	(2,023,432)	ONSITELABOR-C	(208,864)	(1,268,645)	(110,246)	(360,863)	(9,065)	(18,349)	(6,664)	(12,897)	(2,640)
Defd Debts, GCR related		0	None	0	0	OCR	0	0	0	0	0	0	0	0	0
Customer deposits	OASCOST	(275,211)	None	0	(275,211)	ONSITEPT-C	(28,821)	(175,061)	(14,390)	(47,103)	(1,180)	(2,388)	(870)	(1,679)	(344)
Injuries & Damages Reserve		0	None	0	0	ONSITEPT-C	0	0	0	0	0	0	0	0	0
Accrued interest		(670,867)	None	0	(670,867)	ONSITEPT-C	(70,256)	(426,738)	(35,078)	(114,820)	(2,876)	(5,822)	(2,120)	(4,092)	(838)
Other, net		(9,833,310)	None	0	(9,833,310)	ONSITEO&MXGAS-	(1,002,153)	(7,171,625)	(290,246)	(966,907)	(49,837)	(123,790)	(13,503)	(25,388)	(5,197)
Defd Items & Other, Total		(12,822,821)		0	(12,822,821)		(1,310,096)	(9,042,120)	(449,960)	(1,489,693)	(63,059)	(150,349)	(23,158)	(44,056)	(9,019)
<b>Total Working Capital</b>		<b>3,488,579</b>		<b>0</b>	<b>3,488,579</b>		<b>392,217</b>	<b>1,744,896</b>	<b>300,872</b>	<b>974,926</b>	<b>9,231</b>	<b>5,333</b>	<b>20,562</b>	<b>39,966</b>	<b>8,181</b>

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Account Description	Account Code	OnSite Customer Dollars	Housing Auth Heat RC-10	Allocation Phase										Allocation Phase		
				BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	OnSite Customer Gray's Ferry RC-20	GTS TriGen only RC-21	NGV Direct RC-22	Rate Class 23 RC-23
<b>Working Capital Subreport</b>																
Accounts Receivable- Gas		40,984,806	276,540	48,996	110,558	3,954	23,015	7,415	1,668	18,164	831	2,494	3,027	4,987	906	0
Accounts Receivable- Other		560,025	3,779	669	1,511	54	314	101	23	248	11	34	41	68	12	0
Accrued Gas Revenues		2,953,899	19,931	3,531	7,968	285	1,659	534	120	1,309	60	180	218	359	65	0
Allowance for Uncollectible		(28,011,718)	(182,006)	(33,487)	(75,563)	(2,702)	(15,730)	(5,068)	(1,180)	(12,417)	(368)	(1,704)	(2,062)	(3,402)	(612)	0
Accounts Receivable, Total		16,487,013	111,244	19,710	44,474	1,590	9,258	2,983	671	7,307	334	1,003	1,218	2,006	364	0
Materials and Supplies		7,620,229	112,810	12,083	22,886	818	4,764	1,292	291	1,612	116	348	269	696	179	0
Prepaid accounts, Other current assets		1,369,850	20,279	2,172	4,114	147	856	232	52	290	21	63	48	125	32	0
Gas, LNG in Storage		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventories & Other, Total		8,990,079	133,089	14,255	27,000	966	5,621	1,524	343	1,902	137	411	317	821	212	0
Accounts Payable, Natural Gas		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable, Other- 50% Labor		(4,237,874)	(28,358)	(5,270)	(11,936)	(427)	(2,485)	(803)	(181)	(1,983)	(90)	(271)	(330)	(542)	(98)	0
Accounts Payable, Other- 50% O&M+Gas		(4,922,818)	(72,952)	(7,814)	(14,800)	(529)	(3,081)	(835)	(188)	(1,043)	(73)	(223)	(124)	(450)	(116)	0
Accounts Payable, Total		(9,165,692)	(101,310)	(13,084)	(26,735)	(956)	(5,566)	(1,638)	(369)	(3,026)	(165)	(496)	(504)	(992)	(214)	0
Def'd Debits, Payroll related		(2,023,432)	(13,540)	(2,516)	(5,699)	(204)	(1,186)	(383)	(86)	(947)	(43)	(129)	(158)	(259)	(47)	0
Def'd Debits, GCR related	GASCOST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer deposits		(275,211)	(1,857)	(329)	(742)	(27)	(159)	(50)	(11)	(122)	(6)	(17)	(20)	(33)	(6)	0
Injuries & Damages Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued interest		(670,867)	(4,527)	(802)	(1,810)	(63)	(377)	(121)	(27)	(297)	(14)	(41)	(50)	(82)	(15)	0
Other, net		(9,853,310)	(145,869)	(15,624)	(29,592)	(1,058)	(6,160)	(1,673)	(376)	(2,085)	(150)	(450)	(347)	(900)	(232)	0
Def'd Items & Other, Total		(12,822,821)	(165,792)	(19,271)	(37,843)	(1,353)	(7,878)	(2,225)	(501)	(3,451)	(212)	(637)	(575)	(1,274)	(300)	0
Total Working Capital		3,488,529	(22,762)	1,610	6,826	247	1,436	643	145	2,733	94	281	455	561	62	0

Account Description	Account Code	OnSite Customer Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>Working Capital Subreport</b>						
Accounts Receivable- Gas		40,984,806	0	0	0	0
Accounts Receivable- Other		560,025	0	0	0	0
Accrued Gas Revenues		2,953,899	0	0	0	0
Allowance for Uncollectible		(24,011,718)	0	0	0	0
Accounts Receivable, Total		16,487,013	0	0	0	0
Materials and Supplies		7,620,229	0	0	0	0
Prepaid accounts, Other current assets		1,369,850	0	0	0	0
Gas, LNG in Storage		0	0	0	0	0
Inventories & Other, Total		8,990,079	0	0	0	0
Accounts Payable, Natural Gas		0	0	0	0	0
Accounts Payable, Other- 50% Labor		(4,237,874)	0	0	0	0
Accounts Payable, Other- 50% O&M+Gas		(4,927,818)	0	0	0	0
Accounts Payable, Total		(9,165,692)	0	0	0	0
Defd Debits, Payroll related		(2,023,432)	0	0	0	0
Defd Debits, GCR related	GASCOST	0	0	0	0	0
Customer deposits		(275,211)	0	0	0	0
Injuries & Damages Reserve		0	0	0	0	0
Accrued interest		(670,867)	0	0	0	0
Other, net		(9,853,310)	0	0	0	0
Defd Items & Other, Total		(12,822,821)	0	0	0	0
Total Working Capital		3,488,579	0	0	0	0

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Account Description	Account Code	OnSite Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Allocation Phase					Allocation Phase					
							OnSite Customer		Commercial		Industrial		OnSite Customer		Municipal		Housing Auth
							Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal PMA RC-7	Municipal GS RC-8	Housing Auth Non-Heat RC-9		
<b>CWIP SUB REPORT ADDITIONS:</b>																	
Gas Supply		0					0	0	0	0	0	0	0	0			
Distribution		3,097,463					324,381	1,970,293	161,960	530,136	13,280	26,880	9,790	18,894	3,868		
METERS		39,286,924					7,557,162	45,902,302	3,717,254	12,167,547	305,669	618,691	224,701	434,870	89,022		
Bldg Services/Security		2,280,516					235,401	1,429,831	124,253	406,712	10,217	20,680	7,511	14,536	2,976		
Transportation		2,283,250					235,684	1,431,545	124,402	407,200	10,230	20,705	7,520	14,553	2,979		
Collection		0					0	0	0	0	0	0	0	0	0		
Rates / Reg		0					0	0	0	0	0	0	0	0	0		
Finance		196					20	124	10	34	1	2	1	1	0		
Human Resources		315,599					32,577	197,874	17,195	56,285	1,414	2,862	1,039	2,012	412		
Information Systems		0					0	0	0	0	0	0	0	0	0		
Management		448,572					46,674	283,498	23,898	78,223	1,962	3,971	1,445	2,791	571		
CIS System		21,847,101					2,255,120	13,697,629	1,190,329	3,896,258	97,881	198,116	71,953	139,253	28,506		
Other		335					35	212	18	58	1	3	1	2	0		
<b>TOTAL ADDITIONS</b>		<b>62,552,956.606</b>					<b>10,687,053</b>	<b>64,913,107</b>	<b>5,359,318</b>	<b>17,542,452</b>	<b>440,655</b>	<b>891,931</b>	<b>321,961</b>	<b>626,912</b>	<b>128,335</b>		
<b>UNCLASSIFIED:</b>																	
Mains	376	0					0	0	0	0	0	0	0	0	0		
Meas. & Requi. Stations	378	0					0	0	0	0	0	0	0	0	0		
Services	380	0					0	0	0	0	0	0	0	0	0		
Meters & Installations	381-382	153					36	220	20	64	2	3	1	2	0		
Other Equip - Distr.	387,375	105					11	67	5	18	0	1	0	1	0		
Structures & Improvements	390	15,847					1,636	9,936	863	2,826	71	144	52	101	21		
Office Furniture & Equip.	391	701					72	439	38	125	3	6	2	4	1		
Transportation Equip	392	166					17	104	9	30	1	2	1	1	0		
Stores Equip	393	5,137					530	3,221	280	916	23	47	17	33	7		
Tools, Shop & Garage Equip.	394	183					19	115	10	33	1	2	1	1	0		
Communications Equip	397	476					49	298	26	85	2	4	2	3	1		
Misc Equip	398,396	437					45	274	24	78	2	4	1	3	1		
Storage Plant	361-368	0					0	0	0	0	0	0	0	0	0		
Production Plant	305-320	0					0	0	0	0	0	0	0	0	0		
<b>TOTAL UNCLASSIFIED</b>		<b>23,404</b>					<b>2,416</b>	<b>14,673</b>	<b>1,275</b>	<b>4,174</b>	<b>105</b>	<b>212</b>	<b>77</b>	<b>149</b>	<b>31</b>		

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Account Description	Account Code	OnSite Customer Dollars	Housing Auth Hear RC-10	Allocation Phase										OnSite Customer		NGV Direct RC-22	Rate Class 23 RC-23
				BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	OnSite Customer Grays Ferry RC-20	OTS Direct Only RC-21			
<b>CWIP SUB REPORT ADDITIONS:</b>																	
Gas Supply		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution		3,097,463	20,900	3,703	8,356	299	1,739	560	126	1,373	63	188	229	377	68	0	0
<b>METERS</b>		<b>39,286,924</b>	<b>486,906</b>	<b>84,836</b>	<b>192,153</b>	<b>6,871</b>	<b>40,001</b>	<b>12,927</b>	<b>2,909</b>	<b>31,924</b>	<b>1,454</b>	<b>4,362</b>	<b>5,321</b>	<b>8,723</b>	<b>1,576</b>	<b>0</b>	<b>0</b>
Bldg Services/Security		2,280,516	13,260	2,836	6,423	230	1,337	432	97	1,067	49	146	178	292	53	0	0
Transportation		2,283,250	13,279	2,839	6,431	230	1,339	433	97	1,068	49	146	178	292	53	0	0
Collection		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rates / Reg		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance		196	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0
Human Resources		315,599	2,112	392	889	32	185	60	13	148	7	20	25	40	7	0	0
Information Systems		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Management		448,572	3,015	546	1,234	44	257	83	19	204	9	28	34	56	10	0	0
CIS System		21,847,101	146,194	27,166	61,531	2,200	12,809	4,140	931	10,223	466	1,397	1,704	2,793	505	0	0
Other		333	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ADDITIONS</b>		<b>69,559,956,606</b>	<b>689,669</b>	<b>122,319</b>	<b>272,017</b>	<b>9,906</b>	<b>37,668</b>	<b>18,635</b>	<b>4,193</b>	<b>46,007</b>	<b>2,096</b>	<b>6,287</b>	<b>7,668</b>	<b>12,373</b>	<b>2,271</b>	<b>0</b>	<b>0</b>
<b>UNCLASSIFIED:</b>																	
Mains	376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meas. & Requi. Stations	378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Services	380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters & Installations	381-382	353	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0
Other Equip - Dist.	387,375	105	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	390	15,847	106	20	45	2	9	3	1	7	0	1	1	2	0	0	0
Office Furniture & Equip.	391	701	5	1	2	0	0	0	0	0	0	0	0	0	0	0	0
Transportation Equip	392	166	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stores Equip	393	5,137	34	6	14	1	3	1	0	2	0	0	0	1	0	0	0
Tools, Shop & Garage Equip.	394	183	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0
Communications Equip	397	476	3	1	1	0	0	0	0	0	0	0	0	0	0	0	0
Misc Equip	398,396	437	3	1	1	0	0	0	0	0	0	0	0	0	0	0	0
Storage Plant	361-368	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Production Plant	305-320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>23,409</b>	<b>137</b>	<b>29</b>	<b>66</b>	<b>2</b>	<b>14</b>	<b>4</b>	<b>1</b>	<b>11</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>

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Account Description	Account Code	OnSite Customer Dollars	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
<b>CWIP SUB REPORT</b>						
<b>ADDITIONS:</b>						
Gas Supply		0	0	0	0	0
Distribution		3,097,463	0	0	0	0
METERS		39,286,924	0	0	0	0
Bldg Services/Security		2,280,516	0	0	0	0
Transportation		2,283,250	0	0	0	0
Collection		0	0	0	0	0
Rates / Reg		0	0	0	0	0
Finance		196	0	0	0	0
Human Resources		315,599	0	0	0	0
Information Systems		0	0	0	0	0
Management		448,572	0	0	0	0
CIS System		21,847,101	0	0	0	0
Other		333	0	0	0	0
<b>TOTAL ADDITIONS</b>		<b>62,552,956.606</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNCLASSIFIED:</b>						
Mains	376	0	0	0	0	0
Meas. & Requil. Stations	378	0	0	0	0	0
Services	380	0	0	0	0	0
Meters & Installations	381-382	353	0	0	0	0
Other Equip - Distr.	387,375	105	0	0	0	0
Structures & Improvements	390	15,847	0	0	0	0
Office Furniture & Equip.	391	701	0	0	0	0
Transportation Equip	392	166	0	0	0	0
Stores Equip	393	5,137	0	0	0	0
Tools, Shop & Garage Equip.	394	183	0	0	0	0
Communications Equip	397	476	0	0	0	0
Misc Equip	398,396	437	0	0	0	0
Storage Plant	361-368	0	0	0	0	0
Production Plant	305-320	0	0	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>23,609</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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## **Unit Cost Sheet**

Step 5

Unit Cost Component Summary

Unit Cost Component Summary

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Unit Cost Component	Billings Determinant	System Average A/cg	Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal Non-Hot RC-7	Municipal Hot RC-8	Housing Auth PMA RC-9	Housing Auth GS RC-10
<b>PRODUCTION</b>												
Demand (\$/MCF/Month)	BILLDAND-Supply	7.744	8.128	7.786	8.635	7.474	8.171	7.402	7.393	7.277	7.519	7.277
Demand (\$/MCF)	COM1 (Gas Sales)	1.035	0.893	1.297	0.711	1.078	0.844	1.135	1.156	1.231	1.090	1.216
Energy (\$/MCF)	COM1 (Gas Sales)	5.175	4.932	5.381	4.800	4.832	4.865	4.856	4.877	4.877	4.877	4.860
Customer (\$/BILL)	CUST-DELIVERY	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>STORAGE</b>												
Demand (\$/MCF/Month)	BILLDAND-Supply	4.628	4.308	4.527	4.475	4.212	4.411	4.210	4.217	4.188	4.257	4.174
Demand (\$/MCF)	COM1 (Gas Sales)	0.618	0.474	0.754	0.368	0.607	0.436	0.645	0.660	0.708	0.617	0.697
Energy (\$/MCF)	COM1 (Gas Sales)	0.019	0.013	0.021	0.013	0.018	0.015	0.019	0.019	0.020	0.018	0.020
Customer (\$/BILL)	CUST-DELIVERY	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>TRANSMISSION</b>												
Demand (\$/MCF/Month)	BILLDAND-DELIVER	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Demand (\$/MCF)	THRUPUT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Energy (\$/MCF)	COM1 (Gas Sales)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Customer (\$/BILL)	BILLCUST	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>DISTRIBUTION</b>												
Demand (\$/MCF/Month)	BILLDAND-DELIVER	5.500	5.153	5.012	4.540	4.458	4.547	4.470	4.475	4.457	4.465	4.505
Demand (\$/MCF)	THRUPUT	0.587	0.546	0.805	0.360	0.620	0.453	0.660	0.675	0.727	0.624	0.726
Energy (\$/MCF)	COM1 (Gas Sales)	0.065	0.075	0.081	0.074	0.074	0.075	0.074	0.075	0.075	0.075	0.074
Customer (\$/BILL)	BILLCUST	9.817	8.787	9.677	11.861	12.287	28.145	28.440	13.137	30.804	36.310	8.980
<b>ONSITE</b>												
Demand (\$/MCF/Month)	BILLDAND-DELIVER	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Demand (\$/MCF)	THRUPUT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Energy (\$/MCF)	COM1 (Gas Sales)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Customer (\$/BILL)	BILLCUST	34.471	24.986	31.279	92.886	94.525	222.059	267.548	75.677	91.211	91.161	53.781
<b>TOTAL COST OF SERVICE</b>												
Demand (\$/MCF/Month)		17.864	17.589	17.325	17.650	16.145	17.129	16.082	16.085	15.922	16.235	15.956
Demand (\$/MCF)		2.240	1.913	2.857	1.439	2.304	1.752	2.440	2.491	2.665	2.331	2.639
Energy (\$/MCF)		5.260	5.021	5.483	4.887	4.924	4.955	4.949	4.971	4.972	4.970	4.954
Customer (\$/BILL)		44.288	33.773	40.956	104.748	106.912	250.204	295.988	88.813	122.015	127.471	62.760
<b>TARIFF REQUIREMENTS</b>												
Upstream Demand (\$)		113,827,587	3,156,405	85,506,922	2,035,210	14,296,633	712,941	1,656,063	415,605	2,191,995	1,071,018	1,285,398
Upstream Commodity (\$)		357,689,237	11,419,041	225,150,906	9,078,920	41,158,139	2,677,866	4,533,300	1,120,540	5,536,699	3,071,605	3,277,665
Upstream Customer (\$)		0	0	0	0	0	0	0	0	0	0	0
Upstream Total (\$)		471,516,824	14,575,447	310,657,828	11,114,130	55,454,772	3,390,807	6,191,363	1,536,146	7,728,694	4,142,623	4,563,063
Downstream Demand (\$)		50,635,856	1,308,033	34,803,400	704,812	5,454,103	257,660	637,520	160,184	852,208	406,041	505,708
Downstream Commodity (\$)		5,618,576	180,623	3,519,236	144,119	652,111	42,419	71,804	17,729	87,581	48,606	51,874
Downstream Customer (\$)		272,572.41	27,559,324	202,932,101	7,319,265	24,453,813	1,184,948	2,789,391	378,147	808,227	172,850	1,327,541
Downstream Total (\$)		328,813,843	29,039,050	241,254,737	8,168,495	30,560,028	1,465,027	3,498,716	553,060	1,748,017	627,497	3,885,123
<b>TOTAL TARIFF REQUIREMENT</b>		<b>800,330,667</b>	<b>43,614,497</b>	<b>551,912,565</b>	<b>19,282,625</b>	<b>86,014,799</b>	<b>4,855,834</b>	<b>9,690,279</b>	<b>2,089,205</b>	<b>9,476,711</b>	<b>4,770,121</b>	<b>8,448,186</b>

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Unit Cost Component	System Average Avg	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-In-Direct RC-15	LBS Large-Direct RC-16	GTS Trans only RC-21	NOV Direct RC-22
<b>Unit Tariff Requirement</b>									
<b>PRODUCTION</b>									
Demand (\$/MCF/Month)	BILLDMD-Supply	7.744	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Demand (\$/MCF)	COM1 (Gas Sales)	1.033	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Energy (\$/MCF)	COM1 (Gas Sales)	3.175	4.877	4.877	4.877	4.877	4.877	4.877	4.877
Customer (\$/BILL)	CUST-DELIVERY	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>STORAGE</b>									
Demand (\$/MCF/Month)	BILLDMD-Supply	4.620	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Demand (\$/MCF)	COM1 (Gas Sales)	0.618	0.173	0.148	0.016	0.116	0.102	0.141	0.763
Energy (\$/MCF)	COM1 (Gas Sales)	0.019	0.021	0.017	(0.000)	0.013	0.011	0.016	0.016
Customer (\$/BILL)	CUST-DELIVERY	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>TRANSMISSION</b>									
Demand (\$/MCF/Month)	BILLDMD-DELIVER	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Demand (\$/MCF)	THRUPUT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Energy (\$/MCF)	COM1 (Gas Sales)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Customer (\$/BILL)	BILLCUST	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>DISTRIBUTION</b>									
Demand (\$/MCF/Month)	BILLDMD-DELIVER	5.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Demand (\$/MCF)	THRUPUT	0.587	0.607	0.468	0.318	0.298	0.224	0.423	0.090
Energy (\$/MCF)	COM1 (Gas Sales)	0.065	0.075	0.075	0.075	0.075	0.075	0.002	0.075
Customer (\$/BILL)	BILLCUST	9.817	30.344	74.301	76.162	81.539	140.519	224.438	217.836
<b>ONSITE</b>									
Demand (\$/MCF/Month)	BILLDMD-DELIVER	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Demand (\$/MCF)	THRUPUT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Energy (\$/MCF)	COM1 (Gas Sales)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Customer (\$/BILL)	BILLCUST	34.471	179.644	196.889	196.847	196.782	220.642	220.523	271.554
<b>TOTAL COST OF SERVICE</b>									
Demand (\$/MCF/Month)		17.864	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Demand (\$/MCF)		2.240	0.780	0.615	0.334	0.414	0.326	0.564	0.855
Energy (\$/MCF)		5.260	4.972	4.969	4.951	4.963	4.968	4.894	4.960
Customer (\$/BILL)		44.288	210.188	271.190	273.009	278.321	361.161	444.961	489.390
<b>TARIFF REQUIREMENTS</b>									
Upstream Demand (\$)		113,827,587	52,224	609,032	3,744	209,557	131,944	47,196	87,112
Upstream Commodity (\$)		357,689,237	1,477,550	20,166,901	1,164,585	8,835,097	6,307,391	1,640,934	557,358
Upstream Customer (\$)		0	0	0	0	0	0	0	0
Upstream Total (\$)		471,516,824	1,529,774	20,775,933	1,168,329	9,044,654	6,439,335	1,648,130	644,470
Downstream Demand (\$)		50,633,836	189,844	1,999,193	78,782	558,841	299,441	147,281	435,307
Downstream Commodity (\$)		5,618,576	23,372	319,224	18,500	139,971	99,962	25,979	8,825
Downstream Customer (\$)		272,579,411	375,816	849,266	20,577	181,465	57,285	16,019	33,226
Downstream Total (\$)		328,833,843	589,033	3,167,783	127,859	880,278	457,189	189,279	479,368
<b>TOTAL TARIFF REQUIREMENT</b>		<b>800,350,667</b>	<b>2,118,807</b>	<b>23,943,716</b>	<b>1,296,188</b>	<b>9,924,932</b>	<b>6,896,324</b>	<b>1,837,409</b>	<b>1,124,039</b>

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Step 5

Unit Cost Component Summary

Unit Cost Component Summary

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Unit Cost Component	Billing Determinant	System Average Avg	Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal Non-Hot RC-7	Municipal Hot RC-8	Housing Auth PIA RC-9	Housing Auth GS RC-10
<b>Cost Classifications</b>												
Demand		143,949,176	3,911,972	102,954,992	2,381,350	18,142,634	853,757	2,110,033	528,713	2,814,939	1,346,334	1,659,555
Energy		342,480,961	11,473,481	207,368,830	9,372,906	42,207,624	2,727,498	4,628,845	1,138,534	5,623,578	3,120,932	3,342,166
Customer		267,093,962	28,641,890	195,417,333	7,514,137	25,020,772	1,178,646	2,822,417	381,066	823,169	176,045	3,412,547
<b>TOTAL REVENUE REQUIREMENT</b>		<b>753,524,099</b>	<b>44,027,342</b>	<b>505,741,156</b>	<b>19,268,393</b>	<b>85,371,030</b>	<b>4,759,901</b>	<b>9,561,297</b>	<b>2,048,312</b>	<b>9,263,687</b>	<b>4,643,311</b>	<b>8,414,268</b>
CRP / Senior Discounts- Cost Causation		58,737,165	1,547,928	57,173,858	143	15,236	0	0	0	0	0	0
CRP / Senior Discounts- Reassignment		(0)	770,512	(13,324,726)	1,893,919	8,505,546	550,981	934,306	229,795	1,135,195	630,008	674,464
Other revenue, expenses and adjustments, net		(11,910,597)	(1,960,774)	(11,002,449)	14,089	628,533	95,933	128,991	40,893	213,024	126,809	33,917
<b>TOTAL TARIFF REQUIREMENT</b>		<b>100,350,667</b>	<b>44,385,010</b>	<b>336,587,839</b>	<b>21,176,544</b>	<b>94,320,345</b>	<b>5,406,813</b>	<b>10,624,584</b>	<b>2,319,001</b>	<b>10,611,906</b>	<b>5,400,129</b>	<b>9,122,649</b>

MONTHLY BILLING DETERMINANTS

Upstream Demand (MCF-day)	BILLDMND-Supply	9,206,400	253,824	6,944,460	155,244	1,223,364	56,664	142,620	35,796	191,196	90,981	112,251
Upstream Commodity (MCF)	COM1	68,857,155	2,309,016	41,679,007	1,886,362	8,486,143	548,741	930,508	228,861	1,130,580	627,447	671,722
Upstream Customer (customer bill)	UST-DELIVERY	512,891	67,980	412,910	5,823	19,061	388	785	352	552	113	4,418
Downstream Demand (MCF-day)	BILLDMND-DELIVER	9,206,400	253,824	6,944,460	155,244	1,223,364	56,664	142,620	35,796	191,196	90,981	112,251
Downstream Commodity (MCF)	COM1	68,857,155	2,309,016	41,679,007	1,886,362	8,486,143	548,741	930,508	228,861	1,130,580	627,447	671,722
Downstream Customer (customer bill)	BILLCUST	6,154,695	815,757	4,954,919	69,878	228,729	4,656	9,424	4,224	6,624	1,356	53,020

PERCENT IN DEMAND CHARGE

		8.0%	8.0%	8.0%	8.0%	8.0%	100.0%	100.0%	8.0%	100.0%	100.0%	100.0%
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RESULTING UNIT CHARGES

Upstream Demand (MCF-day)		0.000	0.000	0.000	0.000	0.000	0.000	11.612	11.610	0.000	11.772	11.451
Upstream Commodity (MCF)		6.312	7.454	5.892	6.535	6.179	4.874	4.896	6.836	4.895	4.879	
Upstream Customer (customer bills)		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Downstream Demand (MCF-day)		0.000	0.000	0.000	0.000	0.000	4.470	4.475	0.000	4.463	4.503	
Downstream Commodity (MCF)		0.645	0.919	0.450	0.720	0.547	0.077	0.077	0.831	0.077	0.077	
Downstream Customer (customer bills)		33.733	40.956	104.748	106.912	250.204	295.988	88.813	122.015	127.471	62.760	

Gross up for Target FIT	1.538	1.538	Gross up for Target GRT	1.000
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Unit Cost Component		Avg	RC-1	RC-2	RC-3	RC-4	RC-5	RC-6	RC-7	RC-8	RC-9	RC-10
<b>PRODUCTION RATE BASE</b>												
Demand (\$/MCF/Month)	BILLDMND-Supply	4.4985	4.4985	4.4985	4.4985	4.4985	4.4985	4.4985	4.4985	4.4985	4.4985	4.4985
Demand (\$/MCF)	COM1 (Gas Sales)	0.6015	0.4945	0.7495	0.3702	0.6485	0.4645	0.6895	0.7036	0.7608	0.6523	0.7517
Energy (\$/MCF)	COM1 (Gas Sales)	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480
Customer (\$/BILL)	CUST-DELIVERY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>STORAGE RATE BASE</b>												
Demand (\$/MCF/Month)	BILLDMND-Supply	6.4618	6.4610	6.4606	6.4631	6.4610	6.4621	6.4609	6.4608	6.4606	6.4611	6.4606
Demand (\$/MCF)	COM1 (Gas Sales)	0.8640	0.7102	1.0764	0.5319	0.9314	0.6673	0.9903	1.0105	1.0926	0.9369	1.0796
Energy (\$/MCF)	COM1 (Gas Sales)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Customer (\$/BILL)	CUST-DELIVERY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>TRANSMISSION RATE BASE</b>												
Demand (\$/MCF/Month)	BILLDMND-DELIVER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$/MCF)	THRUPLUT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Energy (\$/MCF)	COM1 (Gas Sales)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Customer (\$/BILL)	BILLCUST	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>DISTRIBUTION RATE BASE</b>												
Demand (\$/MCF/Month)	BILLDMND-DELIVER	10.5008	27.3917	26.9474	27.0379	26.8036	26.9417	26.8824	26.8687	26.8539	26.8575	26.9090
Demand (\$/MCF)	THRUPLUT	3.2557	2.9027	4.3283	2.1451	3.7374	2.6819	3.9720	4.0512	4.3779	3.7542	4.3349

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Unit Cost Component	Billing Determinant	System Average	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-In-Direct RC-15	LBS Large-Direct RC-16	OTG Total only RC-21	NGV Direct RC-22
<b>Cost Classifications</b>										
Demand		143,949,176	249,588	2,687,129	85,584	790,043	442,781	200,273	535,538	694
Energy		342,480,961	1,501,219	20,490,094	1,183,305	8,976,748	6,408,539	1,667,223	566,293	14,703
Customer		267,093,962	379,273	860,124	30,969	183,826	58,709	16,248	35,689	3,569
<b>TOTAL REVENUE REQUIREMENT</b>		<b>753,524,099</b>	<b>2,130,081</b>	<b>24,037,346</b>	<b>1,299,858</b>	<b>9,950,617</b>	<b>6,910,020</b>	<b>1,883,744</b>	<b>1,137,511</b>	<b>20,460</b>
CRP / Senior Discounts- Cost Causation		58,737,165	0	0	0	0	0	0	0	0
CRP / Senior Discounts- Reassignment		(0)	0	0	0	0	0	0	0	0
Other revenue, expenses and adjustments, net		(11,910,597)	(11,274)	(93,631)	(3,671)	(23,683)	(13,426)	(6,324)	(23,472)	(71)
<b>TOTAL TARIFF REQUIREMENT</b>		<b>800,350,667</b>	<b>2,118,807</b>	<b>23,943,716</b>	<b>1,296,188</b>	<b>9,926,932</b>	<b>6,896,524</b>	<b>1,877,409</b>	<b>1,124,039</b>	<b>20,389</b>

**MONTHLY BILLING DETERMINANTS**

Upstream Demand (MCF-day)	BILLDMND-Supply	9,206,400	0	0	0	0	0	0	0	0
Upstream Commodity (MCF)	COM1	68,857,155	301,707	4,120,741	238,807	1,806,823	1,290,367	335,356	113,921	2,861
Upstream Customer (customer bills)	CUST-DELIVERY	512,891	149	261	9	54	13	3	6	2
Downstream Demand (MCF-day)	BILLDMND-DELIVER	9,206,400	0	0	0	0	0	0	0	0
Downstream Commodity (MCF)	COM1	68,857,155	301,707	4,120,741	238,807	1,806,823	1,290,367	335,356	113,921	2,861
Downstream Customer (customer bills)	BILLCUST	6,154,695	1,788	3,132	112	652	160	36	72	24

**PERCENT IN DEMAND CHARGE**

		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	600.0%	700.0%
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**RESULTING UNIT CHARGES**

Upstream Demand (MCF-day)		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Upstream Commodity (MCF)		4.897	4.894	4.877	4.890	4.888	4.893	4.893	1.069	4.375
Upstream Customer (customer bills)		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Downstream Demand (MCF-day)		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Downstream Commodity (MCF)		0.077	0.077	0.077	0.077	0.077	0.077	0.077	(19.037)	(0.836)
Downstream Customer (customer bills)		210.188	271.190	273.009	278.321	361.161	444.961	489.390	229.604	

Gross up for Target FIT	1.538	1.538
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Unit Cost Component		Avg	RC-11	RC-12	RC-13	RC-14	RC-15	RC-16	RC-21	RC-22
<b>PRODUCTION RATE BASE</b>										
Demand (\$/MCF/Month)	BILLDMND-Supply	4.4985	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$/MCF)	COM1 (Gas Sales)	0.6013	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Energy (\$/MCF)	COM1 (Gas Sales)	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480
Customer (\$/BILL)	CUST-DELIVERY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>STORAGE RATE BASE</b>										
Demand (\$/MCF/Month)	BILLDMND-Supply	6.4618	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$/MCF)	COM1 (Gas Sales)	0.8640	0.0011	0.0009	0.0001	0.0007	0.0007	0.0009	0.0049	0.0005
Energy (\$/MCF)	COM1 (Gas Sales)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Customer (\$/BILL)	CUST-DELIVERY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>TRANSMISSION RATE BASE</b>										
Demand (\$/MCF/Month)	BILLDMND-DELIVER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$/MCF)	THRUPLUT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Energy (\$/MCF)	COM1 (Gas Sales)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Customer (\$/BILL)	BILLCUST	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>DISTRIBUTION RATE BASE</b>										
Demand (\$/MCF/Month)	BILLDMND-DELIVER	30.5008	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$/MCF) 1Z/2J/00	THRUPLUT	3.2557	3.9384	3.0228	2.0200	1.8874	1.3888	2.7298	0.4409	0.8406

Step 3

Unit Cost Component Summary

Unit Cost Component Summary

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Unit Cost Component	Billing Determinant	System Average	Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal Non-Heat RC-7	Municipal Heat RC-8	Housing Auth EBA RC-9	Housing Auth OS RC-10
Energy (\$/MCF)	COM1 (Gas Sales)	0.0516	0.0623	0.0623	0.0623	0.0623	0.0623	0.0623	0.0623	0.0623	0.0623	0.0623
Customer (\$/BILL)	BILLCUST	59.2767	57.3668	57.5028	79.0675	79.4575	179.0440	179.4137	79.8474	181.1263	185.8949	57.5921
<b>ONSITE RATE BASE</b>												
Demand (\$/MCF/Month)	DEMAND-DELIVER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$/MCF)	THRUPUT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Energy (\$/MCF)	COM1 (Gas Sales)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Customer (\$/BILL)	BILLCUST	28.3034	22.1942	22.1942	133.2381	133.2381	164.2565	164.2565	133.2381	164.2565	164.2565	22.0256
<b>TOTAL SERVICE RATE BASE</b>												
Demand (\$/MCF/Month)		41.4610	38.3512	37.9065	37.9995	37.8530	37.9023	37.8418	37.8279	37.8130	37.8170	37.8681
Demand (\$/MCF)		4.7211	4.1075	6.1543	3.0472	5.3173	3.8137	5.6517	5.7654	6.2312	5.3434	6.1662
Energy (\$/MCF)		0.0996	0.1103	0.1103	0.1103	0.1103	0.1103	0.1103	0.1103	0.1103	0.1103	0.1103
Customer (\$/BILL)		87.5801	79.5610	79.6970	212.3056	212.6956	343.3005	343.6702	213.0855	343.3828	350.1514	79.6177

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Unit Cost Component Summary

Unit Cost Component	Billing Determinant	Systems Average Avg	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-In-Direct RC-15	LBS Large-Direct RC-16	GTS Times only RC-21	NGV Direct RC-22
Energy (\$/MCF)	COM1 (Gas Sales)	0.0516	0.0623	0.0623	0.0623	0.0623	0.0623	0.0623	0.0015	0.0623
Customer (\$/BILL)	BLLCUST	59.2767	180.8996	360.8260	362.4455	367.1063	560.2652	632.7431	626.8380	178.0250
<b>ONSITE RATE BASE</b>										
Demand (\$/MCF/Month)	BILLDMD-DELIVER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$/MCF)	THRUPUT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Energy (\$/MCF)	COM1 (Gas Sales)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Customer (\$/BILL)	BLLCUST	28.3034	118.9202	153.5495	153.5495	153.5495	201.9754	201.9754	302.4969	164.2565
<b>TOTAL SERVICE RATE BASE</b>										
Demand (\$/MCF/Month)		41.4610	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$/MCF)		4.7211	3.9395	3.0238	2.0201	1.8882	1.3894	2.7307	0.4458	0.8411
Energy (\$/MCF)		0.0996	0.1103	0.1103	0.1103	0.1103	0.1103	0.1103	0.0495	0.1103
Customer (\$/BILL)		87.5801	299.8198	514.3755	515.9950	520.6557	762.2607	834.7185	929.3549	342.2813

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Step 5

Unit Cost Component Summary

Unit Cost Component Summary

Unit Cost Component	System Determinant	Z										
		System Average	Residential Non-Hot	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal Non-Hot RC-7	Municipal Hot RC-8	Housing Auth BSA RC-9	Housing Auth OS RC-10
<b>PRODUCTION EXPENSES</b>												
Demand (\$/MCF/Month)	BILLDMND-Supply	5.4857	5.4857	5.4857	5.4857	5.4857	5.4857	5.4857	5.4857	5.4857	5.4857	5.4857
Demand (\$/MCF)	COM1 (Gas Sales)	0.7335	0.6030	0.9140	0.4515	0.7908	0.5665	0.8408	0.8580	0.9277	0.7954	0.9167
Energy (\$/MCF)	COM1 (Gas Sales)	4.8724	4.8724	4.8724	4.8724	4.8724	4.8724	4.8724	4.8724	4.8724	4.8724	4.8724
Customer (\$/BILL)	CUST-DELIVERY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>STORAGE EXPENSES</b>												
Demand (\$/MCF/Month)	BILLDMND-Supply	3.6120	3.4969	3.4280	3.8284	3.4935	3.6707	3.4716	3.4631	3.4334	3.5030	3.4313
Demand (\$/MCF)	COM1 (Gas Sales)	0.4829	0.3844	0.5712	0.3151	0.5036	0.3790	0.5321	0.5417	0.5806	0.5079	0.5734
Energy (\$/MCF)	COM1 (Gas Sales)	0.0181	0.0132	0.0195	0.0129	0.0179	0.0146	0.0187	0.0189	0.0200	0.0182	0.0197
Customer (\$/BILL)	CUST-DELIVERY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>TRANSMISSION EXPENSES</b>												
Demand (\$/MCF/Month)	BILLDMND-DELIVER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$/MCF)	THRUFUT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Energy (\$/MCF)	COM1 (Gas Sales)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Customer (\$/BILL)	BILLCUST	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>DISTRIBUTION EXPENSES</b>												
Demand (\$/MCF/Month)	BILLDMND-DELIVER	2.6224	2.7247	2.3075	2.4003	2.2588	2.3075	2.2479	2.2349	2.2205	2.2252	2.2718
Demand (\$/MCF)	THRUFUT	0.2799	0.2887	0.3706	0.1994	0.3139	0.2297	0.3321	0.3370	0.3620	0.3110	0.3660
Energy (\$/MCF)	COM1 (Gas Sales)	0.0502	0.0606	0.0606	0.0606	0.0606	0.0606	0.0606	0.0606	0.0606	0.0606	0.0606
Customer (\$/BILL)	BILLCUST	4.4022	4.1205	4.2481	5.8239	6.1899	13.7964	14.1433	6.5558	15.7504	20.2251	4.3318
<b>ONSITE EXPENSES</b>												
Demand (\$/MCF/Month)	BILLDMND-DELIVER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$/MCF)	THRUFUT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Energy (\$/MCF)	COM1 (Gas Sales)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Customer (\$/BILL)	BILLCUST	27.2477	20.9228	24.3076	72.9214	74.1282	181.6866	221.1617	57.2517	68.8045	68.8045	45.8574
<b>TOTAL SERVICE EXPENSES</b>												
Demand (\$/MCF/Month)		11.7201	11.7073	11.2213	11.7145	11.2380	11.4639	11.2052	11.1837	11.1397	11.2140	11.1888
Demand (\$/MCF)		1.4963	1.2762	1.8558	0.9570	1.6084	1.1752	1.7050	1.7367	1.8704	1.6144	1.8561
Energy (\$/MCF)		4.9407	4.9462	4.9526	4.9460	4.9509	4.9476	4.9517	4.9520	4.9530	4.9512	4.9527
Customer (\$/BILL)		31.6499	25.0432	28.7557	78.7453	80.3182	195.4831	235.3050	63.8075	84.5548	89.0296	50.1893

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Unit Cost Component	Billing Determinant	System Average Avg	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13	LBS Small RC-14	LBS Large-to-Direct RC-15	LBS Large-Direct RC-16	GTS Trans only RC-21	NGV Direct RC-22
<b>PRODUCTION EXPENSES</b>										
Demand (\$MCF/Month)	BILLDMD-Supply	5.4857	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$MCF)	COM1 (Gas Sales)	0.7335	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Energy (\$MCF)	COM1 (Gas Sales)	4.8724	4.8724	4.8724	4.8724	4.8724	4.8724	4.8724	4.8724	4.8724
Customer (\$/BILL)	CUST-DELIVERY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>STORAGE EXPENSES</b>										
Demand (\$MCF/Month)	BILLDMD-Supply	3.6120	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$MCF)	COM1 (Gas Sales)	0.4829	0.1735	0.1483	0.0158	0.1163	0.1026	0.1412	0.7668	0.0854
Energy (\$MCF)	COM1 (Gas Sales)	0.0181	0.0207	0.0174	0.0000	0.0132	0.0114	0.0164	0.0159	0.0091
Customer (\$/BILL)	CUST-DELIVERY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>TRANSMISSION EXPENSES</b>										
Demand (\$MCF/Month)	BILLDMD-DELIVER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$MCF)	THRUPUT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Energy (\$MCF)	COM1 (Gas Sales)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Customer (\$/BILL)	BILLCUST	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>DISTRIBUTION EXPENSES</b>										
Demand (\$MCF/Month)	BILLDMD-DELIVER	2.6224	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$MCF)	THRUPUT	0.2799	0.2847	0.2204	0.1520	0.1429	0.1089	0.1999	0.0545	0.0757
Energy (\$MCF)	COM1 (Gas Sales)	0.0502	0.0606	0.0606	0.0606	0.0606	0.0606	0.0606	0.0015	0.0606
Customer (\$/BILL)	BILLCUST	4.4022	15.5377	42.5535	44.0732	48.4467	87.8797	155.8911	150.3687	12.8402
<b>ONSITE EXPENSES</b>										
Demand (\$MCF/Month)	BILLDMD-DELIVER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$MCF)	THRUPUT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Energy (\$MCF)	COM1 (Gas Sales)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Customer (\$/BILL)	BILLCUST	27.2477	147.4825	160.3802	160.3802	160.3802	178.4164	178.4164	215.8556	164.3680
<b>TOTAL SERVICE EXPENSES</b>										
Demand (\$MCF/Month)		11.7201	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Demand (\$MCF)		1.4963	0.4583	0.3686	0.1678	0.2592	0.2114	0.3410	0.8213	0.1610
Energy (\$MCF)		4.9407	4.9537	4.9504	4.9330	4.9462	4.9444	4.9495	4.8898	4.9421
Customer (\$/BILL)		31.6499	163.0202	202.9337	204.4534	208.8269	266.2961	334.3075	366.2243	177.2082

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**Factors Sheet**  
**Functionalization**

Step 1

Step 1. Functionalization						
Functional Allocator	Total	Production	Storage	Transmission	Distribution	OnSite
None	EXT	0	0	0	0	0
None%		0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	EXT	2,251,684	5,801,097	0	13,236,816	42,585,449
LABOR%		63,875,046 3.53%	9.08%	0.00%	20.72%	66.67%
PROD	EXT	1	0	0	0	0
PROD%		100.00%	0.00%	0.00%	0.00%	0.00%
STOR	EXT	0	1	0	0	0
STOR%		0.00%	100.00%	0.00%	0.00%	0.00%
TRANS	EXT	0	0	1	0	0
TRANS%		0.00%	0.00%	100.00%	0.00%	0.00%
DIST	EXT	0	0	0	1	0
DIST%		0.00%	0.00%	0.00%	100.00%	0.00%
ONSITE	EXT	0	0	0	0	1
ONSITE%		0.00%	0.00%	0.00%	0.00%	100.00%
PRODP	INT	81,530,282	0	0	0	0
PRODP%		100.00%	0.00%	0.00%	0.00%	0.00%
STORP	INT	0	105,639,572	0	0	0
STORP%		0.00%	100.00%	0.00%	0.00%	0.00%
TRANSP	INT	0	0	0	0	0
TRANSP%		0.00%	0.00%	0.00%	0.00%	0.00%
DISTP	INT	0	0	0	815,378,453	90,582,844
DISTP%		0.00%	0.00%	0.00%	90.00%	10.00%
GENP	INT	3,906,704	10,064,989	0	22,966,071	73,886,380
GENP%		110,824,145 3.53%	9.08%	0.00%	20.72%	66.67%
WORKCAP	INT	89,230,779	3,749,344	0	1,576,298	3,488,579
WORKCAP%		98,045,000 91.01%	3.82%	0.00%	1.61%	3.56%
REVREQ	INT	399,251,816	40,520,207	0	117,427,130	178,979,14
REVREQ%		736,178,295 54.23%	5.50%	0.00%	15.95%	24.31%
GASCOST	INT	400,876,112	16,597,888	0	0	0
GASCOST%		417,474,000 96.02%	3.98%	0.00%	0.00%	0.00%
DEPEXP	INT	3,747,390	3,260,065	0	24,898,332	1,220,300
DEPEXP%		33,126,088 11.31%	9.84%	0.00%	73.16%	3.68%
MAIN-SERVICE	INT	0	0	0	791,615,464	0
MAIN-SERVICE%		791,615,464 0.00%	0.00%	0.00%	100.00%	0.00%
CUSTACCT	INT	0	0	0	0	95,851,403
CUSTACCT%		95,851,403 0.00%	0.00%	0.00%	0.00%	100.00%
CUSTSERV	INT	0	0	0	0	8,699,000
CUSTSERV%		8,699,000 0.00%	0.00%	0.00%	0.00%	100.00%
SALESEXP	INT	0	0	0	0	0
SALESEXP%		0 0.00%	0.00%	0.00%	0.00%	0.00%

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Step 1

Step 1. Functionalization						
Functional Allocator	Total	Production	Storage	Transmission	Distribution	OnSite
None	EXT	0	0	0	0	0
O&MXGAS	INT	1,862,195	14,962,398	0	29,960,513	161,371,428
O&MXGAS%	208,156,530	0.89%	7.19%	0.00%	14.39%	77.52%
A&G	INT	1,862,195	5,065,170	0	11,792,130	34,118,505
A&G%	52,838,000	3.32%	9.59%	0.00%	22.32%	64.57%
TPISXL	INT	121,345,759	105,639,572	0	815,277,476	90,582,844
TPISXL%	1,132,845,651	10.71%	9.33%	0.00%	71.97%	8.00%
DIST-MAINS	INT	0	0	0	421,085,259	0
DIST-MAINS%	421,085,259	0.00%	0.00%	0.00%	100.00%	0.00%
T&D	INT	0	0	0	815,378,453	0
T&D%	815,378,453	0.00%	0.00%	0.00%	100.00%	0.00%
PSTD/LP	INT	2,025,007	4,682,472	0	12,141,457	32,636,064
PSTD/LP%	51,485,000	3.93%	9.09%	0.00%	23.58%	63.39%
DISTPXL	INT	0	0	0	815,277,476	90,582,844
DISTPXL%	905,860,320	0.00%	0.00%	0.00%	90.00%	10.00%
DIST-OTHER	INT	0	0	0	18,168,383	22,702,516
DIST-OTHER%	40,870,899	0.00%	0.00%	0.00%	44.45%	55.55%
PSTD/P	INT	122,798,644	105,639,572	0	815,378,453	90,582,844
PSTD/P%	1,134,399,513	10.82%	9.31%	0.00%	71.88%	7.99%
UNCLASS	INT	1,288	3,373	0	42,084	23,404
UNCLASS%	70,149	1.84%	4.81%	0.00%	59.99%	33.36%
CWIP	INT	6,131,482	4,164,254	0	40,229,598	51,740,667
CWIP%	102,266,001	6.00%	4.07%	0.00%	39.34%	50.59%
OPEXP	INT	380,257,099	25,579,698	0	18,168,383	22,702,516
OPEXP%	446,707,696	85.12%	5.73%	0.00%	4.07%	5.08%
RATEBASE	INT	44,720,684	59,489,521	0	650,082,439	174,199,057
RATEBASE%	928,491,701	4.82%	6.41%	0.00%	70.01%	18.76%
TBD	EXT	1	0	0	0	0
None%	1	100.00%	0.00%	0.00%	0.00%	0.00%

LAST ROW OF RANGE FACTOR AND FIRST.

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**Factors Sheet**  
**Classification**

Step II: Classification

Allocator Name	Total	Demand	Energy	Customer
None	EXT	0	0	0
None%	0	0.00%	0.00%	0.00%
CUST-MAINS	EXT	2	0	1
CUST-MAINS%	3	66.67%	0.00%	33.33%
DEMAND	EXT	1	0	0
DEMAND%	1	100.00%	0.00%	0.00%
MAINS	EXT	75	0	25
MAINS%	100	75.00%	0.00%	25.00%
ENERGY	EXT	0	1	0
ENERGY%	1	0.00%	100.00%	0.00%
CUST	EXT	0	0	1
CUST%	1	0.00%	0.00%	100.00%
PRODLABOR	INT	1,128,537	814,731	0
PRODLABOR%	1,943,268	58.07%	41.93%	0.00%
STORLABOR	INT	5,050,390	0	0
STORLABOR%	5,050,390	100.00%	0.00%	0.00%
TRANLABOR	INT	0	0	0
TRANLABOR%	0	0.00%	0.00%	0.00%
DISTLABOR	INT	5,338,088	1,670,316	4,193,133
DISTLABOR%	11,201,537	47.65%	14.91%	37.43%
ONSITELABOR	INT	0	0	24,627,764
ONSITELABOR%	24,627,764	0.00%	0.00%	100.00%
PRODPT	INT	122,798,644	0	0
PRODPT%	122,798,644	100.00%	0.00%	0.00%
STORPT	INT	105,639,572	0	0
STORPT%	105,639,572	100.00%	0.00%	0.00%
TRANPT	INT	0	0	0
TRANPT%	0	0.00%	0.00%	0.00%
DISTPT	INT	337,119,976	0	478,258,477
DISTPT%	815,378,453	41.35%	0.00%	58.65%
ONSITEPT	INT	0	0	90,582,844
ONSITEPT%	90,582,844	0.00%	0.00%	100.00%
PRODUNCL	INT	780	509	0
PRODUNCL%	1,288	60.52%	39.48%	0.00%
STORUNCL	INT	3,373	0	0
STORUNCL%	3,373	100.00%	0.00%	0.00%
TRANUNCL	INT	0	0	0
TRANUNCL%	0	0.00%	0.00%	0.00%
DISTUNCL	INT	29,054	1,064	11,967
DISTUNCL%	42,084	69.04%	2.53%	28.44%
ONSITEUNCL	INT	0	0	23,404
ONSITEUNCL%	23,404	0.00%	0.00%	100.00%
PRODCWIP	INT	1,421,324	637,433	0
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Step II. Classification

Allocator Name	Total	Demand	Energy	Customer
None	EXT	0	0	0
PRODCWIP%	2,058,757	69.04%	30.96%	0.00%

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Step II: Classification				
Allocator Name	Total	Demand	Energy	Customer
None	EXT	0	0	0
STORCWIP	INT	4,164,254	0	0
STORCWIP%		100.00%	0.00%	0.00%
TRANCWIP	INT	0	0	0
TRANCWIP%		0.00%	0.00%	0.00%
DISTCWIP	INT	17,164,172	1,266,403	21,731,314
DISTCWIP%		42.74%	3.15%	54.11%
ONSITECWIP	INT	0	0	69,559,957
ONSITECWIP%		0.00%	0.00%	100.00%
PRODO&M	INT	45,181,308	335,447,595	0
PRODO&M%		11.87%	88.13%	0.00%
STORO&M	INT	29,401,241	1,243,627	0
STORO&M%		95.94%	4.06%	0.00%
TRANO&M	INT	0	0	0
TRANO&M%		0.00%	0.00%	0.00%
DISTO&M	INT	13,471,919	4,129,949	12,358,645
DISTO&M%		44.97%	13.78%	41.25%
ONSITEO&M	INT	0	0	161,371,424
ONSITEO&M%		0.00%	0.00%	100.00%
PRODREVREQ	INT	55,457,466	343,794,350	0
PRODREVREQ%		13.89%	86.11%	0.00%
STORREVREQ	INT	39,246,900	1,273,307	0
STORREVREQ%		96.86%	3.14%	0.00%
TRANREVREQ	INT	0	0	0
TRANREVREQ%		0.00%	0.00%	0.00%
DISTREVREQ	INT	50,867,395	4,760,734	61,799,001
DISTREVREQ%		43.32%	4.05%	52.63%
ONSITEREVREQ	INT	0	0	178,979,141
ONSITEREVREQ%		0.00%	0.00%	100.00%
PRODBASE	INT	41,414,721	3,305,964	0
PRODBASE%		92.61%	7.39%	0.00%
STORBASE	INT	59,489,521	0	0
STORBASE%		100.00%	0.00%	0.00%
TRANBASE	INT	0	0	0
TRANBASE%		0.00%	0.00%	0.00%
DISTBASE	INT	280,802,732	4,449,725	364,829,983
DISTBASE%		43.19%	0.68%	56.12%
ONSITEBASE	INT	0	0	174,199,057
ONSITEBASE%		0.00%	0.00%	100.00%
PRODGAS	INT	46,543,116	354,332,996	0
PRODGAS%		11.61%	88.39%	0.00%
STORGAS	INT	15,281,668	1,316,220	0
STORGAS%		92.07%	2.93%	0.00%

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Step II: Classification				
Allocator Name	Total	Demand	Energy	Customer
None	EXT	0	0	0
TRANGAS	INT	0	0	0
TRANGAS%	0	0.00%	0.00%	0.00%
DISTGAS	INT	0	0	0
DISTGAS%	0	0.00%	0.00%	0.00%
ONSITEGAS	INT	0	0	0
ONSITEGAS%	0	0.00%	0.00%	0.00%
PRODCUSTACCT	INT	0	0	0
PRODCUSTACCT%	0	0.00%	0.00%	0.00%
STORCUSTACCT	INT	0	0	0
STORCUSTACCT%	0	0.00%	0.00%	0.00%
TRANCUSTACCT	INT	0	0	0
TRANCUSTACCT%	0	0.00%	0.00%	0.00%
DISTCUSTACCT	INT	0	0	0
DISTCUSTACCT%	0	0.00%	0.00%	0.00%
ONSITECUSTAC	INT	0	0	95,851,403
ONSITECUSTACCT%	95,851,403	0.00%	0.00%	100.00%
PRODCUSTSERV	INT	0	0	0
PRODCUSTSERV%	0	0.00%	0.00%	0.00%
STORCUSTSERV	INT	0	0	0
STORCUSTSERV%	0	0.00%	0.00%	0.00%
TRANCUSTSERV	INT	0	0	0
TRANCUSTSERV%	0	0.00%	0.00%	0.00%
DISTCUSTSERV	INT	0	0	0
DISTCUSTSERV%	0	0.00%	0.00%	0.00%
ONSITECUSTSE	INT	0	0	8,699,000
ONSITECUSTSERV%	8,699,000	0.00%	0.00%	100.00%
PRODSALESEXP	INT	0	0	0
PRODSALESEXP%	0	0.00%	0.00%	0.00%
STORSALESEXP	INT	0	0	0
STORSALESEXP%	0	0.00%	0.00%	0.00%
TRANSALESEXP	INT	0	0	0
TRANSALESEXP%	0	0.00%	0.00%	0.00%
DISTSALESEXP	INT	0	0	0
DISTSALESEXP%	0	0.00%	0.00%	0.00%
ONSITESALESE	INT	0	0	0
ONSITESALESEXP%	0	0.00%	0.00%	0.00%
MAIN&SERVICE	INT	315,813,944	0	475,801,520
MAINSERVICE%	791,615,464	39.89%	0.00%	60.11%
For Classification of Mains for specific customer or class				
PRODA&G	INT	1,205,171	657,024	0
PRODA&G%	1,862,195	64.72%	35.28%	0.00%
STORA&G	INT	5,065,170	0	0
STORA&G%	5,065,170	100.00%	0.00%	0.00%

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Step II: Classification

Allocator Name	Total	Demand	Energy	Customer
None	EXT	0	0	0
TRANA&G	INT	0	0	0
TRANA&G%	0	0.00%	0.00%	0.00%
DISTA&G	INT	5,614,504	1,687,862	4,489,764
DISTA&G%	11,792,130	47.61%	14.31%	38.07%
ONSITEA&G	INT	0	0	34,118,505
ONSITEA&G%	34,118,505	0.00%	0.00%	100.00%
PRODL/P	INT	1,308,530	716,477	0
PRODL/P%	2,025,007	64.62%	35.18%	0.00%
STORL/P	INT	4,682,472	0	0
STORL/P%	4,682,472	100.00%	0.00%	0.00%
TRANL/P	INT	0	0	0
TRANL/P%	0	0.00%	0.00%	0.00%
DISTL/P	INT	5,653,794	1,498,022	4,989,641
DISTL/P%	12,141,457	46.57%	12.34%	41.10%
ONSITEL/P	INT	0	0	32,636,064
ONSITEL/P%	32,636,064	0.00%	0.00%	100.00%
PRODO&MXGAS	INT	1,205,171	657,024	0
PRODO&MXGAS%	1,862,195	64.72%	35.28%	0.00%
STORO&MXGAS	INT	14,962,398	0	0
STORO&MXGAS%	14,962,398	100.00%	0.00%	0.00%
TRANO&MXGAS	INT	0	0	0
TRANO&MXGAS%	0	0.00%	0.00%	0.00%
DISTO&MXGAS	INT	13,471,919	4,129,949	12,358,645
DISTO&MXGAS%	29,960,513	44.97%	13.78%	41.25%
ONSITEO&MXGA	INT	0	0	161,371,424
ONSITEO&MXGAS%	161,371,424	0.00%	0.00%	100.00%
TBD	EXT	1	0	0
TBD%	1	100.00%	0.00%	0.00%

LAST ROW of RANGE 'CFACOR' AND 'CFIRST'

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**Factors Sheet**  
**Allocation**

Step III. Allocation

Allocator Name	Total	Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal Non-Heat RC-7	Municipal Heat RC-8	Housing Auth PHA RC-9	Housing Auth GS RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13
None	EXT 0	0	0	0	0	0	0	0	0	0	0	0	0	0
None%	10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PEAKDEMAND	EXT 848,595	21,152	578,705	12,937	101,947	4,722	11,885	2,983	15,933	7,582	9,354	4,030	42,221	1,631
PEAKDEMAND%		2.49%	68.20%	1.52%	12.01%	0.56%	1.40%	0.35%	1.88%	0.89%	1.10%	0.47%	4.98%	0.19%
DESIGNDAY	EXT 767,200	21,152	578,705	12,937	101,947	4,722	11,885	2,983	15,933	7,582	9,354	0	0	0
DESIGNDAY%		2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%	0.00%
DIR-908	EXT 6,144,978	231,125	3,603,854	64,822	212,178	468,875	949,029	0	0	0	0	180,058	315,403	11,279
DIR-908%		3.76%	58.65%	1.05%	3.45%	7.63%	15.44%	0.00%	0.00%	0.00%	0.00%	2.93%	5.13%	0.18%
COM1	EXT 68,857,155	2,309,016	41,679,007	1,886,362	8,486,143	548,741	930,508	228,861	1,130,580	627,447	671,722	301,707	4,120,741	238,807
COM1%		3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
WINTER3	EXT 33,208,495	812,450	21,740,792	650,859	4,046,951	213,999	464,131	115,680	603,098	304,208	352,814	166,672	1,910,562	0
WINTER3%		2.45%	65.47%	1.96%	12.19%	0.64%	1.40%	0.35%	1.82%	0.92%	1.06%	0.50%	5.75%	0.00%
COM1XT	EXT 58,498,387	2,309,016	41,679,007	1,886,362	8,486,143	548,741	930,508	228,861	1,130,580	627,447	671,722	0	0	0
COM1XT%		3.95%	71.25%	3.22%	14.51%	0.94%	1.59%	0.39%	1.93%	1.07%	1.15%	0.00%	0.00%	0.00%
BILLCOM1	EXT 68,857,155	2,309,016	41,679,007	1,886,362	8,486,143	548,741	930,508	228,861	1,130,580	627,447	671,722	301,707	4,120,741	238,807
BILLCOM1%		3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
	<i>Cost / Meter</i>	213	213	1,150	1,150	1,666	1,666	1,330	1,666	1,666	213	1,204	1,337	1,537
METERINVEST	EXT 141,335,786	14,479,691	87,949,836	7,861,824	25,733,811	646,476	1,308,504	475,233	919,729	188,278	941,105	179,425	406,395	14,533
METERINVEST%		10.24%	62.23%	5.56%	18.21%	0.46%	0.93%	0.34%	0.65%	0.13%	0.67%	0.13%	0.29%	0.01%
	<i>Cost / Service Line</i>	1,972	1,972	2,958	2,958	7,494	7,494	2,938	7,494	7,494	1,972	7,494	14,888	14,888
SERVICEINVEST	EXT 1,052,356,160	134,056,067	814,258,356	17,224,927	56,381,699	2,907,672	5,885,288	1,041,216	4,136,688	846,822	8,712,953	1,116,606	3,911,868	139,888
SERVICEINVEST%		12.74%	77.37%	1.64%	5.36%	0.28%	0.56%	0.10%	0.39%	0.08%	0.83%	0.11%	0.37%	0.01%
CUST-DELIVERY	EXT 512,891	67,980	412,910	5,823	19,061	388	785	352	552	113	4,418	149	261	9
CUST-DELIVERY%		13.25%	80.51%	1.14%	3.72%	0.08%	0.15%	0.07%	0.11%	0.02%	0.86%	0.03%	0.05%	0.00%
CUST-COLLECT	EXT 1,116,747	225,374	841,398	13,824	33,662	412	881	0	0	0	1,196	0	0	0
CUST-COLLECT%		20.18%	75.34%	1.24%	3.01%	0.04%	0.08%	0.00%	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%
CUST-NonResident	EXT 27,583	0	0	5,823	19,061	388	785	352	552	113	149	261	9	
CUST-NonResident%		0.00%	0.00%	21.11%	69.10%	1.41%	2.83%	1.28%	2.00%	0.41%	0.00%	0.54%	0.95%	0.03%
CUST-Comm	EXT 24,884	0	0	5,823	19,061	0	0	0	0	0	0	0	0	
CUST-Comm%		0.00%	0.00%	23.40%	76.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
CUST-IND	EXT 1,682	0	0	0	0	388	785	0	0	0	0	149	261	9
CUST-IND%		0.00%	0.00%	0.00%	0.00%	23.06%	46.68%	0.00%	0.00%	0.00%	0.00%	8.86%	15.51%	0.55%
SMALL CUST	EXT 485,308	67,980	412,910	0	0	0	0	0	0	0	4,418	0	0	0
SMALL CUST%		14.01%	85.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.91%	0.00%	0.00%	0.00%
	<i>Total Dollars = (26,183)</i>			<i>Commercial / Industrial Throughput = (4,167)</i>	<i>(18,748)</i>	<i>17,294,351</i>	<i>(18,748)</i>	<i>(2,056)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
DIR-879R/E	EXT (26,183)	0	0	(4,167)	(18,748)	17,294,351	(18,748)	(2,056)	0	0	0	0	0	0
DIR-879R/E%		0.00%	0.00%	15.92%	71.60%	4.63%	7.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CRP	EXT 36,852,448	911,601	35,940,847	0	0	0	0	0	0	0	0	0	0	0
CRP%		2.47%	97.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SENIOR	EXT 21,884,717	636,327	21,233,011	143	15,236	0	0	0	0	0	0	0	0	0
SENIOR%		2.91%	97.02%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GASTRANSPORT	EXT 14,820,355	0	0	0	0	0	0	0	0	0	0	0	0	0
GASTRANSPORT%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
THRUPUT	EXT 86,248,939	2,395,245	43,235,484	1,956,807	8,803,053	569,233	965,257	237,408	1,172,801	650,879	696,807	312,974	4,274,628	247,725
THRUPUT%		2.78%	50.13%	2.27%	10.21%	0.66%	1.12%	0.28%	1.36%	0.75%	0.81%	0.36%	4.96%	0.29%
THRUPUTxGTS	EXT 12/27/00	2,395,245	43,235,484	1,956,807	8,803,053	569,233	965,257	237,408	1,172,801	650,879	696,807	312,974	4,274,628	247,725

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Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS TransOnly RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
None	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
None%	10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PEAKDEMAND	EXT	11,525	6,039	3,102	9,388	1,971	465	0	1,015	8	0	0	0	0	0
PEAKDEMAND%	848,595	1.36%	0.71%	0.37%	1.11%	0.23%	0.05%	0.00%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DESIGNDAY	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DESIGNDAY%	767,200	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR-908	EXT	65,659	16,113	3,625	7,251	1,208	3,625	1,208	7,251	2,417	0	0	0	0	0
DIR-908%	6,144,978	1.07%	0.26%	0.06%	0.12%	0.02%	0.06%	0.02%	0.12%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
COM1	EXT	1,806,823	1,290,367	335,356	1,735,084	69,936	168,326	174,839	113,921	2,861	0	0	0	0	0
COM1%	68,857,155	2.62%	1.87%	0.49%	2.52%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WINTER3	EXT	635,952	392,001	147,162	561,108	0	41,034	0	48,325	697	0	0	0	0	0
WINTER3%	33,208,495	1.92%	1.18%	0.44%	1.69%	0.00%	0.12%	0.00%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COMIXT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMIXT%	58,498,387	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLCOM1	EXT	1,806,823	1,290,367	335,356	1,735,084	69,936	168,326	174,839	113,921	2,861	0	0	0	0	0
BILLCOM1%	68,857,155	2.62%	1.87%	0.49%	2.52%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<i>Cost / Meter</i>	1,357	2,051	2,051	11,233	3,073	3,073	11,233	3,073	1,666	0	0	0	0	0
METERINVEST	EXT	84,601	27,341	6,152	67,518	3,075	9,225	11,253	18,449	3,332	0	0	0	0	0
METERINVEST%	141,335,786	0.06%	0.02%	0.00%	0.05%	0.00%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<i>Cost / Service Line</i>	14,988	22,482	22,482	44,964	22,482	22,482	44,964	22,482	7,494	0	0	0	0	0
SERVICEINVEST	EXT	814,348	299,760	67,446	269,784	22,482	67,446	44,964	134,892	14,988	0	0	0	0	0
SERVICEINVEST%	1,052,356,160	0.08%	0.03%	0.01%	0.03%	0.00%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST-DELIVERY	EXT	54	13	3	6	1	3	1	6	2	0	0	0	0	0
CUST-DELIVERY%	512,891	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST-COLLECT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUST-COLLECT%	1,116,747	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST-NonResident	EXT	54	13	3	6	1	3	1	6	2	0	0	0	0	0
CUST-NonResident%	27,583	0.20%	0.03%	0.01%	0.02%	0.00%	0.01%	0.00%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST-Comm	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUST-Comm%	24,884	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST-IND	EXT	54	13	3	6	1	3	1	6	2	0	0	0	0	0
CUST-IND%	1,682	3.23%	0.79%	0.18%	0.36%	0.06%	0.18%	0.06%	0.36%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%
SMALL CUST	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SMALL CUST%	485,308	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<i>Total Dollars-</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR-879R/E	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR-879R/E%	(26,183)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CRP	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CRP%	36,852,448	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SENIOR	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SENIOR%	21,884,717	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GASTRANSPORT	EXT	0	0	0	0	95,399	0	10,003,738	4,721,219	0	0	0	0	0	0
GASTRANSPORT%	14,820,355	0.00%	0.00%	0.00%	0.00%	0.64%	0.00%	67.50%	31.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
THRUPUT	EXT	1,874,298	1,338,555	347,880	1,799,880	167,947	174,612	10,185,106	4,839,394	2,968	0	0	0	0	0
THRUPUT%	86,248,939	2.17%	1.55%	0.40%	2.09%	0.19%	0.20%	11.81%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
THRUPUT-GTS	EXT	1,874,298	1,338,555	347,880	1,799,880	72,548	174,612	181,368	118,175	2,968	0	0	0	0	0
12/27/00															

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Step III. Allocation

Allocator Name	Total	Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal Non-Heat RC-7	Municipal Heat RC-8	Housing Auth PUA RC-9	Housing Auth OS RC-10	BPS Small RC-11	BPS Large RC-12	BPS Δ/C RC-13	
THRUPUT-GTS%	71,428,584	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%	
BILLDMND-DELIVER	EXT	253,824	6,944,460	155,244	1,223,364	56,664	142,620	35,796	191,196	90,981	112,251	0	0	0	
BILLDMND-DELIVER%	9,206,400	2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%	0.00%	
BILLDMND-Supply	EXT	253,824	6,944,460	155,244	1,223,364	56,664	142,620	35,796	191,196	90,981	112,251	0	0	0	
BILLDMND-Supply%	9,206,400	2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%	0.00%	
		Total ΔΔR=		585,838											
METER-DIRECT	EXT	82,064	498,460	0	0	0	0	0	0	0	0	0	0	0	
METER-DIRECT%	580,524	14.14%	85.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
BILLCOM-THRUPUT	EXT	2,395,245	43,235,484	1,956,807	8,803,053	569,233	965,257	237,408	1,172,801	650,879	696,807	312,974	4,274,628	247,725	
BILLCOM-THRUPUT%	71,428,584	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%	
GREY-DIR-MAINS	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	
GREY-DIR-MAINS%	7,573,986	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
TRANS_REV	EXT														
TRANS_REV%	3,656,319	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Tariff_REVxGTS	EXT	37,031,999	521,897,985	23,477,036	103,475,273	6,625,962	11,311,977	2,600,574	12,535,389	6,987,017	8,008,594	2,238,493	28,077,770	1,305,375	
Tariff_REVxGTS%	796,694,348	4.63%	65.51%	2.95%	12.99%	0.83%	1.42%	0.33%	1.57%	0.88%	1.01%	0.28%	3.52%	0.16%	
Tariff_REVENUE	EXT	37,031,999	521,897,985	23,477,036	103,475,273	6,625,962	11,311,977	2,600,574	12,535,389	6,987,017	8,008,594	2,238,493	28,077,770	1,305,375	
Tariff_REVENUE%	800,350,667	4.63%	65.21%	2.93%	12.93%	0.83%	1.41%	0.32%	1.57%	0.87%	1.00%	0.28%	3.51%	0.16%	
CUSTCHR	EXT	11,982,285	71,309,091	1,746,890	5,716,725	232,800	471,200	105,600	165,600	21,300	844,932	62,580	156,855	6,150	
CUSTCHR%	92,973,053	12.89%	76.70%	1.88%	6.15%	0.25%	0.51%	0.11%	0.18%	0.02%	0.91%	0.07%	0.17%	0.01%	
		GREY-DIR-EXP-		5,555,557											
REV-488	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	
REV-488%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
		GREY-DIR-EXP-		380,048											
GREY-DIR-EXP	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	
GREY-DIR-EXP%	589,088	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
		GREY-DIR-ACCDEP-		1,178,176											
GREY-DIR-ACCDEP	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	
GREY-DIR-ACCDEP%	1,178,176	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
GRT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	
GRT%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
GCR	EXT	2,309,016	41,679,007	1,886,362	8,486,143	548,741	930,508	228,861	1,130,580	627,447	671,722				
GCR%	58,498,387	3.95%	71.25%	3.22%	14.51%	0.94%	1.59%	0.39%	1.93%	1.07%	1.15%	0.00%	0.00%	0.00%	
BILLCUST	EXT	815,757	4,954,919	69,878	228,729	4,656	9,424	4,224	6,624	1,356	53,020	1,788	3,132	112	
BILLCUST%	6,154,695	13.25%	80.51%	1.14%	3.72%	0.08%	0.15%	0.07%	0.11%	0.02%	0.86%	0.03%	0.05%	0.00%	
BILLCUST-T	EXT	815,757	4,954,919	69,878	228,729	4,656	9,424	4,224	6,624	1,356	53,020	1,788	3,132	112	
BILLCUST-T%	6,154,695	13.25%	80.51%	1.14%	3.72%	0.08%	0.15%	0.07%	0.11%	0.02%	0.86%	0.03%	0.05%	0.00%	
BILLCUST-D	EXT	815,757	4,954,919	69,878	228,729	4,656	9,424	4,224	6,624	1,356	53,020	1,788	3,132	112	
BILLCUST-D%	6,154,695	13.25%	80.51%	1.14%	3.72%	0.08%	0.15%	0.07%	0.11%	0.02%	0.86%	0.03%	0.05%	0.00%	
METERREAD	EXT			5,823	19,061	388	785	352	552	113	4,418	0	0	0	
METERREAD%	31,493	0.00%	0.00%	18.49%	60.52%	1.23%	2.49%	1.12%	1.75%	0.36%	14.03%	0.00%	0.00%	0.00%	
COLLECTION	EXT	4,260,005	22,055,054	279,769	899,877	16,861	38,103	13,008	20,399	4,176	247,025	4,056	7,105	254	
COLLECTION%	27,848,133	15.30%	79.20%	1.00%	3.23%	0.06%	0.14%	0.05%	0.07%	0.01%	0.89%	0.01%	0.03%	0.00%	
OVERDUE-DOL	EXT	18,747	179,861	4,566	12,199	203	632	0	0	0	366	0	0	0	
OVERDUE-DOL%	216,574	8.66%	83.05%	2.11%	5.61%	0.09%	0.29%	0.00%	0.00%	0.00%	0.17%	0.00%	0.00%	0.00%	
WRITEOFF-ACCT	EXT	6,929	26,942	256	775	10	36			332	0	0	0	0	
WRITEOFF-ACCT%	35,280	19.64%	76.37%	0.73%	2.20%	0.03%	0.10%	0.00%	0.00%	0.00%	0.94%	0.00%	0.00%	0.00%	

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Allocator Name	Total	LBS Small RC-14	LBS Large:InDirect RC-15	LBS Large:Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS Trans only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
THRUPUTxGTS%	71,428,584	2.62%	1.87%	0.49%	2.52%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLDMND-DELIVER	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BILLDMND-DELIVER%	9,206,400	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLDMND-Supply	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BILLDMND-Supply%	9,206,400	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
METER-DIRECT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
METER-DIRECT%	580,524	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLCOM-THRUPUT	EXT	1,874,298	1,338,555	347,880	1,799,880	72,548	174,612	181,368	118,175	2,968	0	0	0	0	0
BILLCOM-THRUPUT%	71,428,584	2.62%	1.87%	0.49%	2.52%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GREY-DIR-MAINS	EXT	0	0	0	0	0	0	5,791,986	1,782,000	0	0	0	0	0	0
GREY-DIR-MAINS%	7,573,986	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	76.47%	23.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANS_REV	EXT	0	0	0	0	10,907	0	1,745,106	1,900,306	0	0	0	0	0	0
TRANS_REV%	3,656,319	0.00%	0.00%	0.00%	0.00%	0.30%	0.00%	47.73%	51.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tariff_REVxGTS	EXT	10,323,921	6,893,960	1,824,632	9,150,567	351,966	926,514	867,434	765,471	16,441	0	0	0	0	0
Tariff_REVxGTS%	796,694,348	1.30%	0.87%	0.23%	1.15%	0.04%	0.12%	0.11%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tariff_REVENUE	EXT	10,323,921	6,893,960	1,824,632	9,150,567	362,873	926,514	2,612,540	2,665,777	16,441	0	0	0	0	0
Tariff_REVENUE%	800,350,667	1.29%	0.86%	0.23%	1.14%	0.05%	0.12%	0.33%	0.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTCHR	EXT	65,200	27,825	6,300	18,000	3,000	9,000	3,000	18,000	720	0	0	0	0	0
CUSTCHR%	92,973,053	0.07%	0.03%	0.01%	0.02%	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REV-488	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REV-488%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GREY-DIR-EXP	EXT	0	0	0	0	0	0	450,488	138,600	0	0	0	0	0	0
GREY-DIR-EXP%	589,088	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	76.47%	23.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GREY-DIR-ACCDEP	EXT	0	0	0	0	0	0	900,976	277,200	0	0	0	0	0	0
GREY-DIR-ACCDEP%	1,178,176	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	76.47%	23.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GRT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GRT%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GCR	EXT	58,498,387	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GCR%	58,498,387	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLCUST	EXT	652	160	36	72	12	36	12	72	24	0	0	0	0	0
BILLCUST%	6,154,695	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLCUST-T	EXT	652	160	36	72	12	36	12	72	24	0	0	0	0	0
BILLCUST-T%	6,154,695	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLCUST-D	EXT	652	160	36	72	12	36	12	72	24	0	0	0	0	0
BILLCUST-D%	6,154,695	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
METERREAD	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
METERREAD%	31,493	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COLLECTION	EXT	1,479	363	82	163	27	82	27	163	54	0	0	0	0	0
COLLECTION%	27,848,133	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OVERDUE-DOL	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OVERDUE-DOL%	216,574	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WRITEOFF-ACCT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WRITEOFF-ACCT%	35,280	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Step III. Allocation														
Allocator Name	Total	Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal Non-Heat RC-7	Municipal Heat RC-8	Housing Auth EJA RC-9	Housing Auth QS RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13
WRITEOFF-DOL-Old	EXT	4,019	42,849	707	1,811	22	78	0	0	0	23	0	0	0
WRITEOFF-DOL-Old%	49,509	8.12%	86.55%	1.43%	3.66%	0.04%	0.16%	0.00%	0.00%	0.00%	0.05%	0.00%	0.00%	0.00%
		<i>Check--</i>	<i>1,359,839</i>											
WRITEOFF-DOL	EXT	2,866,900	27,443,544	496,114	1,775,294	27,871	245,972	0	0	0	776,606	0	0	0
WRITEOFF-DOL%	33,632,301	8.52%	81.60%	1.48%	5.28%	0.08%	0.73%	0.00%	0.00%	0.00%	2.31%	0.00%	0.00%	0.00%

Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS Trans only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
WRITEOFF-DOL-Old	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WRITEOFF-DOL-Old%	49,509	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WRITEOFF-DOL	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WRITEOFF-DOL%	33,632,301	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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**Allocation Summary Sheet**

Step III. Allocation

Allocator Name	Total	Residential Non-Hoa RC-1	Residential Hoa RC-2	Commercial Non-Hoa RC-3	Commercial Hoa RC-4	Industrial Non-Hoa RC-5	Industrial Hoa RC-6	Municipal Non-Hoa RC-7	Municipal Hoa RC-8	Housing Auth EHA RC-9	Housing Auth OS RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13
None	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0
None%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	10%													
PEAKDEMAND	EXT	21,152	578,705	12,937	101,947	4,722	11,885	2,983	15,933	7,582	9,354	4,030	42,221	1,631
PEAKDEMAND%		848,595	2.49%	68.20%	1.52%	12.01%	0.56%	1.40%	0.35%	1.88%	0.89%	1.10%	0.47%	4.98%
DESIGNDAY	EXT	21,152	578,705	12,937	101,947	4,722	11,885	2,983	15,933	7,582	9,354	0	0	0
DESIGNDAY%		767,200	2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%
DIR-908	EXT	231,125	3,603,854	64,822	212,178	468,875	949,029	0	0	0	0	180,058	315,403	11,275
DIR-908%		6,144,978	3.76%	58.65%	1.05%	7.63%	15.44%	0.00%	0.00%	0.00%	0.00%	2.93%	5.13%	0.18%
COMI	EXT	2,309,016	41,679,007	1,886,362	8,486,143	548,741	930,508	228,861	1,130,580	627,447	671,722	301,707	4,120,741	238,807
COMI%		68,857,155	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%
WINTER3	EXT	812,450	21,740,792	650,859	4,046,951	213,999	464,131	115,680	603,098	304,208	352,814	166,672	1,910,562	0
WINTER3%		33,208,495	2.45%	65.47%	1.96%	12.19%	0.64%	1.40%	0.35%	1.82%	0.92%	1.06%	0.50%	0.00%
COMIXT	EXT	2,309,016	41,679,007	1,886,362	8,486,143	548,741	930,508	228,861	1,130,580	627,447	671,722	0	0	0
COMIXT%		58,498,387	3.95%	71.25%	3.22%	14.51%	0.94%	1.59%	0.39%	1.93%	1.07%	0.00%	0.00%	0.00%
BILLCOM1	EXT	2,309,016	41,679,007	1,886,362	8,486,143	548,741	930,508	228,861	1,130,580	627,447	671,722	301,707	4,120,741	238,807
BILLCOM1%		68,857,155	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%
	<i>Cost / Meter</i>	213	213	1,150	1,150	1,666	1,666	1,150	1,666	1,666	213	1,704	1,557	1,557
METERINVEST	EXT	14,479,691	87,949,836	7,861,824	25,733,811	646,476	1,308,504	475,233	919,729	188,278	941,105	179,425	406,395	14,533
METERINVEST%		141,335,786	10.24%	62.23%	5.56%	18.21%	0.46%	0.93%	0.65%	0.13%	0.67%	0.13%	0.29%	0.01%
	<i>Cost / Service Line</i>	1,972	1,972	2,938	2,938	7,494	7,494	2,938	7,494	7,494	1,972	7,494	14,988	14,988
SERVICEINVEST	EXT	134,056,067	814,258,356	17,224,927	56,381,699	2,907,672	5,885,288	1,041,216	4,136,688	846,822	8,712,953	1,116,606	3,911,868	139,888
SERVICEINVEST%		1,052,356,160	12.74%	77.37%	1.64%	5.36%	0.28%	0.56%	0.10%	0.39%	0.08%	0.83%	0.11%	0.01%
CUST-DELIVERY	EXT	67,980	412,910	5,823	19,061	388	785	352	552	113	4,418	149	261	9
CUST-DELIVERY%		512,891	13.25%	80.51%	1.14%	3.72%	0.08%	0.15%	0.07%	0.11%	0.02%	0.03%	0.03%	0.00%
CUST-COLLECT	EXT	225,374	841,398	13,824	33,662	412	881	0	0	0	1,196	0	0	0
CUST-COLLECT%		1,116,747	20.18%	75.34%	1.24%	3.01%	0.04%	0.08%	0.00%	0.00%	0.00%	0.11%	0.00%	0.00%
CUST-NonResident	EXT	0	0	5,823	19,061	388	785	352	552	113	4,418	149	261	9
CUST-NonResident%		27,583	0.00%	0.00%	21.11%	69.10%	1.41%	2.85%	1.28%	2.00%	0.41%	0.00%	0.54%	0.95%
CUST-Comm	EXT	0	0	5,823	19,061	0	0	0	0	0	0	0	0	0
CUST-Comm%		24,884	0.00%	0.00%	23.40%	76.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST-IND	EXT	0	0	0	0	388	785	0	0	0	0	149	261	9
CUST-IND%		1,682	0.00%	0.00%	0.00%	0.00%	23.06%	46.68%	0.00%	0.00%	0.00%	8.86%	15.51%	0.55%
SMALL CUST	EXT	67,980	412,910	0	0	0	0	0	0	0	4,418	0	0	0
SMALL CUST%		485,308	14.01%	85.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.91%	0.00%	0.00%	0.00%
	<i>Total Dollars =</i>	(26,183)		<i>Commercial / Industrial Throughput =</i>		12,394,351								
DIR-879R/E	EXT	0	0	(4,167)	(18,748)	(1,212)	(2,056)	0	0	0	0	0	0	0
DIR-879R/E%		(26,183)	0.00%	15.92%	71.60%	4.63%	7.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CRP	EXT	911,601	35,940,847	0	0	0	0	0	0	0	0	0	0	0
CRP%		36,852,448	2.47%	97.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SENIOR	EXT	636,327	21,233,011	143	15,236	0	0	0	0	0	0	0	0	0
SENIOR%		21,884,717	2.91%	97.02%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GASTRANSPORT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0
GASTRANSPORT%		14,820,355	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
THRUPUT	EXT	2,395,245	43,235,484	1,956,807	8,803,053	569,233	965,257	237,408	1,172,801	650,879	696,807	312,974	4,274,628	247,725
THRUPUT%		86,248,939	2.78%	50.13%	2.27%	10.21%	0.66%	1.12%	0.28%	1.36%	0.75%	0.36%	4.96%	0.29%
THRUPUTxGTS 12/27/00	EXT	2,395,245	43,235,484	1,956,807	8,803,053	569,233	965,257	237,408	1,172,801	650,879	696,807	312,974	4,274,628	247,725

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Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS Trans-only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
Note	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Note%	0 10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PEAKDEMAND	EXT	11,525	6,039	3,102	9,388	1,971	465	0	1,015	8	0	0	0	0	0
PEAKDEMAND%	848,595	1.36%	0.71%	0.37%	1.11%	0.23%	0.05%	0.00%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DESIGNDAY	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DESIGNDAY%	767,200	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR-908	EXT	65,659	16,113	3,625	7,251	1,208	3,625	1,208	7,251	2,417	0	0	0	0	0
DIR-908%	6,144,978	1.07%	0.26%	0.06%	0.12%	0.02%	0.06%	0.02%	0.12%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
COM1	EXT	1,806,823	1,290,367	335,356	1,735,084	69,936	168,326	174,839	113,921	2,861	0	0	0	0	0
COM1%	68,857,155	2.62%	1.87%	0.49%	2.32%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WINTER3	EXT	635,952	392,001	147,162	561,108	0	41,034	0	48,325	697	0	0	0	0	0
WINTER3%	33,208,495	1.92%	1.18%	0.44%	1.09%	0.00%	0.12%	0.00%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COMIXT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMIXT%	58,498,387	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLCOM1	EXT	1,806,823	1,290,367	335,356	1,735,084	69,936	168,326	174,839	113,921	2,861	0	0	0	0	0
BILLCOM1%	68,857,155	2.62%	1.87%	0.49%	2.32%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<i>Cost / Meter</i>	1,557	2,051	2,051	11,253	3,075	3,075	11,253	3,075	1,666					
METERINVEST	EXT	84,601	27,341	6,152	67,518	3,075	9,225	11,253	18,449	3,332	0	0	0	0	0
METERINVEST%	141,335,786	0.06%	0.02%	0.00%	0.05%	0.00%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<i>Cost / Service Line</i>	14,988	22,482	22,482	44,964	22,482	22,482	44,964	22,482	7,484					
SERVICEINVEST	EXT	814,348	299,760	67,446	269,784	22,482	67,446	44,964	134,892	14,988	0	0	0	0	0
SERVICEINVEST%	1,052,356,160	0.08%	0.03%	0.01%	0.03%	0.00%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST-DELIVERY	EXT	54	13	3	6	1	3	1	6	2	0	0	0	0	0
CUST-DELIVERY%	512,891	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST-COLLECT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUST-COLLECT%	1,116,747	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST-NonResident	EXT	54	13	3	6	1	3	1	6	2	0	0	0	0	0
CUST-NonResident%	27,583	0.20%	0.05%	0.01%	0.02%	0.00%	0.01%	0.00%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST-Comm	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUST-Comm%	24,884	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST-IND	EXT	54	13	3	6	1	3	1	6	2	0	0	0	0	0
CUST-IND%	1,682	3.23%	0.79%	0.18%	0.36%	0.06%	0.18%	0.06%	0.36%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%
SMALL CUST	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SMALL CUST%	485,308	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<i>Total Dollars =</i>														
DIR-879R/E	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR-879R/E%	(26,183)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CRP	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CRP%	36,852,448	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SENIOR	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SENIOR%	21,884,717	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GASTRANSPORT	EXT	0	0	0	0	95,399	0	10,003,738	4,721,219	0	0	0	0	0	0
GASTRANSPORT%	14,820,355	0.00%	0.00%	0.00%	0.00%	0.64%	0.00%	67.50%	31.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
THRUPUT	EXT	1,874,298	1,338,555	347,880	1,799,880	167,947	174,612	10,185,106	4,839,394	2,968	0	0	0	0	0
THRUPUT%	86,248,939	2.17%	1.55%	0.40%	2.09%	0.19%	0.20%	11.81%	5.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
THRUPUT%GTS	EXT	1,874,298	1,338,555	347,880	1,799,880	72,548	174,612	181,368	118,175	2,968	0	0	0	0	0
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Step III. Allocation

Allocator Name	Total	Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal Non-Hot RC-7	Municipal Hot RC-8	Housing Auth PIA RC-9	Housing Auth GS RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13
THRUPUTxGTS%	71,428,584	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
BILLDMND-DELIVER	EXT	253,824	6,944,460	155,244	1,223,364	56,664	142,620	35,796	191,196	90,981	112,251	0	0	0
BILLDMND-DELIVER%	9,206,400	2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%	0.00%
BILLDMND-Supply	EXT	253,824	6,944,460	155,244	1,223,364	56,664	142,620	35,796	191,196	90,981	112,251	0	0	0
BILLDMND-Supply%	9,206,400	2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%	0.00%
METER-DIRECT	EXT	82,064	583,858	0	0	0	0	0	0	0	0	0	0	0
METER-DIRECT%	580,524	14.14%	85.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLCOM-THRUPUT	EXT	2,395,245	43,235,484	1,956,807	8,803,053	569,233	965,257	237,408	1,172,801	650,879	696,807	312,974	4,274,628	247,725
BILLCOM-THRUPUT%	71,428,584	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
GREY-DIR-MAINS	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0
GREY-DIR-MAINS%	7,573,986	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANS_REV	EXT	3,656,319	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANS_REV%	3,656,319	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tarif_REVxGTS	EXT	37,031,999	521,897,985	23,477,036	103,475,273	6,625,962	11,311,977	2,600,574	12,535,389	6,987,017	8,008,594	2,238,493	28,077,770	1,305,375
Tarif_REVxGTS%	796,694,348	4.65%	65.51%	2.93%	12.99%	0.83%	1.42%	0.33%	1.57%	0.88%	1.01%	0.28%	3.52%	0.16%
Tarif_REVENUE	EXT	37,031,999	521,897,985	23,477,036	103,475,273	6,625,962	11,311,977	2,600,574	12,535,389	6,987,017	8,008,594	2,238,493	28,077,770	1,305,375
Tarif_REVENUE%	800,350,667	4.63%	65.21%	2.93%	12.93%	0.83%	1.41%	0.32%	1.57%	0.87%	1.00%	0.28%	3.51%	0.16%
CUSTCHR	EXT	11,982,285	71,309,091	1,746,890	5,716,725	232,800	471,200	105,600	165,600	21,300	844,932	62,580	156,855	6,150
CUSTCHR%	92,973,053	12.89%	76.70%	1.88%	6.15%	0.25%	0.51%	0.11%	0.18%	0.02%	0.91%	0.07%	0.17%	0.01%
REV-488	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0
REV-488%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GREY-DIR-EXP	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0
GREY-DIR-EXP%	589,088	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GREY-DIR-ACCDEP	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0
GREY-DIR-ACCDEP%	1,178,176	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GRT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0
GRT%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GCR	EXT	2,309,016	41,679,007	1,886,362	8,486,143	548,741	930,508	228,861	1,130,580	627,447	671,722	0.00%	0.00%	0.00%
GCR%	58,498,387	3.95%	71.25%	3.22%	14.51%	0.94%	1.59%	0.39%	1.93%	1.07%	1.15%	0.00%	0.00%	0.00%
BILLCUST	EXT	815,757	4,954,919	69,878	228,729	4,656	9,424	4,224	6,624	1,356	53,020	1,788	3,132	112
BILLCUST%	6,154,695	13.25%	80.51%	1.14%	3.72%	0.08%	0.15%	0.07%	0.11%	0.02%	0.86%	0.03%	0.05%	0.00%
BILLCUST-T	EXT	815,757	4,954,919	69,878	228,729	4,656	9,424	4,224	6,624	1,356	53,020	1,788	3,132	112
BILLCUST-T%	6,154,695	13.25%	80.51%	1.14%	3.72%	0.08%	0.15%	0.07%	0.11%	0.02%	0.86%	0.03%	0.05%	0.00%
BILLCUST-D	EXT	815,757	4,954,919	69,878	228,729	4,656	9,424	4,224	6,624	1,356	53,020	1,788	3,132	112
BILLCUST-D%	6,154,695	13.25%	80.51%	1.14%	3.72%	0.08%	0.15%	0.07%	0.11%	0.02%	0.86%	0.03%	0.05%	0.00%
METERREAD	EXT	31,493	0.00%	0.00%	5,823	19,061	388	785	352	552	113	4,418	0	0
METERREAD%	31,493	0.00%	0.00%	18.49%	60.52%	1.23%	2.49%	1.12%	1.75%	0.36%	14.03%	0.00%	0.00%	0.00%
COLLECTION	EXT	4,260,005	22,055,054	279,769	899,877	16,861	38,103	13,008	20,399	4,176	247,025	4,056	7,105	254
COLLECTION%	27,848,133	15.30%	79.20%	1.00%	3.23%	0.06%	0.14%	0.05%	0.07%	0.01%	0.89%	0.01%	0.03%	0.00%
OVERDUE-DOL	EXT	18,747	179,861	4,566	12,199	203	632	0	0	0	366	0	0	0
OVERDUE-DOL%	216,574	8.66%	83.05%	2.11%	5.63%	0.09%	0.29%	0.00%	0.00%	0.00%	0.17%	0.00%	0.00%	0.00%
WRITEOFF-ACCT	EXT	6,929	26,942	256	775	10	36	0	0	0	332	0	0	0
WRITEOFF-ACCT%	35,280	19.64%	76.37%	0.73%	2.20%	0.03%	0.10%	0.00%	0.00%	0.00%	0.94%	0.00%	0.00%	0.00%

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Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	Tri-Gen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS Trans only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
THRUPUTxGTS%	71,428,584	2.62%	1.87%	0.49%	2.52%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLDMND-DELIVER	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BILLDMND-DELIVER%	9,206,400	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLDMND-Supply	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BILLDMND-Supply%	9,206,400	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
METER-DIRECT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
METER-DIRECT%	580,524	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLCOM-THRUPUT	EXT	1,874,298	1,338,555	347,880	1,799,880	72,548	174,612	181,368	118,175	2,968	0	0	0	0	0
BILLCOM-THRUPUT%	71,428,584	2.62%	1.87%	0.49%	2.52%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GREY-DIR-MAINS	EXT	0	0	0	0	0	0	5,791,986	1,782,000	0	0	0	0	0	0
GREY-DIR-MAINS%	7,573,986	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	76.47%	23.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANS_REV	EXT	0	0	0	0	10,907	0	1,745,106	1,900,306	0	0	0	0	0	0
TRANS_REV%	3,656,319	0.00%	0.00%	0.00%	0.00%	0.30%	0.00%	47.73%	51.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tarif_REVxGTS	EXT	10,323,921	6,893,960	1,824,632	9,150,567	351,966	926,514	867,434	765,471	16,441	0	0	0	0	0
Tarif_REVxGTS%	796,694,348	1.30%	0.87%	0.23%	1.15%	0.04%	0.12%	0.11%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tarif_REVENUE	EXT	10,323,921	6,893,960	1,824,632	9,150,567	362,873	926,514	2,612,540	2,665,777	16,441	0	0	0	0	0
Tarif_REVENUE%	800,350,667	1.29%	0.86%	0.23%	1.14%	0.05%	0.12%	0.31%	0.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTCHR	EXT	65,200	27,825	6,300	18,000	3,000	9,000	3,000	18,000	720	0	0	0	0	0
CUSTCHR%	92,973,053	0.07%	0.03%	0.01%	0.02%	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REV-488	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REV-488%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GREY-DIR-EXP	EXT	0	0	0	0	0	0	450,488	138,600	0	0	0	0	0	0
GREY-DIR-EXP%	589,088	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	76.47%	23.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GREY-DIR-ACCDEP	EXT	0	0	0	0	0	0	900,976	277,200	0	0	0	0	0	0
GREY-DIR-ACCDEP%	1,178,176	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	76.47%	23.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GRT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GRT%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GCR	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GCR%	58,498,387	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLCUST	EXT	652	160	36	72	12	36	12	72	24	0	0	0	0	0
BILLCUST%	6,154,695	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLCUST-T	EXT	652	160	36	72	12	36	12	72	24	0	0	0	0	0
BILLCUST-T%	6,154,695	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BILLCUST-D	EXT	652	160	36	72	12	36	12	72	24	0	0	0	0	0
BILLCUST-D%	6,154,695	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
METERREAD	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
METERREAD%	31,493	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COLLECTION	EXT	1,479	363	82	163	27	82	27	163	54	0	0	0	0	0
COLLECTION%	27,848,133	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OVERDUE-DOL	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OVERDUE-DOL%	216,574	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WRITEOFF-ACCT	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WRITEOFF-ACCT%	35,280	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12/27/00															

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Step III. Allocation

Allocator Name	Total	Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal Non-Hot RC-7	Municipal Hot RC-8	Housing Auth PIA RC-9	Housing Auth GS RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13
WRITEOFF-DOL-Old	EXT	4,019	42,849	707	1,811	22	78	0	0	0	23	0	0	0
WRITEOFF-DOL-Old%	49,509	8.12%	86.55%	1.43%	3.66%	0.04%	0.16%	0.00%	0.00%	0.00%	0.05%	0.00%	0.00%	0.00%
		Check=	1,259,019											
WRITEOFF-DOL	EXT	2,866,900	27,443,544	496,114	1,775,294	27,871	245,972	0	0	0	776,606	0	0	0
WRITEOFF-DOL%	33,632,301	8.53%	81.60%	1.48%	5.28%	0.08%	0.73%	0.00%	0.00%	0.00%	2.31%	0.00%	0.00%	0.00%
PEAKAVG	INT	2,923%	64.363%	2.132%	12.169%	0.677%	1.376%	0.342%	1.760%	0.902%	1.039%	0.457%	5.480%	0.270%
PEAKAVG%	1,000	2.92%	64.36%	2.13%	12.17%	0.68%	1.38%	0.34%	1.76%	0.90%	1.04%	0.46%	5.48%	0.27%
PRODLABOR-D	INT	31,114	851,265	19,030	149,962	6,946	17,483	4,388	23,437	11,153	13,760	0	0	0
PRODLABOR-D%	1,128,537	2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%	0.00%
PRODLABOR-E	INT	27,321	493,154	22,320	100,410	6,493	11,010	2,708	13,377	7,424	7,948	3,570	48,757	2,826
PRODLABOR-E%	814,731	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
PRODLABOR-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODLABOR-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORLABOR-D	INT	140,138	3,832,886	85,839	675,415	31,309	78,732	19,760	105,530	50,233	61,956	130	1,515	9
STORLABOR-D%	5,085,528	2.76%	75.37%	1.69%	13.28%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.03%	0.00%
STORLABOR-E	INT	74	1,981	59	369	20	42	11	55	28	32	15	174	0
STORLABOR-E%	3,026	2.45%	65.47%	1.96%	12.19%	0.64%	1.40%	0.35%	1.82%	0.92%	1.06%	0.50%	5.75%	0.00%
STORLABOR-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORLABOR-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANLABOR-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANLABOR-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANLABOR-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANLABOR-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANLABOR-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANLABOR-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLABOR-D	INT	176,702	3,673,553	87,405	622,354	29,853	71,958	17,875	94,416	45,050	57,756	17,853	189,889	7,802
DISTLABOR-D%	5,338,088	3.31%	68.82%	1.64%	11.66%	0.56%	1.35%	0.33%	1.77%	0.84%	1.08%	0.33%	3.56%	0.15%
DISTLABOR-E	INT	56,011	1,011,037	45,759	205,854	13,311	22,572	5,552	27,425	15,220	16,294	7,319	99,960	5,793
DISTLABOR-E%	1,670,316	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
DISTLABOR-C	INT	490,006	3,229,871	61,755	235,709	10,432	22,425	4,973	20,031	6,534	36,342	5,254	33,611	1,270
DISTLABOR-C%	4,193,133	11.69%	77.03%	1.47%	5.62%	0.25%	0.53%	0.12%	0.48%	0.16%	0.87%	0.13%	0.80%	0.03%
ONSITELABOR-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITELABOR-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITELABOR-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITELABOR-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITELABOR-C	INT	1,853,643	11,259,054	978,416	3,202,611	80,455	162,845	59,143	114,462	23,431	120,167	22,330	50,576	1,809
ONSITELABOR-C%	17,957,684	10.32%	62.70%	5.45%	17.83%	0.45%	0.91%	0.33%	0.64%	0.13%	0.67%	0.12%	0.28%	0.01%

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Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS Trans only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
WRITEOFF-DOL-Old	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WRITEOFF-DOL-Old%	49,509	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WRITEOFF-DOL	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WRITEOFF-DOL%	33,632,301	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Peak-	30.0%														
PEAKAVG	INT	1,991%	1,293%	0,426%	1,813%	0,167%	0,150%	0,127%	0,143%	0,003%	0,000%	0,000%	0,000%	0,000%	0,000%
PEAKAVG%	1,000	1,99%	1,29%	0,43%	1,81%	0,17%	0,15%	0,13%	0,14%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
PRODLABOR-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODLABOR-D%	1,128,537	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODLABOR-E	INT	21,379	15,268	3,968	20,530	827	1,992	2,069	1,348	34	0	0	0	0	0
PRODLABOR-E%	814,731	2.62%	1.87%	0.49%	2.52%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODLABOR-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODLABOR-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORLABOR-D	INT	521	328	117	466	6	36	384	217	1	0	0	0	0	0
STORLABOR-D%	5,085,528	0.01%	0.01%	0.00%	0.01%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORLABOR-E	INT	58	36	13	51	0	4	0	4	0	0	0	0	0	0
STORLABOR-E%	3,026	1.92%	1.18%	0.44%	1.69%	0.00%	0.12%	0.00%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORLABOR-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORLABOR-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANLABOR-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANLABOR-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANLABOR-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANLABOR-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANLABOR-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANLABOR-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLABOR-D	INT	55,769	31,205	14,064	46,840	8,084	2,826	63,039	23,740	53	0	0	0	0	0
DISTLABOR-D%	5,338,088	1.04%	0.38%	0.26%	0.38%	0.15%	0.05%	1.18%	0.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLABOR-E	INT	43,829	31,301	8,135	42,089	1,696	4,083	4,241	2,763	69	0	0	0	0	0
DISTLABOR-E%	1,670,316	2.62%	1.87%	0.49%	2.52%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLABOR-C	INT	8,538	4,139	1,913	5,937	1,165	428	9,089	3,667	45	0	0	0	0	0
DISTLABOR-C%	4,193,133	0.20%	0.10%	0.05%	0.14%	0.03%	0.01%	0.22%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITELABOR-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITELABOR-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITELABOR-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITELABOR-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITELABOR-C	INT	10,529	3,403	766	8,403	383	1,148	1,400	2,296	415	0	0	0	0	0
ONSITELABOR-C%	17,957,684	0.06%	0.02%	0.00%	0.05%	0.00%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Step III. Allocation

Allocator Name	Total	Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal Non-Hot RC-7	Municipal Hot RC-8	Housing Auth PMA RC-9	Housing Auth OS RC-10	BPS Small RC-11	BPS Large RC-12	BPS Δ/C RC-13
PRODUNCL-D	INT	21	588	13	104	5	12	3	16	8	10	0	0	0
PRODUNCL-DM	780	2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%	0.00%
PRODUNCL-E	INT	17	308	14	63	4	7	2	8	5	5	2	30	2
PRODUNCL-EM	509	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
PRODUNCL-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODUNCL-CM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORUNCL-D	INT	93	2,542	57	448	21	52	13	70	33	41	0	1	0
STORUNCL-DM	3,373	2.76%	75.37%	1.69%	13.28%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.03%	0.00%
STORUNCL-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORUNCL-EM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORUNCL-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORUNCL-CM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANUNCL-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANUNCL-DM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANUNCL-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANUNCL-EM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANUNCL-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANUNCL-CM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTUNCL-D	INT	737	19,435	438	3,408	159	397	100	531	253	313	129	1,356	53
DISTUNCL-DM	29,054	2.54%	66.89%	1.51%	11.73%	0.55%	1.37%	0.34%	1.83%	0.87%	1.08%	0.44%	4.67%	0.18%
DISTUNCL-E	INT	36	644	29	131	8	14	4	17	10	10	5	64	4
DISTUNCL-EM	1,064	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
DISTUNCL-C	INT	1,540	9,516	149	509	15	32	10	25	7	103	7	29	1
DISTUNCL-CM	11,967	12.87%	79.51%	1.25%	4.25%	0.13%	0.27%	0.08%	0.21%	0.06%	0.86%	0.06%	0.24%	0.01%
ONSITEUNCL-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEUNCL-DM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEUNCL-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEUNCL-EM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEUNCL-C	INT	2,416	14,673	1,275	4,174	105	212	77	149	31	157	29	66	2
ONSITEUNCL-CM	23,404	10.32%	62.70%	5.45%	17.83%	0.45%	0.91%	0.33%	0.64%	0.13%	0.67%	0.12%	0.28%	0.01%
PRODCWIP-D	INT	39,186	1,072,116	23,967	188,868	8,748	22,018	5,526	29,518	14,046	17,330	0	0	0
PRODCWIP-DM	1,421,324	2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%	0.00%
PRODCWIP-E	INT	21,375	385,836	17,463	78,559	5,080	8,614	2,119	10,466	5,808	6,218	2,793	38,147	2,211
PRODCWIP-EM	637,433	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
PRODCWIP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODCWIP-CM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORCWIP-D	INT	114,758	3,138,834	70,281	553,093	25,636	64,474	16,182	86,421	41,135	50,737	94	1,098	7
STORCWIP-DM	4,164,254	2.76%	75.38%	1.69%	13.28%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.03%	0.00%
STORCWIP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORCWIP-EM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORCWIP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORCWIP-CM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS Trans only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
PRODUNCL-D PRODUNCL-D%	INT 780	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODUNCL-E PRODUNCL-E%	INT 509	13 2.62%	10 1.87%	2 0.49%	13 2.52%	1 0.10%	1 0.24%	1 0.25%	1 0.17%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODUNCL-C PRODUNCL-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORUNCL-D STORUNCL-D%	INT 3,373	0 0.01%	0 0.01%	0 0.00%	0 0.01%	0 0.00%	0 0.00%	0 0.01%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORUNCL-E STORUNCL-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORUNCL-C STORUNCL-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANUNCL-D TRANUNCL-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANUNCL-E TRANUNCL-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANUNCL-C TRANUNCL-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTUNCL-D DISTUNCL-D%	INT 29,054	373 1.28%	196 0.68%	100 0.34%	304 1.05%	63 0.22%	15 0.05%	506 1.74%	188 0.65%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTUNCL-E DISTUNCL-E%	INT 1,064	28 2.62%	20 1.87%	5 0.49%	27 2.52%	1 0.10%	3 0.24%	3 0.25%	2 0.17%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTUNCL-C DISTUNCL-C%	INT 11,967	7 0.06%	3 0.03%	1 0.01%	4 0.03%	1 0.01%	0 0.00%	6 0.05%	3 0.02%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEUNCL-D ONSITEUNCL-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEUNCL-E ONSITEUNCL-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEUNCL-C ONSITEUNCL-C%	INT 23,404	14 0.06%	4 0.02%	1 0.00%	11 0.05%	0 0.00%	1 0.01%	2 0.01%	3 0.01%	1 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODCWIP-D PRODCWIP-D%	INT 1,421,324	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODCWIP-E PRODCWIP-E%	INT 637,433	16,726 2.62%	11,945 1.87%	3,104 0.49%	16,062 2.52%	647 0.10%	1,558 0.24%	1,619 0.25%	1,055 0.17%	26 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODCWIP-C PRODCWIP-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORCWIP-D STORCWIP-D%	INT 4,164,254	378 0.01%	238 0.01%	85 0.00%	337 0.01%	5 0.00%	26 0.00%	278 0.01%	157 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORCWIP-E STORCWIP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORCWIP-C STORCWIP-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%

Step III. Allocation

Allocator Name	Total	Residential Non-Hot RC-1	Residential Hot RC-2	Commercial Non-Hot RC-3	Commercial Hot RC-4	Industrial Non-Hot RC-5	Industrial Hot RC-6	Municipal Non-Hot RC-7	Municipal Hot RC-8	Housing Auth FIA RC-9	Housing Auth OS RC-10	BPS Small RC-11	BPS Large RC-12	BPS Δ/C RC-13
TRANCWIP-D TRANCWIP-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANCWIP-E TRANCWIP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANCWIP-C TRANCWIP-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTCWIP-D DISTCWIP-D%	INT 17,164,172	454,907 2.63%	11,573,535 67.43%	262,697 1.53%	2,020,208 11.77%	94,344 0.55%	235,068 1.37%	58,860 0.34%	313,591 1.83%	149,315 0.87%	185,855 1.08%	71,326 0.42%	749,395 4.37%	29,299 0.17%
DISTCWIP-E DISTCWIP-E%	INT 1,266,403	42,467 3.35%	766,550 60.53%	34,693 2.74%	156,075 12.32%	10,092 0.80%	17,114 1.35%	4,209 0.33%	20,793 1.64%	11,540 0.91%	12,354 0.98%	5,549 0.44%	75,788 5.98%	4,392 0.35%
DISTCWIP-C DISTCWIP-C%	INT 21,731,314	2,756,315 12.68%	16,932,367 77.92%	329,916 1.52%	1,105,117 5.09%	50,928 0.23%	104,065 0.48%	20,874 0.10%	76,353 0.35%	17,458 0.08%	182,522 0.84%	20,495 0.09%	81,130 0.37%	2,952 0.01%
ONSITECWIP-D ONSITECWIP-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITECWIP-E ONSITECWIP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITECWIP-C ONSITECWIP-C%	INT 102,170,213	10,687,053 10.46%	64,913,307 63.53%	5,359,318 5.23%	17,542,452 17.17%	440,655 0.43%	891,911 0.87%	323,961 0.32%	626,912 0.61%	128,335 0.13%	689,669 0.68%	122,319 0.12%	277,017 0.27%	9,906 0.01%
PRODPT-D PRODPT-D%	INT 122,798,644	3,385,606 2.76%	92,627,984 75.43%	2,070,707 1.69%	16,317,718 13.29%	755,807 0.62%	1,902,323 1.55%	477,461 0.39%	2,550,249 2.08%	1,213,543 0.99%	1,497,247 1.22%	0 0.00%	0 0.00%	0 0.00%
PRODPT-E PRODPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODPT-C PRODPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORPT-D STORPT-D%	INT 105,639,572	2,912,524 2.76%	79,684,761 75.43%	1,781,360 1.69%	14,037,588 13.29%	650,196 0.62%	1,636,505 1.55%	410,744 0.39%	2,193,894 2.08%	1,043,970 0.99%	1,288,032 1.22%	0 0.00%	0 0.00%	0 0.00%
STORPT-E STORPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORPT-C STORPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANPT-D TRANPT-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANPT-E TRANPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANPT-C TRANPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTPT-D DISTPT-D%	INT 337,119,976	8,256,270 2.45%	225,886,196 67.00%	5,049,705 1.50%	39,793,021 11.80%	1,843,140 0.55%	4,639,078 1.38%	1,164,356 0.35%	6,219,135 1.84%	2,959,392 0.88%	3,651,245 1.08%	1,484,291 0.44%	15,550,438 4.61%	600,714 0.18%
DISTPT-E DISTPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTPT-C DISTPT-C%	INT 478,258,477	61,469,262 12.85%	373,365,123 78.07%	7,297,524 1.53%	23,886,707 4.99%	1,109,114 0.23%	2,244,908 0.47%	441,122 0.09%	1,577,915 0.33%	323,015 0.07%	3,995,185 0.84%	425,923 0.09%	1,438,312 0.30%	51,434 0.01%

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Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS Trans only RC-21	NGV Diesel RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
TRANCWIP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANCWIP-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANCWIP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANCWIP-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANCWIP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANCWIP-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTCWIP-D	INT	207,519	110,228	55,143	170,101	34,397	8,806	276,503	102,921	155	0	0	0	0	0
DISTCWIP-D%	17,164,172	1.21%	0.64%	0.32%	0.99%	0.20%	0.03%	1.61%	0.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTCWIP-E	INT	33,231	23,732	6,168	31,911	1,286	3,096	3,216	2,095	53	0	0	0	0	0
DISTCWIP-E%	1,266,403	2.62%	1.87%	0.49%	2.52%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTCWIP-C	INT	18,047	7,338	2,388	8,217	1,193	1,273	7,454	4,657	256	0	0	0	0	0
DISTCWIP-C%	21,731,314	0.08%	0.03%	0.01%	0.04%	0.01%	0.01%	0.03%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITECWIP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITECWIP-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITECWIP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITECWIP-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITECWIP-C	INT	57,668	18,635	4,193	46,007	2,096	6,287	7,668	12,573	2,271	0	0	0	0	0
ONSITECWIP-C%	102,170,213	0.06%	0.03%	0.00%	0.05%	0.00%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODPT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODPT-D%	122,798,644	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODPT-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODPT-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORPT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORPT-D%	105,639,572	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORPT-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORPT-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANPT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANPT-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANPT-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANPT-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-D	INT	4,244,779	2,224,227	1,142,499	3,457,699	725,940	171,264	5,872,907	2,180,732	2,946	0	0	0	0	0
DISTPT-D%	337,119,976	1.26%	0.66%	0.34%	1.03%	0.22%	0.03%	1.74%	0.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-C	INT	299,419	108,840	24,489	96,718	8,163	24,489	16,120	48,978	5,717	0	0	0	0	0
DISTPT-C%	478,258,477	0.06%	0.02%	0.01%	0.02%	0.00%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Step III. Allocation

Allocator Name	Total	Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal Non-Heat RC-7	Municipal Heat RC-8	Housing Auth PJA RC-9	Housing Auth QS RC-10	BPS Small RC-11	BPS Large RC-12	BPS ΔC RC-13
ONSITEPT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEPT-D%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEPT-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEPT-C	INT	9,486,257	57,619,653	4,736,379	15,503,408	388,376	786,094	286,306	552,535	113,110	611,197	108,289	244,351	8,738
ONSITEPT-C%	90,582,844	10.47%	63.61%	5.23%	17.12%	0.43%	0.87%	0.32%	0.61%	0.12%	0.67%	0.12%	0.27%	0.01%
PRODO&MXGAS-D	INT	33,227	909,070	20,322	160,145	7,418	18,670	4,686	25,029	11,910	14,694	0	0	0
PRODO&MXGAS-D%	1,205,171	2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%	0.00%
PRODO&MXGAS-E	INT	22,039	397,849	18,007	81,007	5,238	8,883	2,185	10,792	5,990	6,412	2,872	39,232	2,274
PRODO&MXGAS-E%	657,024	3.35%	60.55%	2.74%	12.33%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.97%	0.35%
PRODO&MXGAS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODO&MXGAS-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORO&MXGAS-D	INT	413,089	11,311,166	251,650	1,991,059	92,026	232,179	58,280	311,401	148,057	182,828	(1,022)	(11,916)	(73)
STORO&MXGAS-D%	14,962,398	2.76%	75.60%	1.68%	13.31%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	-0.01%	-0.08%	0.00%
STORO&MXGAS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORO&MXGAS-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORO&MXGAS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORO&MXGAS-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANO&MXGAS-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANO&MXGAS-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANO&MXGAS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANO&MXGAS-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANO&MXGAS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANO&MXGAS-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTO&MXGAS-D	INT	439,162	9,257,326	220,723	1,574,199	75,548	182,035	45,246	239,053	114,168	145,819	45,393	483,632	19,892
DISTO&MXGAS-D%	13,471,919	3.26%	68.72%	1.64%	11.69%	0.36%	1.35%	0.34%	1.77%	0.85%	1.08%	0.34%	3.59%	0.15%
DISTO&MXGAS-E	INT	138,491	2,499,844	113,141	508,986	32,913	55,810	13,727	67,810	37,633	40,289	18,096	247,156	14,323
DISTO&MXGAS-E%	4,129,949	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
DISTO&MXGAS-C	INT	1,473,210	9,550,233	182,387	676,683	29,978	63,789	13,968	54,969	17,029	106,419	14,476	86,442	3,253
DISTO&MXGAS-C%	12,358,645	11.92%	77.28%	1.48%	5.48%	0.24%	0.52%	0.11%	0.44%	0.14%	0.86%	0.12%	0.70%	0.03%
ONSITEO&MXGAS-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEO&MXGAS-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEO&MXGAS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEO&MXGAS-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEO&MXGAS-C	INT	16,412,651	117,453,261	4,753,470	15,835,400	817,833	2,027,352	221,150	415,784	85,115	2,388,948	255,885	484,640	17,331
ONSITEO&MXGAS-C%	161,371,424	10.17%	72.78%	2.95%	9.81%	0.51%	1.26%	0.14%	0.26%	0.03%	1.48%	0.16%	0.30%	0.01%
PRODBASE-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODBASE-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORBASE-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORBASE-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANBASE-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANBASE-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS Trans-only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
ONSITEPT-D ONSITEPT-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEPT-E ONSITEPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEPT-C ONSITEPT-C%	INT 90,582,844	50,868 0.06%	16,388 0.02%	3,687 0.00%	40,146 0.04%	1,837 0.00%	5,511 0.01%	6,691 0.01%	11,022 0.01%	2,002 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODO&MXGAS-D PRODO&MXGAS-D%	INT 1,205,171	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODO&MXGAS-E PRODO&MXGAS-E%	INT 657,024	17,202 2.62%	12,285 1.87%	3,193 0.49%	16,519 2.51%	666 0.10%	1,603 0.24%	1,664 0.25%	1,085 0.17%	27 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODO&MXGAS-C PRODO&MXGAS-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORO&MXGAS-D STORO&MXGAS-D%	INT 14,962,398	(4,100) -0.03%	(2,582) -0.02%	(923) -0.01%	(3,661) -0.02%	(50) 0.00%	(280) 0.00%	(3,019) -0.02%	(1,704) -0.01%	(5) 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORO&MXGAS-E STORO&MXGAS-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORO&MXGAS-C STORO&MXGAS-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANO&MXGAS-D TRANO&MXGAS-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANO&MXGAS-E TRANO&MXGAS-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANO&MXGAS-C TRANO&MXGAS-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTO&MXGAS-D DISTO&MXGAS-D%	INT 13,471,919	142,236 1.06%	79,680 0.59%	35,844 0.27%	119,556 0.89%	20,568 0.15%	7,228 0.05%	163,208 1.21%	61,267 0.45%	136 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTO&MXGAS-E DISTO&MXGAS-E%	INT 4,129,949	108,371 2.62%	77,394 1.87%	20,114 0.49%	104,068 2.52%	4,195 0.10%	10,096 0.24%	10,487 0.25%	6,833 0.17%	172 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTO&MXGAS-C DISTO&MXGAS-C%	INT 12,358,645	21,652 0.18%	10,325 0.08%	4,654 0.04%	14,535 0.12%	2,804 0.02%	1,128 0.01%	21,649 0.18%	8,929 0.07%	133 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEO&MXGAS-D ONSITEO&MXGAS-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEO&MXGAS-E ONSITEO&MXGAS-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEO&MXGAS-C ONSITEO&MXGAS-C%	INT 161,371,424	100,889 0.06%	27,359 0.02%	6,156 0.00%	34,141 0.02%	2,457 0.00%	7,371 0.00%	5,690 0.00%	14,742 0.01%	3,800 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODBASE-C PRODBASE-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORBASE-C STORBASE-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANBASE-C TRANBASE-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%

Step III. Allocation

Allocator Name	Total	Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal Non-Heat RC-7	Municipal Heat RC-8	Housing Auth PUA RC-9	Housing Auth GS RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13
DISTBASE-C	INT	46,797,367	284,921,722	5,525,077	18,174,233	833,629	1,690,794	337,275	1,199,780	252,073	3,053,531	323,449	1,130,107	40,594
DISTBASE-CX	364,829,983	12.83%	78.10%	1.51%	4.98%	0.23%	0.46%	0.09%	0.31%	0.07%	0.84%	0.09%	0.31%	0.01%
ONSITEBASE-C	INT	18,105,084	109,970,524	9,310,415	30,475,428	764,778	1,547,954	562,798	1,088,035	222,732	1,167,798	212,629	480,917	17,198
ONSITEBASE-CX	174,199,057	10.39%	63.13%	5.34%	17.49%	0.44%	0.89%	0.32%	0.62%	0.13%	0.67%	0.12%	0.28%	0.01%
PRODBASE-E	INT	2,820,266	51,267,197	2,325,014	10,458,495	677,566	1,147,748	282,214	1,395,007	774,926	827,388	302,104	4,131,188	239,563
PRODBASE-EX	82,361,245	3.42%	63.25%	2.82%	12.70%	0.82%	1.39%	0.34%	1.69%	0.94%	1.00%	0.37%	5.02%	0.29%
STORBASE-E	INT	7,953	195,327	6,403	36,992	2,043	4,205	1,045	5,396	2,772	3,166	1,220	13,980	(0)
STORBASE-EX	293,865	2.71%	66.47%	2.18%	12.59%	0.70%	1.43%	0.35%	1.84%	0.94%	1.08%	0.42%	4.76%	0.00%
TRANBASE-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANBASE-EX	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTBASE-E	INT	152,992	2,761,597	124,988	562,281	36,359	61,654	15,164	74,911	41,574	44,507	19,991	273,035	15,823
DISTBASE-EX	4,562,386	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
ONSITEBASE-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEBASE-EX	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODBASE-D	INT	1,141,820	31,239,450	698,361	5,503,267	254,901	641,572	161,027	860,090	409,276	504,957	0	0	0
PRODBASE-DX	41,414,721	2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%	0.00%
STORBASE-D	INT	1,639,963	44,865,292	1,003,363	7,904,159	366,170	921,449	231,271	1,235,245	587,835	725,209	333	3,885	24
STORBASE-DX	59,489,521	2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.01%	0.00%
TRANBASE-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANBASE-DX	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTBASE-D	INT	6,952,682	187,135,312	4,197,467	32,900,610	1,526,625	3,833,974	961,790	5,134,367	2,443,526	3,020,556	1,232,627	12,921,402	500,393
DISTBASE-DX	280,802,732	2.48%	66.64%	1.49%	11.72%	0.54%	1.37%	0.34%	1.83%	0.87%	1.08%	0.44%	4.60%	0.18%
ONSITEBASE-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEBASE-DX	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODGAS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODGAS-CX	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORGAS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORGAS-CX	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANGAS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANGAS-CX	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTGAS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTGAS-CX	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGAS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGAS-CX	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODGAS-E	INT	11,881,998	214,476,584	9,707,057	43,668,962	2,823,774	4,788,314	1,177,699	5,817,867	3,228,788	3,456,624	1,552,558	21,204,979	1,228,880
PRODGAS-EX	354,332,996	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
STORGAS-E	INT	32,201	861,697	25,797	160,401	8,482	18,396	4,585	23,904	12,057	13,984	6,606	75,725	0
STORGAS-EX	1,316,220	2.45%	65.47%	1.96%	12.19%	0.64%	1.40%	0.35%	1.82%	0.92%	1.06%	0.50%	5.75%	0.00%
TRANGAS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANGAS-EX	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTGAS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTGAS-EX	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS Trans only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
DISTBASE-C	INT	239,353	89,642	22,779	85,558	8,995	18,832	35,784	45,134	4,273	0	0	0	0	0
DISTBASE-C%	364,829,983	0.07%	0.02%	0.01%	0.02%	0.00%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEBASE-C	INT	100,114	32,316	7,271	79,563	3,630	10,890	13,261	21,780	3,942	0	0	0	0	0
ONSITEBASE-C%	174,199,057	0.06%	0.02%	0.00%	0.05%	0.00%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODBASE-E	INT	1,812,708	1,294,982	336,312	1,741,086	69,923	168,972	172,458	113,261	2,868	0	0	0	0	0
PRODBASE-E%	82,361,245	2.20%	1.57%	0.41%	2.11%	0.08%	0.21%	0.21%	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORBASE-E	INT	4,653	2,868	1,077	4,106	(0)	300	(0)	354	5	0	0	0	0	0
STORBASE-E%	293,865	1.58%	0.98%	0.37%	1.40%	0.00%	0.10%	0.00%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANBASE-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANBASE-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTBASE-E	INT	119,718	85,498	22,220	114,964	4,634	11,153	11,585	7,548	190	0	0	0	0	0
DISTBASE-E%	4,562,386	2.62%	1.87%	0.49%	2.52%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEBASE-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEBASE-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODBASE-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODBASE-D%	41,414,721	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORBASE-D	INT	1,337	842	301	1,194	16	91	984	556	2	0	0	0	0	0
STORBASE-D%	59,489,521	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANBASE-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANBASE-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTBASE-D	INT	3,537,594	1,858,939	949,642	2,885,396	601,133	144,263	5,928,034	2,133,905	2,495	0	0	0	0	0
DISTBASE-D%	280,802,732	1.26%	0.66%	0.34%	1.03%	0.21%	0.05%	2.11%	0.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEBASE-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEBASE-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODGAS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODGAS-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORGAS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORGAS-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANGAS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANGAS-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTGAS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTGAS-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGAS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGAS-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODGAS-E	INT	9,297,756	6,640,118	1,725,713	8,928,593	359,885	866,191	899,706	586,228	14,722	0	0	0	0	0
PRODGAS-E%	354,332,996	2.62%	1.87%	0.49%	2.52%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORGAS-E	INT	25,206	15,537	5,833	22,240	0	1,626	0	1,915	28	0	0	0	0	0
STORGAS-E%	1,316,220	1.92%	1.18%	0.44%	1.69%	0.00%	0.12%	0.00%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANGAS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANGAS-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTGAS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTGAS-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Step III. Allocation

Allocator Name	Total	Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal Non-Heat RC-7	Municipal Heat RC-8	Housing Auth FHA RC-9	Housing Auth GS RC-10	BPS Small RC-11	BPS Large RC-12	BPS Δ/C RC-13
ONSITEGAS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGAS-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODGAS-D	INT	1,283,212	35,107,839	784,839	6,184,738	286,466	721,018	180,967	966,595	459,957	567,486	0	0	0
PRODGAS-D%	46,543,116	2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%	0.00%
STORGAS-D	INT	389,819	10,149,445	293,938	1,874,310	97,647	215,145	53,669	280,544	140,327	164,453	56,507	659,006	4,061
STORGAS-D%	15,281,668	2.55%	66.42%	1.92%	12.27%	0.64%	1.41%	0.35%	1.84%	0.92%	1.08%	0.37%	4.31%	0.03%
TRANGAS-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANGAS-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTGAS-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTGAS-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGAS-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGAS-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MAINSPT-D	INT	7,683,161	210,206,288	4,699,180	37,030,785	1,715,199	4,317,056	1,083,532	5,787,434	2,753,966	3,397,793	1,463,840	15,336,172	592,437
MAINSPT-D%	315,813,944	2.43%	66.56%	1.49%	11.73%	0.54%	1.37%	0.34%	1.83%	0.87%	1.08%	0.46%	4.86%	0.19%
MAINSPT-C	INT	13,952,895	84,750,071	1,195,209	3,912,233	79,637	161,190	72,248	113,298	23,193	906,866	30,582	53,570	1,916
MAINSPT-C%	105,271,315	13.25%	80.51%	1.14%	3.72%	0.08%	0.15%	0.07%	0.11%	0.02%	0.86%	0.03%	0.05%	0.00%
DISTMAIN-SERVICE-D	INT	54,883,741	496,903,252	10,764,004	56,882,545	2,738,978	6,389,241	1,450,140	7,243,944	3,052,128	6,465,588	1,856,992	16,713,525	641,691
DISTMAIN-SERVICE-D%	686,344,149	8.00%	72.40%	1.57%	8.29%	0.40%	0.93%	0.21%	1.06%	0.44%	0.94%	0.27%	2.44%	0.09%
DISTMAIN-SERVICE-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTMAIN-SERVICE-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTMAIN-SERVICE-C	INT	54,883,741	496,903,252	10,764,004	56,882,545	2,738,978	6,389,241	1,450,140	7,243,944	3,052,128	6,465,588	1,856,992	16,713,525	641,691
DISTMAIN-SERVICE-C%	686,344,149	8.00%	72.40%	1.57%	8.29%	0.40%	0.93%	0.21%	1.06%	0.44%	0.94%	0.27%	2.44%	0.09%
ONSITEMAIN-SERVICE-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEMAIN-SERVICE-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEMAIN-SERVICE-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEMAIN-SERVICE-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEMAIN-SERVICE-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEMAIN-SERVICE-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTMETER-REG-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTMETER-REG-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTMETER-REG-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTMETER-REG-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTMETER-REG-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTMETER-REG-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEMETER-REG-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEMETER-REG-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEMETER-REG-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEMETER-REG-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEMETER-REG-C	INT	9,437,523	57,323,644	4,642,176	15,195,057	381,725	772,633	280,611	543,073	111,173	608,057	105,945	239,964	8,581
ONSITEMETER-REG-C%	89,786,529	10.51%	63.84%	5.17%	16.91%	0.43%	0.86%	0.31%	0.60%	0.12%	0.68%	0.12%	0.27%	0.01%
MKTGEN	INT	10,555,949	81,879,576	1,645,033	5,660,671	562,231	1,509,998	33,251	52,143	10,674	2,009,093	184,942	323,960	11,583
MKTGEN%	104,550,403	10.10%	78.32%	1.57%	5.41%	0.54%	1.44%	0.03%	0.05%	0.01%	1.92%	0.18%	0.31%	0.01%

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Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen Indirect RC-19	Grays Ferry RC-20	GTS Trans-only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
ONSITEGAS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGAS-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODGAS-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODGAS-D%	46,543,116	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORGAS-D	INT	226,758	142,778	51,066	202,468	2,753	15,511	166,970	94,231	264	0	0	0	0	0
STORGAS-D%	15,281,668	1.48%	0.93%	0.33%	1.32%	0.02%	0.10%	1.09%	0.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANGAS-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANGAS-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTGAS-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTGAS-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGAS-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGAS-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MAINSPT-D	INT	4,186,291	2,193,580	1,126,757	3,410,056	715,937	168,905	5,791,986	2,150,684	2,906	0	0	0	0	0
MAINSPT-D%	315,813,944	1.33%	0.69%	0.36%	1.08%	0.23%	0.05%	1.83%	0.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MAINSPT-C	INT	11,152	2,737	616	1,232	205	616	205	1,232	411	0	0	0	0	0
MAINSPT-C%	105,271,315	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTMAIN-SERVICE-D	INT	4,473,019	2,299,124	1,150,504	3,505,046	723,853	192,652	5,807,818	2,198,179	8,183	0	0	0	0	0
DISTMAIN-SERVICE-D%	686,344,149	0.65%	0.33%	0.17%	0.51%	0.11%	0.03%	0.85%	0.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTMAIN-SERVICE-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTMAIN-SERVICE-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTMAIN-SERVICE-C	INT	4,473,019	2,299,124	1,150,504	3,505,046	723,853	192,652	5,807,818	2,198,179	8,183	0	0	0	0	0
DISTMAIN-SERVICE-C%	686,344,149	0.65%	0.33%	0.17%	0.51%	0.11%	0.03%	0.85%	0.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEMAIN-SERVICE-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEMAIN-SERVICE-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEMAIN-SERVICE-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEMAIN-SERVICE-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEMAIN-SERVICE-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEMAIN-SERVICE-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTMETER-REG-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTMETER-REG-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTMETER-REG-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTMETER-REG-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTMETER-REG-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTMETER-REG-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEMETER-REG-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEMETER-REG-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEMETER-REG-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEMETER-REG-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEMETER-REG-C	INT	49,954	16,144	3,632	39,867	1,816	5,447	6,645	10,894	1,968	0	0	0	0	0
ONSITEMETER-REG-C%	89,786,529	0.06%	0.02%	0.00%	0.04%	0.00%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MKTGEN	INT	67,440	16,550	3,724	7,447	1,241	3,724	1,241	7,447	2,482	0	0	0	0	0
MKTGEN%	104,550,403	0.06%	0.02%	0.00%	0.01%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Step III. Allocation

Allocator Name	Total	Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal Non-Heat RC-7	Municipal Heat RC-8	Housing Auth PIA RC-9	Housing Auth GS RC-10	BPS Small RC-11	BPS Large RC-12	BPS Δ/C RC-13
PRODREVRATE-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODREVRATE-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORREVRATE-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORREVRATE-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANREVRATE-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANREVRATE-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTREVRATE-C	INT	3,086,058	40,042,159	1,997,002	8,755,291	557,417	953,264	218,321	1,052,360	586,568	674,422	187,924	2,357,160	109,588
DISTREVRATE-C%	63,190,167	4.88%	63.37%	3.16%	13.86%	0.88%	1.51%	0.35%	1.67%	0.93%	1.07%	0.30%	3.73%	0.17%
ONSITEREVRATE-C	INT	8,937,684	115,968,075	5,783,615	25,356,631	1,614,362	2,760,796	632,290	3,047,791	1,698,788	1,953,226	544,256	6,826,687	317,382
ONSITEREVRATE-C%	183,008,164	4.88%	63.37%	3.16%	13.86%	0.88%	1.51%	0.35%	1.67%	0.93%	1.07%	0.30%	3.73%	0.17%
PRODREVRATE-E	INT	17,168,064	222,758,746	11,109,531	48,706,606	3,100,968	5,303,109	1,214,543	5,854,388	3,263,138	3,751,879	1,045,441	13,113,128	609,648
PRODREVRATE-E%	351,533,550	4.88%	63.37%	3.16%	13.86%	0.88%	1.51%	0.35%	1.67%	0.93%	1.07%	0.30%	3.73%	0.17%
STORREVRATE-E	INT	63,585	825,029	41,146	180,394	11,485	19,641	4,498	21,683	12,086	13,896	3,872	48,567	2,258
STORREVRATE-E%	1,301,971	4.88%	63.37%	3.16%	13.86%	0.88%	1.51%	0.35%	1.67%	0.93%	1.07%	0.30%	3.73%	0.17%
TRANREVRATE-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANREVRATE-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTREVRATE-E	INT	237,737	3,084,679	153,841	674,471	42,941	73,435	16,819	81,069	45,187	51,955	14,477	181,586	8,442
DISTREVRATE-E%	4,867,904	4.88%	63.37%	3.16%	13.86%	0.88%	1.51%	0.35%	1.67%	0.93%	1.07%	0.30%	3.73%	0.17%
ONSITEREVRATE-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREVRATE-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREVRATE-D	INT	2,210,682	25,848,395	1,335,647	5,803,522	367,442	630,295	140,542	670,812	374,557	442,683	168,640	2,115,279	98,342
PRODREVRATE-D%	46,207,374	4.78%	55.94%	2.89%	12.56%	0.80%	1.36%	0.30%	1.45%	0.81%	0.96%	0.36%	4.58%	0.21%
STORREVRATE-D	INT	1,959,873	25,429,709	1,268,243	5,560,252	354,001	605,393	138,650	668,326	372,514	428,307	119,346	1,496,969	69,596
STORREVRATE-D%	40,130,392	4.88%	63.37%	3.16%	13.86%	0.88%	1.51%	0.35%	1.67%	0.93%	1.07%	0.30%	3.73%	0.17%
TRANREVRATE-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANREVRATE-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTREVRATE-D	INT	2,540,166	32,959,114	1,643,753	7,206,570	458,816	784,642	179,702	866,208	482,810	555,123	154,682	1,940,203	90,203
DISTREVRATE-D%	52,012,477	4.88%	63.37%	3.16%	13.86%	0.88%	1.51%	0.35%	1.67%	0.93%	1.07%	0.30%	3.73%	0.17%
ONSITEREVRATE-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREVRATE-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODCUSTACCT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODCUSTACCT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORCUSTACCT-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORCUSTACCT-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANCUSTACCT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANCUSTACCT-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANCUSTACCT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANCUSTACCT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANCUSTACCT-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANCUSTACCT-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTCUSTACCT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTCUSTACCT-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS Trans only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
PRODREVRATE-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODREVRATE-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORREVRATE-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORREVRATE-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANREVRATE-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANREVRATE-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTREVRATE-C	INT	866,705	578,756	153,180	768,200	29,548	77,782	72,822	64,262	1,380	0	0	0	0	0
DISTREVRATE-C%	63,190,167	1.37%	0.92%	0.24%	1.22%	0.05%	0.12%	0.12%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEREVRATE-C	INT	2,510,106	1,676,163	443,632	2,224,823	85,575	225,268	210,904	186,113	3,997	0	0	0	0	0
ONSITEREVRATE-C%	183,008,164	1.37%	0.92%	0.24%	1.22%	0.05%	0.12%	0.12%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREVRATE-E	INT	4,821,569	3,219,678	852,156	4,273,579	164,378	432,709	405,117	357,497	7,678	0	0	0	0	0
PRODREVRATE-E%	351,533,550	1.37%	0.92%	0.24%	1.22%	0.05%	0.12%	0.12%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORREVRATE-E	INT	17,858	11,925	3,156	15,828	609	1,603	1,500	1,324	28	0	0	0	0	0
STORREVRATE-E%	1,301,971	1.37%	0.92%	0.24%	1.22%	0.05%	0.12%	0.12%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANREVRATE-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANREVRATE-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTREVRATE-E	INT	66,767	44,585	11,800	59,179	2,276	5,992	5,610	4,950	106	0	0	0	0	0
DISTREVRATE-E%	4,867,904	1.37%	0.92%	0.24%	1.22%	0.05%	0.12%	0.12%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEREVRATE-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREVRATE-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREVRATE-D	INT	777,767	519,366	137,461	689,371	37,422	69,800	1,810,303	1,957,808	1,239	0	0	0	0	0
PRODREVRATE-D%	46,207,374	1.68%	1.12%	0.30%	1.49%	0.08%	0.15%	3.92%	4.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORREVRATE-D	INT	550,421	367,552	97,280	487,863	18,765	49,397	46,247	40,811	877	0	0	0	0	0
STORREVRATE-D%	40,130,392	1.37%	0.92%	0.24%	1.22%	0.05%	0.12%	0.12%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANREVRATE-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANREVRATE-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTREVRATE-D	INT	713,393	476,380	126,084	632,314	24,321	64,023	59,941	52,895	1,136	0	0	0	0	0
DISTREVRATE-D%	52,012,477	1.37%	0.92%	0.24%	1.22%	0.05%	0.12%	0.12%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEREVRATE-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREVRATE-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODCUSTACCT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODCUSTACCT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORCUSTACCT-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORCUSTACCT-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANCUSTACCT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANCUSTACCT-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANCUSTACCT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANCUSTACCT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANCUSTACCT-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANCUSTACCT-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTCUSTACCT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTCUSTACCT-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Step III. Allocation

Allocator Name	Total	Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal Non-Heat RC-7	Municipal Heat RC-8	Housing Auth FHA RC-9	Housing Auth GS RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13
DISTCUSTACCT-E DISTCUSTACCT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTCUSTACCT-C DISTCUSTACCT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITECUSTACCT-D ONSITECUSTACCT-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITECUSTACCT-E ONSITECUSTACCT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITECUSTACCT-C ONSITECUSTACCT-C%	INT 30,554,403	4,420,233 14.47%	22,938,024 75.07%	588,010 1.92%	1,906,849 6.24%	37,312 0.12%	79,505 0.26%	31,498 0.10%	49,394 0.16%	10,111 0.03%	479,313 1.57%	4,143 0.01%	7,257 0.02%	260 0.00%
PRODCUSTSERV-D PRODCUSTSERV-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODCUSTSERV-E PRODCUSTSERV-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODCUSTSERV-C PRODCUSTSERV-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORCUSTSERV-D STORCUSTSERV-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORCUSTSERV-E STORCUSTSERV-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORCUSTSERV-C STORCUSTSERV-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANCUSTSERV-D TRANCUSTSERV-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANCUSTSERV-E TRANCUSTSERV-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANCUSTSERV-C TRANCUSTSERV-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTCUSTSERV-D DISTCUSTSERV-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTCUSTSERV-E DISTCUSTSERV-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTCUSTSERV-C DISTCUSTSERV-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITECUSTSERV-D ONSITECUSTSERV-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITECUSTSERV-E ONSITECUSTSERV-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITECUSTSERV-C ONSITECUSTSERV-C%	INT 8,699,000	569,640 6.55%	5,660,003 65.06%	93,819 1.08%	307,094 3.53%	470,807 5.41%	952,939 10.95%	1,753 0.02%	2,749 0.03%	563 0.01%	22,002 0.25%	180,800 2.08%	316,703 3.64%	11,325 0.13%
PRODSALESEXP-D PRODSALESEXP-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%

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Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS XLarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS Trans only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
DISTCUSTACCT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTCUSTACCT-EX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTCUSTACCT-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTCUSTACCT-CX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITECUSTACCT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITECUSTACCT-DX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITECUSTACCT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITECUSTACCT-EX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITECUSTACCT-C	INT	30,554,403	1,511	371	83	167	28	83	28	167	56	0	0	0	0
ONSITECUSTACCT-CX			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODCUSTSERV-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODCUSTSERV-DX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODCUSTSERV-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODCUSTSERV-EX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODCUSTSERV-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODCUSTSERV-CX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORCUSTSERV-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORCUSTSERV-DX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORCUSTSERV-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORCUSTSERV-EX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORCUSTSERV-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORCUSTSERV-CX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANCUSTSERV-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANCUSTSERV-DX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANCUSTSERV-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANCUSTSERV-EX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANCUSTSERV-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANCUSTSERV-CX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTCUSTSERV-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTCUSTSERV-DX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTCUSTSERV-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTCUSTSERV-EX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTCUSTSERV-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTCUSTSERV-CX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITECUSTSERV-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITECUSTSERV-DX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITECUSTSERV-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITECUSTSERV-EX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITECUSTSERV-C	INT	8,699,000	65,929	16,179	3,640	7,281	1,213	3,640	1,213	7,281	2,427	0	0	0	0
ONSITECUSTSERV-CX			0.76%	0.19%	0.04%	0.08%	0.01%	0.04%	0.01%	0.08%	0.03%	0.00%	0.00%	0.00%	0.00%
PROSALESEXP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PROSALESEXP-DX		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Step III: Allocation

Allocator Name	Total	Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal Non-Heat RC-7	Municipal Heat RC-8	Housing Auth EIA RC-9	Housing Auth GS RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13
PRODSALESEXP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODSALESEXP-EM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODSALESEXP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODSALESEXP-CM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORSALESEXP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORSALESEXP-DM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORSALESEXP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORSALESEXP-EM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORSALESEXP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORSALESEXP-CM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSALESEXP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSALESEXP-DM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSALESEXP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSALESEXP-EM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSALESEXP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSALESEXP-CM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTSALESEXP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTSALESEXP-DM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTSALESEXP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTSALESEXP-EM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTSALESEXP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTSALESEXP-CM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITESALESEXP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITESALESEXP-DM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITESALESEXP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITESALESEXP-EM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITESALESEXP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITESALESEXP-CM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREVREQ-D	INT	1,531,146	41,824,403	937,953	7,371,508	341,918	859,189	215,632	1,151,464	548,205	676,047	0	0	0
PRODREVREQ-DM		55,457,466	2.76%	75.42%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%
PRODREVREQ-E	INT	11,534,493	208,240,232	9,425,278	42,401,226	2,741,928	4,649,404	1,143,526	5,649,139	3,135,221	3,356,230	1,500,453	20,493,830	1,187,683
PRODREVREQ-EM		343,794,350	3.36%	60.57%	2.74%	12.33%	0.80%	1.35%	0.33%	1.64%	0.91%	0.44%	5.96%	0.35%
PRODREVREQ-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODREVREQ-CM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORREVREQ-D	INT	1,053,222	28,310,264	696,698	5,069,351	245,115	587,774	147,211	780,464	377,879	457,979	52,974	617,805	3,807
STORREVREQ-DM		39,246,900	2.68%	72.13%	1.78%	12.92%	0.62%	1.50%	0.38%	1.99%	0.96%	0.13%	1.57%	0.01%
STORREVREQ-E	INT	31,229	833,900	25,021	155,291	8,220	17,806	4,438	23,130	11,672	13,532	6,365	72,961	(0)
STORREVREQ-EM		1,273,307	2.45%	65.49%	1.97%	12.20%	0.65%	1.40%	0.35%	1.82%	0.92%	0.50%	5.73%	0.00%
STORREVREQ-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORREVREQ-CM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANREVREQ-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANREVREQ-DM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS Trans only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
PRODSALESEXP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODSALESEXP-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODSALESEXP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODSALESEXP-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORSALESEXP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORSALESEXP-D%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORSALESEXP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORSALESEXP-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORSALESEXP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORSALESEXP-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSALESEXP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSALESEXP-D%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSALESEXP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSALESEXP-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSALESEXP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSALESEXP-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTSALESEXP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTSALESEXP-D%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTSALESEXP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTSALESEXP-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTSALESEXP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTSALESEXP-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITESALESEXP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITESALESEXP-D%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITESALESEXP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITESALESEXP-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITESALESEXP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITESALESEXP-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREVREQ-D	INT	55,457,466	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODREVREQ-D%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREVREQ-E	INT	343,794,350	8,986,070	6,417,564	1,667,849	8,629,318	347,796	837,164	869,248	566,472	14,229	0	0	0	0
PRODREVREQ-E%		2.61%	1.87%	0.49%	2.51%	0.10%	0.24%	0.25%	0.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREVREQ-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODREVREQ-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORREVREQ-D	INT	39,246,900	212,581	133,851	47,873	189,809	2,581	14,541	156,531	88,340	247	0	0	0	0
STORREVREQ-D%		0.54%	0.34%	0.12%	0.48%	0.01%	0.04%	0.40%	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORREVREQ-E	INT	1,273,307	24,286	14,970	5,620	21,428	(0)	1,567	(0)	1,845	27	0	0	0	0
STORREVREQ-E%		1.91%	1.18%	0.44%	1.68%	0.00%	0.12%	0.00%	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORREVREQ-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORREVREQ-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANREVREQ-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANREVREQ-D%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Step III. Allocation

Allocator Name	Total	Residential Non-Hour RC-1	Residential Hour RC-2	Commercial Non-Hour RC-3	Commercial Hour RC-4	Industrial Non-Hour RC-5	Industrial Hour RC-6	Municipal Non-Hour RC-7	Municipal Hour RC-8	Housing Auth PHA RC-9	Housing Auth GS RC-10	BPS Small RC-11	BPS Large RC-12	BPS Δ/C RC-13
TRANREVREQ-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANREVREQ-EN	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANREVREQ-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANREVREQ-CN	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTREVREQ-D	INT	1,352,987	33,829,268	771,994	5,893,727	276,002	685,385	171,512	913,083	434,953	542,401	206,414	2,171,650	85,273
DISTREVREQ-DM	50,867,395	2.66%	66.50%	1.52%	11.59%	0.54%	1.35%	0.34%	1.80%	0.86%	1.07%	0.41%	4.27%	0.17%
DISTREVREQ-E	INT	159,644	2,881,657	130,422	586,726	37,940	64,335	15,823	78,167	43,381	46,442	20,860	284,905	16,51
DISTREVREQ-EM	4,760,734	3.35%	60.53%	2.74%	12.32%	0.80%	1.55%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
DISTREVREQ-C	INT	7,813,215	48,152,616	932,518	3,144,386	143,517	294,080	59,767	218,405	51,379	520,137	58,536	240,639	8,792
DISTREVREQ-CN	61,799,001	12.64%	77.92%	1.51%	5.09%	0.23%	0.48%	0.10%	0.35%	0.08%	0.84%	0.09%	0.39%	0.01%
ONSITEREVREQ-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREVREQ-DM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEREVREQ-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREVREQ-EM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEREVREQ-C	INT	18,041,017	127,279,595	6,007,468	19,944,169	920,141	2,232,683	296,940	562,321	115,113	2,488,891	283,897	548,323	19,608
ONSITEREVREQ-CN	178,979,141	10.08%	71.11%	3.36%	11.14%	0.51%	1.25%	0.17%	0.31%	0.06%	1.39%	0.16%	0.31%	0.01%
NET INCOME	INT	2,617,934	48,805,880	6,807,496	28,678,980	2,254,052	2,757,669	755,995	4,030,067	2,611,187	729,322	321,547	5,574,404	66,15
NET INCOMEN	109,753,912	2.39%	44.47%	6.20%	26.13%	2.05%	2.51%	0.69%	3.67%	2.38%	0.66%	0.29%	5.08%	0.06%
TRANPTXL-DEM	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANPTXL-DEM%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPTXL-DEM	INT	8,253,797	225,818,537	5,048,193	39,781,102	1,842,588	4,637,688	1,164,007	6,217,273	2,958,506	3,650,151	1,483,847	15,545,780	600,535
DISTPTXL-DEM%	337,018,999	2.45%	67.00%	1.50%	11.80%	0.55%	1.38%	0.35%	1.84%	0.88%	1.08%	0.44%	4.61%	0.18%
DISTPTXL-CUS	INT	70,955,519	430,984,776	7,297,524	23,886,707	1,109,114	2,244,908	441,122	1,577,915	321,015	3,995,185	425,923	1,438,312	51,434
DISTPTXL-CUS%	545,364,387	13.01%	79.03%	1.34%	4.38%	0.20%	0.41%	0.08%	0.29%	0.06%	0.73%	0.08%	0.26%	0.01%
DIST+ONSITE-CUS	INT	70,955,519	430,984,776	12,033,902	39,390,115	1,497,490	3,031,003	727,428	2,130,450	436,125	4,606,382	534,212	1,682,663	60,172
DIST+ONSITE-CUS%	568,841,321	12.47%	75.77%	2.12%	6.92%	0.26%	0.53%	0.13%	0.37%	0.08%	0.81%	0.09%	0.30%	0.01%
DIST+ONSITE-DEM	INT	8,256,270	225,886,196	5,049,705	39,793,021	1,843,140	4,639,078	1,164,356	6,219,135	2,959,392	3,651,245	1,484,291	15,550,438	600,714
DIST+ONSITE-DEM%	337,119,976	2.45%	67.00%	1.50%	11.80%	0.55%	1.38%	0.35%	1.84%	0.88%	1.08%	0.44%	4.61%	0.18%
RATEBASEXI	INT	78,525,128	725,167,427	23,782,866	108,926,987	4,568,348	10,076,736	2,628,504	11,322,812	4,884,583	9,499,916	0	0	0
RATEBASEXI%	979,383,308	8.02%	74.04%	2.43%	11.12%	0.47%	1.03%	0.27%	1.16%	0.50%	0.97%	0.00%	0.00%	0.00%
RATEBASE	INT	78,525,128	725,167,427	23,782,866	108,926,987	4,568,348	10,076,736	2,628,504	11,322,812	4,884,583	9,499,916	2,103,060	19,058,802	815,506
RATEBASE%	1,026,536,701	7.65%	70.64%	2.32%	10.61%	0.45%	0.98%	0.26%	1.10%	0.48%	0.93%	0.20%	1.86%	0.08%
PRODL/P-D	INT	36,077	987,035	22,065	173,880	8,054	20,271	5,088	27,175	12,931	15,955	0	0	0
PRODL/P-DM	1,308,530	2.76%	75.43%	1.69%	13.29%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.00%	0.00%
PRODL/P-E	INT	24,026	433,681	19,628	88,301	5,710	9,682	2,381	11,764	6,529	6,989	3,139	42,877	2,485
PRODL/P-EM	716,477	3.35%	60.53%	2.74%	12.32%	0.80%	1.55%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
PRODL/P-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODL/P-CN	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORL/P-D	INT	129,035	3,529,283	79,031	621,905	28,827	72,495	18,195	97,171	46,253	57,048	112	1,312	8
STORL/P-DM	4,682,472	2.76%	75.37%	1.69%	13.28%	0.62%	1.55%	0.39%	2.08%	0.99%	1.22%	0.00%	0.03%	0.00%
STORL/P-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORL/P-EM	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Allocator Name	Total	LBS Small RC-14	LBS Large-InDirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen InDirect RC-19	Grays Ferry RC-20	GTS Trans only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
TRANREVREQ-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANREVREQ-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANREVREQ-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANREVREQ-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTREVREQ-D	INT	604,473	322,625	159,906	496,608	99,079	26,092	1,355,045	468,454	462	0	0	0	0	0
DISTREVREQ-D%		50,867,395	1.19%	0.63%	0.31%	0.98%	0.19%	0.05%	2.66%	0.92%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTREVREQ-E	INT	124,922	89,215	23,186	119,962	4,835	11,638	12,088	7,876	198	0	0	0	0	0
DISTREVREQ-E%		4,760,734	2.62%	1.87%	0.49%	2.52%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTREVREQ-C	INT	54,318	22,568	7,769	26,234	4,036	3,698	26,573	15,101	715	0	0	0	0	0
DISTREVREQ-C%		61,799,001	0.09%	0.04%	0.01%	0.04%	0.01%	0.01%	0.04%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEREVREQ-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREVREQ-D%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEREVREQ-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREVREQ-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEREVREQ-C	INT	114,147	31,657	7,123	44,836	2,942	8,825	7,473	17,651	4,323	0	0	0	0	0
ONSITEREVREQ-C%		178,979,141	0.06%	0.02%	0.00%	0.03%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NET INCOME	INT	794,436	203,769	41,476	122,047	(28,671)	59,073	815,927	1,737,528	(2,356)	0	0	0	0	0
NET INCOME%		109,753,912	0.72%	0.19%	0.04%	0.11%	-0.03%	0.05%	0.74%	1.88%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANPTXL-DEM	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANPTXL-DEM%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPTXL-DEM	INT	4,243,507	2,223,561	1,142,157	3,456,663	725,723	171,213	5,871,148	2,180,079	2,946	0	0	0	0	0
DISTPTXL-DEM%		337,018,999	1.26%	0.66%	1.03%	0.22%	0.05%	1.74%	0.65%	0.00%	0.00%	0.00%	0.00%	0.00%	
DISTPTXL-CUS	INT	299,419	108,840	24,489	96,718	8,163	24,489	16,120	48,978	5,717	0	0	0	0	0
DISTPTXL-CUS%		545,364,387	0.05%	0.02%	0.00%	0.02%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	
DIST+ONSITE-CUS	INT	350,286	125,228	28,176	136,864	10,000	30,000	22,811	60,000	7,719	0	0	0	0	0
DIST+ONSITE-CUS%		568,841,321	0.06%	0.02%	0.00%	0.02%	0.00%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	
DIST+ONSITE-DEM	INT	4,244,779	2,224,227	1,142,499	3,457,699	725,940	171,264	5,872,907	2,180,732	2,946	0	0	0	0	0
DIST+ONSITE-DEM%		337,119,976	1.26%	0.66%	1.03%	0.22%	0.05%	1.74%	0.65%	0.00%	0.00%	0.00%	0.00%	0.00%	
RATEBASEXI	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RATEBASEXI%		979,383,308	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
RATEBASE	INT	5,847,991	3,384,310	1,347,045	4,941,451	690,135	356,682	6,241,999	2,352,538	13,876	0	0	0	0	0
RATEBASE%		1,026,536,701	0.57%	0.33%	0.13%	0.48%	0.07%	0.61%	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%	
PRODL/P-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODL/P-D%		1,308,530	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PRODL/P-E	INT	18,800	13,427	3,489	18,054	728	1,751	1,819	1,185	30	0	0	0	0	0
PRODL/P-E%		716,477	2.62%	1.87%	0.49%	2.52%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	
PRODL/P-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODL/P-C%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
STORL/P-D	INT	451	284	102	403	5	31	332	188	1	0	0	0	0	0
STORL/P-D%		4,682,472	0.01%	0.01%	0.00%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
STORL/P-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORL/P-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Step III. Allocation

Allocator Name	Total	Residential Non-Heat RC-1	Residential Heat RC-2	Commercial Non-Heat RC-3	Commercial Heat RC-4	Industrial Non-Heat RC-5	Industrial Heat RC-6	Municipal Non-Heat RC-7	Municipal Heat RC-8	Housing Auth EHA RC-9	Housing Auth GS RC-10	BPS Small RC-11	BPS Large RC-12	BPS A/C RC-13
STORLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
STORLP-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANLP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANLP-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANLP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANLP-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANLP-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLP-D	INT	179,692	3,875,108	91,366	660,419	31,510	76,457	19,023	100,659	48,008	61,181	19,826	210,264	8,541
DISTLP-D%	5,653,794	3.18%	68.54%	1.62%	11.68%	0.56%	1.35%	0.34%	1.78%	0.85%	1.08%	0.35%	3.72%	0.15%
DISTLP-E	INT	50,234	906,748	41,039	184,620	11,938	20,244	4,979	24,596	13,650	14,614	6,564	89,649	5,195
DISTLP-E%	1,498,022	3.35%	60.53%	2.74%	12.32%	0.80%	1.35%	0.33%	1.64%	0.91%	0.98%	0.44%	5.98%	0.35%
DISTLP-C	INT	597,426	3,856,185	74,139	272,780	12,206	25,881	5,593	22,020	6,690	42,860	5,807	33,841	1,271
DISTLP-C%	4,989,641	11.97%	77.28%	1.49%	5.47%	0.24%	0.52%	0.11%	0.44%	0.13%	0.86%	0.12%	0.68%	0.03%
ONSITELP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITELP-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITELP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITELP-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITELP-C	INT	3,369,262	20,464,940	1,777,466	5,818,113	146,157	295,830	107,445	207,935	42,566	218,408	40,566	91,880	3,286
ONSITELP-C%	32,636,064	10.32%	62.71%	5.45%	17.83%	0.45%	0.91%	0.33%	0.64%	0.13%	0.67%	0.12%	0.28%	0.01%
TBD	EXT	1	0	0	0	0	0	0	0	0	0	0	0	0
None%	1	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

LAST ROW OF RANGE 'AFACOR' AND 'AFIRST'

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Allocator Name	Total	LBS Small RC-14	LBS Large-Indirect RC-15	LBS Large-Direct RC-16	LBS Xlarge RC-17	TriGen Direct RC-18	Co-Gen Indirect RC-19	Grays Ferry RC-20	GTS Trans only RC-21	NGV Direct RC-22	Rate Class 23 RC-23	Rate Class 24 RC-24	Rate Class 25 RC-25	Rate Class 26 RC-26	Rate Class 27 RC-27
STORL/P-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STORL/P-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANL/P-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANL/P-D%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANL/P-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANL/P-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANL/P-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANL/P-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTL/P-D	INT	60,925	33,702	15,549	50,894	9,115	2,975	71,629	26,895	55	0	0	0	0	0
DISTL/P-D%		5,653,794	1.08%	0.60%	0.28%	0.90%	0.16%	0.05%	1.27%	0.48%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTL/P-E	INT	39,308	28,073	7,296	37,748	1,521	3,662	3,804	2,478	62	0	0	0	0	0
DISTL/P-E%		1,498,022	2.62%	1.87%	0.49%	2.32%	0.10%	0.24%	0.25%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTL/P-C	INT	8,427	3,991	1,779	5,573	1,066	447	8,193	3,414	55	0	0	0	0	0
DISTL/P-C%		4,989,641	0.17%	0.08%	0.04%	0.11%	0.02%	0.01%	0.16%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEL/P-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEL/P-D%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEL/P-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEL/P-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEL/P-C	INT	19,127	6,181	1,391	15,263	695	2,085	2,544	4,171	753	0	0	0	0	0
ONSITEL/P-C%		32,636,064	0.06%	0.02%	0.00%	0.05%	0.00%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TBD	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
None%		1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

LAST ROW OF RANGE 'FACTOR' AND 'AFIRST'.

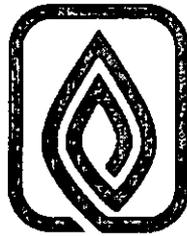
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PHILADELPHIA GAS WORKS

GAS SERVICE TARIFF

RECEIVED  
01 JAN -5 PM 4:25  
TAR.P.U.C.  
SECRETARY'S BUREAU

PH 00006042



Issued by: Les A. Fyock  
Vice President  
Regulatory Affairs  
PHILADELPHIA GAS WORKS  
800 West Montgomery Avenue  
Philadelphia, PA 19122

NOTICE

This Tariff Supplement Makes Increases and Changes in Existing Rates, Terms and Conditions

LIST OF CHANGES MADE BY THIS TARIFF

**REGULATION 2.3 – OTHER RATES – (First Revised Page No. 14)**

Added subsection a. for stipulated negotiated rates and terms of service contracts for interruptible customers.

Added subsection b. for negotiated rates not lower than 110% of the WACOG or specific gas source projected cost.

**REGULATION 2.4 – RIGHT TO REJECT – (First Revised Page No. 15)**

Regulation moved from Page No. 15

**GENERAL SERVICE – RATE GS – COMMODITY CHARGE - (First Revised Page No. 83)**

Increased Customer Charge and Commodity Charge for Residential, Commercial and Industrial Customers..

**MUNICIPAL SERVICE – RATE MS - COMMODITY CHARGE - (First Revised Page No. 85)**

New Customer Charge and increased Commodity Charge for Municipal Customers.

**PHILADELPHIA HOUSING AUTHORITY SERVICE – RATE PHA - COMMODITY CHARGE - (First Revised Page No. 87)**

New Customer Charge and increased Commodity Charge for Philadelphia Housing Authority Customers.

**BOILER AND POWER PLANT SERVICE - SMALL VOLUME – RATE BPS-S – COMMODITY CHARGE (First Revised Page No. 90)**

Clarifies that floor is one hundred and ten percent of the incremental gas costs.

**BOILER AND POWER PLANT SERVICE - LARGE VOLUME – RATE BPS-L – COMMODITY CHARGE (First Revised Page No. 94)**

Clarifies that floor is one hundred and ten percent of the incremental gas costs.

PHILADELPHIA GAS WORKS

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- b. Is a former Customer who has not paid a final bill in full, or
- c. Is a former Customer whose service was terminated for non-payment shall execute any required payment agreement and submit any required down payment, deposit, and/or supporting documentation.
- c. An in-person application interview may be required for any applicant who:
  - 1. Is a former Customer whose service was terminated for unauthorized usage and/or tampering with the meter or other utility equipment, or
  - 2. Is applying for service at a service address at which service was terminated for non-payment within the preceding one hundred twenty (120) days or where the home telephone number supplied by the applicant is the same as the home telephone number for a previously terminated account at the same address.
  - 3. The purpose of the interview shall be to determine whether the applicant is responsible for the unauthorized usage and/or tampering and/or the prior usage at the service address.
- d. Any applicant for service who cannot complete his/her application by telephone or mail and for whom a personal visit to one of PGW's District Offices is a severe hardship due to disability, may request that a PGW customer representative complete the application at the applicant's residence.
- e. Each applicant for service shall designate, in written form to PGW, whether or not the application is for residential service to a tenant-occupied property. If the property is tenant-occupied, a list of tenants shall be submitted by the landlord-customer to PGW on an annual basis. The Company shall have the obligation of informing the landlord-customer that an updated list of tenants is due.

2.2 STANDARD SERVICE CONTRACT

Any application for gas service, upon acceptance by the Company, constitutes a contract between the Company and the Customer.

2.3 OTHER RATES

- a. In addition to contracts stipulating service at the scheduled tariff rates, contracts stipulating negotiated rates and terms of service for interruptible customers may be entered into between the Company and the Customer when Company, in its sole discretion, deems such rate offerings to be economically advantageous to the Company. (N) ↓
- b. The negotiated rate(s) shall not be lower than 110% of the weighted average cost of natural gas for Company, or, if the contract will utilize a specific gas source, the price will not be less than 110% of the projected cost of natural gas the Company determines that it will incur in serving the load. (N) ↓

(N) - New

PHILADELPHIA GAS WORKS

2.4 RIGHT TO REJECT

(M)

a. PGW may limit the amount and character of gas service it shall supply or may reject requests for initial or increased service if this is necessary to protect the supply of service to any Customer.

(M)



b. PGW may reject requests for service for good and sufficient reason in accordance with the policies and regulations of the Commission.

(M)



c. PGW may reject an application for service for any of the following reasons:

1. The applicant fails to provide personal identification as provided in Regulation 2.1.

2. The applicant fails to provide documentation appropriate to ownership, tenancy or residency as provided in Regulation 2.1.

3. PGW can demonstrate that the applicant has tampered with the meter or other utility equipment or used gas service without PGW authorization.

4. The applicant fails to enter into a payment agreement for any outstanding account with PGW which accrued within the past four years for which the applicant is legally responsible and for which the applicant was billed properly.

5. The applicant for residential services fails to pay either the initial payment of at least 50% of a properly-required security deposit or 100% of a properly-required security deposit, whichever is applicable, as provided in Regulation 3.51 and 3.52, or the non-residential Customer fails to pay 100% of the deposit required by Regulations 3.51 and 3.52.

6. The applicant fails to enter into a payment agreement for an outstanding judgment of record in favor of PGW and against the applicant.

d. Except as set forth below, PGW may NOT require, as a condition of the furnishing of residential service only, payment for residential service previously furnished under an account in the names of persons other than the applicant unless a court has determined that applicant is legally obligated to pay for the service previously furnished. THIS SECTION SHALL NOT AFFECT THE CREDITOR RIGHTS AND REMEDIES OF PGW OTHERWISE PERMITTED BY LAW. Notwithstanding the foregoing, PGW may reject an application if at the time of the application there is an outstanding arrearage at the applicant's service address under the name of the applicant's spouse for which the applicant is responsible and for which the applicant fails to enter into a payment agreement.

1. Arrearage of Spouse. An applicant is not responsible for a spouse's arrearage if the applicant can demonstrate that:

a. A separation, divorce or other agreement or order places responsibility for such arrearage on the spouse, or that

b. The applicant did not reside at the service address for the entire period during which the arrearage accrued.

2. Arrearage of Another Resident/Tenant/Occupant. An applicant is not responsible for the arrearage of another resident/tenant/occupant at the same service address if the applicant was not a party to a written lease or other written agreement which provided that the resident(s)/tenant(s)/occupants(s) would be responsible for payment of utility service at the service address.

(M) - Moved from Previous Page

**GENERAL SERVICE - RATE GS**

Rate: Applicable to all gas consumed on or after March 6, 2001  
Air Conditioning Provision: Effective July 14, 2000  
Compressed Natural Gas Provision: Effective July 14, 2000

**AVAILABILITY**

Available for any purpose where the Company's distribution mains adjacent to the proposed gas service location are, or can economically be made, suitable to supply the quantities of gas required. Gas service is also available under this rate for comfort cooling and/or pilot usage for buildings served under seasonal rates, during those periods of the year when gas service is not ordinarily available under such seasonal rates.

**RATES**

<b>CUSTOMER CHARGE:</b>	Per Meter (except parallel meters)		
	\$ 15.00 per month for Residential Customers.		(I)
	\$ 25.00 per month for Commercial Customers		(I)
	\$ 50.00 per month for Industrial Customers		(I)
Plus			
<b>COMMODITY CHARGE</b>	69.05¢	per 100 cubic feet for Residential Customers	(I)
	76.86¢	per 100 cubic feet for Commercial Customers	(I)
	78.17¢	per 100 cubic feet for Industrial Customers	(I)

**SPECIAL PROVISION – AIR CONDITIONING** – For the billing months May through September, the Commodity Charge shall become 40.00 cents per 100 cubic feet for all gas used for cooling purposes. Provided, however, if one hundred and ten percent (110%) of the incremental gas costs for gas sold under this rate schedule plus an adjustment for all applicable taxes as determined by the Company exceeds 40.00 cents per 100 cubic feet, then the rate under this provision shall be the lesser of one hundred and ten percent (110%) of the incremental gas costs for gas sold under this rate schedule plus an adjustment for all applicable taxes as determined by the Company, or the applicable Commodity Charge set forth above. This rate is applicable for directly and indirectly fired gas cooling equipment of minimum cooling capacity of 3 tons, installed on or after September 1, 1990. Where practicable, such equipment must be separately metered and the cost for any additional metering, related equipment and installation shall be subject to Regulation 10 of the Rules and Regulations of this tariff. Where separate metering is impracticable for directly or indirectly fired gas cooling and heating equipment, one meter shall be installed for the heating/cooling equipment and such gas rendered to the Customer through such meter will be charged the full Rate GS for the billing months October through April. Under no circumstances will Customers be permitted to use gas rendered through such meter for any purpose other than cooling or heating.

(I) - Increase

**MUNICIPAL SERVICE - RATE MS**

Rate: Applicable to all gas consumed on or after March 6, 2001  
Air Conditioning Provision - Effective March 10, 1991  
Compressed Natural Gas Provision: Effective July 14, 2000

**AVAILABILITY**

Available to properties owned or occupied by the City of Philadelphia or the Board of Education, or any of their respective agencies or instrumentalities, for any type of gas service, unless purchased for resale to others, and where the Company's distribution mains adjacent to the proposed gas service locations are, or can economically be made, suitable to supply the quantities of gas required; provided, however, that the rate shall not be available to commercial tenants of any such property.

This rate is also available for service at such locations, served under seasonal rates for comfort cooling and/or pilot usage, during periods of the year when gas is not ordinarily available under such seasonal rates.

**RATE**

<b>CUSTOMER CHARGE:</b>	Per Meter (except parallel meters) \$ 25.00 per month.		(N) ↓
Plus			
<b>COMMODITY CHARGE</b>	The rate per hundred cubic feet	70.67¢	(I)

**SPECIAL PROVISION - AIR CONDITIONING** - For the billing months of May through September, the rate shall become 40.00 cents per 100 cubic feet for all gas used for cooling purposes. This rate is applicable for directly and indirectly fired gas cooling equipment (gas engine, absorption, adsorption) of minimum cooling capacity of 15 tons, installed on or after September 1, 1990. Such equipment must be separately metered and the cost for any additional metering, related equipment and installation, remain the responsibility of the customer.

**SPECIAL PROVISION - COMPRESSED NATURAL GAS (CNG)** - Natural gas provided under this rate schedule for purposes of fueling CNG vehicles shall be dispensed on a liquid gallon basis but billed on an Mcf basis. The conversion between liquid gallons and Mcf shall use a ratio in which the numerator is the Department of Energy BTU energy content of one gallon of gasoline and the denominator is the Lower Heating Value (LHV) in BTUs of the Company's average annual natural gas sendout.

**GAS COST RATE CLAUSE**

The Gas Cost Rate Clause as set forth in Regulation 11 of the Rules and Regulations of this Tariff shall apply to the above rate.

(I) - Increase  
(N) - New

**PHILADELPHIA HOUSING AUTHORITY SERVICE - RATE PHA**

Rate: Applicable to all gas consumed on or after March 6, 2001  
Air Conditioning Provision: Effective July 14, 2000

**AVAILABILITY**

Available for all gas usage in multiple dwelling residential buildings containing ten or more dwelling units, owned and operated by the Philadelphia Housing Authority, where cooking shall be performed exclusively with gas and where gas service shall be supplied through one or more single point metering arrangements at locations where the Company's distribution mains adjacent to the proposed gas service locations are, or can economically be made, suitable to supply the quantities of gas required.

This rate is also available for all gas usage in single and multiple dwelling residential buildings, containing less than ten dwelling units, provided, and only so long as, gas is used exclusively for cooking, water heating and space heating for all such residential buildings owned and operated by the Philadelphia Housing Authority, except (1) buildings operated by the Philadelphia Housing Authority, prior to the original effective date of this rate (January 1, 1969), and (2) buildings for which, in the judgment of the Company, such gas service cannot be provided economically.

This rate is also available in buildings, meeting the above specifications, served under seasonal rates for comfort cooling and/or pilot usage, during periods of the year when gas service is not ordinarily available under such seasonal rates.

		<b>RATE</b>	
<b>CUSTOMER CHARGE:</b>	Per Meter (except parallel meters) \$ 25.00 per month		(N) ↓
Plus			
<b>COMMODITY CHARGE:</b>	The rate per hundred cubic feet	72.48¢	(I)

(I) - Increase  
(N) - New

Plus

**COMMODITY CHARGE:**

Commodity Charge: The rate per Mcf shall be calculated by Company within a range computed to be from twenty percent (20%) above to twenty percent (20%) below the numerical average of the high and the low posted reseller tank car price for No.2 oil, at Philadelphia, as posted on the first twelve (12) business days (excluding Saturdays and Sundays) of the calendar month in which the calculation is being made, as published in THE JOURNAL OF COMMERCE, or a successor publication, or where none exists, a publication selected by the Company pending final approval of the Commission, adjusted for Btu equivalence. (One cent per gallon being equivalent to 7.30 cents per Mcf.) Provided, however, in any month when the floor price calculated using the JOURNAL OF COMMERCE posted prices is more than ten percent (10%) higher than the preceding month's floor price, the floor price shall instead be one hundred and ten percent (110%) of the preceding month's floor price. Provided further that the rate per Mcf shall not be set at a level greater than ninety percent (90%) of the General Service Rate (including the Gas Cost Rate) for Commercial and Industrial Customers. In no event, however, shall such rate be less than one hundred and ten percent (110%) of the incremental gas costs for gas sold under this rate schedule plus an adjustment for all applicable taxes, as determined by the Company. (C)

The Commodity Charge for Rate BPS-S Customers, as calculated above, will be available by the eighteenth (18th) working day of each month, and will be applicable for the subsequent calendar month, to the extent that service under this rate can be made available.

**SPECIAL PROVISION - AIR CONDITIONING** - For the billing months of May through September, the Commodity Charge shall become the lower of the prevailing month's BPS-S rate or 40.00 cents per 100 cubic feet for all gas used for cooling purposes. Provided, however, if one hundred and ten percent (110%) of the incremental gas costs for gas sold under this rate schedule plus an adjustment for all applicable taxes as determined by the Company exceeds 40.00 cents per 100 cubic feet, then the rate under this provision shall be one hundred and ten percent (110%) of the incremental gas costs for gas sold under this rate schedule plus an adjustment for all applicable taxes as determined by the Company. This rate is applicable for directly and indirectly fired gas cooling equipment of minimum cooling capacity of 3 tons, installed on or after September 1, 1990. Where practicable, such equipment must be separately metered and the cost for any additional metering, related equipment and installation shall be subject to Regulation 10 of the Rules and Regulations of this tariff. Where separate metering is impracticable for directly or indirectly fired gas cooling and heating equipment, one meter shall be installed for the heating/cooling equipment and such gas rendered to the Customer through such meter will be charged at Rate BPS-S for the billing months October through April. Under no circumstances will Customers be permitted to use gas rendered through such meter for any purpose other than cooling or heating

**MINIMUM CHARGE:** The monthly Minimum Charge is the Customer Charge set forth above.

Customer Charges will be determined at the commencement of each of the Company's fiscal years based upon Customer's consumption during the previous twelve (12) months or, in the event of new Customers, on annual projected consumption. Charges so established will remain in force for the ensuing twelve (12) months.

(C) - Change

PHILADELPHIA GAS WORKS

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Plus

**COMMODITY CHARGE:**

Commodity Charge: The rate per Mcf shall be calculated by Company within a range computed to be from twenty percent (20%) above to twenty percent (20%) below the numerical average of the high and the low posted reseller tank car price for No.2 oil, at Philadelphia, as posted on the first twelve (12) business days (excluding Saturdays and Sundays) of the calendar month in which the calculation is being made, as published in THE JOURNAL OF COMMERCE, or a successor publication, or where none exists, a publication selected by the Company pending final approval of the Commission, adjusted for Btu equivalence. (One cent per gallon being equivalent to 7.30 cents per Mcf.) Provided, however, in any month when the floor price calculated using the JOURNAL OF COMMERCE posted prices is more than ten percent (10%) higher than the preceding month's floor price, the floor price shall instead be one hundred and ten percent (110%) of the preceding month's floor price. Provided further that the rate per Mcf shall not be set at a level greater than ninety percent (90%) of the General Service Rate (including the Gas Cost Rate) for Commercial and Industrial Customers. In no event, however, shall such rate be less than one hundred and ten percent (110%) of the incremental gas costs for gas sold under this rate schedule plus an adjustment for all applicable taxes, as determined by the Company. (C)

The Commodity Charge for Rate BPS-L Customers, as calculated above, will be available by the eighteenth (18th) working day of each month, and will be applicable for the subsequent calendar month, to the extent that service under this rate can be made available.

**SPECIAL PROVISION - AIR CONDITIONING** - For the billing months of May through September, the Commodity Charge shall become the lower of the prevailing month's BPS-L rate or 40.00 cents per 100 cubic feet for all gas used for cooling purposes. Provided, however, if one hundred and ten percent (110%) of the incremental gas costs for gas sold under this rate schedule plus an adjustment for all applicable taxes as determined by the Company exceeds 40.00 cents per 100 cubic feet, then the rate under this provision shall be one hundred and ten percent (110%) of the incremental gas costs for gas sold under this rate schedule plus an adjustment for all applicable taxes as determined by the Company. This rate is applicable for directly and indirectly fired gas cooling equipment of minimum cooling capacity of 3 tons, installed on or after September 1, 1990. Where practicable, such equipment must be separately metered and the cost for any additional metering, related equipment and installation shall be subject to Regulation 10 of the Rules and Regulations of this tariff. Where separate metering is impracticable for directly or indirectly fired gas cooling and heating equipment, one meter shall be installed for the heating/cooling equipment and such gas rendered to the Customer through such meter will be charged at Rate BPS-L for the billing months October through April. Under no circumstances will Customers be permitted to use gas rendered through such meter for any purpose other than cooling or heating.

**MINIMUM CHARGE:** The monthly Minimum Charge is the Customer Charge set forth above.

Customer Charges will be determined at the commencement of each of the Company's fiscal years based upon Customer's consumption during the previous twelve (12) months or, in the event of new Customers, on annual projected consumption. Charges so established will remain in force for the ensuing twelve (12) months.

(C) - Change

CERTIFICATE OF SERVICE

**ORIGINAL**

I hereby certify that I have this day served a true copy of the foregoing document upon the participants listed below in accordance with the requirements of § 1.54 (relating to service by a participant).

VIA HAND DELIVERY AND/OR FEDERAL EXPRESS

RECEIVED  
01 JAN -5 PM 4:25  
SECRETARY'S BUREAU

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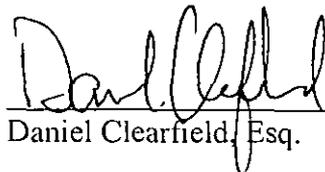
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St. Louis, MO 63105

  
Daniel Clearfield, Esq.

Dated: January 5, 2001

BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission :

v. :

Philadelphia Gas Works :

Docket No. R-00006042

ORIGINAL

SECRETARY'S BUREAU  
P.A. P.U.C.

01 JAN 17 PM 3:23

RF06111133

NOTICE OF APPEARANCE

TO THE SECRETARY:

Please enter the appearance of the Office of Trial Staff of the  
Pennsylvania Public Utility Commission in the above-captioned proceeding.

Prosecutor(s) for the Office of Trial Staff, in addition to the undersigned  
will be:

**JOHNNIE E. SIMMS**

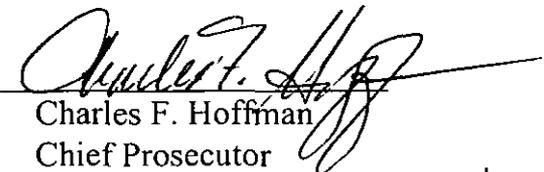
All service on and communications to the Office of Trial Staff in this  
proceeding should be addressed:

**Johnnie E. Simms, Esquire**  
**Pa. Public Utility Commission**  
**Office of Trial Staff**  
**P.O. Box 3265**  
**Harrisburg, PA 17105-3265**  
**(717) 787-1976**

**DOCKETED**

JAN 22 2001

DOCUMENT  
FOLDER

  
Charles F. Hoffman  
Chief Prosecutor

Dated: January 17, 2001

24

BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION

ORIGINAL

Pennsylvania Public Utility Commission :

v. :

Docket No. R-00006042

Philadelphia Gas Works :

CERTIFICATE OF SERVICE

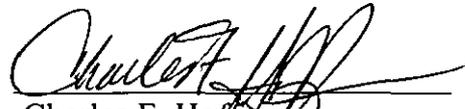
I hereby certify that I am serving the foregoing **Notice of Appearance** of the Office of Trial Staff, dated January 17, 2001, either personally, by first class mail, electronic mail, or by fax upon the persons listed below:

Daniel Clearfield, Esquire  
Wolf, Block, Schorr and Solis-Cohen LLP  
212 Locust Street, Suite 300  
Harrisburg, PA 17101

Bernard A. Ryan, Jr., Esquire  
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300 North Second Street  
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Charles F. Hoffman  
Chief Prosecutor  
Office of Trial Staff

Dated: January 17, 2001  
Docket No. R-00006042

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DOCUMENT  
FOLDER

DANIEL CLEARFIELD  
DIRECT DIAL: (717) 237-7173  
E-MAIL: DCLEARFIELD@WOLFBLOCK.COM

January 19, 2001

VIA HAND DELIVERY

ORIGINAL

James McNulty, Secretary  
PA Public Utility Commission  
Commonwealth Keystone Bldg., 2nd. Fl.  
Harrisburg, PA 17105

RE: Philadelphia Gas Works' Permanent Base Rate Filing,  
Docket No. R-00006042

Dear Secretary McNulty:

On behalf of Philadelphia Gas Works, enclosed for filing is an original and eight copies of the Testimony of Jay P. Lukens, Phd. with regard to the above referenced matter.

All parties of record in the interim rate proceeding have been served according to the attached Certificate of Service.

Very truly yours,



Daniel Clearfield

For WOLF, BLOCK, SCHORR and SOLIS-COHEN LLP

DC/lww

Enclosure

cc: All Parties of Record (Per Attached Certificate of Service) w/enc.

Robert Rosenthal, Director, FUS, w/enc.

Karen Moury, Esq., Law Bureau, w/enc.

RECEIVED  
01 JAN 19 PM 3:55  
PA P.U.C.  
SECRETARY'S BUREAU

DSH:25636.1

83

**ORIGINAL**

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**DOCKETED**  
JAN 26 2001

**DIRECT TESTIMONY OF**

**JAY P. LUKENS, PHD**

**DOCUMENT  
FOLDER**

**ON BEHALF OF  
PHILADELPHIA GAS WORKS**

**DOCKET NO. R-00006042**

**RE: PHILADELPHIA GAS WORKS  
BASE RATE PROCEEDING**

**JANUARY 2001**

**RECEIVED**  
01 JAN 19 PM 3:55  
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SECRETARY'S BUREAU

## I. INTRODUCTION OF WITNESS

1 Q: Please state your name, occupation, and business address.

2 A: My name is Jay P. Lukens. I am President of the Lukens Energy Group, Inc.  
3 ("LEG"). My business address is 2100 West Loop South, Suite 1300, Houston,  
4 Texas 77027. My telephone number is (713) 961-1100 and my E-mail address is  
5 [jlukens@lukensgroup.com](mailto:jlukens@lukensgroup.com).

6 Q: Please describe the business activities of LEG.

7 A: LEG offers economic analysis, business counsel and litigation support services to  
8 buyers and sellers of natural gas, electricity and related products and services.  
9 LEG's senior consultants have management experience and market expertise in  
10 all phases of the natural gas value chain. LEG also employs technical experts in  
11 the fields of finance, economics, econometrics, decision science and applied  
12 mathematics.

13 Q: Please describe your background and qualifications.

14 A: I hold B.A. and Ph.D. degrees in economics and have an extensive background  
15 in energy economics. My curriculum vitae is attached as an Appendix. I have  
16 provided business advice and expert testimony on a wide variety of issues  
17 involving natural gas pipelines, local gas distribution companies, energy  
18 marketing companies and electric utilities. I have also provided expert opinions  
19 in civil litigation and at the Federal Energy Regulatory Commission ("FERC")  
20 involving issues of market power and antitrust economics. Prior to becoming a  
21 consultant I worked for Transcontinental Gas Pipe Line Corporation ("Transco").  
22 At the time of my departure from Transco in 1995 I held the position of Senior

1 Vice President of Planning and Rates. I was responsible for Transco's strategic  
2 planning, rates and Federal regulatory affairs from 1987 to 1995.

3 I have provided consulting services to many of the leading natural gas and  
4 electric power firms in North America on issues of business strategy, business  
5 valuation and regulatory policy. I have published articles on pricing pipeline  
6 capacity and I am a regular speaker at industry functions on topics related to the  
7 natural gas and electric power industries.

## II. PURPOSE OF TESTIMONY

1 Q: What is the primary purpose of your testimony in this proceeding?

2 A: I have been asked by Philadelphia Gas Works (PGW) to review the Cost of  
3 Service filed in this case and develop an estimate of cost of service that PGW  
4 would require if it were an investor-owned utility (IOU). The hypothetical  
5 circumstance that I have in mind in preparing this testimony is that PGW is sold  
6 to private investors. The principal differences between PGW's costs as a  
7 municipal entity vis-à-vis an IOU structure result from elimination of PGW's tax  
8 exempt status and the need to pay investors a competitive return on capital. In  
9 the testimony that follows, however, I consider PGW's entire cost of service.

### III. IDENTIFICATION OF EXHIBITS

1 Q: What materials and exhibits do you sponsor?

2 A: In addition to this testimony, I sponsor the following materials and exhibits:

3	Curriculum Vitae	Appendix
4	Proforma Cost of Service	Exhibit No. JPL-1
5	Proforma Rate Base	Exhibit No. JPL-2
6	Proforma Capital Structure	Exhibit No. JPL-3
7	Proforma Cost of Debt and Equity	Exhibit No. JPL-4
8	Approved Return on Equity, Debt Costs,	
9	and Capital Structures for Selected Distribution	
10	Companies	Exhibit No. JPL-5
11	Philadelphia Gas Works Proxy Group	
12	Approved Return on Equity and Capital	
13	Structure	Exhibit No. JPL-6
14	Proforma Long Term Debt Cost (Aaa)	Exhibit No. JPL-7, Page1
15	Proforma Long Term Debt Cost (Baa)	Exhibit No. JPL-7, Page2
16	Proforma Taxes Other Than Income	Exhibit No. JPL-8
17	Proforma Public Utility Realty Tax Base	Exhibit No. JPL-9
18	Customer Profiles for Selected Distribution	
19	Companies	Exhibit No. JPL-10
20	Proforma Accumulated DIT	Exhibit No. JPL-11

21

22 Q: Were the testimony and exhibits prepared by you or under your supervision and  
23 direction?

24 A: Yes, they were.

#### IV. PGW AS A MUNICIPALLY-OWNED UTILITY

1 Q: Please discuss PGW's operational characteristics.

2 A: PGW is a natural gas distribution operation that is owned by the City of  
3 Philadelphia and managed by a contracted management team. PGW serves  
4 over 512,000 customers, of which over 480,000, or 93.8%, are Residential.<sup>1</sup>  
5 Of PGW's gas sales of 68.9 million Mcf, almost 44.0 million Mcf, or 63.9%,  
6 were to Residential customers.<sup>2</sup> This customer mix and load profile is similar to  
7 that of several investor-owned public utilities serving metropolitan areas, such as  
8 Baltimore Gas and Electric Company, Washington Gas Light Company, Virginia  
9 Natural Gas, and Piedmont Natural Gas Company (see Exhibit No. JPL-10).

10 As a result of 1999 unbundling legislation in Pennsylvania, PGW's rates became  
11 subject to regulation by the Pennsylvania Public Utility Commission (PUC) in  
12 2000.

13 Q: Please describe PGW's tax status.

14 A: As a municipally owned utility, PGW has no common or preferred shareholders.  
15 Therefore, PGW's rates are not designed to recover a return on shareholder  
16 equity; only recovery of its operating expenses and debt costs. PGW pays no  
17 Federal or state income taxes. Additionally, as a city-owned utility, PGW is not  
18 subject to various taxes based on factors other than income that I will discuss  
19 later in this testimony.

20 Q: Please discuss PGW's capitalization and debt costs.

---

<sup>1</sup> Refer to Witness Howard Gorman's Exhibit HSG-1, Schedule 4A, December 2000, Page 1, Line 11.

- 1       A:     PGW's net rate base of \$1.027 billion is capitalized by approximately \$860  
2           million of tax-exempt revenue bonds and two capital leases. PGW's composite  
3           cost of debt is approximately 5.7%, which reflects the tax-exempt status of its  
4           bonds.
- 5       Q:     What is the credit rating of PGW's Revenue Bonds?
- 6       A:     PGW's Revenue Bonds have recently been rated Baa2 by Moody's Investors  
7           Service and BBB by Standard & Poor's.<sup>3 4</sup>
- 8       Q:     What consideration does the City of Philadelphia receive from PGW?
- 9       A:     PGW pays an annual fee to the city and recovers the cost in its rates. Currently  
10          the fee is \$18.0 million per year.<sup>5</sup>

---

<sup>2</sup> Refer to Witness Howard Gorman's Exhibit HSG-1, Schedule 4A, December 2000, Page 1, Line 18.

<sup>3</sup> August 2000 report of Moody's Investor Service.

<sup>4</sup> July 2000 report of Standard & Poor's, A Division of The McGraw-Hill Companies

<sup>5</sup> See Exhibit HSG-2, Schedule 1, Page 4, Line 157.

## V. PGW AS AN INVESTOR-OWNED UTILITY

### V.A Major Increases to Cost of Service

1 Q: What are the major changes that would affect PGW's cost of service if it were to  
2 become an investor-owned utility (IOU)?

3 A: PGW's filed cost of service would increase significantly -- in the range of \$40-50  
4 million per year, or about 10-13% of PGW's filed non-gas cost of service of  
5 \$394.5 million (which includes PGW's requested non-gas rate increase of \$65  
6 million), if PGW's rates were set on an IOU basis.<sup>6</sup> In other words, PGW's  
7 requested non-gas rate increase of \$65 million would be in the range of \$105-  
8 115 million on an IOU basis. There are several reasons for this estimated cost of  
9 service increase:

- 10 • PGW's capital structure would reflect approximately 50% common stock  
11 equity (at a cost significantly greater than tax-exempt debt)
- 12 • PGW's debt costs would be higher due to the debt's taxability
- 13 • PGW would be liable for state and Federal income taxes
- 14 • PGW would be liable for various taxes other than income that are not levied  
15 on municipal utilities.

16 Q: Are there any other costs to be considered if PGW were to be acquired by an  
17 IOU?

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<sup>6</sup> Total filed Cost of Service of \$800.3 million less \$395.9 million Production expenses and \$9.9 million Storage expenses.

1 A: Yes. There are additional one-time costs which we have not quantified. For  
2 example, a transfer to a taxable entity would likely require defeasance or the  
3 calling of the present debt. The call premium or cost of defeasance could be in  
4 the \$50 million range.

#### **V.B Potential cost reductions**

5 Q: Would PGW incur any cost reductions if it were to become an IOU?

6 A: Yes. PGW, or its successor, would not incur the current \$18.0 million City  
7 Payment, and I have reflected elimination of that payment from the cost of  
8 service (see Exhibit No. JPL-1).<sup>7</sup> Additionally, I have eliminated the pro forma  
9 Budgeted Surplus of \$33.9 million from the cost of service, reflecting a change  
10 from the "Cash Flow" method of ratemaking currently utilized by PGW to a  
11 return on rate base methodology, including a return on equity.<sup>8</sup>

12 Q: Would PGW experience any operational synergies resulting in a reduction of  
13 costs if it were to become an IOU?

14 I have not attempted to quantify any such synergies. However, as a stand-alone  
15 IOU, PGW would still require a management team, the workforce necessary to  
16 operate the system and serve customers, and the physical and contractual assets  
17 (such as gas supply) necessary to provide gas service. It is my understanding that  
18 PGW has already implemented major budget reductions in its FY 2001 budget

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<sup>7</sup> Elimination of the entire \$18.0 million payment to the City is conservative in my opinion. Many utilities are required to pay municipal franchise fees. In Texas, for example, such fees range up to 2 percent of utility revenue. Imposition of a franchise fee could more than offset elimination of the City Payment.

<sup>8</sup> See Prepared Direct Testimony of Thomas E. Knudsen, January 2001, Before the Pennsylvania Public Utility Commission, Docket No. R-00006042.

1 and is seeking to further reduce its operating costs.<sup>9</sup> Thus, PGW may have  
2 already achieved efficiencies in its cost structure.

3 Q: Would PGW experience any operational synergies resulting in a reduction of  
4 costs if it were to be acquired by an IOU?

5 A: Certain synergies might be achieved if PGW's franchise were acquired by an  
6 IOU. For example, elimination of duplicative administrative and general,  
7 operational, and customer-related costs might be achieved and there might also  
8 be some synergies in gas procurement and pipeline transportation costs.  
9 However, it is difficult to quantify such synergies until the specific facts and  
10 circumstances of such an acquisition, and the cost structure of the acquirer, are  
11 known and can be considered in evaluation of PGW's costs.

### **V.C Capital Structure**

12 Q: Would PGW's capital structure change if it were to become, or be acquired by,  
13 an IOU?

14 A: Yes. Most investor-owned utilities have a capital structure that contains a more  
15 balanced mixture of both debt and equity financing, rather than PGW's current  
16 structure that is virtually all debt. The balanced capital structure allows a utility  
17 flexibility in its financing plans and the equity mix provides lenders a comfort  
18 level with the credit risk associated with the debt. Therefore, in order to  
19 hypothesize PGW as an IOU, it is necessary to impute a capital structure.

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<sup>9</sup> See Prepared Direct Testimony of Thomas E. Knudsen, R-00005654 (PGW IR St. 1.0).

1 Q: Please describe the methodology you used to impute a capital structure for  
2 PGW.

3 A: I created a proxy group ("PGW Proxy Group") comprised of major natural gas  
4 distribution companies that serve metropolitan areas, including; Baltimore Gas  
5 and Electric Company (BGE), Washington Gas Light Company (WGL), Piedmont  
6 Natural Gas (PNG), and Virginia Natural Gas (VNG). Besides being similar to  
7 PGW in size and scope of operations, the other common characteristic of the  
8 PGW Proxy Group is that they have all had rate case proceedings in the past 12  
9 months. The average capitalization of these companies, as approved by their  
10 state commissions, was 50.26% equity, 41.83% long-term debt, 5.18% short-  
11 term debt and 2.73% preferred stock and tax credits (see Exhibit JPL-5).

12 Q: Did you review other data on gas utility capitalization?

13 A: Yes. I also reviewed the American Gas Association's 1997 and 1998 Gas Facts  
14 Data and determined that the gas distribution industry average equity mix was  
15 52.60% in 1997 and 53.90% in 1998 (see Exhibit No. JPL-6). Additionally, I  
16 reviewed Quarterly Earnings reports filed in 2000 by Pennsylvania companies  
17 PECO and Peoples Natural Gas, which revealed equity mixes of 43.87% for  
18 PECO and 50.13% for Peoples.

19 Q: What is your conclusion about an appropriate capitalization ratio for PGW if it  
20 were to become an IOU?

21 A: Based on the information that I have reviewed, and my knowledge of the gas  
22 industry in general, I believe that it is reasonable to assume the average capital  
23 structure of the PGW Proxy Group for my analysis of PGW's cost of service as  
24 an IOU. I have used that mix of debt and equity as a hypothetical capital  
25 structure in my analysis. (see Exhibit JPL-3).

## V.D Cost of Equity

1 Q: Is it also necessary to impute a cost of common stock equity for PGW?

2 A: Yes. If PGW were an IOU, it would have shareholders that demand a return on  
3 their investment that is competitive with other gas distribution investment  
4 opportunities.

5 Q: How did you impute a cost of common stock equity for PGW?

6 A: Again, I reviewed the equity returns approved by commissions in 2000 for the  
7 PGW Proxy Group. The average commission-approved after-tax equity return  
8 for the PGW Proxy Group was 11.16% (see Exhibit No. JPL-5).

9 Q: Did you consider any other analysis of equity returns?

10 A: Yes. I also determined that earned and/or approved returns on equity in 2000  
11 for selected Pennsylvania companies and for New York's Orange and Rockland  
12 Utilities, Inc. ranged from 11.10% to 12.28% (see Exhibit No. JPL-6).

13 Q: What is your conclusion regarding an appropriate equity return for PGW on an  
14 IOU basis?

15 A: The 11.16% average after-tax equity return of the PGW Proxy Group appears to  
16 be a reasonable surrogate for PGW on an IOU basis and I have utilized that  
17 return in my hypothetical capital structure (see Exhibit No. JPL-3). Exhibit No.  
18 JPL-4 provides the calculation of the cost of service requirements for debt (\$38.6  
19 million) and equity (\$57.3 million) assuming the amount of capitalization,  
20 capital structure, and cost rates developed herein for PGW on an IOU basis.

21 Q: Have you examined the sensitivity of your cost of service calculation to a change  
22 in the assumed equity return?

1 A: Yes. A 10 basis point change in the assumed rate of return on equity causes a  
2 \$983,000 change in the estimated cost of service.

3 Q: Would the cost of equity you are using be appropriate for use with PGW's actual  
4 capital structure?

5 A: No. In my opinion the existing capital structure for PGW would not be viable  
6 for an IOU in that it would impose extreme financial risk on equity holders. If  
7 the PUC were to impose for ratemaking purposes PGW's existing capital  
8 structure on a new owner, the allowed return on equity would have to be much  
9 higher.

#### **V.E Cost of Debt**

10 Q: Would PGW's cost of debt change if it were an IOU?

11 A: Yes. PGW's current tax-exempt debt would most likely be replaced with taxable  
12 financing, as IRS regulations would consider the City's sale of PGW's assets to  
13 be a "change in use" and the bonds' tax exempt status could be revoked.

14 Q: How did you impute a cost of debt for PGW on an IOU basis?

15 A: I examined three approaches to estimate the cost of debt to a hypothetical IOU  
16 owner of PGW. First, I looked at the cost of debt for the PGW Proxy Group. I  
17 examined the historic cost of debt for the PGW Proxy Group, as shown on  
18 Exhibit No. JPL-5. This exhibit shows an average cost of long-term debt of  
19 7.20% for the PGW Proxy Group.

20 Q: What was your second approach to estimating an IOU debt cost for PGW?

1 A: Second, I calculated the cost of taxable long-term bonds issued at the time that  
2 PGW's current outstanding notes were issued, utilizing both an Aaa credit rating  
3 and a Baa credit rating. This approach assumes that PGW's debt issuances and  
4 the taxable cost rates mirror those that might have been made by an acquiring  
5 company. I determined that Aaa-rated debt issued at the times of PGW's  
6 issuances would have an average cost rate of 7.60% (see Exhibit No. JPL-7, Page  
7 1). Debt rated Baa and issued at the times of PGW's issuances were made  
8 would have an average cost rate of 8.31% (see Exhibit No. JPL-7, Page 2).

9 Q: Please explain your third approach.

10 A: My third approach was simply to assume that PGW's debt would be entirely  
11 defeased and replaced with new debt. Moody's Investors Service reports that  
12 Aaa-rated Average Public Utility long-term debt had cost rates of from 7.51% to  
13 8.22% over the past twelve months. As of January 5, 2001 the Aaa rate was  
14 7.08%. Moody's also reports that Baa issuances had cost rates of from 8.01% to  
15 8.86% over the same twelve-month period and, as of January 5, 2001 the Baa  
16 rate was 7.91%.<sup>10</sup>

17 Q: What is your conclusion regarding an appropriate surrogate debt cost for PGW  
18 on an IOU basis?

19 A: The 7.60% cost rate that I developed on Exhibit No. JPL-7, Page 1, is a  
20 reasonable surrogate cost rate to use for PGW on an IOU basis. A successor to  
21 PGW may not have either an Aaa credit rating or the credit rating of the  
22 members PGW Proxy Group which, as shown on Exhibit No. JPL-10, Page 2, is  
23 A or better. And, a successor company upon acquisition would probably

1 finance an acquisition with a blend of old and new taxable debt, yielding a  
2 slightly higher average cost rate. Thus, a 7.60% cost of debt, which is in the  
3 middle of a range of possible debt costs, is a reasonable proxy.

4 Q: Have you examined the sensitivity of your cost of service calculation to a change  
5 in the assumed cost of debt?

6 A: Yes. Based on the capital structure assumed here, a 10 basis point change in the  
7 assumed cost of debt causes a \$523,000 change in the estimated cost of service.

#### **V.F Income Taxes**

8 Q: As an IOU would PGW be liable for Federal and state income taxes?

9 A: Yes.

10 Q: What provisions did you make for income taxes in your cost of service  
11 adjustments?

12 A: I have included in the cost of service adjustments for Pennsylvania Corporate  
13 Net Income Tax at 9.99% of state taxable income and provision for Federal  
14 income taxes at 35% of Federal taxable income (see Exhibit No. JPL-1),  
15 consistent with current state and Federal tax rates. I have also provided for  
16 deferred income taxes as a credit to rate base as calculated in Exhibit No. JPL-11.

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<sup>10</sup> Moody's Investors Service, Long-Term Corporate Bond Yield Averages, Average Public Utility, 1/08/01 at [www.moodys.com](http://www.moodys.com).

## VI. TAXES OTHER THAN INCOME

1 Q: Would PGW be liable for other taxes if it were an IOU?

2 A: Yes. PGW would be liable for a City of Philadelphia Business Privilege tax that  
3 is based in part on gross receipts and in part on net income. Additionally, PGW  
4 would be subject to a Pennsylvania Capital Stock Tax and a Pennsylvania Public  
5 Utility Realty Tax (PURTA). The calculation of these taxes is set forth on Exhibit  
6 No. JPL-9 and Exhibit No. JPL-10.

7 Q: Please describe the basis for the Business Privilege Tax.

8 A: The 2001 Business Privilege Tax is calculated in part at 2.525 mills (.002525) on  
9 gross receipts, adjusted for Business Privilege Tax. Additionally, the second  
10 portion of the Business Privilege Tax is calculated at 6.50% on the sum of net  
11 income and taxes based on net income. Together, the tax amounts to \$8.95  
12 million, as reflected on Exhibit No. JPL-8.

13 Q: Please describe the Capital Stock Tax.

14 A: The Capital Stock tax of 7.49 mills (.00749) is based on a composite base of net  
15 income and net worth, less a valuation deduction of \$125,000. This tax  
16 amounts to \$5.1 million, as shown on Exhibit No. JPL-8.

17 Q: Please describe the Public Utility Realty Tax.

18 A: The PURTA tax is based on the fair market value of utility realty, including  
19 structures thereon. Exhibit No. JPL-9 presents the calculation of the PURTA tax  
20 base. The PURTA tax is 6.303% and amounts to \$4.07 million, as shown on  
21 Exhibit No. JPL-8.

## VII. CONCLUSION

- 1 Q: In summary, what would be the estimated cost of service impact of PGW  
2 converting from a municipal utility to an IOU?
- 3 A: As reflected in my study, the annual cost of service impact would be between  
4 \$40-50 million, primarily due to (1) replacement of lower-cost, tax-exempt, debt  
5 with higher-cost taxable debt, (2) provision for capitalization with approximately  
6 50% equity at approximately an 11% cost rate, and (3) incurrence of Federal and  
7 state income taxes and certain other taxes not currently paid by PGW.
- 8 Q: Are there other considerations that should be addressed in an analysis of  
9 whether or not PGW's operations should become investor-owned?
- 10 A: Yes. In addition to studying the cost of service, capitalization, and income tax  
11 issues associated with moving from a municipally-owned utility to an investor-  
12 owned utility, some consideration must also be given to the market ramifications  
13 of such a change. An additional increase to PGW's filed cost of service in this  
14 case of between \$40-50 million, as illustrated by my analysis, cannot be  
15 considered in a vacuum. A study of the rate impact of such an additional cost of  
16 service increase must also consider the potential for load loss due to  
17 conservation and conversion to alternate fuels, as well as load loss to alternate  
18 fuel suppliers under PGW's unbundling program.
- 19 Q: Does this conclude your prepared direct testimony?
- 20 A: Yes, it does.

## JAY P. LUKENS

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### PROFESSIONAL EXPERIENCE

Lukens Energy Group, Inc., Houston, TX  
*President*, January 1999 – present

Founder of economics/management consulting firm offering economic analysis, business counsel, and litigation support services to buyers and sellers of natural gas, electricity and related products and services. Areas of expertise include economics of deregulation, market power analysis, and energy project evaluation. Provides expert testimony in conjunction with civil litigation and regulatory proceedings.

The Economics Resource Group, Inc., Houston, TX  
*Managing Director*, August 1996 – December 1998

Principal of the firm and head of the Houston office. Lead consultant on variety of assignments regarding business and regulatory strategy for electric utilities, natural gas pipelines and distributors, and energy marketing firms.

Energy Market Economics, Inc., Houston, TX  
*President*, November 1995 - August 1996

Founder of consulting firm offering services to energy firms in the areas of business strategy, project evaluation and development, expert witness, and regulatory support.

Transcontinental Gas Pipe Line Corporation, Houston, TX  
*Senior Vice President*, 1989 - 1995

Principal commercial officer with accountability for operating income performance and direct responsibility for business strategy, rates, and federal regulatory affairs. Served as company's principal negotiator in rate cases, transition cost recovery proceedings, and settlements of major civil lawsuits. Directed Transco's implementation of FERC *Order No. 636*. Represented Transco as a policy witness in FERC proceedings. Had P&L responsibility for Transco's gas marketing business during 1991-92. Initiated and directed two major projects to align internal business processes with new competitive environment.

*Vice President, Market Development and Planning, 1986 - 1989*

Directed Transco's rates, planning, and business development activities. Served as Transco's principal negotiator in FERC's Northeast Open Season proceeding. Developed, marketed, and obtained regulatory approval for projects to expand Transco's capacity by over 10 percent (over 500 MMCFD) with associated capital investment of almost \$300 million. Negotiated contracts with other pipelines to market gas storage and Canadian gas supply projects on Transco's system. Managed Transco's interests in several joint ventures with other interstate pipelines. Evaluated proposals for Transco to acquire or divest pipeline properties and gas production assets.

*Director, Strategic Planning, 1985 - 1986*

Developed annual budgets, long-range plans, and special studies to support business development activities. Developed market analysis of Transco system that guided market development efforts over the next five years.

AT&T Communications, Basking Ridge, NJ  
*Staff Manager, 1981 - 1985*

Worked in an internal consulting group known as the Analytical Support Center. Led interdisciplinary teams in analyses of a wide range of strategic and operational issues. Principal work related to the impacts of deregulation and divestiture on AT&T's service structure and pricing strategy. Developed competitor analysis methods and systems. Managed market research and economic modeling to evaluate new network services.

Resources Research Corporation, Bryan, TX  
*Economist, 1978 - 1981*

Analyzed data and provided general research support for consulting projects. Principally responsible for econometric studies of markets for medical and dental services.

**EDUCATION**

Texas A&M University, College Station, TX  
Ph.D., Economics, 1981

Eckerd College, St. Petersburg, FL  
B.A., Economics, 1977

## **REPRESENTATIVE BUSINESS STRATEGY CONSULTING EXPERIENCE**

### **Integrated Gas/Electric Company**

Assisted in the evaluation and eventual acquisition of a major integrated natural gas company. Developed financial evaluation models for natural gas pipeline and local distribution companies. Developed probabilistic methods to value future growth opportunities. (Ongoing)

### **Integrated Gas/Electric Company**

Assisted a large integrated natural gas and electric power company develop a comprehensive strategy for its regulated businesses. Developed viewpoint of future market structure to align management team around strategic alternatives. Analyzed earnings potential of regulated businesses relative to long term growth plans of corporation. Recommended strategies that consisted of business unit divestiture, asset acquisition, pipeline project development and wholesale trading and marketing. (Ongoing)

### **Major Gas Utility**

Retained to assess the risk of a proposal to eliminate cost-based rates for utility gas sales service. Project involves assessment of the cost and risk inherent in overall gas supply and pipeline capacity contract portfolio. Developing forecast of pipeline capacity prices in Northeast region through 2005. (1999)

### **Major Electric Utility**

Assisting a major electric utility in developing a natural gas strategy. Project to date has focused on evaluation of potential acquisition of natural gas assets. Assessed regional growth in gas consumption and pipeline capacity driven by growth in gas-fired electric generation. Developed screens for potential acquisition candidates based on financial, operational, and regulatory criteria. Developed financial valuation models for a number of gas assets. Developed preliminary market power analysis to identify potential antitrust issues associated with certain acquisitions. (ongoing)

### **Atmos Energy Corporation**

Assisting in the development of a comprehensive, long-term regulatory strategy for the five operating companies and twelve states in which Atmos operates. Strategic issues being considered include rate case timing, the timing and extent of sales service unbundling, and approaches to incentive regulation. Engagement also encompasses re-engineering of the long-range planning process. (ongoing)

### **Major Energy Marketing Company**

Provide analytical support for development of retail energy marketing strategy in state of Georgia. (1998)

Major Oil Company

Provided analysis of potential market for LNG imports. (1998)

Interstate Natural Gas Association of America

Provided analysis to INGAA staff on the potential for regulation by FERC pursuant to the Outer Continental Shelf Land's Act to supplant cost of service regulation pursuant to the Natural Gas Act for offshore pipelines in the Gulf of Mexico. (1997)

North Atlantic Pipeline Partners, L.P.

Provided analytical support to the sponsors of this offshore Canada pipeline project on a broad range of subjects. Prepared a market analysis report estimating potential demand for pipeline capacity in the Northeast that was filed with FERC and NEB certificate applications. Developed cost allocation and rate design methods, and provided necessary exhibits in FERC and NEB certificate applications. Developed economic models used in project evaluation and risk analysis. (1997-1998)

CNG Transmission Corporation

Prepared analysis of pipeline transportation markets in support of proposal to FERC for market-based rates for interruptible and short-term firm transportation services. (1998)

Major Interstate Pipeline

Conducted a strategic evaluation of production area gas transportation and liquids assets designed to position pipeline to respond to increased gas supplies coming from deep water development in the Gulf of Mexico off the continental shelf. (1997)

Interstate Natural Gas Association of America

Worked with INGAA staff to develop comments on FERC's Proposed Rulemaking on removing price caps for secondary market transactions (*Docket No. RM96-14*). (1996)

Major Gas Gathering Company

Provided advice on regulatory strategy for gathering company seeking refunctionalization of transmission assets owned by major interstate pipeline. (1996)

Interstate Natural Gas Association of America

Wrote a paper comparing electronic transportation information systems in the natural gas and electricity industries. INGAA filed the paper with its comments in *Docket No. RM95-9*. (1995)

## TESTIMONY

### Texas Gas Transmission Corporation

*United States of America before the Federal Energy Regulatory Commission, Texas Gas Transmission Corporation, Docket No. RP00-260-000.* Testimony supporting proposal for seasonal and term differentiated rates for short term transportation services. Also addressed analysis of the supply and demand balance and the business risk in the market for pipeline capacity in which Texas Gas participates, April 21<sup>st</sup>, 2000.

### ATCO Gas Company

*Before the Alberta Energy and Utilities Board, Nova Gas Transmission Ltd., on behalf of ATCO Gas Company.* Testimony for alternative rate design for Nova Gas Transmission Ltd. Written evidence submitted on August 10, 1999.

### El Paso Natural Gas Company

*United States of America before the Federal Energy Regulatory Commission, El Paso Natural Gas Company, Docket No. RP97-287-010.* Expert Report filed to rebut claims by CPUC regarding effect on California gas market of contract between Dynegy Corp. and El Paso Natural Gas, May 6, 1999.

### El Paso Natural Gas Company

*United States of America before the Federal Energy Regulatory Commission, Docket No. RM98-10, Regulation of Short-Term Natural Gas Transportation Services, Docket No. RM98-12, Regulation of Interstate Natural Gas Transportation Services.* Expert Report (with Adam Jaffe) regarding economic impact of FERC's proposed rule, April 12<sup>th</sup>, 1999.

### Transcontinental Gas Pipeline Company

*United States of America before the Federal Energy Regulatory Commission, Transcontinental Gas Pipeline Company, Docket No. CP98-74-001.* Prepared Answering Testimony on behalf of Transco analyzing competitive effects of refusal to construct interconnect, January 5, 1999.

### Northern Natural Gas Company and Dynegy Energy Resources, Limited Partnership,

*Bearpaw Gathering Systems, Inc., et al., vs. Northern Natural Gas Company and Dynegy Energy Resources, Limited Partnership, f/k/a NGC Energy Resources, Limited Partnership, vs. Ocean Energy, Inc., in the United States District Court for the District of Harris County, Texas, Cause No. 97-47540.* Expert testimony in natural gas contract dispute, December 22, 1998.

Shell Oil Company, Shell Western E&P, Inc., and Mobil Producing Texas and New Mexico, Inc. *CO2 Claims Coalition, et al., vs. Shell Oil Company, et al., in the United States District Court for the District of Colorado, CIV. No. 96-Z-2451.* Expert Report analyzing the economic implications of the Plaintiffs' and their Experts' claims concerning price fixing and anti-competitive behavior in establishing the tariffs charged by Cortez Pipeline Company to move CO<sub>2</sub> from the McElmo Dome Unit in southwestern Colorado to Denver City in the Permian Basin, November 2, 1998. Supplemental Expert Report filed April 30, 1999.

El Paso Natural Gas Company

*United States of America before the Federal Energy Regulatory Commission, El Paso Natural Gas Company, Docket No. RP97-287-010.* Expert Report (with Adam Jaffe) filed with the Initial Comments of El Paso in the technical conference in this docket analyzing the policy issues raised by the contracts between El Paso and Natural Gas Clearinghouse, February 26, 1998. Expert Report filed with the Reply Comments of El Paso in the technical conference in this docket analyzing the competitive impacts of the contracts between El Paso and Natural Gas Clearinghouse, April 14, 1998.

Texas New Mexico Power Company

*State of Texas, State Office of Administrative Hearings, Application for Approval of the TNMP Transition Plan and Statement of Intent to Decrease Rates, and Municipal Rate Appeals, SOAH Docket No. 473-97-1561.* Prepared Rebuttal Testimony in Support of Restated Stipulation. Policy testimony on terms of competition and conditions of entry in electric restructuring case, March 2, 1998.

AEC Oil & Gas, a Division of Alberta Energy Company, Ltd., Canadian Forest Oil Ltd., and ProGas Limited

*In Arbitration, Alberta Northeast Gas Limited vs. AEC Oil & Gas, a Division of Alberta Energy Company, Ltd., Canadian Forest Oil Ltd., and ProGas Limited.* Testimony regarding proper interpretation of long-term gas sales contract. Prepared Direct Testimony, January 26, 1998. Reply Testimony, February 11, 1998.

CNG Transmission Corporation

*United States of America before the Federal Energy Regulatory Commission, CNG Transmission Corporation, Docket No. RP97-406-000.* Prepared Direct Testimony. Expert testimony on market power in secondary market for pipeline capacity, July 1, 1997.

Leidy Line Roll-in Group

*United States of America before the Federal Energy Regulatory Commission, Transcontinental Gas Pipe Line, Docket No. RP95-197 & RP 97-71 (Consolidated).* Prepared Answering Testimony, March 25, 1997. Cross-Answering Testimony filed May 12, 1997.

Amoco Production Company

*In the Matter of Doris Feerer, et al. vs. Amoco Production Company, et al., Civ. No. 95-0012-JC/WWD in United States District Court for the District of New Mexico.* Expert report regarding vertical integration and transfer pricing in a royalty dispute, May 5, 1997.

Oklahoma Gas and Electric Co.

*Prepared Rebuttal Testimony before the Corporation Commission of the State of Oklahoma, Cause No. PUD 960000116, on behalf of Oklahoma Gas and Electric Company.* Recommended the proper allocation of costs for the Enogex pipeline system between Oklahoma Gas and Electric and third party transportation services, November 6, 1996.

Nashville Gas Company

*Prepared Direct Testimony before the Tennessee Public Service Commission, Docket No. 96-00805, on behalf of Nashville Gas Company, A Division of Piedmont Natural Gas Company.* Proposed a performance incentive program for Nashville's gas procurement and capacity costs, April 22, 1996.

Leidy Line Roll-in Group

*United States of America before the Federal Energy Regulatory Commission, Docket No. RP95-197-000 (Phase II).* Expert testimony supporting rolled-in rate treatment for Transco's existing incrementally priced expansion projects. Other Answering and Rebuttal Testimony filed as case progressed, January 24, 1996.

Transcontinental Gas Pipe Line Corporation (Transco)

*United States of America before the Federal Energy Regulatory Commission, Docket No. RP95-197-000, Prepared Direct Testimony on behalf of Transco.* General policy issues in rate case, March 15, 1995.

*United States of America before the Federal Energy Regulatory Commission, Docket No. RP93-100, Prepared Direct Testimony on behalf of Transco,* supporting the terms and conditions of Transco's contract settlement with Dakota Gasification. Other Supplemental, Answering, and Rebuttal Testimony filed as case progressed, December 19, 1994.

*United States of America before the Federal Energy Regulatory Commission, Docket No. RM94-4, Public Conference on Natural Gas Gathering Issues,* testimony and response to questions before the Commission members and their staff, February 24, 1994.

*United States of America before the Federal Energy Regulatory Commission, Docket No. RP92-137, Prepared Direct Testimony on Behalf of Transco,* addressing general policy issues in rate case; primary issue in litigated phase of the case was the design of rates for production area services. Supplemental, Answering, and Rebuttal testimony filed as case progressed, March 17, 1992.

*United States of America before the Federal Energy Regulatory Commission, Docket No. RP92-108, Prepared Direct Testimony on Behalf of Transco, supporting general policy issues in rate case, March 10, 1992.*

*United States of America before the Federal Energy Regulatory Commission, Docket No. CP92-378, Prepared Direct Testimony on Behalf of Transco, addressing the design of an incentive rate mechanism for gas pipelines, February 28, 1992.*

*United States of America before the Federal Energy Regulatory Commission, Docket No. RM90-1, Public Conference on Pipeline Construction Rulemaking, testimony and response to questions before the Commission members and their staff, January 28, 1992.*

*United States of America before the Federal Energy Regulatory Commission, Docket No. RP90-8, Prepared Direct Testimony on Behalf of Transco, supporting proposal for new transportation rate design consistent with unbundled service structure, October 24, 1989.*

*United States of America before the Federal Energy Regulatory Commission, Docket No. RP87-7, Prepared Direct Testimony on Behalf of Transco, addressing the reserved issues of rate design and the terms and conditions of transportation service; supported proposal for a price deregulated secondary market in pipeline capacity rights, June 21, 1989.*

*United States of America before the Federal Energy Regulatory Commission, Docket No. TA-3-89, Prepared Answering Testimony on Behalf of Transco in remedies phase of FERC enforcement action, February 13, 1989.*

## **PUBLICATIONS AND RESEARCH**

“Pricing and Integrated Energy Transmission Grid: Are FERC’s Natural Gas and Electric Power Transmission Pricing Policies on a collision course?” *The Electricity Journal*, March 2000.

“The Pipeline’s View: FERC’s Proposed Rule Misses the Mark,” with Adam Jaffe, *Public Utilities Fortnightly*, July 1, 1999.

“Benefits of Retail Electricity Competition in Low Cost States,” with Greg Hopper and Frank Felder, *Electricity Journal*, August/September 1998.

“Should a Marketer Manage Your Supply Assets?” with Greg Hopper, *Hart’s Energy Markets*, February 1998.

“Wither the Contract for Pipeline Capacity,” *Natural Gas Focus*, January 1996.

“Comparison of Transportation Information Systems in the Gas and Electric Industries,” EME Working Paper, December 1995.

## **SELECTED PRESENTATIONS**

"Future Pipeline Contract Trends and Emerging Market Centers," presented at the Southern Gas Association—Gas Supply Marketing Forum VII, October 1998.

"Pricing Pipeline Capacity," presented to the Public Service Electric and Gas Company Annual Supplier Meeting, September 1998.

"LDC Unbundling: Theory and Practice," presented at annual meeting of the Municipal Gas Association of Georgia, April 1997.

"LDC Unbundling: Where's the Beef?" presented at Southern Gas Association Marketing Executive Forum, October 1996.

"Five Lessons Learned in Unbundling Natural Gas Pipelines," presented at Center for Business Intelligence Conference, November 1995.

"Evolving Energy Markets: Open Access, Wheeling, and Restructuring," presented at annual meeting of the American Bar Association, August 1994.

"Transco's Operations Under Order No. 636," presented to the Terzic Task Force on Competition, January 1993.

"Straight Fixed Variable Rate Design, Market Centers, and Mitigation," presented at annual meeting of the Institute of Public Utilities, December 1992.

"Service Unbundling: A Primer," presented at the Institute of Gas Technology's conference on Gas Supply for Electric Power, March 1992.

## **OTHER PROFESSIONAL ACTIVITIES**

International Association for Energy Economics (IAEE), 1996 – 1998

Board of Directors, INGAA Foundation, 1989 - 1995, 1997 - 1998

Member, Rate Committee, INGAA, 1986 - 1995

Member, Policy Analysis Committee, INGAA, 1986 - 1995

## **HONORS AND AWARDS**

Recipient of the Alfred Chalk Award to the Outstanding Graduate Student, Department of Economics, Texas A&M University, 1981

Thomas Presidential Scholar, Eckerd College, 1973 – 1977

## Philadelphia Gas Works Proforma Cost of Service

Line No.	Description	PGW Actual	Adjustments	Adjusted	
1	Operation and Maintenance Expenses				
2	Production & Storage	\$ 405,836,797	\$ -	\$ 405,836,797	
3	Distribution Expenses	\$ 40,870,899	\$ -	\$ 40,870,899	
4	Customer Accounts, Services, & Sales Expenses	\$ 104,550,403	\$ -	\$ 104,550,403	
5	Administrative & General Expenses	\$ 52,838,000	\$ -	\$ 52,838,000	
6	CRP/Senior Discounts	\$ 58,737,165	\$ -	\$ 58,737,165	
7	Less: Other Miscellaneous Revenue	\$ (11,910,597)	\$ -	\$ (11,910,597)	
8		\$ 650,922,667	\$ -	\$ 650,922,667	
9	Depreciation & Amortization	\$ 33,126,088	\$ -	\$ 33,126,088	
10	Taxes Other than Income	\$ 6,548,000	\$ 18,166,120	\$ 24,714,120	a/
11	City Fee	\$ 18,000,000	\$ (18,000,000)	\$ -	b/
12	Interest Expense	\$ 57,789,000	\$ (19,179,296)	\$ 38,609,704	c/
13	Budgeted Surplus	\$ 33,964,912	\$ (33,964,912)	\$ -	d/
14	Return on Equity	\$ -	\$ 57,328,097	\$ 57,328,097	e/
15	Income Taxes				
16	State	\$ -	\$ 9,788,787	\$ 9,788,787	f/
17	Federal	\$ -	\$ 30,868,975	\$ 30,868,975	g/
18	Total Cost of Service	\$ 800,350,667	\$ 45,007,771	\$ 845,358,438	h/

a/ See Exhibit No. JPL-8.

b/ To eliminate payment of City of Philadelphia fee.

c/ Based on 7.6% Cost of Debt (Aaa Bond Rating) (See Exhibit No. JPL-7).

d/ To eliminate Budgeted Surplus due to change of ratemaking methodology.

e/ Based on 11.16% Cost of Equity (See Exhibit No. JPL-4).

f/ Based on 9.99% State of Pennsylvania Corporate Net Income Tax.

g/ Based on 35% Federal Income Tax Rate.

h/ PGW actual total cost of service is per Exhibit HSG-2, Schedule 1, December 2000, Page 4 of 4, Line 181.

## Philadelphia Gas Works Proforma Rate Base

Line No.	Description	PGW Actual	Adjustments	Adjusted
1	Gross Rate Base			
2	Construction Work in Progress	\$ 102,266,453	\$ -	\$ 102,266,453
3	Gas Plant in Service	\$ 1,245,223,658	\$ -	\$ 1,245,223,658
4	Unclassified Rate Base	\$ 86,703,525	\$ -	\$ 86,703,525
5	Materials and Supplies	\$ -	\$ -	\$ -
6	Working Capital	\$ 98,045,000	\$ -	\$ 98,045,000
7	Lease Equipment	\$ 14,000,340	\$ -	\$ 14,000,340
8	Total	<u>\$ 1,546,238,976</u>	<u>\$ -</u>	<u>\$ 1,546,238,976</u>
9	Deductions to Gross Rate Base			
10	Accumulated Depreciation	\$ 519,702,275	\$ -	\$ 519,702,275
11	Accumulated Deferred Income Tax	<u>\$ -</u>	<u>\$ 4,745,953</u>	<u>\$ 4,745,953</u> a/
12	<b>Net Rate Base</b>	<u>\$ 1,026,536,701</u>	<u>\$ (4,745,953)</u>	<u>\$ 1,021,790,748</u> b/

a/ See Exhibit No. JPL-11.

b/ PGW actual data is per Exhibit HSG-2, Schedule 3, December 2000, Page 5 of 14, Line 147.

## Philadelphia Gas Works Proforma Capital Structure

Line No.	Capitalization	\$ Amount		% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt	\$ 508,213,173	a/	49.74%	b/ 7.60%	c/ 3.78%
2	Common Equity	\$ 513,577,575	a/	50.26%	d/ 11.16%	d/ 5.61%
3		\$ 1,021,790,748	e/	100.00%		9.39%

a/ Imputed.

b/ Imputed (=100% - 50.26%).

c/ See Exhibit No. JPL-7.

d/ See Exhibit No. JPL-5.

e/ See Exhibit No. JPL-2.

## Philadelphia Gas Works Proforma Cost of Debt and Equity

Line No.		Rate Base a/	Weighted Cost b/	Return
1	Debt	\$1,021,790,748	3.78%	\$38,609,704
2	Equity	\$1,021,790,748	5.61%	\$57,328,097
3	Total Return	\$1,021,790,748	9.39%	\$95,937,800

a/ See Exhibit No. JPL-2.

b/ See Exhibit No. JPL-3.

## Philadelphia Gas Works Proxy Group Approved Return on Equity and Cost of Debt

### Return on Equity

Line No.	Company	ROE Granted	Date of Order	Source / Reference
1	Baltimore Gas & Electric	11.05%	06/19/2000	Public Service of Commission of Maryland; Case No. 8829, Order No. 76260
2	Piedmont Natural Gas	11.30%	10/05/2000	State of North Carolina Utilities Commission Raleigh, Docket No. G-9, SUB 428
3	Virginia Natural Gas	10.90%	06/30/2000	Consolidated Natural Gas Company Capital Structure and Cost of Capital Statement, Schedule 3; As filed with the Virginia State Corporation Commission, Test Year Ended June 30, 2000
4	Washington Gas Light	11.40%	01/06/2000	Public Service Commission of Maryland Case No. 8819 Stipulation & Agreement; Appendix C, Page 3. (Initial Decision of Hearing Examiner)
5	Average	11.16%		

### Cost of Debt

Line No.	Company	Cost of Short-Term Debt	Cost of Long-Term Debt	Source / Reference
6	Baltimore Gas & Electric		6.90%	Constellation Energy Group, Inc. 1999 10-K <span style="float: right;">a/</span>
7	Piedmont Natural Gas	6.91%	7.98%	State of North Carolina Utilities Commission Raleigh, Docket No. G-9, SUB 428 (10/5/00)
8	Virginia Natural Gas	6.48%	7.11%	Consolidated Natural Gas Company Capital Structure and Cost of Capital Statement, Schedule 3; As filed with the Virginia State Corporation Commission, Test Year Ended June 30, 2000
9	Washington Gas Light		6.80%	Washington Gas Light 1999 10-K405
10	Average	6.70%	7.20%	

a/ BG&E's cost of long-term debt equals the weighted average of average interest rates on long-term variable-rate debt and long-term fixed-rate debt.

## Philadelphia Gas Works Proxy Group Approved Capital Structure

### Capital Structure

Line No.	Company	Short-Term Debt	Long-Term Debt	Preferred Stock & Other	Common Stock Equity	Source / Reference
1	Baltimore Gas & Electric	1.00%	46.24%	8.28%	44.48%	Baltimore Gas & Electric Company Revenue Requirement; Case No. 8829 for the twelve months ending December 31, 1999
2	Piedmont Natural Gas	3.17%	44.12%	0.00%	52.71%	State of North Carolina Utilities Commission Raleigh, Docket No. G-9, SUB 428 (10/5/00)
3	Virginia Natural Gas a/	12.80%	37.64%	0.40%	49.16%	Consolidated Natural Gas Company Capital Structure and Cost of Capital Statement, Schedule 3; As filed with the Virginia State Corporation Commission, Test Year Ended June 30, 2000
4	Washington Gas Light	3.73%	39.32%	2.25%	54.70%	Public Service Commission of Maryland Case No. 8819 Stipulation & Agreement; Appendix C, Page 1 (1/6/00). (Initial Decision of Hearing Examiner).
5	Average	5.18%	41.83%	2.73%	50.26%	

a/ Virginia Natural Gas' .40% "Preferred Stock & Other" is Investment Tax Credits.

## Actual Return on Equity and Capital Structure for Selected Distribution Companies

### *Proforma Capital Structure - Pennsylvania Distribution Companies and Selected Industry Data (For Reference Purposes)*

Line No.	Company	Short-Term Debt	Long-Term Debt	Preferred Stock	Common Stock Equity	Source / Reference
1	PECO		51.98%	4.15%	43.87%	Pennsylvania PUC Quarterly Earnings Reports; PECO Energy Company - Gas Operations, 3/31/00 (Pro Forma Results)
2	The Peoples Natural Gas Company		49.87%		50.13%	Pennsylvania PUC Quarterly Earnings Reports; The Peoples Natural Gas Company, 9/30/00 (Pro Forma Results)
3	UGI Utilities		41.43%	4.79%	53.78%	Pennsylvania PUC Quarterly Earnings Report; UGI Utilities, Inc., 9/30/00 (Pro Forma Results)
4	AGA 1997 Gas Industry Summary		45.50%	1.60%	52.60%	American Gas Association (AGA) <i>Gas Facts 1998 Data</i> - "Gas Utility Analytical Ratios" (Published 12/2/99, Accessed 12/20/00)
5	AGA 1998 Gas Industry Summary		44.70%	1.00%	53.90%	American Gas Association (AGA) <i>Gas Facts 1998 Data</i> - "Gas Utility Analytical Ratios" (Published 12/2/99, Accessed 12/20/00)

### *Proforma ROE - Pennsylvania Distribution Companies Earned Returns and Orange & Rockland (For Reference Purposes)*

Line No.	Company	ROE Granted	Date of Filing	Source / Reference
6	Orange & Rockland	11.10%	09/11/2000	State of New York Public Service Commission Agreement and Settlement; Case 99-G-1695 - Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Orange & Rockland Utilities, for Gas Service
7	PECO	12.28%	03/31/2000	Pennsylvania PUC Quarterly Earnings Reports; PECO Energy Company - Gas Operations, 3/31/00
8	The Peoples Natural Gas Company	11.38%	09/30/2000	Pennsylvania PUC Quarterly Earnings Reports; The Peoples Natural Gas Company, 9/30/00
9	UGI Utilities	11.18%	09/30/2000	Pennsylvania PUC Quarterly Earnings Report; UGI Utilities, Inc., 9/30/00

**Philadelphia Gas Works**  
**Proforma Long Term Debt Cost**  
*(Based on Imputed Aaa Interest Rates)*

Line No.	Bond/Lease Outstanding a/ (1)	Issue Date (2)	Average Yield to Maturity b/ (3)	Original Amount (4)	Interest Requirement (Column 3 Times Column 4) (5)	Average Cost of Long Term Debt (Column 5 Divided by Column 4) (6)
<i>Revenue Bonds Outstanding</i>						
1	11th Series C	02/14/1989	9.65%	\$ 132,520,000	\$ 12,788,180	
2	12th Series A	03/29/1990	9.37%	\$ 50,420,551	\$ 4,724,406	
3	13th Series	06/28/1991	9.02%	\$ 75,220,000	\$ 6,784,844	
4	14th Series	02/18/1993	7.69%	\$ 376,550,000	\$ 28,956,695	
5	15th Series	01/27/1994	6.91%	\$ 183,880,000	\$ 12,706,108	
6	1st Series A-B-C	06/24/1998	6.54%	\$ 287,185,000	\$ 18,781,899	
7	16th & 2nd Series	06/23/1999	7.31%	\$ 176,280,000	\$ 12,886,068	
<i>Capital Leases Outstanding</i>						
8	1996 Capital Lease	Jan-96	6.72%	\$ 20,100,000	\$ 1,350,720	
9	1997 Capital Lease	Jul-97	7.37%	\$ 23,000,000	\$ 1,695,100	
10	<b>Total</b>			<b>\$ 1,325,155,551</b>	<b>\$ 100,674,020</b>	<b>7.60%</b>

a/ Per PGW Long Term Debt and Capital Leases Outstanding, 12/00.

b/ Imputed interest rates obtained from the Federal Reserve Statistical Release H.15,

Historical Selected Interest Rates released on December 11, 2000;

Aaa Moody's Seasoned Corporate Bonds, Average Yield to Maturity on Selected Long-Term Bonds.

**Philadelphia Gas Works**  
**Proforma Long Term Debt Cost**  
*(Based on Imputed Baa Interest Rates)*

Line No.	Bond/Lease Outstanding a/ (1)	Issue Date (2)	Average Yield to Maturity b/ (3)	Original Amount (4)	Interest Requirement (Column 3 Times Column 4) (5)	Average Cost of Long Term Debt (Column 5 Divided by Column 4) (6)
<i>Revenue Bonds Outstanding</i>						
1	11th Series C	02/14/1989	10.64%	\$ 132,520,000	\$ 14,100,128	
2	12th Series A	03/29/1990	10.21%	\$ 50,420,551	\$ 5,147,938	
3	13th Series	06/28/1991	9.90%	\$ 75,220,000	\$ 7,446,780	
4	14th Series	02/18/1993	8.32%	\$ 376,550,000	\$ 31,340,257	
5	15th Series	01/27/1994	7.61%	\$ 183,880,000	\$ 13,993,268	
6	1st Series A-B-C	06/24/1998	7.14%	\$ 287,185,000	\$ 20,505,009	
7	16th & 2nd Series	06/23/1999	8.10%	\$ 176,280,000	\$ 14,278,680	
<i>Capital Leases Outstanding</i>						
8	1996 Capital Lease	Jan-96	7.38%	\$ 20,100,000	\$ 1,483,380	
9	1997 Capital Lease	Jul-97	7.96%	\$ 23,000,000	\$ 1,830,800	
10	<b>Total</b>			<b>\$1,325,155,551</b>	<b>\$ 110,126,240</b>	<b>8.31%</b>

a/ Per PGW Long Term Debt and Capital Leases Outstanding, 12/00.

b/ Imputed interest rates obtained from the Federal Reserve Statistical Release H.15, Historical Selected Interest Rates released on December 11, 2000;

Baa Moody's Seasoned Corporate Bonds, Average Yield to Maturity on Selected Long-Term Bonds.

## Philadelphia Gas Works Proforma Taxes Other than Income

Line No.	Tax	Tax Base Description	Tax Base Amount	Tax Rate	Tax Amount	
1	Business Privilege (city)					
2	Gross Receipts portion	Gross receipts plus taxes	\$848,141,557	0.2525%	\$2,141,557	a/
3	Net Income portion	Method I (Includes net income and taxes based on net income)	\$104,797,710	6.500%	\$6,811,851	b/
4	Capital Stock (state)	Capital stock valuation	\$686,785,006	0.749%	\$5,144,020	c/
5	Public Utility Realty (state)	Fair market value of utility realty	\$64,551,670	6.303%	\$4,068,692	d/
6	Total				\$18,166,120	

a/ Gross Receipts tax based on PGW Adjusted Cost of Service (tax rate is for 2001).

b/ Based on City of Philadelphia Business Privilege Tax Return Instruction Sheet E.

c/ Formula = (.5\*(average net income/.095)+(.75)(net worth))- \$125,000.

d/ PURTA varies by year. Rate for both 1999 and 2000 is 6.303% (based on conversation with Pennsylvania Dept. of Revenue).

**Philadelphia Gas Works**  
**Proforma Public Utility Realty Tax Base (PURTA)**

Line No.	Account Description	PURTA Depreciable Plant Balance a/	PURTA Depreciable Plant b/	Total Depreciable Plant	Accumulated Depreciation	Depreciation Factor	PURTA Tax Base
1	Production Plant	\$26,649,274	\$25,196,389	\$121,345,759	\$88,565,040	73.0%	\$8,259,516 c/
2	Land and Land Rights	\$1,452,885					
3	Stuctures and Improvements	\$25,196,389					
4	Storage Plant	\$56,964,459	\$56,964,459	\$105,639,572	\$60,831,612	57.6%	\$24,161,980
5	Land and Land Rights	\$0					
6	Stuctures and Improvements	\$22,872,482					
7	Gas Holders	\$34,091,977					
8	Distribution Plant	\$2,913,202	\$2,812,225	\$905,860,320	\$323,511,973	35.7%	\$1,908,866
9	Land and Land Rights	\$100,977					
10	Stuctures and Improvements	\$2,812,225					
11	General Plant	\$50,767,484	\$47,011,557	\$107,068,218	\$46,793,650	43.7%	\$30,221,309
12	Land and Land Rights	\$3,755,927					
13	Stuctures and Improvements	\$47,011,557					
14	Total						\$64,551,670

a/ Per Exhibit HSG-2, Schedule 3, December 2000, Page 1 & 3 of 14.

b/ Excludes Land and Land Rights.

c/ Formula = PURTA, Depreciable Plant - (PURTA Depreciable Plant \* Depreciation Factor) + (Land and Land Rights).

## Profiles for Selected Distribution Companies

Line No.	Company	Residential Gas Sales (thousands of Dth)	Total Gas Sales (thousands of Dth)	% of Sales to Residential Customers		# of Residential Gas Customers	Total # of Gas Customers	Residential % of Total Customers	
1	Baltimore Gas & Electric	38,740	120,789	32.07%	a/	543,500	584,700	92.95%	a/
2	Orange & Rockland	13,703	21,567	63.54%	b/	(Data Requested)			c/
3	Piedmont Natural Gas	38,111	135,970	28.03%	d/	549,294	618,783	88.77%	d/
4	Virginia Natural Gas	15,471	34,986	44.22%	e/	213,273	231,798	92.01%	f/
5	Washington Gas Light	655,000	1,074,000	60.99%	g/	790,000	851,000	92.83%	g/
6	Philadelphia Gas Works	43,988	68,857	63.88%	h/	480,890	512,891	93.76%	h/

a/ Baltimore Gas & Electric 1999 10-K.

b/ Consolidated Edison 1999 10-K405 (data specific to Orange & Rockland).

c/ Have not received requested information from Orange & Rockland (as of 1/16/01).

d/ Piedmont 1999 Annual Report.

e/ Per VNG Budget Planning Dept., 1/10/01.

f/ Dominion/CNG 1999 10-K405 (data specific to Virginia Natural Gas).

g/ Per Washington Gas Light Energy Acquisition Group, 1/16/01.

h/ Per Exhibit HSG-1, Schedule 4A, December 2000, Page 1 of 3, Lines 11 & 18.

## Profiles for Selected Distribution Companies

Line No.	Company	Moody's Bond Rating		Total Revenue (millions of \$)	Total Assets (millions of \$)	
1	Baltimore Gas & Electric	Secured Debt: A1 Unsecured Debt: A2	a/	\$3,028.3	\$7,272.6	b/
2	Orange & Rockland	Senior Debt: A1	c/	\$617.5	\$1,088.8	d/
3	Piedmont Natural Gas	Medium Term Notes: A2	e/	\$686.5	\$1,288.7	f/
4	Virginia Natural Gas	Senior Unsecured Debt: A3	g/	\$202.8	\$456.1	h/
5	Washington Gas Light	Medium Term Notes: Aa2	i/	\$1,112.2	\$1,766.7	j/
6	Philadelphia Gas Works	Revenue Bonds: Baa	k/	\$800.4	\$1,240.0	l/

a/ AGA's 2000 Handbook of Publicly Traded AGA Member Companies, Constellation Energy Group, May 2000.

b/ Constellation Energy Group, Inc. 1999 10-K (data specific to BG&E).

c/ AGA's 2000 Handbook of Publicly Traded AGA Member Companies, Consolidated Edison, Inc., May 2000.

d/ Consolidated Edison Inc. 1999 10-K405 (data specific to O&R).

e/ AGA's 2000 Handbook of Publicly Traded AGA Member Companies, Piedmont Natural Gas, May 2000.

f/ Piedmont 1999 Annual Report.

g/ Data is Atlanta Gas Light rating because of recent acquisition of VNG by AGL;

Per AGL Resources Investor Relations, 1/11/01.

h/ AGL Resources 12/20/00 8-K/A Amended Current Report (Virginia Natural Gas, Inc. Statement of Income and Balance Sheet).

i/ AGA's 2000 Handbook of Publicly Traded AGA Member Companies, Washington Gas Light, May 2000.

j/ Washington Gas Light 1999 Annual Report (Consolidated value, from WGL 1999 10-K405).

k/ August 2000 report of Moody's Investor Service.

l/ Revenue: See Exhibit No. JPL-1; Assets: 8/31/00 Actual Total Assets

## Philadelphia Gas Works Proforma Accumulated Deferred Income Tax

Depreciable Assets	Gross Plant	Less: Land	Depreciable Plant	Add: CWIP	Total Depreciable Plant
Production	\$ 122,798,644	\$ 1,452,885	\$ 121,345,759		a/
Storage	\$ 105,639,572	\$ -	\$ 105,639,572		a/
Transmission	\$ -	\$ -	\$ -		a/
Distribution	\$ 905,961,297	\$ 100,977	\$ 905,860,320		b/
General	\$ 110,824,145	\$ 3,755,927	\$ 107,068,218		c/
	<u>\$ 1,245,223,658</u>	<u>\$ 5,309,789</u>	<u>\$ 1,239,913,869</u>	\$ 102,266,453 d/	\$ 1,342,180,322
Depreciation Expense			\$ 33,970,088 e/	\$ 2,801,808	\$ 36,771,896
Composite Rate			2.74% f/	\$ 0	
MACRS Rate - Half Year Convention - Year 1			3.75% g/		
MACRS Depreciation					\$ 50,331,762
Tax Depreciation in Excess of Book Depreciation					\$ 13,559,866
Statutory Tax Rate			35%		
Accumulated Deferred Income Taxes Generated					<u>\$ 4,745,953</u>

a/ Per Exhibit HSG-2, Schedule 3, December 2000, Page 1.

b/ Per Exhibit HSG-2, Schedule 3, December 2000, Page 2-3.

c/ Per Exhibit HSG-2, Schedule 3, December 2000, Page 3.

d/ Per Exhibit HSG-6, Schedule 1, December 2000, Page 16.

e/ Per Exhibit HSG-2, Schedule 1, December 2000, Page 3, Line 134.

f/ Imputed.

g/ Table A-1, Half-Year Convention, 20-Year Life, IRS Publication 946, Page 64.

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the participants listed below in accordance with the requirements of § 1.54 (relating to service by a participant).

VIA HAND DELIVERY AND/OR FEDERAL EXPRESS

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(OSBA)

Larry Speilvogel  
203 Hughes Road  
King of Prussia, PA 19406  
(PICGUG)

RECEIVED  
01 JAN 19 PM 3:55  
PA.P.U.C.  
SECRETARY'S BUREAU

Dated: January 19, 2001

  
Daniel Clearfield, Esq.



ORIGINAL

OFFICE OF CONSUMER ADVOCATE

555 Walnut Street 5th Floor, Forum Place  
Harrisburg, Pennsylvania 17101-1923  
(717) 783-5048

IRWIN A. POPOWSKY  
Consumer Advocate

FAX (717) 783-7152  
E-Mail: paoca@ptd.net

January 22, 2001

James J. McNulty, Secretary  
PA Public Utility Commission  
Room B-20, North Office Bldg.  
Harrisburg, PA 17105-3265

RECEIVED  
01 MAR 12 PM 4:21  
PA P.U.C.  
SECRETARY'S BUREAU

Re: Petition of Philadelphia Gas Works for Waiver  
of Certain Notification and Filing Requirements  
and Establishment of Expedited Hearing  
Schedule for Base Rate Proceeding  
Docket No.: R-00006042

DOCUMENT  
FOLDER

Dear Secretary McNulty:

Enclosed please find for filing an original and 3 (three) copies of the Office of Consumer Advocate's Motion to Compel in the above-captioned proceeding.

Copies have been served upon all parties of record as shown on the attached Certificate of Service.

Sincerely,

*James A. Mullins*  
James A. Mullins  
Assistant Consumer Advocate

Enclosures

cc: All parties of record  
Andrew Tubbs, Esq., Law Bureau  
Robert Rosenthal, Director Fixed Utility Services  
Hon. Cynthia Fordham

61733

SRB

ORIGINAL

BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION

RECEIVED  
01 MAR 12 PM 4:21  
P.A.P.U.C.  
SECRETARY'S BUREAU

In Re: Petition of Philadelphia Gas Works  
for Waiver of Certain Notification and  
Filing Requirements and Establishment of  
Expedited Hearing Schedule for Base Rate  
Proceeding

DOCUMENT  
FOLDER

Docket No. R-00006042

POCKETED  
MAR 14 2001

---

MOTION TO DISMISS OBJECTIONS AND  
TO COMPEL ANSWERS TO INTERROGATORY 31 OF OCA SET II,  
AND INTERROGATORIES 15, 23-26, 28-32, 34-37, 39-41,  
45-46 and 51 OF OCA SET III

---

Pursuant to 52 Pa. Code § 5.342, the Office of Consumer Advocate ("OCA") hereby moves that the Presiding Officer, Administrative Law Judge Cynthia Williams Fordham, dismiss the Objections of Philadelphia Gas Works ("PGW" or "Company") and direct PGW to answer Interrogatory 31 of Set II, and Interrogatories 15, 23-26, 28-32, 34-37, 39-41, 45-46 and 51 of OCA Set III. In support of its Motion, the OCA states as follows:

1. The OCA served its second set of interrogatories, OCA Set II, on PGW on January 29, 2001. Set II contains a total of thirty-one (31) interrogatories.
2. On February 12, 2001, PGW served its written objections to Interrogatory 31 of Set II.
3. The OCA served its third set of interrogatories, OCA Set III, on PGW on February 6, 2001. Set III contains a total of fifty-one (51) interrogatories.
4. On February 20, 2001, PGW served its written objections to Interrogatories

15, 23-26, 28-32, 34-37, 39-41, 45-46 and 51 of OCA Set III.

5. Interrogatory 31 of Set II reads, in its entirety, as follows:

\*\*\*

Please provide schedules similar to Volume II, Schedules 4 and 5 with the following assumptions:

1. \$18 million grant-back in 6/01
2. \$18 million grant-back in 6/01; pre-payment of City, PHA and Board of Education gas bills; advance from pension fund; pipeline and supplier deferral of demand and commodity charge obligations

\*\*\*

6. PGW's objection to Interrogatory 31 of Set II reads, in its entirety, as follows:

\*\*\*

PGW objects to this question because it requests a calculation that would violate the Public Utility Code, i.e. the mandatory grant-back of the required \$18 million City payment, and therefore the request is legally irrelevant and cannot lead to the production of relevant information. Pursuant to 66 Pa. C.S. § 2212(f), the Commission shall permit PGW to charge and collect rates that ensure that it can make the \$18 million payment to the City.

\*\*\*

7. Interrogatory 31 asks for a hypothetical calculation to test various financial parameters. The question does not assume a mandatory grant back ordered by the Commission as PGW argues, but merely seeks information on the financial effect of such grant back if the City provided for such. Throughout the interim rate proceeding, various parties

presented hypothetical scenarios which assumed a grant-back of the \$18M from the City. A mere calculation does not violate the Public Utility Code. Production of this information, in and of itself, will provide the OCA with additional clarification as to the impact of the \$18 million annual payment to the City.

8. Interrogatories 15, 23-26, 28-32, 34-37, 39-41, 45-46 and 51 of OCA Set III read, in their entirety, as follows:

\* \* \*

15. Please provide a detailed schedule showing actual legal fees rendered for FY 1998, FY 1999 and FY2000 and as budgeted for FY2001. (PA-51)
23. Please provide a schedule for fiscal years 1999, 2000 and 2001 detailing advertising expense by type (not department). (PA-62)
24. Please provide a breakdown by position of the \$1,757,000 for Officers' Salaries for Budget 2000-01 as shown on Volume II, Revised SD-3. (PA-64) Identify those positions which are currently vacant and the estimated date those positions are to be filled.
25. a) Please provide the gross amount expended by PGW for holiday pay to members of the GWEU bargaining unit for Flag Day, 2000 and budgeted for Flag Day, 2001. (PA-123a)  
b) Please quantify the cost to PGW of providing holiday pay for Flag Day, 2000 and 2001 for non-union employees. Explain how these figures were computed. (PA-123b)
26. With regard to Article IX, Section 13 of the Collective Bargaining Agreement, provide a comprehensive list of employee "benefits and privileges" which are not specifically referred to in the Agreement. (PA-128)
28. Provide a copy of PGW's Travel & Entertainment Expense Policy effective August, 1999. Is this policy still currently in effect? If the policy has been amended since August, 1999, please provide the amendments. (PA-135)
29. What is the current PGW policy regarding company payment for employee parties and celebrations? If PGW has a written policy concerning this subject, provide a copy of the policy. Provide a detailed breakdown of the amount spent in FY2000 on such parties

- and the amount budgeted for FY2001. (PA-136)
30. Does PGW have a written policy governing the assignment of personal company cars to PGW management employees? If the answer is affirmative, please provide a copy of the policy. (PA-147)
  31. Provide a schedule showing on an annual basis how many PGW employees had personal company cars in FY1996 through FY2000 (PA-150) and the number budgeted for FY2001.
  32.
    - a) Provide a copy of the current relocation and moving expense policy. (PA-152)
    - b) Provide a detailed breakdown by employee of the amounts spent in FY2000 for such expenses and the amount budgeted for FY2001. (PA-152)
  34. Describe the current system utilized by the General Counsel's office to review outside counsels' bills. Provide copies of any protocols which govern how such review will be conducted. (PA-163)
  35.
    - a) Explain the current PGW policy regarding payment for employee professional membership dues. If there is a written policy, provide a copy of the policy. (PA-166)
    - b) Provide a detailed breakdown of the amount spent in FY2000 on such professional dues and the amount budgeted for FY2001. (PA-166)
    - c) Is there an annual limit for individual employees on the number of professional associations for which PGW will pay a membership fee? (PA-166)
  36.
    - a) Provide a copy of all current contracts between PGW and Aramark concerning the PGW cafeteria and/or provision of food services to the company. (PA-168)
    - b) If PGW subsidizes the cost of employee meals, state the amount of the subsidy in FY2000 and the amount budgeted for FY2001 and explain how the subsidy was calculated. (PA-168 & 169)
  37. Please identify by name, former title at PGW, last annual salary at PGW and current annualized compensation of all former PGW employees who provided services to PGW during FY 2000 as an independent contractor or consultant. Indicate whether they are projected to continue providing services in FY2001, and, if so, provide the amount included in the FY2001 budget for such services. (HE-4)
  39. Please provide a schedule itemizing each of PGW's (i) actual, (ii) committed expenditures (monetary and in-kind) for community support and/or sponsorships and/or charitable contributions or similar purposes for FY2000 and budgeted for FY2001. (HE-10c)
  40. Please explain the following variances in Purchased Services expense

from FY2000 to FY2001 as shown on Volume II, Revised Exhibit C-4:

- a) Collection & Revenue Recovery: \$644,000
  - b) Marketing: \$746,000
  - c) VP Public Policy: \$581,000
  - d) Environmental: \$250,000
  - e) VP Customer Affairs: \$1,994,000
  - f) Security: \$146,000
  - g) PUC: \$548,000
  - h) Administrative Consultants: \$(1,672,000)
  - i) Special Legal: \$679,000
  - j) Emergency Operations: \$150,000
  - k) IT: \$196,000
41. Regarding the response to PA-61 in the PGC budget proceeding, what does the \$300,000 item for "emergency operations" represent?(HE-25)
45. Please update the reply to HE-42 in the PGC budget proceeding regarding PUC transition costs.
46. Regarding the article entitled "PGW OK'd Raises" in the January 26, 2001 edition of the Philadelphia Daily News:
- a) Provide the source document for the data utilized in the article
  - b) If not answered in a), provide a schedule detailing the "50 top executives who earn \$75,000 or more"
  - c) If not answered in a), provide a schedule detailing the "19 managers or 38 percent [who] were given substantial raises last year"
  - d) If not answered in a), provide a schedule detailing the "small boosts to 46 midlevel supervisors" which "total about \$250,000"
  - e) If not answered in a), provide a schedule detailing the "five other PGW officials" who earn less than \$125,000
  - f) Provide a schedule detailing the \$4 million decrease achieved so far this year in labor and discretionary spending
  - g) Provide a schedule detailing the cafeteria subsidy that "was recently lowered"
51. Please disclose legal expenses paid over the last five years to all law firms providing services to the company. (TR-24)

\*\*\*

10. PGW objected to each of the above interrogatories in a similar manner.

Printed below, as an example, is PGW's objection to OCA Interrogatory 15, Set III. The boldfaced type indicates the text that appears differently in each objection to appropriately answer the specific interrogatory.

\*\*\*

PGW objects to this question because it seeks legally irrelevant information and cannot lead to the production of admissible information. This Interrogatory is, **at least in part**, directed at the appropriateness of expenditures provided for PGW's operating budget. According to 66 Pa. C.S. § 2212(s), the Commission shall not abrogate or limit the City of Philadelphia's ability to determine PGW's budgets. The Philadelphia Gas Commission ("PGC"), a department of the City, retains the authority to approve PGW's annual operating budget. While OCA's Interrogatory may be relevant and appropriate in the budget proceedings before the PGC, it is beyond the scope of this proceeding.

Additionally, the Commission must, according to Section 2212(e) of the Public Utility Code, apply the same ratemaking methodology and requirements as were applicable to PGW prior to its assumption of jurisdiction and set rates so as to allow PGW to satisfy its bond covenants. Under that methodology and those requirements, once the PGC set PGW's budget, the Management Agreement Ordinance and the bond covenants required that rates be set so as to fund the operating budget. Thus, as the PGC continues to set PGW's budget, this proceeding is not to question the wisdom of PGW's allocations and expenditures **on legal services**. Instead, this proceeding is to ensure that the identified expense has traditionally been included in PGW's operating budget and to set rates so as to cover the operating budget as approved.

\*\*\*

(Please note, the second paragraph to this objection is not included in the objections to questions 40 and 45. Also, the objection to 51 states, in addition to the above two paragraphs, that it is redundant of question 15.)

11. According to the Natural Gas Choice and Competition Act ("Gas Choice Act"), city natural gas distribution operators are, except for certain provisions under the Act, "subject to regulation and control by the Commission with the same force as if the service were

rendered by a public utility.” 66 Pa. C.S. §2212(b). The OCA does not interpret the Gas Choice Act in such a manner as would reduce the ability of the PUC to review PGW’s expenses and set PGW’s rates at just and reasonable levels. The Company’s objections appear to suggest that the PUC should merely “rubber stamp” any budgetary determinations of the Philadelphia Gas Commission. The OCA disagrees with such an interpretation of the law. The purpose of the Act was to bring this Company under the regulatory authority of the Commission. The Company’s proposed budget is the foundation for this base rate request and in a base rate proceeding, it is quite common to examine revenues and expenses. Questions 15, 23-26, 28-32, 34-37, 39-41, 45-46 and 51 merely seek information regarding specific expenses in order to obtain a clearer picture of the Company’s financial position. Therefore, the production of such information is reasonable and even anticipated in cases such as this.

12. Additionally, in its objections to Set III, PGW makes the assumption that based on PGW’s interpretation of 66 Pa. C.S. § 2212(s) the Commission must accept the budget approved by the Philadelphia Gas Commission. But, PGW ignores the fact that its budget request before the PUC has not been approved by the Philadelphia Gas Commission. Taken to its logical conclusion, PGW should withdraw its base rate request since it has no approved budget by the Philadelphia Gas Commission. As can be seen, PGW’s argument collapses under its own weight. It is the duty of the Commission to review all costs, expenses, and revenues to determine just and reasonable rates. The information requested falls within the wide range of discoverable information appropriate for a base rate case.

13. In support of this Motion, the OCA submits that the information requested in

Interrogatories 15, 23-26, 28-32, 34-37, 39-41, 45-46 and 51 of OCA Set III, falls within the realm of discoverable evidence. Title 52 of the Pennsylvania Code governs discovery disputes in this matter. In particular, section 5.321(c) states:

“[A] participant may obtain discovery regarding any matter, not privileged, which is relevant to the subject matter involved in the pending action, whether it relates to the claim or defense of the party seeking discovery or to the claim or defense of another party or participant, including the existence, description, nature, content, custody, condition and location of any books, documents, or other tangible things and the identity and location of persons having knowledge of a discoverable matter. It is not ground for objection that the information sought will be inadmissible at hearing if the information sought appears reasonably calculated to lead to the discovery of admissible evidence.”

52 Pa. Code § 5.321(c).

14. The OCA submits that the information requested in Interrogatories 15, 23-26, 28-32, 34-37, 39-41, 45-46 and 51 of OCA Set III, is discoverable under 66 P.S. § 333(d). Section 333(d) states that “[a]ny party to a proceeding may serve written interrogatories upon any other party for purposes of discovering relevant, unprivileged information.” 66 P.S. § 333(d). The Commission has stated that the relevancy test should be liberally applied when considering data requests. Pa. P.U.C. v. Equitable Gas Co., 61 Pa. P.U.C. 468, 477 (1986). The OCA submits that this information is not privileged and clearly relevant. Therefore, the information requested by the OCA is undoubtedly discoverable information under the Commission’s statutes and regulations. The OCA submits that without such information, the OCA’s ability to represent the interests of PGW customers would be

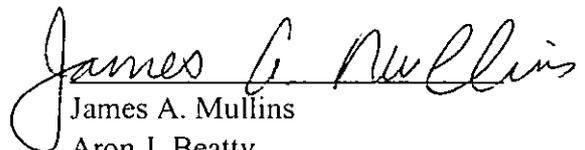
limited.

15. The Commonwealth Court of Pennsylvania has stated that “[d]iscovery itself is designed to promote free sharing of information so as to narrow the issues and limit unfair surprise. It is a tool which serves each litigant and promotes judicial economy.” Pittsburgh Bd. Of Public Educ. V. M.J.N., 105 Pa. Cmwltth. Ct. 397, 403, 524 A.2d 1385, 1388 (1987).

The information sought through these interrogatories is clearly discoverable and will enable the parties to narrow the issues in this base rate case. PGW should be compelled to provide it.

WHEREFORE, for the above reasons, the Office of Consumer Advocate respectfully requests that the Presiding Officer, Administrative Law Judge Cynthia Williams Fordham, dismiss Philadelphia Gas Works' Objections to Interrogatories propounded by the Office of Consumer Advocate (OCA Sets II and III) and compel PGW to respond to Interrogatories 31 of OCA Set II, and 15, 23-26, 28-32, 34-37, 39-41, 45-46 and 51 of OCA Set III.

Respectfully submitted,

  
James A. Mullins  
Aron J. Beatty  
Assistant Consumer Advocates

Counsel for: Irwin A. Popowsky  
Consumer Advocate

Office of Consumer Advocate  
555 Walnut Street, 5<sup>th</sup> Floor, Forum Place  
Harrisburg, PA 17101-1923  
(717) 783-5048

Dated: March 12, 2001  
00062290(v2)

CERTIFICATE OF SERVICE

Re: Petition of Philadelphia Gas Works For  
Waiver of Certain Notification and Filing  
Requirements and Establishment of Expedited  
Hearing Schedule for Base Rate Proceeding  
Docket No. R-00006042

I hereby certify that I have this day served a true copy of the foregoing document, the Office of Consumer Advocate's Motion to Compel, upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below:

Dated this 12<sup>th</sup> day of March, 2001.

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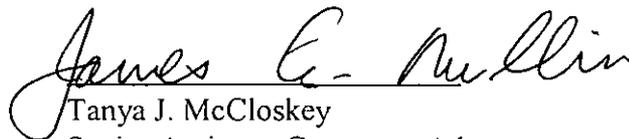
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DOCUMENT  
FO

January 22, 2001

ORIGINAL

James J. McNulty, Secretary  
PA Public Utility Commission  
Room B-20, North Office Bldg.  
Harrisburg, PA 17105-3265

Re: Petition of Philadelphia Gas Works for Waiver  
of Certain Notification and Filing Requirements  
and Establishment of Expedited Hearing  
Schedule for Base Rate Proceeding  
Docket No.: R-00006042

Dear Secretary McNulty:

Enclosed please find for filing an original and 3 (three) copies of the Office of  
Consumer Advocate's Answer in the above-captioned proceeding.

Copies have been served upon all parties of record as shown on the attached  
Certificate of Service.

Sincerely,

*James A. Mullins*  
James A. Mullins  
Assistant Consumer Advocate

Enclosures

cc: All parties of record  
Andrew Tubbs, Esq., Law Bureau  
Robert Rosenthal, Director Fixed Utility Services

61733

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BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION

ORIGINAL

PA.P.U.C.  
SECRETARY'S BUREAU

Petition of Philadelphia Gas Works for Waiver of :  
Certain Notification and Filing Requirements :  
and Establishment of Expedited Hearing Schedule :  
for Base Rate Proceeding :

Docket No. R--00006042

DOCUMENT  
FOLDER

DOCKETED  
JAN 24 2001

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ANSWER OF THE OFFICE OF CONSUMER ADVOCATE TO PETITION OF PGW FOR  
WAIVER OF CERTAIN NOTIFICATION AND FILING REQUIREMENTS AND  
ESTABLISHMENT OF EXPEDITED HEARING SCHEDULE FOR BASE RATE  
PROCEEDING

---

I. INTRODUCTION

The Office of Consumer Advocate (OCA) is in receipt of the Petition of Philadelphia Gas Works ("PGW" or "Company") for waiver of certain notification and filing requirements and establishment of expedited hearing schedule for its pending base rate proceeding. Specifically, PGW seeks waiver of Section 53.45(a) of Chapter 53 of the Pennsylvania Code (dealing with notice of tariff changes). See 52 Pa. Code § 53.45(a). PGW also seeks a blanket waiver from "any additional requirements, including, without limitation, the requirements set forth at 52 Pa. Code §§ 53.52 and 53.53". Petition at p.6. The Company argues that its filing includes "all supporting documentation and information it has traditionally been required to file with the PGC [Philadelphia Gas Commission] in connection with a base rate case". Id. Furthermore, the Company requests that the Pennsylvania Public Utility Commission ("PUC" or "Commission") consider this matter on an expedited schedule and issue an order

establishing PGW's permanent rate increase on or around June 1, 2001. The OCA submits that PGW's request for waiver and its request for expedited treatment should be denied.

Importantly, PGW has just recently come under the jurisdiction of the PUC and this case is the Company's first full base rate proceeding before the PUC. The Commission's filing requirements were established to elicit critical information about the Company and its claim. This information will be necessary for both the Commission and the parties to properly analyze this claim. As such, the OCA submits that the broad waiver requested by PGW would not be in the public interest and may only serve to delay the parties consideration of these matters.

Similarly, expediting this first full base rate case, particularly in light of the extraordinary rate increases currently being experienced by PGW customers through the Company's gas cost rate filings, would not be in the public interest. The OCA anticipates that many issues will be raised in this first full proceeding, including issues raised by the Commission's Management Audit. These issues must be thoroughly addressed. Therefore, expediting this schedule would seriously disadvantage the parties to the proceeding who must address all of these issues.

## II. ANSWER

### A. Section 53.45(a)

In its Petition, PGW seeks waiver of Section 53.45(a). Section 53.45 is captioned "Notice of new tariffs, and other changes". As the caption implies, this regulation is intended to ensure that timely notice is provided by a public utility as to any proposed changes in rates. Under Subsection (a) of 53.45, PGW was required to provide 30 days notice of the instant filing

to the PUC, with additional copies served upon the OCA, and Office of Small Business Advocate ("OSBA"). However, the Company did not provide such notice. In its Petition, PGW states that:

Because the base rate filing accompanying this Petition was required as part of the interim rate proceeding, notice thereof was already given in its commitment to make such a filing in response to the Commission's Order entered on August 17, 2000 at Docket No. P-00001831.

Petition at p.5. Consequently, PGW seeks a waiver of Section 53.45(a). The OCA does not oppose the waiver of this requirement, so long as appropriate notice of this filing is provided to customers.

B. Section 53.45(b)

PGW proposes to provide notice to customers under the alternative method set forth in Section 53.45(b)(4). Petition at 5. This provision reads:

*Alternative method.* In lieu of the method described in paragraph (2), a public utility on a 1-month billing cycle filing a proposed general rate increase may notify its customers by means of a bill insert.

52 Pa. Code § 53.45(b)(4)(*emphasis in original*). This Subsection allows utilities with monthly billing cycles, such as PGW, to notify customers via bill inserts, rather than written or printed notices as required in Subsection (b)(2) of 53.45. The OCA would not object to PGW's use of the alternative bill insert method, so long as the two concerns enumerated below are resolved.

First, Section 53.45(b) reads:

Upon the filing of a new tariff, tariff supplement or tariff revision that constitutes a general rate increase within the meaning of 66 Pa. C.S. § 1308(d), notice shall be given by each of the following methods:

52 Pa. Code § 53.45 (*emphasis added*). Subsections (1)-(4) are then set forth as the applicable

methods with Subsection (b)(4) providing an alternative to (b)(2). Subsections (b)(1) and (b)(3) are still applicable. Subsection (b)(1) requires notice posting in each of PGW's offices that accept payments and Subsection (b)(3) requires PGW to distribute news releases to major newspapers, radio and television stations serving the Company's territory on the date that the rate increase is filed. Although, PGW proposes to satisfy the requirements of Subsection (b)(4), rather than Subsection (b)(2), the Company does not address its obligations under Subsections (b)(1) and (b)(3). The OCA submits that PGW remains under an obligation to provide the forms of notice called for by Subsections 53.45(b)(1) and (b)(3). These requirements should not be waived and PGW should immediately provide such notice if it has not already done so.

Furthermore, PGW's preference to use bill inserts rather than written or printed notice mailed to its customers may be problematic. As was established in public input testimony taken during the interim rate proceeding and recognized by the Commission in its November 21, 2000 Order, PGW's BCCS (Billings, Collections and Customer Service) system has not operated properly and many customers have not been receiving monthly bills. Therefore, relying on bill inserts to be included in bills that may never reach their intended destinations would not constitute adequate notice. If the BCCS system is incapable of ensuring that bills (and the accompanying bill inserts) reach PGW's customers, mailing of individual notices as provided for in Subsection (b)(2) would be more appropriate. The OCA submits that PGW should only be permitted to use the alternative bill insert method if it can verify to the Commission that the problems with the BCCS have been rectified.

C. Sections 53.52 and 53.53

In addition to Section 53.45, PGW's Petition also addresses Sections 53.52 and

53.53 of Chapter 52. As previously set forth, PGW seeks a blanket waiver from "any additional requirements, including, without limitation, the requirements set forth at 52 Pa. Code §§ 53.52 and 53.53". Section 53.52 is captioned "Applicability; public utilities other than canal, turnpike, tunnel, bridge and wharf companies" and sets forth mandatory information to be included when a public utility, such as PGW, files for a rate change. Section 53.53 is captioned "Information to be furnished with proposed general rate increase filings in excess of \$1 million". In seeking blanket waiver of these provisions, PGW states:

In its base rate case filing, PGW is including all the supporting documentation and information it has traditionally been required to file with the PGC in connection with a base rate case. Accordingly, PGW believes that it is complying with all applicable filing requirements. However, if the PUC believes that any other filing requirements apply, PGW requests a waiver of such provisions.

Petition at 6. As will be explained below, the Commission should not grant such a blanket waiver of Sections 53.52 and 53.53.

First, the OCA submits that, in accord with the PUC's November 21, 2000, Order, PGW was to file a "full base rate case" with the Commission. Order at 28. A full base rate case implies satisfaction of the filing provisions set forth in Sections 53.52 and 53.53 so that the parties can properly analyze the Company's claim. PGW just recently came under PUC jurisdiction and it will be critical for the Commission to review this filing in the format it has established for base rate cases. Additionally, all filing information will be necessary in order for the parties to adequately analyze the filing and set forth their recommendations. The PUC now has jurisdiction over the Company and is now charged with regulating this Company. The Commission's regulations set forth the information that the Commission has found to be

necessary for the Commission to effectively regulate. To waive the filing of the information in this first case would compromise the ability of the parties to review and analyze this filing and may only unnecessarily delay the proceeding.

Furthermore, even if certain provisions of Sections 53.52 and 53.53 are inapplicable to PGW due to its unique circumstances, a blanket waiver of these provisions would be inappropriate. In Petition of PP&L, Inc. for Temporary Waiver of Certain Provisions of 52 Pa. Code Chapter 56 Regarding Standards and Billing Practices for Residential Utility Service, Pennsylvania Power & Light sought temporary waiver of certain provisions of Chapter 56 of the Pennsylvania Code. See Petition of PP&L, Inc. for Temporary Waiver of Certain Provisions of 52 Pa. Code Chapter 56 Regarding Standards and Billing Practices for Residential Utility Service, Docket No. P-00981626 (Order entered February 12, 1999). In denying portions of PP&L's request, the Commission stated:

The Commission agrees with the OCA that PP&L has not identified specific pieces of information that it believes will be difficult to provide during the conversion period. Without knowing what information may be missing, the Commission cannot at this time grant a waiver of Section 56.15.

Petition of PP&L at 7. The OCA submits that PGW's blanket request in the instant proceeding should also be denied. It would not serve any purpose to waive the base rate filing requirements in a base rate proceeding. If the Company cannot comply with specific requirements, it should file a specific request for waiver explaining why it cannot comply. Consequently, the OCA submits that PGW's request that Sections 53.52 and 53.53 be waived is unreasonable and should be rejected.

D. Expedited Proceeding

PGW also requests that the Commission issue an Order in the instant proceeding "on or around June 1, 2001". Petition at 6. The Company acknowledges that such a modification would shorten the typical base rate time frame from 9 months to 5 months. Id. In support of its request, PGW argues that: 1) under PGC jurisdiction, base rate increases were completed in 5 months, and 2) due to its fiscal year (September 1-August 31) and ongoing financial crisis, rate relief is needed no later than June 1, 2001. The OCA submits, however, that the Company has not provided any demonstration that the PGC has an established procedure or time frame for consideration of a base rate increase request of this magnitude. Indeed, the last base rate increase for the Company was in 1992. Since that time, the PGC has only approved yearly budgets for the Company.<sup>1</sup> That being said, the fact still remains that PGW is now under PUC jurisdiction and this filing is being made under the Commission's regulations. Moreover, due to the Company's ongoing financial crisis, it is even more necessary and appropriate to have thorough review in this proceeding. As previously mentioned, the PUC is currently undertaking a management audit of the Company and many conditions underlie the Commission's grant of \$11 million in interim base rate revenues. Therefore, there are many novel issues that must be addressed in this proceeding.

This case presents the PUC with its first opportunity to consider a base rate proceeding of PGW. Parties and issues unique to this Company may arise throughout the course of this proceeding. Since the PUC's Management Audit will probably be made available during

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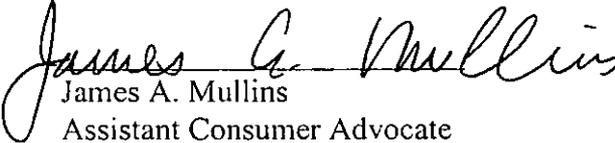
<sup>1</sup>Although PGW filed its 2000-01 budget on June 19, 2000, the PGC has still yet to act upon it.

the course of this proceeding, many of these issues have not even been identified yet. To argue that this first case be decided in nearly half the time that is allotted for cases of more familiar companies is unreasonable. Therefore, PGW's request for an expedited proceeding should be denied.

III. CONCLUSION

WHEREFORE, the Office of Consumer Advocate submits that the Commission should accept or reject the Company's requests for temporary waivers of Chapter 52 provisions in a manner consistent with this Answer.

Respectfully submitted,

  
James A. Mullins  
Assistant Consumer Advocate

Tanya J. McCloskey  
Senior Assistant Consumer Advocate

Counsel for:  
Irwin A. Popowsky  
Consumer Advocate

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Dated: January 5, 1999  
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CERTIFICATE OF SERVICE RECEIVED

Re: Petition of Philadelphia Gas Works for Waiver  
of Certain Notification and Filing Requirements  
and Establishment of Expedited Hearing  
Schedule for Base Rate Proceeding  
Docket No.: R-00006042

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I hereby certify that I have this day served a true copy of the foregoing document, the Office of Consumer Advocate's Answer, upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below:

Dated this 22<sup>nd</sup> day of January, 2001.

SERVICE BY FIRST CLASS MAIL

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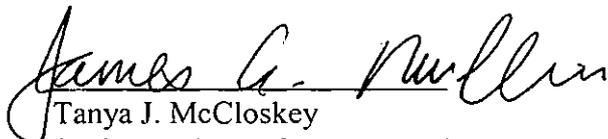
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COMMONWEALTH OF PENNSYLVANIA  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY PLEASE  
REFER TO OUR FILE

January 23, 2001

JAMES J. MC NULTY, SECRETARY  
PA PUBLIC UTILITY COMMISSION  
P O BOX 3265  
HARRISBURG PA 17105-3265

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SECRETARY'S BUREAU

01 JAN 23 PM 3:03

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Re: Pennsylvania Public Utility Commission  
v.  
Philadelphia Gas Works  
Docket No. R-00006042

Dear Secretary McNulty:

Enclosed please find an original and three (3) copies of the Answer of the Office of Trial Staff for filing in the above-captioned proceeding.

Copies are being served upon all active parties of record.

Very truly yours,

DOCUMENT  
FOLDER

*Johnnie E. Simms*  
Johnnie E. Simms  
Senior Prosecutor  
Office of Trial Staff

JES:pae

- c: Chairman Quain
- Vice Chairman Bloom
- Commissioner Brownell
- Commissioner Wilson
- Commissioner Fitzpatrick
- Director Davis - Office of Special Assistants
- Deputy Executive Director Smith
- Director Rosenthal - Bureau of Fixed Utility Services
- Chief Counsel Pankiw
- Andrew Tubbs, Esquire
- Karen Moury, Esquire
- Parties of Record

BS

BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION

**DOCKETED**  
JAN 25 2001

PENNSYLVANIA PUBLIC  
UTILITY COMMISSION

v.

PHILADELPHIA GAS WORKS

DOCUMENT  
FOLDER ORIGINAL

Docket No. R-00006042

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**THE OFFICE OF TRIAL STAFF  
ANSWER TO PHILADELPHIA GAS WORKS  
PETITION FOR WAIVER OF POTENTIALLY APPLICABLE  
NOTIFICATION AND FILING REQUIREMENTS AND  
ESTABLISHMENT OF EXPEDITED HEARING SCHEDULE FOR  
BASE RATE PROCEEDING**

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**I. INTRODUCTION**

On January 5, 2001, Philadelphia Gas Works ("PGW") filed a Petition with the Pennsylvania Public Utility Commission ("Commission") seeking a waiver of potentially applicable notification and filing requirements and establishment of an expedited hearing schedule for the base rate proceeding. The Company's Petition is in the nature of a request that the Commission:

- (1) Acknowledge that certain notification provisions in the Commission's regulations are not presently applicable, or to the extent that they are deemed to apply to PGW, to waive them;

(2) Acknowledge that certain filing requirements in the Commission's regulations applicable to the filing of a base rate case are not presently applicable to PGW, or to the extent deemed applicable, to waive them; and

(3) To establish an expedited hearing schedule with a Commission decision no later than on or around June 1, 2001 for the base rate case.

The Petition requests that the Commission either acknowledge that these regulatory requirements do not presently apply to PGW, or alternatively, to employ the authority provided to it by the General Assembly to waive or suspend any inconsistent provisions of the Code or Commission regulations in order to establish, as expeditiously as possible, a reasonable level of base rates for the Company.

The Office of Trial Staff ("OTS") submits that the Commission need not acknowledge, waive or suspend any provisions of the Code or Commission regulations in order to establish, as expeditiously as possible, a reasonable level of base rates for PGW. OTS respectfully submits that one of the problems that may have contributed to the financial woes of PGW may have been the streamlined rate filing requirements and the expedited hearing process of the Philadelphia Gas Commission. In that regard, a continuation of waiving rate filing requirements and an expedited hearing process is unwarranted and unwise considering the supposed financial woes of PGW.

It must be noted that the financial woes of PGW may have been caused to some degree to the previous regulatory body receiving insufficient information and having expedited hearings to determine the appropriate level of rates for PGW. There is absolutely no reason for the Commission to engage in the same type of practice, which has proven to be detrimental to the financial condition of PGW.

### **Waiver of Filing Requirements**

PGW is of the opinion that with this instant base rate filing, all applicable filing requirements have been satisfied because the Company has provided all of the supporting documentation and information traditionally required for PGW's base rate cases. PGW readily admits that the documentation and information generally required by the Commission in connection with the filing of a base rate case has not been provided by PGW in this instant base rate filing. In support of its request for a waiver, PGW avers that the Company has not been able to establish or prepare a data base containing all the documentation and information generally required by the Commission. OTS submits that PGW knew as early as June 22, 1999, the date Governor Ridge signed into law the Natural Gas Choice and Competition Act that the Commission would assume jurisdiction of PGW on July 1, 2000. Moreover, PGW knew on August 17, 2000 that a full base rate case would have to be filed with the Commission on or before January 1, 2001. Accordingly, there should be no appearance of surprise that base rate filing

regulations are required by the Commission, when PGW had ample notice to examine the Commission's regulation and comply with those regulations.

Most important, the Commission's regulations are important in that any utility's request for a rate increase is, in essence, a request for a review of their financial position in order to determine whether a rate increase is justified. In the instant proceeding, as evidenced by the Petition, PGW is claiming dire financial woes if a base rate increase is not granted; accordingly, the regulations are even more important in determining the correct financial condition of PGW.

Consequently, the Commission's regulations should not be waived for PGW's base rate filing.

### **Expedited Rate Hearing**

In its Petition dated January 5, 2001, PGW requested that the Commission issue an order establishing that the Company's permanent rate proceeding be resolved in five months or on or around June 1, 2001. In support of its request for an expedited rate hearing, the Company argues that under PGW's prior practice, a base rate increase was completed in five months and PGW is facing debt service coverage and cash crisis for the fiscal year 2000-2001.

OTS submits that the time frame associated with PGW prior base rate cases has no relevance to this proceeding. In that regard, 66 Pa. C.S.A. §2212 of the Public Utility Code ensures that "city natural gas distribution operations ("PGW") remain subject to the tariffs, policies, and ratemaking methodologies and

requirements in place prior to the implementation of jurisdiction by the Commission. It is an overly broad interpretation of Section 2212 to suggest that the Commission must utilize the five month time frame of the Philadelphia Gas Commission in addressing PGW's base rate filing, rather than the nine month time frame utilized by the Commission. Generally, the Commission is in compliance with the statute as long as PGW is permitted to satisfy the requirements of its bond ordinances and a cash flow methodology is utilized in determining rates. The "prior practice" of the Philadelphia Gas Commission, i.e., utilizing five months in determining prior PGW base rate filings, should not be a determining factor nor controlling upon the Commission in waiving its nine month review of base rate filings for PGW.

Additionally, PGW argues that the five month time frame for review of its base rate filing is necessary due to its debt service coverage and cash crisis in fiscal year 2000-2001. OTS need not remind the Commission that on August 8, 2000, PGW filed a Petition for Establishment of Interim Rate Procedures and for a Declaratory Order ("Petition"). In its Petition, PGW requested the Commission to establish an expedited hearing schedule , which would result in the establishment of interim rates for PGW effective no later than November 15, 2000. After the filing of answers to the Petition by various interested parties, the Commission on August 17, 2000 entered an Order, which granted PGW's request for an expedited proceeding to establish interim rates. After evidentiary hearings, and the filing of Main and Reply Briefs, the Commission issued an Order on

November 22, 2000 granting PGW an interim rate increase of \$11 million.

Accordingly, OTS submits that PGW has benefited from one expedited proceeding, and now they are requesting another expedited proceeding. There is absolutely no justification for an expedited proceeding in reviewing PGW's full base rate filing. It must be remembered that PGW is requesting permanent rates to be in effect, not interim rates, and PGW is requesting a rate increase based upon a review of its financial position, without the benefit of refunds.

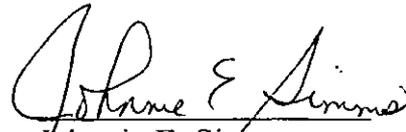
PGW is suggesting that dire financial conditions will be created without an increase in a certain time frame. OTS submits that Company should have placed into effect the interim rates of \$11 million; however, PGW made a management decision of not placing the \$11 million into effect. Accordingly, PGW must now live with the consequences of its management decision.

Consequently, there is no justification for the Commission to limit the time period for PGW's first full base rate proceeding under the Commission's jurisdiction to five months.

## II. CONCLUSION

For the foregoing reasons, OTS requests the Commission to deny PGW's Petition as it relates to waiving the Commission's Filing regulations and expediting the hearing schedule.

Respectfully submitted,

  
Johnnie E. Simms  
Senior Prosecutor

BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission :

v.

:

Docket No. R-00006042

Philadelphia Gas Works

:

CERTIFICATE OF SERVICE

I hereby certify that I am serving the foregoing **Answer** of the Office of Trial Staff, dated January 23, 2001, either personally, by first class mail, electronic mail, or by fax upon the persons listed below:

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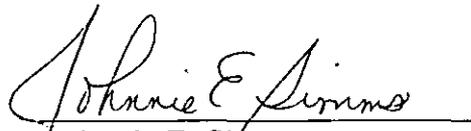
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Johnnie E. Simms  
Senior Prosecutor  
Office of Trial Staff

Dated: January 23, 2001  
Docket No. R-00006042

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E-MAIL ADDRESS: CBURAK@MWN.COM

January 24, 2001

VIA HAND DELIVERY

James J. McNulty, Secretary  
Pennsylvania Public Utility Commission  
The Commonwealth Keystone Building  
400 North Street  
Harrisburg, PA 17120

**Re: Pennsylvania Public Utility Commission v. Philadelphia Gas Works;  
Docket No. R-00006042**

Dear Secretary McNulty:

Enclosed for filing with the Commission are the original and three (3) copies of the Philadelphia Industrial and Commercial Gas Users Group ("PICGUG") Answer to the Philadelphia Gas Works Petition for Waiver of Potentially Applicable Notification and Filing Requirements and Establishment of Expedited Hearing Schedule for Base Rate Proceeding in the above-referenced proceeding.

As shown by the attached Certificate of Service, all parties to this proceeding are being duly served. Please date stamp the extra copy of this transmittal letter and kindly return it for our filing purposes.

Very truly yours,

MCNEES, WALLACE & NURICK

By *Charis M. Burak*  
Charis M. Burak

Counsel to the Philadelphia Industrial and  
Commercial Gas Users Group

Enclosures  
CMB/lhe

c: Andrew Tubbs, Esq., Law Bureau (via hand delivery)  
Robert Rosenthal, Director, Bureau of Fixed Utility Services (via hand delivery)  
Certificate of Service

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BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION

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Pennsylvania Public Utility Commission

v.

Docket No. R-00006042

Philadelphia Gas Works

DOCUMENT  
FOLDER

**PHILADELPHIA INDUSTRIAL AND COMMERCIAL GAS USERS GROUP  
ANSWER TO PHILADELPHIA GAS WORKS PETITION FOR WAIVER OF  
POTENTIALLY APPLICABLE NOTIFICATION AND FILING REQUIREMENTS  
AND ESTABLISHMENT OF EXPEDITED HEARING SCHEDULE  
FOR BASE RATE PROCEEDING**

TO THE HONORABLE, THE PENNSYLVANIA PUBLIC UTILITY COMMISSION:

Pursuant to 52 Pa. Code Section 5.61, the Philadelphia Industrial and Commercial Gas Users Group ("PICGUG"), by and through its attorneys, hereby files this Answer in opposition to the Philadelphia Gas Works ("PGW" or "Company") Petition for Waiver of Potentially Applicable Notification and Filing Requirements and Establishment of Expedited Hearing Schedule for Base Rate Proceeding ("Petition"). In support thereof, PICGUG states as follows:

**I. Background**

1. Pursuant to Section 2212(b) of the Natural Gas Choice and Competition Act ("Competition Act"), jurisdiction over PGW shifted from the Philadelphia Gas Commission ("PGC") to the Pennsylvania Public Utility Commission ("PUC" or "Commission") on July 1, 2000. See 66 Pa. C.S. § 2212(b).

2. On August 8, 2000, PGW filed with the PUC a Petition presenting several requests, including a \$52 million interim rate increase, an expedited procedural schedule for the

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interim rate proceeding, and a waiver of any provisions of the Public Utility Code ("Code") or Commission regulations inconsistent with PGC methodology or requirements.

3. On August 17, 2000, the PUC issued an Order approving PGW's request for an expedited interim rate proceeding; however, the PUC placed several conditions on this approval, including requiring PGW to file a full base rate case with the PUC no later than January 1, 2001.

4. On November 22, 2000, the PUC entered an Order in PGW's interim rate proceeding granting PGW an \$11 million rate increase. The PUC's Order also reiterated the requirement that PGW file a full base rate proceeding on or before January 1, 2001.

5. On January 5, 2001, PGW filed with the PUC Supplement No. 7 to the Company's tariff, which, if implemented, would increase PGW's base rates by \$65 million. PGW also filed accompanying testimony, financial data, and a Cost of Service Study.

6. In addition, PGW filed a Petition presenting several requests, including: (1) urging the PUC to acknowledge that certain PUC filing requirements are not applicable to PGW, or in the alternative (to the extent the PUC determines that these requirements are applicable to PGW), acknowledge that these requirements should be waived for PGW; and (2) requesting the PUC to establish an expedited hearing schedule for this proceeding, resulting in a Commission decision no later than June 1, 2001.

7. PICGUG is an ad hoc association of energy-intensive industrial and commercial customers receiving service from PGW under various rate schedules. PICGUG members use substantial volumes of natural gas in their businesses, and natural gas costs comprise a significant element of their respect costs of operation. Any change to PGW's rates would impact the price PICGUG members pay for service. As a result, PICGUG member interests may be

impacted by any PUC determination regarding PGW's rates. PICGUG was an active party in PGW's interim rate proceeding, and PICGUG intends to actively participate in PGW's current full base rate proceeding.

8. PICGUG files this Answer in opposition to: (1) PGW's request that the Company not be required to provide the filing information set forth in 52 Pa. Code Sections 53.52 and 53.53 and (2) PGW's proposal to expedite the hearing schedule for this proceeding.

## **II. 52 Pa. Code §§ 53.52 and 53.53**

9. PICGUG opposes PGW's position that the Competition Act prohibits the PUC from requiring the Company to provide the necessary information outlined in 52 Pa. Code Sections 53.52 and 53.53.<sup>1</sup> PGW argues that Section 2212(e)<sup>2</sup> of the Competition Act requires the Company to only provide the information it has traditionally been required to file with the PGC in previous base rate cases. In the alternative, PGW posits that pursuant to Section 2212(c)<sup>3</sup>

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<sup>1</sup>Section 53.52 requires that a utility requesting changes in the terms or conditions of its tariff provide specific information with the PUC, such as the reasons for the proposed changes, the number of customers effected by the changes, and any studies undertaken with respect to the proposed changes. See 52 Pa. Code § 53.52. Similarly, Section 53.53 requires that a utility requesting a general rate increase of \$1 million or more provide additional information and exhibits to the PUC addressing this proposed increase. See 52 Pa. Code § 53.53.

<sup>2</sup>Section 2212(e) provides that "in determining the city natural gas distribution operation's revenue requirement and approving overall rates and charges, the commission shall follow the same ratemaking methodology and requirements that were applicable to the city natural gas distribution operation prior to the assumption of jurisdiction by the commission, and such obligation shall continue until the date on which all approved bonds have been retired, redeemed, advance refunded or otherwise defeased." 66 Pa. C.S. § 2212(e).

<sup>3</sup>Section 2212(c) provides that "upon request of a city natural gas distribution operation, the commission may suspend or waive the application to a city natural gas distribution operation of any provision of this title, including any provision of this chapter other than this section." 66 Pa. C.S. § 2212(c).

of the Competition Act, the PUC should waive the aforementioned filing requirements upon the request of the Company.

10. PICGUG submits that Section 2212(e) does not prohibit the PUC from requiring PGW to provide additional filing information, but rather, addresses issues related to PGW's previous ratemaking methodology. Because providing information related to PGW's base rate filing would not impact the ratemaking methodology used in this proceeding, PICGUG submits that PGW's argument must be rejected. Simply requiring PGW to provide additional information needed in order to fully review the Company's base rate filing does not contradict any of the provisions in Section 2212(e). In fact, PICGUG posits that the clear motivation and intent of Section 2212(e), with respect to ratemaking methodology, was to provide PGW with some level of certainty in ratemaking methods until the Company's bonds are retired. This financial protection clearly would not be compromised by the PUC requiring the submission of supporting information and documentation. Moreover, assuming, *arguendo*, that the PUC utilizes previous PGC methodology in this proceeding, the Commission must be provided all necessary information in order to perform a complete analysis and comparison of PGC and PUC methodologies. Accordingly, requiring PGW to provide the information set forth in Sections 53.52 and 53.53 supplements, rather than contradicts, Section 2212(e).

11. PICGUG also refutes PGW's alternative argument, that if Sections 53.52 and 53.53 are deemed to apply to PGW, then these provisions should be waived. PGW fails to provide any substantive arguments that would warrant the PUC invoking its discretion to waive these provisions. PGW suggests that lack of time has prevented the Company from compiling the required data; however, PGW has been aware of the base rate filing requirement since August

17, 2000. As a result, the Company has had approximately four and one-half months to prepare this information, and a waiver of these provisions is not justified upon this basis.<sup>4</sup>

12. Although PGW attempts to propose a "compromise" by suggesting that the Company will endeavor to furnish any additional documentation or information "reasonably required" by the PUC or any party during the base rate proceeding, PICGUG submits that this offer will not meet either the PUC or the other parties' needs. PGW fails to define what constitutes "reasonably required" information, and as a result, PGW's discretion in providing this information may limit the parties' and the PUC's attempts to obtain such information. Moreover, by suggesting that the PUC and the parties request the needed information, rather than having it provided by the Company prior to the onset of the proceeding, PGW does nothing more than improperly shift the burden in this proceeding from the Company to the parties. Accordingly, PGW's proposal must be rejected, and the Company should be required to immediately provide the information required under Sections 53.52 and 53.53.

13. PICGUG would also note that while PGW's request for relief specifically addresses Sections 53.52 and 53.53, the Company's Petition also seems to request a blanket waiver of all PUC regulations and procedures applicable to PGW in this proceeding. See PGW Petition, p. 4. In response to this implied request, PICGUG submits that the PUC is not required to immediately waive all applicable Commission provisions prior to proceeding with review of PGW's filing. If the PUC determines, or PGW requests, during the course of this proceeding

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<sup>4</sup>Ironically, the timeframe in which the Company has found it impossible to prepare this information is almost identical to the timeframe proposed by the Company for PUC review of this base rate proceeding.

that certain provisions be waived, then the PUC has the ability to waive these provisions at the appropriate time. To waive all provisions at this point in the proceeding, the PUC would need to foresee every possible issue that could arise and determine that none of the PUC provisions are applicable. Instead, PICGUG believes that the PUC should have the opportunity to review the filing and address these issues on an individual basis during the course of the proceeding, rather than provide one blanket waiver of all PUC regulations and procedures.

### **III. Request for Expedited Proceeding**

14. PICGUG objects to PGW's request that the PUC expedite the hearing schedule for this proceeding. According to PGW, the Company's previous base rate cases before the PGC were completed in five months, and thus, Section 2212(e) requires a five month review process by the PUC. As discussed previously, PICGUG submits that Section 2212(e) applies to previous ratemaking methodology and requirements used by the PGC. Obviously, the length of a base rate proceeding does not impact the methodology used. As a result, PGW's overly broad reading of Section 2212 must be rejected.

15. PICGUG also objects to PGW's claims that an expedited proceeding is needed due to the financial crisis currently facing the Company. In PGW's interim rate proceeding, the Company raised identical arguments and insisted that without expedited interim rate relief, the Company would be unable to meet its bond covenants or maintain its commercial paper program. As a result, PGW was granted an expedited interim rate proceeding; however, even in light of PGW's claims of financial crisis, the Company has yet to implement the interim rate increase granted by the PUC. Moreover, even without implementing the interim rate increase, PGW's "doomsday scenarios" have failed to materialize. As such, PICGUG submits that PGW's

financial crisis claims are merely an attempt to avoid full review of the Company's filing by the PUC. In addition, PICGUG would note that as a condition to the expedited interim rate proceeding, PGW was required to file a full base rate case with the PUC to provide adequate opportunity for the parties to review and analyze PGW's current tariff.<sup>5</sup> To expedite this proceeding to less than nine months would result in nothing less than a second interim rate proceeding, thus defeating the Commission's true purpose.

**WHEREFORE**, the Philadelphia Industrial and Commercial Gas Users Group respectfully requests that the Pennsylvania Public Utility Commission (1) deny Philadelphia Gas Works' request to waive 52 Pa. Code Sections 53.52 and 53.53; (2) deny Philadelphia Gas Works' request for expedited review of this proceeding; and (3) take any other actions consistent with the foregoing Answer that the Commission deems appropriate.

Respectfully submitted,

McNEES, WALLACE & NURICK

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Counsel to the Philadelphia Industrial and  
Commercial Gas Users Group

Dated: January 24, 2001

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<sup>5</sup>PGW was aware of this filing requirement since August 17, 2000. If the Company was truly concerned about the timeframe of this proceeding, PGW could have filed its full base rate case prior to January 1, 2001, in order to provide adequate time for review while still ensuring that any permitted rate increase could go into effect prior to the end of the Company's fiscal year.

ORIGINAL

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the participants listed below.

VIA FACSIMILE AND FIRST CLASS MAIL

Daniel Clearfield, Esq.  
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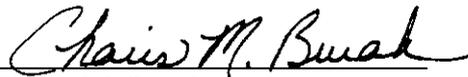
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Charis M. Burak

Dated this 24<sup>th</sup> day of January, 2001, in Harrisburg, Pennsylvania.

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JAN 24 2001

PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

January 24, 2001

**DOCUMENT  
FOLDER**

James J. McNulty, Secretary  
Pennsylvania Public Utility Commission  
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Commonwealth & North Streets  
Harrisburg, PA 17120

**Filed by Federal Express**

Re: CEPA et al. v. Philadelphia Gas Works, Docket No. R-00006042

Dear Secretary McNulty:

I represent the Consumers Education and Protective Association (CEPA), the Association of Community Organizations for Reform Now (ACORN), Action Alliance of Senior Citizens of Greater Philadelphia, and the Tenants Action Group (TAG) (collectively CEPA et al.) in the above-captioned matter.

Enclosed please find for filing:

- (A) an original and three (3) copies of the Formal Complaint of CEPA et al.;
- (B) an original and three (3) copies of the Answer of CEPA et al. to Petition of Philadelphia Gas Works for Waiver of Potentially Applicable Notification and Filing Requirements and Establishment of Expedited Hearing Schedule for Base Rate Proceeding.

As evidenced by the Certificates of Service attached to these filings, all parties to the proceeding are being served with copies of these documents.

Very truly yours,



PHILIP A. BERTOCCI

Attorney for CEPA et al.

cc: Certificate of Service

Enclosures

**ORIGINAL**

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**Petition of Philadelphia Gas Works for Waiver  
of Certain Notification and Filing Requirements  
and Establishment of Expedited Hearing Schedule  
for Base Rate Proceeding** : **Docket No. R-00006042**

**CONSUMERS EDUCATION AND PROTECTIVE ASSOCIATION,  
ASSOCIATION OF COMMUNITY ORGANIZATIONS FOR REFORM NOW,  
ACTION ALLIANCE OF SENIOR CITIZENS AND TENANTS' ACTION GROUP** : **RECEIVED**  
: **JAN 24 2001**  
: **PUBLIC UTILITY COMMISSION**  
: **SECRETARY'S BUREAU**

**v.** : **DOCUMENT FOLDER**  
**PHILADELPHIA GAS WORKS** :

**ANSWER OF CEPA ET AL. TO  
PETITION OF PHILADELPHIA GAS WORKS FOR WAIVER OF  
POTENTIALLY APPLICABLE NOTIFICATION AND FILING  
REQUIREMENTS AND ESTABLISHMENT OF EXPEDITED  
HEARING SCHEDULE FOR BASE RATE PROCEEDING**

The Consumers Education and Protective Association (CEPA), the Association of Community Organizations for Reform Now (ACORN), Action Alliance of Senior Citizens of Greater Philadelphia, and Tenants' Action Group (TAG) (collectively "CEPA et al."), through counsel, hereby answer the Petition of Philadelphia Gas Works for Waiver of Potentially Applicable Notification and Filing Requirements and Establishment of Expedited Hearing Schedule for Base Rate Proceeding, as follows:

**DOCKETED**

**JAN 26 2001**

1-5. Admitted.

6-7. Admitted in part; denied in part. It is admitted that PGW has accurately quoted language contained in Sections 2212(c) and 2212(e) of the Gas Choice Act. It is denied that the quoted language trumps any other language in the Code as suggested by PGW's use of the phrase "notwithstanding any other provision in the Code." It is further denied that the quoted language means that the PUC may waive constitutionally based provisions contained in the Public Utility Code; to the contrary, under the Public Utility Code and under the federal and state constitutions, the PUC must comply with the fundamental requirements of procedural and substantive due process, and PGW's rates are subject to the overarching federal and state constitutional requirement that they be just and reasonable.

8. Admitted in part; denied in part.

As set forth in the answer to Paragraphs 6 and 7, supra, and subject to the same statutory and constitutional qualifications, CEPA et al. admit that section 2212(e) of the Gas Choice Act states that the Commission "shall follow the same ratemaking methodology and requirements that were applicable to [PGW] prior to assumption of jurisdiction by the Commission..." in determining PGW's "revenue requirement and approving overall rates and charges."

It is denied that in adjudicating PGW's base rate case, the Commission is required as alleged or implied by PGW to follow the procedures, "policies and programs" supposedly formerly used by the Philadelphia Gas Commission; to the contrary, a close reading of Section 2212(c) which makes reference to the applicability of the "prior tariff and the policies or programs" refers only to the rules governing the provision of gas service to PGW's customers. That language does not refer to how the PUC shall determine base rate case procedural matters governing the conduct of active parties concerning, e.g.,

filing requirements and briefing and hearing schedules. CEPA et al. consequently oppose the blanket waiver of PUC regulations and procedures relevant to PGW's permanent base rate filing.

CEPA et al. further deny that "PGW has complied with its tariff and prior practice with respect to the information it is submitting to justify its base rate increase request." To the contrary, to the extent that former Philadelphia Gas Commission rate case filing requirements are even relevant, CEPA et al. know of no formal Gas Commission regulations governing the content of base rate filings. The effect of PGW's request, if granted, for a blanket waiver of PUC filing requirements would be to allow PGW itself full discretion to determine what should be deemed an adequate filing. Such a ruling, by potentially limiting the information available to the parties and their experts, would subvert the ability of the parties and the Commission to determine what base rate increase would be just and reasonable under the totality of the circumstances.

9. The averment, which summarizes relief that PGW intends to request in Paragraphs 10 through 17 of the Petition, is neither a statement of law or of fact requiring a response.

10. Waiver of Notice Requirement to the PUC. With regard to PGW's request for a waiver of 52 Pa.Code §53.45(a), involving Notice to PUC, CEPA et al. do not oppose this request, and support and incorporate by reference the response of the Office of Consumer Advocate contained in Section II(A) of its Answer to this Petition.

11. Waiver of PUC Requirements Concerning Notice to Customers. With regard to PGW's request to provide Notice to Customers of the proposed base rate increase, PGW states that it has elected to give notice to customers "pursuant to the alternative method set forth in 52 Pa.Code §53.45(b)(4)" and states that it will comply with those notice requirements. PGW's filing does not contain copies of the Notice to Customers which

PGW has distributed or is distributing, and no affidavit describing its compliance with all the requirements of 52 Pa.Code §53.45(b), including the copies of the notices posted in PGW's central and neighborhood offices and of the press release required to be distributed at the time of filing. Accordingly, CEPA et al., in this respect, are without sufficient information to form a belief as to the truth of the averment, which is therefore denied.

CEPA et al. attach as Exhibit A and incorporate herein a copy of the Notice of Proposed Changes which, upon information and belief, PGW has been distributing since January 5, 2001 as a bill insert to be included with bills rendered according to PGW's 20 billing cycle schedule. Both in terms of content and in terms of delivery, the Notice does not satisfy PUC requirements for, inter alia, the following reasons:

(a) The alternative method described in Section 53.45(b)(4) mandates that the printed notice required by Section 53.45(b)(2) be provided to customers by means of a bill insert. The content of the printed notice required by Section 53.45(b)(4) and by Section 53.45(b)(2) is the same, and is set forth in Section 53.45(b)(1). Section 53.45(b)(1) requires, inter alia, that PGW correctly disclose the impact of the proposed base rate increase in a prescribed manner: "(company) has requested an overall rate increase of \$\_\_\_\_\_ per year. If the company's entire request is approved, the total bill for a residential customer using (state typical usage level) describe would increase from \$\_\_\_\_\_ to \$\_\_\_\_\_ per month or by \_\_\_%."

At the time of mailing to most of PGW's residential customers, the Notice has not and will not correctly state the impact of the proposed base rate increase. The statement in the Notice that "If PGW's entire request is approved, the total bill for a typical General Service (GS) Residential Heating Customer using 100 thousand cubic feet (Mcf) of natural gas would increase from \$88 to \$98 per month or by 11%" was calculated upon the basis of a current rate containing a Base Rate of \$6.61/Mcf, a GCR of \$3.04/Mcf, and a Customer Charge of \$8.00/month. At the time of PGW's base rate filing on January 5,

2001, there was a pending request by PGW to the PUC to adjust its Gas Cost Rate to \$6.20/Mcf effective for all usage from January 1, 2001 forward. On January 11, 2001, the PUC granted PGW's request for this adjustment to the Gas Cost Rate. As of that date, PGW was required to provide customers yet to be sent Notice with a revised Notice which stated in pertinent part that the approval of the entire base rate increase request would mean that a "typical General Service (GS) Residential Heating Customer using 100 thousand cubic feet (Mcf) of natural gas would increase from \$115 to \$124 per month or by 8%." Upon information and belief, PGW has not been distributing such a revised Notice.

Notwithstanding that PGW has used the form of notice required by Section 53.45(b)(1)(i), its failure to update the information provided in the blanks requires the conclusion that the Notice itself is not in compliance with PUC requirements.

(b) 52 Pa.Code §53.45(b)(4)(i) requires that the Notice provided as a bill insert shall be printed on "distinctive color paper ...." The Notice provided by PGW was printed on white paper, which is not a "distinctive" color. For that further reason, the Notice is not in compliance with Section 53.45(b)(4).

(c) 52 Pa.Code §53.45(b)(4)(ii) requires that the envelope containing the bill and bill insert Notice must have an indication on the "billing envelope's front side, in conspicuous type, [which]...shall call attention to the fact that rate increase information is contained in that month's mailing." Upon information and belief, the envelopes in which PGW has been providing the Notice do not have the required information printed on the outside in conspicuous type. For that further reason, the Notice is not in compliance with Section 53.45(b)(4).

(d) 52 Pa.Code §53.45(b)(4) (vi) requires that "[d]ue to the longer time frame of this method of notification, a public utility that elects to use bill inserts shall agree to extend from 60 to 90 days the minimum period within which the filing of a complaint places the burden of proof upon the company with respect to proposed rates." Even

though some PGW customers under PGW's cycle billing system will not receive the Notice until early February, PGW's Notice states: "All complaints should be filed with the PUC before March 6, 2001. If no formal complaints are filed, the Commission may grant all ... of the request without holding a hearing before a judge." Because the Notice does not provide a deadline that accurately describes the time frame within which customers may file a Complaint, the Notice is not in compliance with Section 53.45(b)(4).

Under these circumstances, if the Commission does not require PGW to provide customers with a Notice of Proposed Rate Changes which complies with Section 53.45(b), it will implicitly have waived its requirements and allowed PGW to determine for itself what notice requirements will be followed and what requirements will not be followed.<sup>1</sup> CEPA et al. request that the Commission rule that it will not waive the requirements of 53.45(b), and require PGW to give Notice to Customers which strictly complies with all such requirements.

12-13. Waiver of Filing Requirements. It is denied that PGW has filed all the supporting documentation and information it has traditionally been required to file with the Philadelphia Gas Commission in connection with a base rate case. To the contrary, upon information and belief, there have been no written Philadelphia Gas Commission base rate case filing requirements, and the Gas Commission has considered the adequacy of the filing in light of the totality of the circumstances. The Commission's need to establish the justness and reasonableness of the requested base rate by a preponderance of the evidence has traditionally determined the level and type of documentation required.

As set forth in Paragraph 8, supra, CEPA et al. do not believe that the references to language in Section 2212(c) of the Gas Choice Act referring to the "prior tariff and the

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<sup>1</sup> PGW alleges that the notice of the proposed base rate increase that it has provided to customers is "similar to the public notice requirements with which PGW previously complied." Petition, Paragraph 11. Because PGW does not state what notice to customers has been provided, CEPA et al. is without sufficient information to affirm or deny the averment.

policies or programs existing” on July 1, 2000 are in any way relevant to or binding on the PUC in the identification of the relevant filing requirements in this case.

CEPA et al. oppose the PGW’s request for a blanket waiver of the requirements of 52 Pa.Code §§53.52 and 53.53 for these reasons and the reasons set forth by the Office of Consumer Advocate in Section II(C) of its Answer, which are incorporated herein by reference.

14.-17. Request for Expedited Rate Hearing. Denied. As set forth in Paragraph 8, supra, CEPA et al. do not believe that the references to language in Section 2212(c) of the Gas Choice Act referring to the “prior tariff and the policies or programs existing” on July 1, 2000 are in any way relevant to or binding on the PUC regarding whether expedited hearing should be granted on PGW’s base rate increase request and on the schedule to be set for discovery, hearings, and Commission decision in this case.

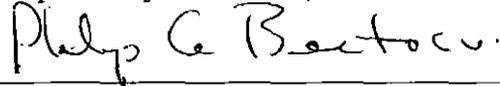
CEPA et al. oppose the PGW’s request for a blanket waiver of the requirements of 52 Pa.Code §§53.52 and 53.53 for these reasons and the reasons set forth by the Office of Consumer Advocate in Section II(D) of its Answer, which are incorporated herein by reference.

WHEREFORE, CEPA et al. respectfully request that the Commission:

- (a) grant PGW’s request for a waiver of 52 Pa.Code §53.45(a);
- (b) deny PGW’s implied request for a waiver of 52 Pa.Code §53.45(b) and order that PGW provide Notice to customers in a manner fully consistent with that Section;
- (c) deny PGW’s request for a waiver of 52 Pa.Code §§53.52 and 53.53;
- (d) deny PGW’s request for a waiver of any provisions of the Code or Commission regulations that are inconsistent with the contents of the base rate filing which PGW has made;

(e) deny PGW's request to establish an expedited hearing schedule, culminating in a Commission decision no later than June 1, 2001, to establish permanent base rates for PGW.

Respectfully submitted,



---

PHILIP A. BERTOCCHI, ESQUIRE  
EDWARD A. MCCOOL, ESQUIRE  
Attorneys for CEPA et al.

COMMUNITY LEGAL SERVICES, INC.  
1424 Chestnut Street, 4<sup>th</sup> Floor  
Philadelphia, PA 19102  
(215) 981-3702

Date: January 24, 2001

## NOTICE OF PROPOSED RATE CHANGES

To Our Customers:

Philadelphia Gas Works (PGW) is filing a request with the Pennsylvania Public Utility Commission (PUC) to increase your Base Gas Rates as of March 6, 2001. This notice describes PGW's rate request, the PUC's role, and what actions you can take.

PGW has requested an overall rate increase of approximately \$65 million per year.

If PGW's entire request is approved, the total bill for a typical General Service (GS) Residential Heating Customer using 100 thousand cubic feet (Mcf) of natural gas would increase from \$88 to \$98 per month or by 11%.

The total bill for a typical GS Commercial Heating Customer using 382 Mcf of natural gas would increase from \$334 to \$367 per month or by 10%.

The total bill for a typical GS Industrial Heating Customer using 1,129 Mcf of natural gas would

Continued →

holds hearings on the request. PGW must prove that the requested rates are reasonable. After examining the evidence, the PUC may grant all, some, or none of the request or may reduce existing rates.

The PUC may change the amount of the rate increase or decrease requested by the utility for each customer class. As a result, the rate charged to you may be different than the rate requested by PGW and shown above.

There are three ways to challenge PGW's request to change its rates:

1. You can file a formal complaint. If you want a hearing before a judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before March 6, 2001. If no formal complaints are filed, the Commission may grant all, some or none of the request without holding a hearing before a judge.

2. You can send the PUC a letter telling why you object to the requested rate increase. Sometimes there is information in these letters that makes the PUC aware of problems regarding PGW's service or management. This

Continued →

increase from \$76 to \$1.072 per month or by 10%.

The total bill for a typical Municipal Service (MS) Heating Customer using 1,941 Mcf of natural gas would increase from \$1,530 to \$1,661 per month or by 9%.

The total bill for a typical Philadelphia Housing Authority (PHA) Heating Customer using 289 Mcf of natural gas would increase from \$245 to \$273 per month or by 11%.

To find out your customer class or how the requested increase may affect GS, MS and PHA bills, contact PGW at 215-235-1000. The rates requested by PGW may be found in PGW Gas Service Tariff Number 1. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at PGW's office and can be viewed Monday through Friday from 9 a.m. through 5 p.m. Upon request, PGW will send you the Statement of Reasons for the filed changes in PGW Gas Service Tariff Number 1, explaining why the rate increase has been requested.

The state agency which approves rates for public utilities is the PUC. The PUC will examine the requested rate increase and can prevent existing rates from changing until it investigates and/or

information can be helpful when the PUC investigates the rate request.

Send your letter or request for a formal complaint form to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg, PA 17105-3265. A formal complaint form can also be accessed at the PUC Website in Adobe Acrobat format:

[http://puc.paonline.com/consumer\\_services/official\\_complaint\\_form\\_final.pdf](http://puc.paonline.com/consumer_services/official_complaint_form_final.pdf)

3. You can be a witness at a public input hearing. Public input hearings are held if the Commission opens an investigation of PGW's rate increase request and if there is a large number of customers interested in the case. At these hearings, you have the opportunity to present your views in person to the PUC judge hearing the case and PGW representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of PGW.



PHILADELPHIA GAS WORKS  
800 W. Montgomery Avenue  
Philadelphia, PA 19122  
215-235-1000

EXHIBIT "A"

**VERIFICATION**

I, Philip A. Bertocci, Esquire, attorney for CEPA et al., hereby state that the facts contained in the foregoing Answer are true and correct to the best of my knowledge, information and belief, that I am duly authorized to make this Verification, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the Statements herein are made subject to the penalties of 18 Pa.C.S. §4904 (relating to unsworn falsification to authorities).

Date: 1/24/01

Philip A. Bertocci

## CERTIFICATE OF SERVICE

Re: CEPA et al. v Philadelphia Gas Works  
Docket No. R-00006942

I hereby certify that I have this day served a true copy of the foregoing Answer upon the following parties by First Class U.S. Mail, postage prepaid, as follows:

Dated: January 24, 2001

Daniel Clearfield, Esquire  
Wolf, Block, Schorr & Solis-Cohen, LLP  
212 Locust Street, Suite 300  
Harrisburg, PA 17101

Craig A. Doll, Esquire  
25 North Front Street, 2<sup>nd</sup> Floor  
Harrisburg, PA 17101-1606

Johnnie Simms, Esquire  
Office of Trial Staff  
Pennsylvania Public Utility Commission  
P.O. Box 3265  
Harrisburg, PA 17105-3265

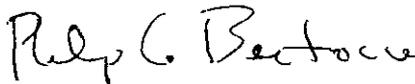
Lance Haver  
6048 Ogontz Avenue  
Philadelphia, PA 19141

Tanya J. McCloskey, Esquire  
Stephen Keene, Esquire  
Office of Consumer Advocate  
Forum Place Building, 5<sup>th</sup> Floor  
555 Walnut Street  
Harrisburg, PA 17101-1921

Jackie Sparkman, Esquire  
School District of Philadelphia  
Office of General Counsel  
2130 Arch Street, 5<sup>th</sup> Floor  
Philadelphia, Pa 19103

Bernard Ryan, Esquire  
Angela T. Jones, Esquire  
Office of Small Business Advocate  
Commerce Building, Suite 1102  
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Harrisburg, PA 17101

Charis M. Burak, Esquire  
David M. Kleppinger, Esquire  
McNees, Wallace & Nurick  
100 Pine Street  
P.O. Box 1166  
Harrisburg, PA 17108-1166

  
Philip A. Bertocci, Esquire

Wolf, Block, Schorr and Solis-Cohen LLP

212 Locust Street  
Suite 300  
Harrisburg, PA 17101  
T: 717 237 7160  
F: 717 237 7161  
www.wolfblock.com

ORIGINAL

MARK S. STEWART  
DIRECT DIAL: (717) 237-7191  
E-MAIL: MSTEWART@WOLFBLOCK.COM

January 31, 2001

VIA HAND DELIVERY

James McNulty  
Secretary  
PA Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, 2nd Floor  
Harrisburg, PA 17120

DOCUMENT  
FOLDER

RECEIVED  
01 JAN 31 PM 3:55  
PA P.U.C.  
SECRETARY'S BUREAU

RE: Pennsylvania Public Utility Commission v. Philadelphia Gas Works  
Docket No. C-00006042C0001 (Jonathan Twersky)

Dear Secretary McNulty: *R*

Enclosed for filing please find the original and three copies of Philadelphia Gas Work's Answer in the above-referenced matter. As evidenced by the attached Certificate of Service, all parties of record have been served in the manner indicated.

If you have any questions regarding this filing, please contact me at your convenience.

Very truly yours,



Mark S. Stewart  
For WOLF, BLOCK, SCHORR and SOLIS-COHEN LLP

MSS/jlg

cc: Jonathan Twersky (w/enc)  
Les Fyock (w/enc)  
Abby Pozefsky (w/enc)

DSH:25858.1

**ORIGINAL**

**BEFORE THE  
PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility  
Commission :  
Complainant :  
v. :  
Philadelphia Gas Works :  
Respondent :

Docket No. R-00006042C0001

RECEIVED  
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PA.P.U.C.  
SECRETARY'S BUREAU

**ANSWER OF PHILADELPHIA GAS WORKS TO  
FORMAL COMPLAINT BY JONATHAN TWERSKY**

Philadelphia Gas Works ("PGW"), by its counsel, respectfully submits its Answer to the Complaint of Jonathan Twersky. PGW states as follows:

1. Admitted.
2. Admitted.
3. Denied. To the extent that the statements set forth in this paragraph constitute a prayer for relief or conclusion of law, no response is required. By way of further response, PGW has not raised base rates in over nine years. The proposed base rate increase is fully justified and PGW will demonstrate the same in the above-captioned rate investigation. Further, PGW's request is needed to allow its new management to keep the Company financially stable, continue to improve service, and be able to institute additional efficiency measures. All of these efforts will benefit PGW's customers.
4. This paragraph sets forth Complainant's prayer for relief. No response is required.

DSH:25727.1

**DOCUMENT  
FOLDER**

**DOCKETED**  
FEB 2 2001

5. To the extent that the Complaint appears to be directed at the increase in PGW's Gas Cost Rate, that increase has already been approved by the Commission, subject to review in PGW's next annual GCR proceeding. Accordingly, PGW asserts that Mr. Twersky's Complaint is not pertinent to its base rate proceeding and should be dismissed.

**WHEREFORE**, PGW respectfully requests that the Complaint be dismissed.

Respectfully submitted,

BY:   
Daniel Clearfield, Esquire  
Mark S. Stewart, Esquire  
WOLF, BLOCK, SCHORR and SOLIS-COHEN LLP  
212 Locust Street, Suite 300  
Harrisburg, PA 17101  
(717) 237-7160

Date: January 31, 2001

RECEIVED  
01 JAN 31 PM 3:55  
PA.P.U.C.  
SECRETARY'S BUREAU

VERIFICATION

I, Thomas Knudsen, hereby state that I am authorized to make this Verification for Philadelphia Gas Works and that the facts above set forth are true and correct (or are true and correct to the best of my knowledge, information and belief) and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Date: 1/31/01



Thomas Knudsen  
Interim Chief Financial Officer  
Philadelphia Gas Works

RECEIVED  
01 JAN 31 PM 3:55  
PA.P.U.C.  
SECRETARY'S BUREAU

**CERTIFICATE OF SERVICE**

I hereby certify that I have this day served a true copy of the foregoing document upon the persons listed below via first class mail in accordance with the requirements of 52 Pa. Code § 1.54 of the Commission's rules:

**Service via First-Class Mail**

Jonathan Twersky  
1701 S. 11<sup>th</sup> Street  
Philadelphia, PA 19148



Mark S. Stewart, Esquire

Date: January 31, 2001

RECEIVED  
01 JAN 31 PM 3:55  
PA.P.U.C.  
SECRETARY'S BUREAU